

<b>Tab 1</b>	<b>CS/SB 698</b> by <b>CA, Ingoglia</b> ; (Identical to CS/H 00731) Local Tax Referenda Requirements				
625854	D	S	RCS	FT, Ingoglia	Delete everything after 04/18 10:10 AM

<b>Tab 2</b>	<b>SPB 7058</b> by <b>FT</b> ; Internal Revenue Code				
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<b>Tab 3</b>	<b>SPB 7060</b> by <b>FT</b> ; Taxes on Purchases Made Through Private-label Credit Card Programs				
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<b>Tab 4</b>	<b>SPB 7062</b> by <b>FT</b> ; Taxation				
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**The Florida Senate**  
**COMMITTEE MEETING EXPANDED AGENDA**

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

**MEETING DATE:** Tuesday, April 18, 2023  
**TIME:** 8:30—11:30 a.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	<b>CS/SB 698</b> Community Affairs / Ingoglia (Identical CS/H 731)	Local Tax Referenda Requirements; Requiring that a referendum to reenact an expiring tourist development tax or tourist impact tax, respectively, be held at a general election; requiring that a referendum to approve a millage rate increase for a children's services independent special district property tax be held at a general election; requiring that a referendum to reenact a local government discretionary sales surtax be held at a general election; deleting provisions that authorize school district millage elections to be held at any time, etc.  CA 03/29/2023 Fav/CS FT 04/18/2023 Fav/CS FP	Fav/CS Yeas 5 Nays 3
Consideration of proposed bill:			
2	<b>SPB 7058</b>	Internal Revenue Code; Revising the date of adoption of the Internal Revenue Code and other federal income tax statutes for purposes of the state corporate income tax; providing retroactive operation, etc.	Submitted and Reported Favorably as Committee Bill Yeas 9 Nays 0
<b>(Preliminary Draft Available - final draft will be made available at least 24 hours prior to the meeting)</b>			
Consideration of proposed bill:			
3	<b>SPB 7060</b>	Taxes on Purchases Made Through Private-label Credit Card Programs; Deleting the authority of a dealer, under certain circumstances, to claim a credit for, or obtain a refund of, sales tax remitted by the dealer on the unpaid balance due on certain accounts and receivables; deleting requirements, procedures, limitations, and definitions relating to such credits and refunds, etc.	Submitted and Reported Favorably as Committee Bill Yeas 9 Nays 0
<b>(Preliminary Draft Available - final draft will be made available at least 24 hours prior to the meeting)</b>			

**COMMITTEE MEETING EXPANDED AGENDA**

Finance and Tax

Tuesday, April 18, 2023, 8:30—11:30 a.m.

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TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
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Consideration of proposed bill:

4	<b>SPB 7062</b>	Taxation; Requiring that a referendum to reenact an expiring tourist development tax or tourist impact tax, respectively, be held at a general election; specifying that certain permanently and totally disabled veterans or their surviving spouses are entitled to, rather than may receive, a prorated refund of ad valorem taxes paid under certain circumstances; revising requirements for applying for property tax refunds due to catastrophic events; providing a sales tax exemption for the purchase of certain machinery and equipment relating to renewable natural gas; exempting from sales and use tax the retail sale of certain clothing, wallets, bags, school supplies, learning aids and jigsaw puzzles, and personal computers and personal computer-related accessories during specified timeframes; defining terms; exempting from sales and use tax specified disaster preparedness supplies during a specified timeframe, etc.	Submitted and Reported Favorably as Committee Bill Yeas 9 Nays 0
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**(Preliminary Draft Available - final draft will be made available at least 24 hours prior to the meeting)**

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Other Related Meeting Documents

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**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

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

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BILL: CS/CS/SB 698

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

SUBJECT: Local Tax Referenda Requirements

DATE: April 18, 2023

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hackett</u>	<u>Ryon</u>	<u>CA</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

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**I. Summary:**

CS/CS/SB 689 amends provisions related to several taxes that are approved by referendum. The bill requires a referendum to reenact or increase such taxes must be placed on the ballot at a general election occurring within the 48-month period immediately preceding the effective date of the tax. Furthermore, such referendums may appear on the ballot only once within 48 months of the effective date of the tax.

The bill pertains to the following taxes:

- Tourist development tax:
- Tourist impact tax:
- Local government discretionary sales surtax:
- Ninth-cent fuel tax:
- 1-5 cent local option fuel tax:
- Children’s Services Independent District millage.

The bill will take effect July 1, 2023.

## II. Present Situation:

### Local Option Taxes

Counties and municipalities have authority to levy a variety of optional taxes conditioned upon approval of the electorate voting in a referendum. Presently, the referendums approving the local taxes contemplated by the bill are held at any general election.<sup>1</sup> Current law is silent on the timing of referendums to reauthorize existing taxes, and permits referendums to occur at *any* general election. The taxes addressed in the bill are described below.

### *Tourist Development Tax*

The Local Option Tourist Development Act<sup>2</sup> authorizes counties to levy five separate taxes on transient rental<sup>3</sup> transactions (“tourist development taxes” or “TDTs”). Depending on a county’s eligibility to levy such taxes, the combined tax rate may vary but is limited to 6 percent:

- The original TDT may be levied at the rate of 1 or 2 percent.<sup>4</sup>
- An additional 1 percent tax may be levied by counties that have previously levied the original TDT for at least three years.<sup>5</sup>
- A high tourism impact tax may be levied at an additional 1 percent.<sup>6</sup>
- A professional sports franchise facility tax may be levied up to an additional 1 percent.<sup>7</sup>
- An additional professional sports franchise facility tax no greater than 1 percent may be imposed by a county that has already levied the professional sports franchise facility tax.<sup>8</sup>

Prior to the authorization of the original 1 or 2 percent TDT, the levy must be approved by a countywide referendum,<sup>9</sup> and additional TDT levies must be authorized by a vote of the county’s governing authority or by voter approval of a countywide referendum.<sup>10</sup>

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<sup>1</sup> Sections 125.0104(6)(a), 125.0108(5), 125.901(1), 212.055(10), 336.021(4)(a)2., and 336.021(1)(b), F.S.

<sup>2</sup> Section 125.0104, F.S.

<sup>3</sup> Section 125.0104(3)(a)1., F.S. considers “transient rental” to be the rental or lease of any accommodation for a term of 6 months or less.

<sup>4</sup> Section 125.0104(3)(c), F.S. Sixty-two counties levy the original tourist development tax, all at a rate of 2 percent. Office of Economic & Demographic Research (EDR), Office of Economic & Demographic Research (EDR), *2022 Local Financial Information Handbook* at 247-48, available at <http://edr.state.fl.us/Content/local-government/reports/lgfih22.pdf> (last visited April 15, 2023). During Fiscal Year 2022-23, the 62 counties currently levying this tax will realize an estimated \$612 million in revenue. *Id.* at 251

<sup>5</sup> Section 125.0104(3)(d), F.S. Fifty-six of the eligible 59 counties levy this tax, with an estimated 2022-23 state fiscal year collection of \$250 million. *Supra n. 4* at 255.

<sup>6</sup> Section 125.0104(3)(m), F.S. Nine eligible counties levy this tax, with an estimated 2022-23 state fiscal year collection of \$162 million. *Supra n. 4* at 261.

<sup>7</sup> Section 125.0104(3)(l), F.S. Revenue can be used to pay debt service on bonds for the construction or renovation of professional sports franchise facilities, spring training facilities or professional sports franchises, and convention centers and to promote and advertise tourism. Forty-five of the 67 eligible counties levy this additional tax, with an estimated 2021-22 state fiscal year collection of \$285 million. *Supra n. 4* at 259.

<sup>8</sup> Section 125.0104(3)(n) F.S. Thirty-one of the eligible 65 counties levy the additional professional sports franchise facility tax, with an estimated 2021-22 state fiscal year collection of \$150 million. *Id.* at 269.

<sup>9</sup> Section 125.0104(6), F.S.

<sup>10</sup> Section 125.0104(3)(d), F.S.

### ***Tourist Impact Tax; Areas of Critical State Concern***

Counties containing a designated area of critical state concern<sup>11</sup> are authorized to create land authorities by ordinance<sup>12</sup> to “equitably deal with the challenges of implementing comprehensive land use plans developed pursuant to the area of critical state concern program, which challenges are often complicated by the environmental sensitivity of such areas.”<sup>13</sup>

Any county creating a land authority may levy a tourist impact tax within the area or areas designated as an area of critical state concern.<sup>14</sup> However, if the area or areas of critical state concern are greater than 50 percent of the land area of the county, the tax may be levied throughout the entire county.<sup>15</sup> The tax must be levied by ordinance and takes effect after land development regulations and a local comprehensive plan that meet the requirements of ch. 380, F.S., take effect and the tax is approved by referendum held at a general election.<sup>16</sup>

The county is authorized to levy a 1 percent tax on each dollar on transient rental facilities within the applicable area.<sup>17</sup> The funds are used to buy property in the area of critical state concern and to offset the loss of ad valorem (property) taxes due to those land acquisitions.<sup>18</sup> Designated areas of critical state concern include the Big Cypress Area (mainly in Collier County), the Green Swamp Area in Central Florida, the Florida Keys Area in South Florida, and the Apalachicola Bay Area in Franklin County.<sup>19</sup>

### ***Property Tax; Children’s Services Independent Special District***

In 1986, the Legislature authorized Florida counties to create children’s services councils as countywide special districts to fund children’s services throughout the county.<sup>20</sup> The county governing body must obtain approval, by a majority vote of those electors voting on the question, to levy ad valorem taxes to fund children’s services. The levy may not exceed 0.5 mills.<sup>21</sup>

Ten counties currently have children’s services councils organized as independent special districts.<sup>22</sup>

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<sup>11</sup> The Areas of Critical State Concern Program, which was created by the Florida Environmental Land and Water Management Act of 1972, is intended to “protect resources and public facilities of major statewide significance, within designated geographic areas, from uncontrolled development that would cause substantial deterioration of such resources.” Florida Department of Economic Opportunity, *Areas of Critical State Concern Program*, April 15, 2023).

<sup>12</sup> Section 380.0663(1), F.S.

<sup>13</sup> Section 380.0661(1), F.S.

<sup>14</sup> Section 125.0108, F.S.

<sup>15</sup> *Id.*

<sup>16</sup> *Id.*

<sup>17</sup> Section 125.0108(1)(d), F.S.

<sup>18</sup> *Supra* n. 4 at 267-68.

<sup>19</sup> *Id.*

<sup>20</sup> Chapter 86-197, Laws of Fla.; s. 125.901(1), F.S.

<sup>21</sup> Section 125.901(3)(b), F.S.

<sup>22</sup> Florida Department of Economic Opportunity, Division of Community Development, *Official List of Special Districts Online*, available at <https://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/official-list-of-special-districts>, Special Purpose Totals and Statutory Authority (PDF) (last visited April 14, 2023).

Children's services councils may exercise the following powers and functions:

- Provide preventive, developmental, treatment, rehabilitative, and other services for children;
- Provide funds to other agencies that operate for the benefit of children, with the exception of the public school system;
- Collect data and conduct research to determine the needs of the children in the county;
- Coordinate with providers of children's services to prevent duplication of services;
- Lease or buy necessary real estate, equipment, and personal property; and
- Employ and provide benefits for needed personnel.<sup>23</sup>

### ***Discretionary Sales Surtax***

Counties are authorized to levy a discretionary sales surtax on transactions subject to state sales tax for specific purposes.<sup>24</sup> These purposes include:

- Operating a regional transportation system;
- Financing local government infrastructure projects;
- Providing additional revenue for small counties;
- Providing medical care for indigent persons;
- Funding trauma centers;
- Operating, maintaining, and administering a county public general hospital;
- Constructing and renovating schools;
- Providing emergency fire rescue services and facilities; and
- Funding pension liability shortfalls.<sup>25</sup>

A referendum to adopt or amend a discretionary sales surtax must be held at a general election.<sup>26</sup> Current law does not specify when a referendum to reenact an existing sales surtax must occur.

### ***Local Option Fuel Taxes***

Counties may levy a ninth-cent fuel tax (1 cent on every net gallon of motor sold within a county) if approved by extraordinary vote of its governing board or by voter referendum.<sup>27</sup>

Beginning January 1, 1994, and as required by law, each county had levied within its jurisdiction the ninth-cent fuel tax on diesel fuel.<sup>28</sup>

Counties also may levy local option fuel taxes which include a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county, and a tax of 1 to 5 cents on every net gallon of motor fuel (excluding diesel) sold within a county.<sup>29</sup> The latter tax on motor fuel may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum.<sup>30</sup> Beginning September 1, 1992, and as required by law,

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<sup>23</sup> Section 125.901(2), F.S.

<sup>24</sup> Section 212.054, F.S.

<sup>25</sup> Section 212.055(1)-(9), F.S.

<sup>26</sup> Section 212.055(10), F.S.

<sup>27</sup> Section 336.021(1)(a), F.S.

<sup>28</sup> Chapter 90-351, L.O.F.

<sup>29</sup> Section 336.025, F.S.

<sup>30</sup> Section 336.025(1)(b), F.S.

each county had levied within its jurisdiction the maximum 6 cents local option tax on diesel fuel.<sup>31</sup>

All impositions of the ninth-cent fuel tax or the local option fuel tax must be levied before October 1 of each year to be effective January 1 of the following year.<sup>32</sup> The Department of Revenue administers, collects, enforces, and distributes local option fuel taxes. The funds are used for transportation expenditures.<sup>33</sup>

### General Elections

A general election is an election held on the first Tuesday after the first Monday in November in the even-numbered years, for the purpose of filling national, state, county, and district offices and for voting on constitutional amendments not otherwise provided for by law.<sup>34</sup>

### III. Effect of Proposed Changes:

The following taxes are amended by the bill to require their **reenactment** occur at a general election within the 48-month period immediately preceding the effective date of the tax. The referendum to reenact may appear only once within a 48-month period immediately preceding the effective date of the tax:

- Tourist development tax (section 1, amending s. 125.0104, F.S.);
- Tourist impact tax (section 2, amending s. 125.0108, F.S.); and
- Local government discretionary sales surtax (section 4, amending s. 212.055, F.S.)

The following taxes are amended by the bill to explicitly require a referendum to **adopt, amend, or to reenact** the tax occur at a general election. The referendum may be held only once within a 48-month period immediately preceding the effective date of the referendum:

- Ninth-cent fuel tax (section 5, amending s. 336.021, F.S.); and
- 1-5 cent local option fuel tax (section 6, amending s. 336.025, F.S.).

A referendum to increase the electorate approved millage levied by a children's services independent special district (section 3, amending s. 125.901, F.S.) must be held at a general election, and the referendum may be held only once within a 48-month period immediately preceding the effective date of the increased millage.

The bill will take effect July 1, 2023.

### IV. Constitutional Issues:

#### A. Municipality/County Mandates Restrictions:

Not applicable. The bill does not require counties or municipalities to take action requiring the expenditure of funds, reduce the authority that counties or municipalities

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<sup>31</sup> Chapter 90-351, L.O.F.

<sup>32</sup> Section 336.025(1)(a)-(b), F.S.

<sup>33</sup> *Supra*, n. 4 at 217-18.

<sup>34</sup> Section 97.021(17), F.S.



have to raise revenue in the aggregate, nor reduce the percentage of state tax shared with counties or municipalities.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**D. State Tax or Fee Increases:**

Not applicable. The bill does not create or increase a state tax or fee or repeal an exemption of credit. Thus, Art. VII, s. 19 of the Florida Constitution does 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 bill. However, the REC did determine that proposed language similar to that under the bill would not result in a change in local government revenue.<sup>35</sup>

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

None.

**VI. Technical Deficiencies:**

The bill ties limits on elections to the effective date of referendums. Referendums are held to approve ordinances, which have effective dates, but it is not clear whether a referendum itself has an effective date.

**VII. Related Issues:**

None.

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<sup>35</sup> Revenue Estimating Conference, *Local tax Referenda, Proposed Language*, (April 7, 2023), available at <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/pdf/page387-390.pdf> (last visited April 15, 2023).

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 125.0104, 125.0108, 125.901, 212.055, 336.021, and 336.025.

**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 April 17, 2023:**

The CS requires that a referendum to renew or increase a tax must be placed on a general election ballot occurring within 48 months of the effective date of the renewed or increased tax, and it may only be on the ballot one time in that 48-month period.

The CS removes:

1. Sections 200.091, F.S., 200.101, F.S., and 1011.73, F.S.

**CS by Community Affairs on March 29, 2023:**

The CS provides, for each tax the bill applies to, that a referendum to extend or increase millage must be held only once during the 48-month period preceding the effective date of the referendum, as opposed to being held at the general election immediately preceding such effective date.

- B. **Amendments:**

None.



625854

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/18/2023	.	
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The Committee on Finance and Tax (Ingoglia) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Paragraph (e) is added to subsection (6) of  
section 125.0104, Florida Statutes, to read:

125.0104 Tourist development tax; procedure for levying;  
authorized uses; referendum; enforcement.—

(6) REFERENDUM.—

(e) A referendum to reenact an expiring tourist development



11 tax must be held at a general election occurring within the 48-  
12 month period immediately preceding the effective date of the  
13 reenacted tax, and the referendum may appear on the ballot only  
14 once within the 48-month period.

15 Section 2. Subsection (5) of section 125.0108, Florida  
16 Statutes, is amended to read:

17 125.0108 Areas of critical state concern; tourist impact  
18 tax.—

19 (5) The tourist impact tax authorized by this section shall  
20 take effect only upon express approval by a majority vote of  
21 those qualified electors in the area or areas of critical state  
22 concern in the county seeking to levy such tax, voting in a  
23 referendum to be held in conjunction with a general election, as  
24 defined in s. 97.021. However, if the area or areas of critical  
25 state concern are greater than 50 percent of the land area of  
26 the county and the tax is to be imposed throughout the entire  
27 county, the tax shall take effect only upon express approval of  
28 a majority of the qualified electors of the county voting in  
29 such a referendum. A referendum to reenact an expiring tourist  
30 impact tax must be held at a general election occurring within  
31 the 48-month period immediately preceding the effective date of  
32 the reenacted tax, and the referendum may appear on the ballot  
33 only once within the 48-month period.

34 Section 3. Subsection (1) of section 125.901, Florida  
35 Statutes, is amended to read:

36 125.901 Children's services; independent special district;  
37 council; powers, duties, and functions; public records  
38 exemption.—

39 (1) Each county may by ordinance create an independent



625854

40 special district, as defined in ss. 189.012 and 200.001(8)(e),  
41 to provide funding for children's services throughout the county  
42 in accordance with this section. The boundaries of such district  
43 shall be coterminous with the boundaries of the county. The  
44 county governing body shall obtain approval at a general  
45 election, as defined in s. 97.021, by a majority vote of those  
46 electors voting on the question, to annually levy ad valorem  
47 taxes which shall not exceed the maximum millage rate authorized  
48 by this section. Any district created pursuant to the provisions  
49 of this subsection shall be required to levy and fix millage  
50 subject to the provisions of s. 200.065. Once such millage is  
51 approved by the electorate, the district shall not be required  
52 to seek approval of the electorate in future years to levy the  
53 previously approved millage. However, a referendum to increase  
54 the millage rate previously approved by the electors must be  
55 held at a general election, and the referendum may be held only  
56 once during the 48-month period preceding the effective date of  
57 the increased millage.

58 (a) The governing body of the district shall be a council  
59 on children's services, which may also be known as a juvenile  
60 welfare board or similar name as established in the ordinance by  
61 the county governing body. Such council shall consist of 10  
62 members, including the superintendent of schools; a local school  
63 board member; the district administrator from the appropriate  
64 district of the Department of Children and Families, or his or  
65 her designee who is a member of the Senior Management Service or  
66 of the Selected Exempt Service; one member of the county  
67 governing body; and the judge assigned to juvenile cases who  
68 shall sit as a voting member of the board, except that said



625854

69 judge shall not vote or participate in the setting of ad valorem  
70 taxes under this section. If there is more than one judge  
71 assigned to juvenile cases in a county, the chief judge shall  
72 designate one of said juvenile judges to serve on the board. The  
73 remaining five members shall be appointed by the Governor, and  
74 shall, to the extent possible, represent the demographic  
75 diversity of the population of the county. After soliciting  
76 recommendations from the public, the county governing body shall  
77 submit to the Governor the names of at least three persons for  
78 each vacancy occurring among the five members appointed by the  
79 Governor, and the Governor shall appoint members to the council  
80 from the candidates nominated by the county governing body. The  
81 Governor shall make a selection within a 45-day period or  
82 request a new list of candidates. All members appointed by the  
83 Governor shall have been residents of the county for the  
84 previous 24-month period. Such members shall be appointed for 4-  
85 year terms, except that the length of the terms of the initial  
86 appointees shall be adjusted to stagger the terms. The Governor  
87 may remove a member for cause or upon the written petition of  
88 the county governing body. If any of the members of the council  
89 required to be appointed by the Governor under the provisions of  
90 this subsection shall resign, die, or be removed from office,  
91 the vacancy thereby created shall, as soon as practicable, be  
92 filled by appointment by the Governor, using the same method as  
93 the original appointment, and such appointment to fill a vacancy  
94 shall be for the unexpired term of the person who resigns, dies,  
95 or is removed from office.

96 (b) However, any county as defined in s. 125.011(1) may  
97 instead have a governing body consisting of 33 members,



625854

98 including the superintendent of schools, or his or her designee;  
99 two representatives of public postsecondary education  
100 institutions located in the county; the county manager or the  
101 equivalent county officer; the district administrator from the  
102 appropriate district of the Department of Children and Families,  
103 or the administrator's designee who is a member of the Senior  
104 Management Service or the Selected Exempt Service; the director  
105 of the county health department or the director's designee; the  
106 state attorney for the county or the state attorney's designee;  
107 the chief judge assigned to juvenile cases, or another juvenile  
108 judge who is the chief judge's designee and who shall sit as a  
109 voting member of the board, except that the judge may not vote  
110 or participate in setting ad valorem taxes under this section;  
111 an individual who is selected by the board of the local United  
112 Way or its equivalent; a member of a locally recognized faith-  
113 based coalition, selected by that coalition; a member of the  
114 local chamber of commerce, selected by that chamber or, if more  
115 than one chamber exists within the county, a person selected by  
116 a coalition of the local chambers; a member of the early  
117 learning coalition, selected by that coalition; a representative  
118 of a labor organization or union active in the county; a member  
119 of a local alliance or coalition engaged in cross-system  
120 planning for health and social service delivery in the county,  
121 selected by that alliance or coalition; a member of the local  
122 Parent-Teachers Association/Parent-Teacher-Student Association,  
123 selected by that association; a youth representative selected by  
124 the local school system's student government; a local school  
125 board member appointed by the chair of the school board; the  
126 mayor of the county or the mayor's designee; one member of the



625854

127 county governing body, appointed by the chair of that body; a  
128 member of the state Legislature who represents residents of the  
129 county, selected by the chair of the local legislative  
130 delegation; an elected official representing the residents of a  
131 municipality in the county, selected by the county municipal  
132 league; and 4 members-at-large, appointed to the council by the  
133 majority of sitting council members. The remaining 7 members  
134 shall be appointed by the Governor in accordance with procedures  
135 set forth in paragraph (a), except that the Governor may remove  
136 a member for cause or upon the written petition of the council.  
137 Appointments by the Governor must, to the extent reasonably  
138 possible, represent the geographic and demographic diversity of  
139 the population of the county. Members who are appointed to the  
140 council by reason of their position are not subject to the  
141 length of terms and limits on consecutive terms as provided in  
142 this section. The remaining appointed members of the governing  
143 body shall be appointed to serve 2-year terms, except that those  
144 members appointed by the Governor shall be appointed to serve 4-  
145 year terms, and the youth representative and the legislative  
146 delegate shall be appointed to serve 1-year terms. A member may  
147 be reappointed; however, a member may not serve for more than  
148 three consecutive terms. A member is eligible to be appointed  
149 again after a 2-year hiatus from the council.

150 (c) This subsection does not prohibit a county from  
151 exercising such power as is provided by general or special law  
152 to provide children's services or to create a special district  
153 to provide such services.

154 Section 4. Subsection (10) of section 212.055, Florida  
155 Statutes, is amended to read:





625854

156           212.055 Discretionary sales surtaxes; legislative intent;  
157 authorization and use of proceeds.—It is the legislative intent  
158 that any authorization for imposition of a discretionary sales  
159 surtax shall be published in the Florida Statutes as a  
160 subsection of this section, irrespective of the duration of the  
161 levy. Each enactment shall specify the types of counties  
162 authorized to levy; the rate or rates which may be imposed; the  
163 maximum length of time the surtax may be imposed, if any; the  
164 procedure which must be followed to secure voter approval, if  
165 required; the purpose for which the proceeds may be expended;  
166 and such other requirements as the Legislature may provide.  
167 Taxable transactions and administrative procedures shall be as  
168 provided in s. 212.054.

169           (10) DATES FOR REFERENDA.—A referendum to adopt, ~~or~~ amend,  
170 or reenact a local government discretionary sales surtax under  
171 this section must be held at a general election as defined in s.  
172 97.021. A referendum to reenact an expiring surtax must be held  
173 at a general election occurring within the 48-month period  
174 immediately preceding the effective date of the reenacted  
175 surtax. Such a referendum may appear on the ballot only once  
176 within the 48-month period.

177           Section 5. Paragraph (a) of subsection (4) of section  
178 336.021, Florida Statutes, is amended to read:

179           336.021 County transportation system; levy of ninth-cent  
180 fuel tax on motor fuel and diesel fuel.—

181           (4) (a) 1. A certified copy of the ordinance proposing to  
182 levy the tax pursuant to referendum shall be furnished by the  
183 county to the department within 10 days after approval of such  
184 ordinance.



625854

185           2. A referendum to adopt, amend, or reenact a tax under  
186 this subsection must ~~shall~~ be held ~~only~~ at a general election,  
187 as defined in s. 97.021. A referendum to reenact an expiring tax  
188 must be held at a general election occurring within the 48-month  
189 period immediately preceding the effective date of the reenacted  
190 tax, and the referendum may appear on the ballot only once  
191 within the 48-month period.

192           3. The county levying the tax pursuant to referendum shall  
193 notify the department within 10 days after the passage of the  
194 referendum of such passage and of the time period during which  
195 the tax will be levied. The failure to furnish the certified  
196 copy will not invalidate the passage of the ordinance.

197           Section 6. Paragraph (b) of subsection (1) and paragraph  
198 (b) of subsection (3) of section 336.025, Florida Statutes, are  
199 amended to read:

200           336.025 County transportation system; levy of local option  
201 fuel tax on motor fuel and diesel fuel.—

202           (1)

203           (b) In addition to other taxes allowed by law, there may be  
204 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,  
205 4-cent, or 5-cent local option fuel tax upon every gallon of  
206 motor fuel sold in a county and taxed under the provisions of  
207 part I of chapter 206. The tax shall be levied by an ordinance  
208 adopted by a majority plus one vote of the membership of the  
209 governing body of the county or by referendum. A referendum to  
210 adopt, amend, or reenact a tax under this subsection must ~~shall~~  
211 be held ~~only~~ at a general election, as defined in s. 97.021. A  
212 referendum to reenact an expiring tax must be held at a general  
213 election occurring within the 48-month period immediately



214 preceding the effective date of the reenacted tax, and the  
215 referendum may appear on the ballot only once within the 48-  
216 month period.

217       1. All impositions and rate changes of the tax shall be  
218 levied before October 1, to be effective January 1 of the  
219 following year. However, levies of the tax which were in effect  
220 on July 1, 2002, and which expire on August 31 of any year may  
221 be reimposed at the current authorized rate provided the tax is  
222 levied before July 1 and is effective September 1 of the year of  
223 expiration.

224       2. The county may, prior to levy of the tax, establish by  
225 interlocal agreement with one or more municipalities located  
226 therein, representing a majority of the population of the  
227 incorporated area within the county, a distribution formula for  
228 dividing the entire proceeds of the tax among county government  
229 and all eligible municipalities within the county. If no  
230 interlocal agreement is adopted before the effective date of the  
231 tax, tax revenues shall be distributed pursuant to the  
232 provisions of subsection (4). If no interlocal agreement exists,  
233 a new interlocal agreement may be established prior to June 1 of  
234 any year pursuant to this subparagraph. However, any interlocal  
235 agreement agreed to under this subparagraph after the initial  
236 levy of the tax or change in the tax rate authorized in this  
237 section shall under no circumstances materially or adversely  
238 affect the rights of holders of outstanding bonds which are  
239 backed by taxes authorized by this paragraph, and the amounts  
240 distributed to the county government and each municipality shall  
241 not be reduced below the amount necessary for the payment of  
242 principal and interest and reserves for principal and interest



625854

243 as required under the covenants of any bond resolution  
244 outstanding on the date of establishment of the new interlocal  
245 agreement.

246 3. County and municipal governments shall use moneys  
247 received pursuant to this paragraph for transportation  
248 expenditures needed to meet the requirements of the capital  
249 improvements element of an adopted comprehensive plan or for  
250 expenditures needed to meet immediate local transportation  
251 problems and for other transportation-related expenditures that  
252 are critical for building comprehensive roadway networks by  
253 local governments. For purposes of this paragraph, expenditures  
254 for the construction of new roads, the reconstruction or  
255 resurfacing of existing paved roads, or the paving of existing  
256 graded roads shall be deemed to increase capacity and such  
257 projects shall be included in the capital improvements element  
258 of an adopted comprehensive plan. Expenditures for purposes of  
259 this paragraph shall not include routine maintenance of roads.

260 (3) The tax authorized pursuant to paragraph (1)(a) shall  
261 be levied using either of the following procedures:

262 (b) If no interlocal agreement or resolution is adopted  
263 pursuant to subparagraph (a)1. or subparagraph (a)2.,  
264 municipalities representing more than 50 percent of the county  
265 population may, prior to June 20, adopt uniform resolutions  
266 approving the local option tax, establishing the duration of the  
267 levy and the rate authorized in paragraph (1)(a), and setting  
268 the date for a countywide referendum on whether to levy the tax.  
269 A referendum to adopt, amend, or reenact a tax under this  
270 subsection must ~~shall~~ be held ~~only~~ at a general election, as  
271 defined in s. 97.021. A referendum to reenact an expiring tax



625854

272 must be held at a general election occurring within the 48-month  
273 period immediately preceding the effective date of the reenacted  
274 surtax, and the referendum may appear on the ballot only once  
275 within the 48-month period. The tax shall be levied and  
276 collected countywide on January 1 following 30 days after voter  
277 approval.

278 Section 7. This act shall take effect July 1, 2023.

279

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

281 And the title is amended as follows:

282 Delete everything before the enacting clause  
283 and insert:

284 A bill to be entitled  
285 An act relating to local tax referenda requirements;  
286 amending ss. 125.0104 and 125.0108, F.S.; requiring  
287 that a referendum to reenact an expiring tourist  
288 development tax or tourist impact tax, respectively,  
289 be held at a general election; limiting the occurrence  
290 of such a referendum; amending s. 125.901, F.S.;  
291 requiring that a referendum to approve a millage rate  
292 increase for a children's services independent special  
293 district property tax be held at a general election;  
294 limiting the occurrence of such a referendum; amending  
295 s. 212.055, F.S.; requiring that a referendum to  
296 reenact a local government discretionary sales surtax  
297 be held at a general election; limiting the occurrence  
298 of a referendum to adopt, amend, or reenact such a  
299 surtax; amending ss. 336.021 and 336.025, F.S.;  
300 requiring that a referendum to adopt, amend, or



625854

301 reenact a ninth-cent fuel tax or local option fuel  
302 taxes, respectively, be held at a general election;  
303 limiting the occurrence of a referendum to reenact  
304 such a tax; providing an effective date.

By the Committee on Community Affairs; and Senator Ingoglia

578-03262-23

2023698c1

1 A bill to be entitled  
 2 An act relating to local tax referenda requirements;  
 3 amending ss. 125.0104 and 125.0108, F.S.; requiring  
 4 that a referendum to reenact an expiring tourist  
 5 development tax or tourist impact tax, respectively,  
 6 be held at a general election; limiting the occurrence  
 7 of such a referendum; amending s. 125.901, F.S.;  
 8 requiring that a referendum to approve a millage rate  
 9 increase for a children's services independent special  
 10 district property tax be held at a general election;  
 11 limiting the occurrence of such a referendum; amending  
 12 ss. 200.091 and 200.101, F.S.; limiting the occurrence  
 13 of a referendum to approve a county or municipal ad  
 14 valorem tax millage increase, respectively; amending  
 15 s. 212.055, F.S.; requiring that a referendum to  
 16 reenact a local government discretionary sales surtax  
 17 be held at a general election; limiting the occurrence  
 18 of a referendum to adopt, amend, or reenact such a  
 19 surtax; amending ss. 336.021 and 336.025, F.S.;  
 20 requiring that a referendum to adopt, amend, or  
 21 reenact a ninth-cent fuel tax or local option fuel  
 22 taxes, respectively, be held at a general election;  
 23 limiting the occurrence of such a referendum; amending  
 24 s. 1011.73, F.S.; deleting provisions that authorize  
 25 school district millage elections to be held at any  
 26 time; making a technical change; revising a limitation  
 27 on the occurrence of a referendum; providing an  
 28 effective date.  
 29

Page 1 of 13

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578-03262-23

2023698c1

30 Be It Enacted by the Legislature of the State of Florida:  
 31  
 32 Section 1. Paragraph (e) is added to subsection (6) of  
 33 section 125.0104, Florida Statutes, to read:  
 34 125.0104 Tourist development tax; procedure for levying;  
 35 authorized uses; referendum; enforcement.—  
 36 (6) REFERENDUM.—  
 37 (e) A referendum to reenact an expiring tourist development  
 38 tax must be held at a general election. Such a referendum may be  
 39 held only once during the 48-month period preceding the  
 40 effective date of the referendum.  
 41 Section 2. Subsection (5) of section 125.0108, Florida  
 42 Statutes, is amended to read:  
 43 125.0108 Areas of critical state concern; tourist impact  
 44 tax.—  
 45 (5) The tourist impact tax authorized by this section shall  
 46 take effect only upon express approval by a majority vote of  
 47 those qualified electors in the area or areas of critical state  
 48 concern in the county seeking to levy such tax, voting in a  
 49 referendum to be held in conjunction with a general election, as  
 50 defined in s. 97.021. However, if the area or areas of critical  
 51 state concern are greater than 50 percent of the land area of  
 52 the county and the tax is to be imposed throughout the entire  
 53 county, the tax shall take effect only upon express approval of  
 54 a majority of the qualified electors of the county voting in  
 55 such a referendum. A referendum to reenact an expiring tourist  
 56 impact tax must be held at a general election. Such a referendum  
 57 may be held only once during the 48-month period preceding the  
 58 effective date of the referendum.

Page 2 of 13

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578-03262-23

2023698c1

59 Section 3. Subsection (1) of section 125.901, Florida  
60 Statutes, is amended to read:

61 125.901 Children's services; independent special district;  
62 council; powers, duties, and functions; public records  
63 exemption.-

64 (1) Each county may by ordinance create an independent  
65 special district, as defined in ss. 189.012 and 200.001(8)(e),  
66 to provide funding for children's services throughout the county  
67 in accordance with this section. The boundaries of such district  
68 shall be coterminous with the boundaries of the county. The  
69 county governing body shall obtain approval at a general  
70 election, as defined in s. 97.021, by a majority vote of those  
71 electors voting on the question, to annually levy ad valorem  
72 taxes which shall not exceed the maximum millage rate authorized  
73 by this section. Any district created pursuant to the provisions  
74 of this subsection shall be required to levy and fix millage  
75 subject to the provisions of s. 200.065. Once such millage is  
76 approved by the electorate, the district shall not be required  
77 to seek approval of the electorate in future years to levy the  
78 previously approved millage. However, a referendum to increase  
79 the millage rate previously approved by the electors must be  
80 held at a general election. Such a referendum may be held only  
81 once during the 48-month period preceding the effective date of  
82 the referendum.

83 (a) The governing body of the district shall be a council  
84 on children's services, which may also be known as a juvenile  
85 welfare board or similar name as established in the ordinance by  
86 the county governing body. Such council shall consist of 10  
87 members, including the superintendent of schools; a local school

Page 3 of 13

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578-03262-23

2023698c1

88 board member; the district administrator from the appropriate  
89 district of the Department of Children and Families, or his or  
90 her designee who is a member of the Senior Management Service or  
91 of the Selected Exempt Service; one member of the county  
92 governing body; and the judge assigned to juvenile cases who  
93 shall sit as a voting member of the board, except that said  
94 judge shall not vote or participate in the setting of ad valorem  
95 taxes under this section. If there is more than one judge  
96 assigned to juvenile cases in a county, the chief judge shall  
97 designate one of said juvenile judges to serve on the board. The  
98 remaining five members shall be appointed by the Governor, and  
99 shall, to the extent possible, represent the demographic  
100 diversity of the population of the county. After soliciting  
101 recommendations from the public, the county governing body shall  
102 submit to the Governor the names of at least three persons for  
103 each vacancy occurring among the five members appointed by the  
104 Governor, and the Governor shall appoint members to the council  
105 from the candidates nominated by the county governing body. The  
106 Governor shall make a selection within a 45-day period or  
107 request a new list of candidates. All members appointed by the  
108 Governor shall have been residents of the county for the  
109 previous 24-month period. Such members shall be appointed for 4-  
110 year terms, except that the length of the terms of the initial  
111 appointees shall be adjusted to stagger the terms. The Governor  
112 may remove a member for cause or upon the written petition of  
113 the county governing body. If any of the members of the council  
114 required to be appointed by the Governor under the provisions of  
115 this subsection shall resign, die, or be removed from office,  
116 the vacancy thereby created shall, as soon as practicable, be

Page 4 of 13

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578-03262-23

2023698c1

117 filled by appointment by the Governor, using the same method as  
 118 the original appointment, and such appointment to fill a vacancy  
 119 shall be for the unexpired term of the person who resigns, dies,  
 120 or is removed from office.

121 (b) However, any county as defined in s. 125.011(1) may  
 122 instead have a governing body consisting of 33 members,  
 123 including the superintendent of schools, or his or her designee;  
 124 two representatives of public postsecondary education  
 125 institutions located in the county; the county manager or the  
 126 equivalent county officer; the district administrator from the  
 127 appropriate district of the Department of Children and Families,  
 128 or the administrator's designee who is a member of the Senior  
 129 Management Service or the Selected Exempt Service; the director  
 130 of the county health department or the director's designee; the  
 131 state attorney for the county or the state attorney's designee;  
 132 the chief judge assigned to juvenile cases, or another juvenile  
 133 judge who is the chief judge's designee and who shall sit as a  
 134 voting member of the board, except that the judge may not vote  
 135 or participate in setting ad valorem taxes under this section;  
 136 an individual who is selected by the board of the local United  
 137 Way or its equivalent; a member of a locally recognized faith-  
 138 based coalition, selected by that coalition; a member of the  
 139 local chamber of commerce, selected by that chamber or, if more  
 140 than one chamber exists within the county, a person selected by  
 141 a coalition of the local chambers; a member of the early  
 142 learning coalition, selected by that coalition; a representative  
 143 of a labor organization or union active in the county; a member  
 144 of a local alliance or coalition engaged in cross-system  
 145 planning for health and social service delivery in the county,

Page 5 of 13

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578-03262-23

2023698c1

146 selected by that alliance or coalition; a member of the local  
 147 Parent-Teachers Association/Parent-Teacher-Student Association,  
 148 selected by that association; a youth representative selected by  
 149 the local school system's student government; a local school  
 150 board member appointed by the chair of the school board; the  
 151 mayor of the county or the mayor's designee; one member of the  
 152 county governing body, appointed by the chair of that body; a  
 153 member of the state Legislature who represents residents of the  
 154 county, selected by the chair of the local legislative  
 155 delegation; an elected official representing the residents of a  
 156 municipality in the county, selected by the county municipal  
 157 league; and 4 members-at-large, appointed to the council by the  
 158 majority of sitting council members. The remaining 7 members  
 159 shall be appointed by the Governor in accordance with procedures  
 160 set forth in paragraph (a), except that the Governor may remove  
 161 a member for cause or upon the written petition of the council.  
 162 Appointments by the Governor must, to the extent reasonably  
 163 possible, represent the geographic and demographic diversity of  
 164 the population of the county. Members who are appointed to the  
 165 council by reason of their position are not subject to the  
 166 length of terms and limits on consecutive terms as provided in  
 167 this section. The remaining appointed members of the governing  
 168 body shall be appointed to serve 2-year terms, except that those  
 169 members appointed by the Governor shall be appointed to serve 4-  
 170 year terms, and the youth representative and the legislative  
 171 delegate shall be appointed to serve 1-year terms. A member may  
 172 be reappointed; however, a member may not serve for more than  
 173 three consecutive terms. A member is eligible to be appointed  
 174 again after a 2-year hiatus from the council.

Page 6 of 13

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578-03262-23

2023698c1

175 (c) This subsection does not prohibit a county from  
 176 exercising such power as is provided by general or special law  
 177 to provide children's services or to create a special district  
 178 to provide such services.

179 Section 4. Section 200.091, Florida Statutes, is amended to  
 180 read:

181 200.091 Referendum to increase millage.—The millage  
 182 authorized to be levied in s. 200.071 for county purposes,  
 183 including dependent districts therein, may be increased for  
 184 periods not exceeding 2 years, provided such levy has been  
 185 approved by majority vote of the qualified electors in the  
 186 county or district voting in a general election, as defined in  
 187 s. 97.021, called for such purpose. Such an election may be  
 188 called by the governing body of any such county or district on  
 189 its own motion and shall be called upon submission of a petition  
 190 specifying the amount of millage sought to be levied and the  
 191 purpose for which the proceeds will be expended and containing  
 192 the signatures of at least 10 percent of the persons qualified  
 193 to vote in such election, signed within 60 days prior to the  
 194 date the petition is filed. Such a referendum may be held only  
 195 once during the 48-month period preceding the effective date of  
 196 the referendum.

197 Section 5. Section 200.101, Florida Statutes, is amended to  
 198 read:

199 200.101 Referendum for millage in excess of limits.—The  
 200 qualified electors of a municipality may, by majority vote at a  
 201 general election, as defined in s. 97.021, increase millage  
 202 above those limits imposed by s. 200.081 in a referendum called  
 203 for such purpose by the governing body of the municipality, but

578-03262-23

2023698c1

204 the period of such increase may not exceed 2 years. Such  
 205 referendum also may be initiated by submission of a petition to  
 206 the governing body of the municipality containing the signatures  
 207 of 10 percent of those persons eligible to vote in such  
 208 referendum, which signatures were affixed to the petition within  
 209 60 days prior to its submission. Such a referendum may be held  
 210 only once during the 48-month period preceding the effective  
 211 date of the referendum.

212 Section 6. Subsection (10) of section 212.055, Florida  
 213 Statutes, is amended to read:

214 212.055 Discretionary sales surtaxes; legislative intent;  
 215 authorization and use of proceeds.—It is the legislative intent  
 216 that any authorization for imposition of a discretionary sales  
 217 surtax shall be published in the Florida Statutes as a  
 218 subsection of this section, irrespective of the duration of the  
 219 levy. Each enactment shall specify the types of counties  
 220 authorized to levy; the rate or rates which may be imposed; the  
 221 maximum length of time the surtax may be imposed, if any; the  
 222 procedure which must be followed to secure voter approval, if  
 223 required; the purpose for which the proceeds may be expended;  
 224 and such other requirements as the Legislature may provide.  
 225 Taxable transactions and administrative procedures shall be as  
 226 provided in s. 212.054.

227 (10) DATES FOR REFERENDA.—A referendum to adopt, ~~or~~ amend,  
 228 or reenact a local government discretionary sales surtax under  
 229 this section must be held at a general election as defined in s.  
 230 97.021. Such a referendum may be held only once during the 48-  
 231 month period preceding the effective date of the referendum.

232 Section 7. Paragraph (a) of subsection (4) of section

578-03262-23

2023698c1

233 336.021, Florida Statutes, is amended to read:

234 336.021 County transportation system; levy of ninth-cent  
235 fuel tax on motor fuel and diesel fuel.-

236 (4)(a)1. A certified copy of the ordinance proposing to  
237 levy the tax pursuant to referendum shall be furnished by the  
238 county to the department within 10 days after approval of such  
239 ordinance.

240 2. A referendum to adopt, amend, or reenact a tax under  
241 this subsection must ~~shall~~ be held ~~only~~ at a general election,  
242 as defined in s. 97.021. Such a referendum may be held only once  
243 during the 48-month period preceding the effective date of the  
244 referendum.

245 3. The county levying the tax pursuant to referendum shall  
246 notify the department within 10 days after the passage of the  
247 referendum of such passage and of the time period during which  
248 the tax will be levied. The failure to furnish the certified  
249 copy will not invalidate the passage of the ordinance.

250 Section 8. Paragraph (b) of subsection (1) and paragraph  
251 (b) of subsection (3) of section 336.025, Florida Statutes, are  
252 amended to read:

253 336.025 County transportation system; levy of local option  
254 fuel tax on motor fuel and diesel fuel.-

255 (1)

256 (b) In addition to other taxes allowed by law, there may be  
257 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,  
258 4-cent, or 5-cent local option fuel tax upon every gallon of  
259 motor fuel sold in a county and taxed under the provisions of  
260 part I of chapter 206. The tax shall be levied by an ordinance  
261 adopted by a majority plus one vote of the membership of the

578-03262-23

2023698c1

262 governing body of the county or by referendum. A referendum to  
263 adopt, amend, or reenact a tax under this subsection must ~~shall~~  
264 be held ~~only~~ at a general election, as defined in s. 97.021.  
265 Such a referendum may be held only once during the 48-month  
266 period preceding the effective date of the referendum.

267 1. All impositions and rate changes of the tax shall be  
268 levied before October 1, to be effective January 1 of the  
269 following year. However, levies of the tax which were in effect  
270 on July 1, 2002, and which expire on August 31 of any year may  
271 be reimposed at the current authorized rate provided the tax is  
272 levied before July 1 and is effective September 1 of the year of  
273 expiration.

274 2. The county may, prior to levy of the tax, establish by  
275 interlocal agreement with one or more municipalities located  
276 therein, representing a majority of the population of the  
277 incorporated area within the county, a distribution formula for  
278 dividing the entire proceeds of the tax among county government  
279 and all eligible municipalities within the county. If no  
280 interlocal agreement is adopted before the effective date of the  
281 tax, tax revenues shall be distributed pursuant to the  
282 provisions of subsection (4). If no interlocal agreement exists,  
283 a new interlocal agreement may be established prior to June 1 of  
284 any year pursuant to this subparagraph. However, any interlocal  
285 agreement agreed to under this subparagraph after the initial  
286 levy of the tax or change in the tax rate authorized in this  
287 section shall under no circumstances materially or adversely  
288 affect the rights of holders of outstanding bonds which are  
289 backed by taxes authorized by this paragraph, and the amounts  
290 distributed to the county government and each municipality shall

578-03262-23

2023698c1

291 not be reduced below the amount necessary for the payment of  
 292 principal and interest and reserves for principal and interest  
 293 as required under the covenants of any bond resolution  
 294 outstanding on the date of establishment of the new interlocal  
 295 agreement.

296 3. County and municipal governments shall use moneys  
 297 received pursuant to this paragraph for transportation  
 298 expenditures needed to meet the requirements of the capital  
 299 improvements element of an adopted comprehensive plan or for  
 300 expenditures needed to meet immediate local transportation  
 301 problems and for other transportation-related expenditures that  
 302 are critical for building comprehensive roadway networks by  
 303 local governments. For purposes of this paragraph, expenditures  
 304 for the construction of new roads, the reconstruction or  
 305 resurfacing of existing paved roads, or the paving of existing  
 306 graded roads shall be deemed to increase capacity and such  
 307 projects shall be included in the capital improvements element  
 308 of an adopted comprehensive plan. Expenditures for purposes of  
 309 this paragraph shall not include routine maintenance of roads.

310 (3) The tax authorized pursuant to paragraph (1)(a) shall  
 311 be levied using either of the following procedures:

312 (b) If no interlocal agreement or resolution is adopted  
 313 pursuant to subparagraph (a)1. or subparagraph (a)2.,  
 314 municipalities representing more than 50 percent of the county  
 315 population may, prior to June 20, adopt uniform resolutions  
 316 approving the local option tax, establishing the duration of the  
 317 levy and the rate authorized in paragraph (1)(a), and setting  
 318 the date for a countywide referendum on whether to levy the tax.  
 319 A referendum to adopt, amend, or reenact a tax under this

578-03262-23

2023698c1

320 subsection must ~~shall~~ be held ~~only~~ at a general election, as  
 321 defined in s. 97.021. Such a referendum may be held only once  
 322 during the 48-month period preceding the effective date of the  
 323 referendum. The tax shall be levied and collected countywide on  
 324 January 1 following 30 days after voter approval.

325 Section 9. Subsections (1), (2), and (3) of section  
 326 1011.73, Florida Statutes, are amended to read:

327 1011.73 District millage elections.—

328 (1) MILLAGE AUTHORIZED NOT TO EXCEED 2 YEARS.—The district  
 329 school board, pursuant to resolution adopted at a regular  
 330 meeting, shall direct the county commissioners to call an  
 331 election at which the electors within the school districts may  
 332 approve an ad valorem tax millage as authorized in s. 9, Art.  
 333 VII of the State Constitution. Such election may be held at any  
 334 time, except that not more than one such election shall be held  
 335 during any 12-month period. Any millage so authorized shall be  
 336 levied for a period not in excess of 2 years or until changed by  
 337 another millage election, whichever is the earlier. In the event  
 338 any such election is invalidated by a court of competent  
 339 jurisdiction, such invalidated election shall be considered not  
 340 to have been held.

341 (2) MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.—The district  
 342 school board, pursuant to resolution adopted at a regular  
 343 meeting, shall direct the county commissioners to call an  
 344 election at which the electors within the school district may  
 345 approve an ad valorem tax millage as authorized under s.  
 346 1011.71(9). ~~Such election may be held at any time, except that~~  
 347 ~~not more than one such election shall be held during any 12-~~  
 348 ~~month period.~~ Any millage so authorized shall be levied for a

578-03262-23

2023698c1

349 period not in excess of 4 years or until changed by another  
350 millage election, whichever is earlier. If any such election is  
351 invalidated by a court of competent jurisdiction, such  
352 invalidated election shall be considered not to have been held.

353 (3) HOLDING ELECTIONS.—All school district millage  
354 elections shall be held and conducted in the manner prescribed  
355 by law for holding general elections, except as provided in this  
356 chapter. A referendum under this part ~~must shall~~ be held ~~only~~ at  
357 a general election, as defined in s. 97.021. Such a referendum  
358 may be held only once during the 48-month period preceding the  
359 effective date of the referendum.

360 Section 10. This act shall take effect July 1, 2023.

The Florida Senate

APPEARANCE RECORD

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

4/18/2023

Meeting Date

Finance + Tax

Committee

698

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Bob McKee

Phone

(850) 922-4300

Address

100 S Monroe

Email

bmckee@fl-counties.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:

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

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

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

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

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

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BILL: SPB 7058

INTRODUCER: Finance and Tax Committee

SUBJECT: Internal Revenue Code

DATE: April 18, 2023

REVISED: 4/19/23

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ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. <u>Gross</u>	<u>Babin</u>		<b>FT Submitted as Comm. Bill/Fav</b>

---

**I. Summary:**

SPB 7058 updates Florida's corporate income tax by adopting the federal Internal Revenue Code in effect on January 1, 2023. By adopting the updated code, Florida recognizes the changes made to the code.

The Revenue Estimating Conference analyzed a proposal identical to the bill and determined that it would result in no change to General Revenue Fund receipts.

The bill takes effect upon becoming law and operates retroactively to January 1, 2023.

**II. Present Situation:**

Florida imposes a 5.5 percent tax on the taxable income of corporations and financial institutions doing business in Florida.<sup>1</sup> A corporation calculates its taxable income for Florida tax purposes by starting with its taxable income determined for federal tax purposes.<sup>2</sup> Additional adjustments are then made to determine the corporation's Florida taxable income. By starting with federal taxable income, Florida eases the administrative burden on Florida taxpayers.

Florida maintains its relationship with the federal Internal Revenue Code by each year adopting the federal Internal Revenue Code as it exists on January 1 of the year. By doing this, Florida adopts any changes that were made in the previous year to the determination of federal taxable income.

Because Florida relies on federal taxable income to determine Florida taxable income, changes to the calculation of federal taxable income will affect the calculation of Florida taxable income and may increase or decrease Florida tax receipts if Florida adopts the most recent federal Internal Revenue Code. In some instances, Florida has adopted the new federal Internal Revenue Code, but excluded some changes.

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<sup>1</sup> Sections 220.11(2) and 220.63(2), F.S.

<sup>2</sup> See generally s. 220.13(2), F.S.

### **Inflation Reduction Act**

The Inflation Reduction Act of 2022 (Act) made changes to the code, which in part, are aimed at increasing revenue through tax policy, reducing costs on individuals and the federal government through drug price negotiations, and creating or bolstering policies to incentivize investments in clean energy products and manufacturing through tax credits and program funding.<sup>3</sup>

To raise revenue, the Act imposes a new corporate alternative minimum tax (CAMT) of 15 percent, effective in taxable years beginning after December 31, 2022, on corporations whose average annual adjusted financial statement income exceeds \$1 billion over a three-year period. Subject corporations are required to calculate tax owed using two methods; a regular tax calculation and a CAMT calculation. The larger amount must be remitted.

Florida's corporate income tax code includes an alternative minimum tax and it subjected certain taxpayers to tax at a rate of 3.3 percent, rather than 5.5 percent.<sup>4</sup> Florida's alternative minimum tax, which is not operative, was connected to the obsolete federal alternative minimum tax that was repealed in 2017.<sup>5</sup> The adoption of the Internal Revenue Code as contemplated by the bill would not impose the new federal CAMT in Florida.<sup>6</sup>

### **III. Effect of Proposed Changes:**

The bill updates Florida's corporate income tax by adopting the federal Internal Revenue Code in effect on January 1, 2023. By adopting the updated code, Florida recognizes the changes made to the code.

### **IV. Constitutional Issues:**

#### **A. Municipality/County Mandates Restrictions:**

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

#### **B. Public Records/Open Meetings Issues:**

None.

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<sup>3</sup> Pub. L. No. 117-169. *See* H.R.5376 - 117th Congress (2021-2022): Inflation Reduction Act of 2022. (2022). <https://www.congress.gov/bill/117th-congress/house-bill/5376> (last visited Mar. 16, 2023).

<sup>4</sup> Section 220.11(4), F.S.

<sup>5</sup> Section 12001, Pub. L. No. 115-97.

<sup>6</sup> Email correspondence, the Florida Department of Revenue, (Sept. 15, 2022) (on file with the Committee on Finance and Tax).



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.

E. Other Constitutional Issues:

None identified.

**V. Fiscal Impact Statement:**

A. Tax/Fee Issues:

The Revenue Estimating Conference analyzed a proposal identical to the bill and determined that it would result in no change to General Revenue Fund receipts in Fiscal Year 2023-2024 or throughout the forecast period.

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 220.03 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.

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

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FOR CONSIDERATION By the Committee on Finance and Tax

593-03806A-23

20237058pb

1 A bill to be entitled  
2 An act relating to the Internal Revenue Code; amending  
3 s. 220.03, F.S.; revising the date of adoption of the  
4 Internal Revenue Code and other federal income tax  
5 statutes for purposes of the state corporate income  
6 tax; providing retroactive operation; providing an  
7 effective date.  
8

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

10  
11 Section 1. Paragraph (n) of subsection (1) and paragraph  
12 (c) of subsection (2) of section 220.03, Florida Statutes, are  
13 amended to read:

14 220.03 Definitions.—

15 (1) SPECIFIC TERMS.—When used in this code, and when not  
16 otherwise distinctly expressed or manifestly incompatible with  
17 the intent thereof, the following terms shall have the following  
18 meanings:

19 (n) "Internal Revenue Code" means the United States  
20 Internal Revenue Code of 1986, as amended and in effect on  
21 January 1, 2023 ~~2022~~, except as provided in subsection (3).

22 (2) DEFINITIONAL RULES.—When used in this code and neither  
23 otherwise distinctly expressed nor manifestly incompatible with  
24 the intent thereof:

25 (c) Any term used in this code has the same meaning as when  
26 used in a comparable context in the Internal Revenue Code and  
27 other statutes of the United States relating to federal income  
28 taxes, as such code and statutes are in effect on January 1,  
29 2023 ~~2022~~. However, if subsection (3) is implemented, the

Page 1 of 2

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

593-03806A-23

20237058pb

30 meaning of a term shall be taken at the time the term is applied  
31 under this code.

32 Section 2. The amendment made by this act to s. 220.03,  
33 Florida Statutes, operates retroactively to January 1, 2023.

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

Page 2 of 2

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**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

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

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BILL: SPB 7060

INTRODUCER: Finance and Tax Committee

SUBJECT: Taxes on Purchases Made Through Private-label Credit Card Programs

DATE: April 18, 2023

REVISED: \_\_\_\_\_

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ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Gross	Babin		<b>FT Submitted as Comm. Bill/Fav</b>

---

**I. Summary:**

SPB 7060 repeals the provision that grants dealers a credit or refund for sales tax remitted on the unpaid balance of an account when the purchase was made through the retailer's private-label credit card. The current amount of credit or refund available is limited to 64.4 percent of the amount of tax remitted on the unpaid balance if the dealer shows that the bad debt has been written off on the lender's books.

The Revenue Estimating Conference has not analyzed the bill. See Section V. Fiscal Impact Statement for more information.

The bill takes effect July 1, 2023.

**II. Present Situation:**

**Florida Sales Use Tax**

Florida levies a 6 percent sales and use tax on the sale or rental of most tangible personal property,<sup>1</sup> admissions,<sup>2</sup> transient rentals,<sup>3</sup> and a limited number of services, and a 5.5 percent sales and use tax on the rental of commercial real estate.<sup>4</sup> 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, collected from the purchaser at the time of sale, and remitted to the state by the dealer.<sup>5</sup> The full amount of sales tax is due at the time the sale occurs, including sales on credit, installment, or deferred payment plans.

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

<sup>2</sup> Section 212.04(1)(b), F.S.

<sup>3</sup> Section 212.03(1)(a), F.S.

<sup>4</sup> Section 212.031, F.S.

<sup>5</sup> Section 212.07(2), F.S.

Counties are authorized to impose local discretionary sales surtaxes in addition to the state sales tax.<sup>6</sup> 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.”<sup>7</sup> 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 0.0 to 1.5 percent.<sup>8</sup>

### **Private-Label Credit Cards**

Private-label credit cards (PLCCs) provide consumers the opportunity to make purchases on credit at specific retailers or retailer affiliates by way of a retailer-branded credit card. The accounts are managed by a third-party financial institution, such as a bank.<sup>9</sup> In contrast to co-branded cards, discussed below, these cards do not have a credit card network logo such as Visa or Mastercard, nor are they accepted by other merchants.<sup>10</sup> Structuring a credit program in this manner shifts to the financial institution responsibilities agreed to between the retailer and financial institution that typically include card issuance, credit funding and underwriting, and payment collection.<sup>11</sup>

Co-branded cards, retail-branded cards that are also branded with a credit card network logo, “blur” the lines between PLCCs and general use credit cards and may provide consumers with store-specific benefits and use of the card elsewhere for everyday purchases. Macy’s American Express Card is an example of a co-branded card.<sup>12</sup>

In July of 2022, the credit agency, Experian, presented data showing that total consumer retail credit card debt in 2021 totaled \$111.62 billion.<sup>13</sup> For comparison, total debt held on credit cards issued by banks amounted to \$784.5 billion that same year. Experian describes retail credit cards as private-label credit cards or store credit cards and they differ from more general use cards issued by banks and financial institutions.<sup>14</sup>

### **Credit or Refund for Bad Debt**

In 1967, the Legislature authorized dealers to take a credit on the portion of sales tax paid on tangible personal property that was written off as bad debt for federal income tax purposes.<sup>15</sup> Today, state law continues to allow dealers to take a credit or obtain a refund on the unpaid

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<sup>6</sup> Section 212.055, F.S.

<sup>7</sup> Section 212.054(2)(a), F.S.

<sup>8</sup> FLA. DEP’T OF REVENUE, *Discretionary Sales Surtax Information for Calendar Year 2023*, available at: [https://floridarevenue.com/Forms\\_library/current/dr15dss.pdf](https://floridarevenue.com/Forms_library/current/dr15dss.pdf) (last visited April 3, 2023).

<sup>9</sup> Julia Kagan, *Private Label Credit Cards: Overview, Benefits and Examples*, Investopedia.com, available at: <https://www.investopedia.com/terms/p/private-label-credit.asp> (last visited April 3, 2023).

<sup>10</sup> *Id.*

<sup>11</sup> *Id.*

<sup>12</sup> Chris Horymski, *Retail Credit Card Balances Continued to Decline in 2021*, Experian.com, available at: <https://www.experian.com/blogs/ask-experian/research/retail-credit-card-study/> (last visited April 3, 2023).

<sup>13</sup> *Id.*

<sup>14</sup> *Id.*

<sup>15</sup> Chapter 67-518, L.O.F.

balance of a worthless account if a claim is made within 12 months after the bad debt has been written off for federal income tax purposes. If any amount of the worthless account is subsequently paid, the dealer is required to remit the appropriate tax to the Department of Revenue.<sup>16</sup>

In 2014, the Legislature authorized dealers to receive, when payment was made through a private-label credit card, a credit or refund equal to 64.4 percent of the sales tax remitted on the unpaid balance of a consumer's account found to be worthless.<sup>17</sup> Florida law defines "private-label credit cards" as a charge card or credit card that carries, refers to, or is branded with the name or logo of a dealer and can be used for purchases from the dealer whose name or logo appears on the card or for purchases from the dealer's affiliates or franchises.<sup>18</sup> A reimbursement under this provision is allowed for retailer-specific credit cards that may only be used at the retailer or its affiliates.<sup>19</sup>

Dealers must show that the account has been charged off as bad debt on the lender's books and that no prior credit or refund was claimed. The credit or refund must be claimed within 12 months after the bad debt was charged off by the lender for federal income taxes. In addition, if any amount of the worthless account is subsequently collected by the dealer or the lender, the dealer is required to remit the appropriate tax in the first return after collection.

There are two methods to determine the amount of a credit or refund. One requires a dealer to establish apportionment splits between Florida and non-Florida sales, taxable and nontaxable sales, and the amount of tax remitted to the state in an effort to substantiate the amount of tax included in the bad debt. The second method requires use of specified percentages of the accounts that give rise to a credit or refund. This requires a sampling of the dealer's or lender's records and the method must be agreed to by the DOR.

### **III. Effect of Proposed Changes:**

The bill repeals the credit or refund granted to dealers for the sales tax remitted on the unpaid balance of a consumer's account found to be worthless when payment was made through a private-label credit card.

### **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.

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<sup>16</sup> Section 212.17(3), F.S.

<sup>17</sup> Chapter 2014-38, L.O.F.

<sup>18</sup> Section 212.17(4), F.S.

<sup>19</sup> FLA. DEP'T OF REVENUE, *Refund Process, Bad Debt, Refund Procedures*, (rev. April 2020) (on file with the Committee on Finance and Tax).

The bill does not create a mandate subject to 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:**

Article VII, s. 19 of the Florida Constitution requires a bill that creates a new state tax or fee, raises a state tax or fee, or removes an exemption or credit to pass the Legislature by a two-thirds vote. Additionally, the change must be contained in a separate bill with no other subject. Repealing the credit for tax remitted by a dealer when the bad debt has been written off a lender's books may subject the bill to these requirements.

**E. Other Constitutional Issues:**

None identified.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

The Revenue Estimating Conference (REC) has not analyzed this bill. However, staff estimates an increase in revenue approximately equal to \$7.8 million for FY 2023-2024.<sup>20</sup>

**B. Private Sector Impact:**

Dealers will no longer be able to receive a credit or refund of sales tax paid when tangible personal property is purchased through a private-label credit card, which may decrease the amount of money a dealer would have otherwise been able to collect on accounts with unpaid balances.

**C. Government Sector Impact:**

Reduced applications for and processing of refunds and credits may decrease costs incurred by the Department of Revenue.

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<sup>20</sup> The estimate presented here is based on data compiled for a REC impact analysis for HB 791, which would increase the credit amount from 64.4 percent to 100 percent. See OFF. OF ECON. AND DEMOGRAPHIC RS.CH., *Revenue Estimating Conference, Private Label Credit Cards Bad Debt Sales Tax Credit*, (Feb. 24, 2023), available at: <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/pdf/page143-145.pdf> (last visited April 3, 2023).

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends section 212.17 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.



FOR CONSIDERATION By the Committee on Finance and Tax

593-03808A-23

20237060pb

1 A bill to be entitled  
 2 An act relating to taxes on purchases made through  
 3 private-label credit card programs; amending s.  
 4 212.17, F.S.; deleting the authority of a dealer,  
 5 under certain circumstances, to claim a credit for, or  
 6 obtain a refund of, sales tax remitted by the dealer  
 7 on the unpaid balance due on certain accounts and  
 8 receivables; deleting requirements, procedures,  
 9 limitations, and definitions relating to such credits  
 10 and refunds; providing an effective date.

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

12 Section 1. Subsections (3) and (4) of section 212.17,  
 13 Florida Statutes, are amended to read:

14 212.17 Tax credits or refunds.—

15 (3) ~~Except as provided in subsection (4),~~ A dealer who has  
 16 paid the tax imposed by this chapter on tangible personal  
 17 property or services may take a credit or obtain a refund for  
 18 any tax paid by the dealer on the unpaid balance due on  
 19 worthless accounts within 12 months after the month in which the  
 20 bad debt has been charged off for federal income tax purposes.  
 21 If any accounts so charged off for which a credit or refund has  
 22 been obtained are subsequently, in whole or in part, paid to the  
 23 dealer, the amount so paid shall be included in the first return  
 24 filed after such collection and the tax paid accordingly.

25 ~~(4) With respect to the payment of taxes on purchases made  
 26 through a private label credit card program:~~

27 ~~(a) If consumer accounts or receivables are found to be~~

Page 1 of 4

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593-03808A-23

20237060pb

30 ~~worthless or uncollectible, the dealer may claim a credit for,  
 31 or obtain a refund of, the tax remitted by the dealer on the  
 32 unpaid balance due if:~~

33 ~~1. The accounts or receivables have been charged off as bad  
 34 debt on the lender's books and records on or after January 1,  
 35 2014.~~

36 ~~2. A credit was not previously claimed and a refund was not  
 37 previously allowed on any portion of the accounts or  
 38 receivables; and~~

39 ~~3. The credit or refund is claimed within 12 months after  
 40 the month in which the bad debt has been charged off by the  
 41 lender for federal income tax purposes.~~

42 ~~(b) If the dealer or the lender subsequently collects, in  
 43 whole or in part, the accounts or receivables for which a credit  
 44 or refund has been granted under paragraph (a), the dealer shall  
 45 include the taxable percentage of the amount collected in the  
 46 first return filed after the collection and pay the tax on the  
 47 portion of that amount for which a credit or refund was granted.~~

48 ~~(c) The credit or refund allowed includes all credit sale  
 49 transaction amounts that are outstanding in the specific  
 50 private-label credit card account or receivable at the time the  
 51 account or receivable is charged off, regardless of the date on  
 52 which the credit sale transaction actually occurred.~~

53 ~~(d) A dealer must use one of the following methods to  
 54 determine the amount of the credit or refund:~~

55 ~~1. An apportionment method to substantiate the amount of  
 56 tax imposed under this chapter which is included in the bad debt  
 57 to which the credit or refund applies. The method must use the  
 58 dealer's Florida and non-Florida sales, the dealer's taxable and~~

Page 2 of 4

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593-03808A-23

20237060pb

59 nontaxable sales, and the amount of tax the dealer remitted to  
60 this state; or

61 2. A specified percentage of the accounts or receivables  
62 giving rise to the credit or refund, which is derived from a  
63 sampling of the dealer's or lender's records in accordance with  
64 a methodology agreed upon by the department and the dealer.

65 (e) For purposes of computing the credit or refund,  
66 payments on the accounts or receivables shall be allocated based  
67 on the terms and conditions of the contract between the dealer  
68 or lender and the consumer.

69 (f) The credit or refund for tax on bad debt may be claimed  
70 on any return filed by an entity related by a direct or indirect  
71 common ownership of 50 percent or more.

72 (g) The amount of the credit or refund that a dealer is  
73 eligible to recover under this subsection is limited to 64.4  
74 percent of the tax paid to the department which is attributable  
75 to bad debt.

76 (h) As used in this subsection, the term:

77 1. "Dealer's affiliates" means an entity affiliated with  
78 the dealer under 26 U.S.C. s. 1504 or an entity that would be an  
79 affiliate under that section if the entity were a corporation.

80 2. "Lender" means a person who owns or has owned a private-  
81 label credit card account or an interest in a private-label  
82 credit card receivable that:

83 a. The person purchased directly from a dealer who remitted  
84 the tax imposed under this chapter or from the dealer's  
85 affiliates, or that was transferred from a third party;

86 b. The person originated pursuant to that person's contract  
87 with a dealer who remitted the tax imposed under this chapter or

593-03808A-23

20237060pb

88 with the dealer's affiliates; or

89 e. Is affiliated in the manner described under 26 U.S.C. s.  
90 1504, regardless of whether the different entities are  
91 corporations, with a person described in sub-subparagraph a. or  
92 sub-subparagraph b. or with an assignee or other transferee of  
93 such person.

94 3. "Private-label credit card" means a charge card or  
95 credit card that carries, refers to, or is branded with the name  
96 or logo of a dealer and can be used for purchases from the  
97 dealer whose name or logo appears on the card or for purchases  
98 from the dealer's affiliates or franchises.

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

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

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

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BILL: SPB 7062

INTRODUCER: Finance and Tax Committee

SUBJECT: Taxation

DATE: April 18, 2023

REVISED: \_\_\_\_\_

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ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. <u>Babin</u>	<u>Babin</u>	_____	<b>FT Submitted as Comm. Bell/Fav</b>

---

**I. Summary:**

SPB 7062:

- Permanently exempts the sale of the following products from sales and use tax:
  - Machinery and equipment used to produce renewable natural gas.
  - Baby and toddler products.
  - Diapers and incontinence products.
  - Oral hygiene products.
  - Firearm safety devices.
- Provides a 28-day “back-to-school” sales tax holiday over two separate time periods, from July 24, 2023, through August 06, 2023, and January 01, 2024, through January 14, 2024, for certain clothing, school supplies, learning aids and puzzles, and personal computers.
- Provides a 14-day “disaster preparedness” sales tax holiday from May 27, 2023, through June 09, 2023, for specified disaster preparedness items, supplies necessary for the evacuation of pets, and common household consumable items.
- Provides a 3-month “Freedom Summer” sales tax holiday from May 29, 2023, through September 04, 2023, for specified admissions, boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, residential pool supplies, children’s toys, and children’s athletic equipment.
- Provides a 7-day “Tool Time” sales tax holiday from September 2, 2023, through September 8, 2023, for specified tools and safety equipment.
- Provides a 1-year sales tax exemption on the sale of:
  - Specified ENERGY STAR appliances.
  - Gas ranges and cooktops.
- Increases the Strong Families Tax Credit limit from \$10 million to \$20 million.
- Provides an additional \$150 million in tax credits for brownfield rehabilitation for use in Fiscal Years 2023-2024 through 2027-2028.
- Creates a corporate income tax credit for the installation of graywater systems on residential property.

- Creates a corporate income and insurance premium tax credit for the rehabilitation of historic real property in Florida.
- Distributes \$27.5 million for 2 fiscal years to the Florida Agricultural Promotion Campaign Trust Fund, from which it will be further distributed to the Florida Thoroughbred Breeders' Association and two thoroughbred racing tracks within Florida to be used to promote thoroughbred breeding and thoroughbred racing in Florida.
- Provides a credit against pari-mutuel taxes and fees for permit holders that conduct thoroughbred racing.
- Exempts certain portions of Small Business Administration loans from documentary stamp tax and intangible personal property tax.
- Exempts certain notes by alarm system contractors from documentary stamp tax.
- Permanently increases the sales tax dealer collection allowance from a maximum of \$30 per return to \$45 per return.
- Prohibits special assessments on agricultural lands.
- Requires several local taxes, when renewed or increased by referendum, to be placed on the ballot in a general election held within 48 months before the effective date of the renewed or increased tax, and prohibits them from being placed on the ballot more than once during that time period.
- Clarifies that the ad valorem exemption for disabled veterans may be transferred to other properties at the discretion of the disabled veteran or his or her surviving spouse.
- Expands the ad valorem refund for disabled veterans who purchase a new homestead in Florida after receiving the exemption on an existing homestead to no longer require the veteran to have been receiving the exemption on an existing homestead.
- Expands the homestead exemption for surviving spouses of first responders killed in the line of duty to include surviving spouses of federal law enforcement officers.
- Clarifies that parsonages, burial grounds, and tombs, when owned by a public house of worship, are used for religious purposes, and thus, are not subject to ad valorem tax.
- Amends the ad valorem exemption for educational property to include property under a 98-year lease by an educational institution and property leased by an educational institution and used by it for educational purposes if the property was owned by the educational institution and received the exemption for at least 10 consecutive years in the past.
- Amends the automatic property tax refund provision for residential property rendered uninhabitable to not apply when the damage was caused by an event resulting in a federal disaster area declaration or a state of emergency.
- Freezes local communications services tax rates in place on January 1, 2023, until January 1, 2026.
- Delays the imposition of the natural gas fuel tax from January 1, 2024, until January 1, 2026.
- Clarifies that when calculating the penalty for underpayment with regard to corporate income tax, a taxpayer's donation to a tax donation program is included as a payment of tax.

The bill reduces revenues in total by \$1,198.2 million, which is the sum of \$420.5 million (recurring), and \$777.7 million (pure nonrecurring in Fiscal Year 2023-2024 and reductions resulting from nonrecurring impacts in future years). **See Section V. Fiscal Impact Statement for additional information.**

Except as otherwise provided, the bill takes effect July 1, 2023.

## II. Present Situation:

### Overview of Florida Sales and Use Tax

Florida levies a 6 percent tax on the sale or rental of most items of tangible personal property,<sup>1</sup> admissions,<sup>2</sup> transient rentals,<sup>3</sup> and a limited number of services, as well as a 5.5 percent tax on commercial leases.<sup>4</sup> Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.<sup>5</sup>

Counties are authorized to impose local discretionary sales surtaxes in addition to the state sales tax.<sup>6</sup> A surtax applies to “all transactions ... subject to the state tax ... on sales, use, services, rentals, admissions, and other transactions ....”<sup>7</sup> The discretionary sales surtax rates vary by county in a range of 0.5 to 1.5 percent.<sup>8</sup>

### Overview of Florida Property Tax

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of a property as of January 1 of each year.<sup>9</sup> The property appraiser annually determines the “just value”<sup>10</sup> of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”<sup>11</sup> Property tax bills are mailed in November of each year based on the previous January 1 valuation.<sup>12</sup> Taxes are due by March 31 of the following year,<sup>13</sup> but taxpayers receive a discount if they pay early.<sup>14</sup>

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

<sup>2</sup> Section 212.04(1)(b), F.S.

<sup>3</sup> Section 212.03(1)(a), F.S.

<sup>4</sup> Section 212.031, F.S.

<sup>5</sup> Section 212.07(2), F.S.

<sup>6</sup> Section 212.055, F.S.

<sup>7</sup> Section 212.054(2)(a), F.S.

<sup>8</sup> FLA. DEP’T OF REVENUE, *Discretionary Sales Surtax Information for Calendar Year 2023*, available at [https://floridarevenue.com/Forms\\_library/current/dr15dss.pdf](https://floridarevenue.com/Forms_library/current/dr15dss.pdf) (last visited Apr. 15, 2023).

<sup>9</sup> Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

<sup>10</sup> Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

<sup>11</sup> *See* ss. 192.001(2) and (16), F.S.

<sup>12</sup> Section 197.322, F.S.; *see also* FLA. DEP’T OF REVENUE, *Florida Property Tax Calendar*, available at <https://floridarevenue.com/property/Documents/taxcalendar.pdf> (last visited Apr. 15, 2023).

<sup>13</sup> Section 197.162, F.S.

<sup>14</sup> Section 197.162, F.S.; *see also* FLA. DEP’T OF REVENUE, *Tax Collector Calendar*, available at <https://floridarevenue.com/property/Documents/tccalendar.pdf> (last visited Apr. 15, 2023).

The Florida Constitution prohibits the state from levying ad valorem taxes<sup>15</sup> and limits the Legislature's authority to provide for property valuations at less than just value, unless expressly authorized.<sup>16</sup>

### **Overview of Florida Corporate Income Tax**

Florida levies a 5.5 percent tax on certain income of corporations and financial institutions doing business in Florida.<sup>17</sup> 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.<sup>18</sup> This means that a corporation paying taxes in Florida generally receives the same benefits from deductions allowed when determining taxable income for federal tax purposes as it does when determining taxable income for state taxation purposes.

Florida provides various tax benefits for certain corporate activities. These tax benefits take the form of subtractions, which reduce the amount of income that is ultimately subject to tax, exemptions, which prohibit taxation on certain levels of income, and tax credits, which are a dollar-for-dollar reduction of a corporation's tax liability.

### **Overview of Florida 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.<sup>19</sup> 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.

The bill contains several unrelated issues. Thus, the present situation for each issue included in the bill is described below in Section III, Effect of Proposed Changes.

## **III. Effect of Proposed Changes:**

### **Section 1 – Special Assessments on Nonresidential Farm Buildings**

#### *Present situation*

Agricultural lands are those used primarily for bona fide agricultural purposes such as horticulture, viticulture, forestry, and farming.<sup>20</sup> Property appraisers are required to annually classify all land as either agricultural or nonagricultural.<sup>21</sup> Lands classified as agricultural are assessed based on current use rather than its highest and best use, often resulting in lower assessed values.<sup>22</sup>

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<sup>15</sup> FLA. CONST. art. VII, s. 1(a).

<sup>16</sup> See FLA. CONST. art. VII, s. 4.

<sup>17</sup> Section 220.11(2), F.S.

<sup>18</sup> Section 220.12, F.S.

<sup>19</sup> Section 624.509, F.S., and s. 624.4621, F.S.

<sup>20</sup> Section 193.461, F.S.

<sup>21</sup> Section 193.461(1), F.S.

<sup>22</sup> FLA. CONST. art. VII, s. 4(a).

Only the area of the land used for agricultural purposes benefits from the agricultural classification.<sup>23</sup> Maintaining a dwelling on part of the lands used for agricultural purposes does not in itself preclude an agricultural classification.<sup>24</sup> When agricultural property contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately.<sup>25</sup>

Counties are authorized to levy special assessments;<sup>26</sup> however, they are prohibited from levying special assessments for the provision of fire protection services on a nonresidential farm building with a just value equal to or less than \$10,000.<sup>27</sup>

### ***Proposed change***

The bill amends s. 125.0104, F.S., to prohibit special assessments on lands classified as agricultural.

## **Sections 2-7 – Local Tax Referenda**

### ***Present situation***

Counties and municipalities have authority to levy a variety of optional taxes conditioned upon approval of a majority of electors voting in a referendum.

Presently, the referenda approving the local taxes amended in the bill are held at general elections.<sup>28</sup> A general election is an election held on the first Tuesday after the first Monday in November in the even-numbered years, for the purpose of filling national, state, county, and district offices and for voting on constitutional amendments not otherwise provided for by law.<sup>29</sup> Current law is silent on the timing of referenda to reauthorize existing taxes, and permits referenda to occur at *any* general election. The taxes addressed in the bill are described below.

*Tourist Development Tax* – Counties may levy five separate taxes – known as “tourist development taxes” or “TDTs” – on transient rental transactions.<sup>30</sup> The maximum tax rate varies from a minimum of 3 percent to a maximum of 6 percent.<sup>31</sup> The “base” TDT may be levied at the rate of 1 or 2 percent.<sup>32</sup> The levy of the base 1 or 2 percent TDT must be approved by a

<sup>23</sup> Section 193.461(3)(b), F.S.

<sup>24</sup> Section 193.461(3)(c), F.S.

<sup>25</sup> Section 193.461(3)(d), F.S.

<sup>26</sup> Section 125.01(1)(r), F.S.

<sup>27</sup> Section 125.01(1)(r), F.S.

<sup>28</sup> Sections 125.0104(6)(a), 125.0108(5), 125.901(1), 200.091, 212.055(10), 336.021(4)(a)2., and 336.025(1)(b), F.S.

<sup>29</sup> Section 97.021(17), F.S.

<sup>30</sup> Section 125.0104(3)(a)1., F.S., considers “transient rental” to be the rental or lease of any accommodation for a term of 6 months or less.

<sup>31</sup> Section 125.0104, F.S.

<sup>32</sup> Section 125.0104(3)(c), F.S. Sixty-two counties levy the original tourist development tax, all at a rate of 2 percent. OFF. OF ECON. & DEMOGRAPHIC RESCH., *2022 Local Financial Information Handbook* at 247-48, available at <http://edr.state.fl.us/Content/local-government/reports/lgfih22.pdf> (last visited Apr. 13, 2023).

countywide referendum,<sup>33</sup> and additional TDT levies must be authorized by a vote of the county's governing authority or by voter approval of a countywide referendum.<sup>34</sup>

*Tourist Impact Tax* – Counties containing a designated area of critical state concern<sup>35</sup> are authorized to create land authorities by ordinance<sup>36</sup> to “equitably deal with the challenges of implementing comprehensive land use plans developed pursuant to the area of critical state concern program, which challenges are often complicated by the environmental sensitivity of such areas.”<sup>37</sup> Any county creating a land authority may levy a tourist impact tax.<sup>38</sup> The tax must be approved by referendum.<sup>39</sup>

*Children's Services* – In 1986, the Legislature authorized Florida counties to create children's services councils as countywide special districts to fund children's services throughout the county.<sup>40</sup> The county governing body must obtain approval, by a majority vote of those electors voting on the question, to levy ad valorem taxes to fund children's services. The levy may not exceed 0.5 mills.<sup>41</sup>

*Discretionary Sales Surtax* – Counties are authorized to levy a discretionary sales surtax on transactions subject to state sales tax.<sup>42</sup> A referendum to adopt or amend a discretionary sales surtax must be held at a general election.<sup>43</sup> Current law does not specify when a referendum to reauthorize an existing sales surtax must occur.

*Ninth-Cent Fuel Tax and Local Option Fuel Tax* – Counties may levy a ninth-cent fuel tax (1 cent on every net gallon of motor and diesel fuel sold within a county) if approved by extraordinary vote of its governing board or by voter referendum.<sup>44</sup>

Counties also may levy other local option fuel taxes which include a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county, and a tax of 1 to 5 cents on every net gallon of motor fuel (excluding diesel) sold within a county.<sup>45</sup> The latter tax on motor fuel may

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<sup>33</sup> Section 125.0104(6), F.S.

<sup>34</sup> Section 125.0104(3)(d), F.S.

<sup>35</sup> The Areas of Critical State Concern Program, which was created by the Florida Environmental Land and Water Management Act of 1972, is intended to “protect resources and public facilities of major statewide significance, within designated geographic areas, from uncontrolled development that would cause substantial deterioration of such resources.” FLA. DEP'T OF ECON. OPPORTUNITY, *Areas of Critical State Concern Program*, <https://floridajobs.org/community-planning-and-development/programs/community-planning-table-of-contents/areas-of-critical-state-concern> (last visited Apr. 13, 2023).

<sup>36</sup> Section 380.0663(1), F.S.

<sup>37</sup> Section 380.0661(1), F.S.

<sup>38</sup> Section 125.0108(1)(a), F.S.

<sup>39</sup> Section 125.0108(5), F.S.

<sup>40</sup> Chapter 86-197, Laws of Fla.; s. 125.901(1), F.S. Ten counties currently have children's services councils organized as independent special districts. See FLA. DEP'T OF ECON. OPPORTUNITY, *Official List of Special Districts Online*, available at <https://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/official-list-of-special-districts>, Special Purpose Totals and Statutory Authority (PDF) (last visited Apr. 13, 2023).

<sup>41</sup> Section 125.901(3)(b), F.S.

<sup>42</sup> Section 212.054, F.S.

<sup>43</sup> Section 212.055(10), F.S.

<sup>44</sup> Section 336.021(1)(a), F.S.

<sup>45</sup> Section 336.025, F.S.



be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum.<sup>46</sup>

All impositions of the ninth-cent fuel tax or the local option fuel tax must be levied before October 1 of each year to be effective January 1 of the following year.<sup>47</sup>

***Proposed change***

In general, the bill requires that the reenactment or increase of a currently levied tax must appear on the ballot in a general election within the 48 months preceding the effective date of the reenacted or increased tax, and the question may only appear on the ballot once during that 48-month period. This exact requirement is amended into ss. 125.0104, F.S., (the Tourist Development Tax), 125.0108, F.S., (the Tourist Impact Tax), 125.901, F.S., (Children’s Services Tax), 212.055, F.S., (Discretionary Sales Surtaxes), 336.021, F.S., (Ninth-cent Fuel tax), and 336.025, F.S., (Local Option Fuel Tax).

**Sections 8 and 9 – Totally and Permanently Disabled Veteran and Surviving Spouse Homestead Property Tax Exemption – Transfers to New Property**

***Present situation***

Florida provides a complete property tax exemption for the homestead property of:

- A veteran who was honorably-discharged with a total and permanent service-connected disability.
- A surviving spouse of a veteran who died from service-connected causes while on active duty.
- A surviving spouse of first responder who died in the line of duty.<sup>48</sup>

An exemption granted to a totally and permanently disabled veteran or a surviving spouse of veteran or first responder who died in the line of duty may be transferred to new property.<sup>49</sup> If a veteran who has been granted the exemption passes away, the exemption carries over to his or her spouse and continues so long as the spouse holds title to the homestead property, permanently resides thereon, and does not remarry.<sup>50</sup> In these “carry over” situations, the amount exempted may be transferred to a new homestead if the first property is sold, the newly acquired property is established as a homestead, and the surviving spouse does not remarry.<sup>51</sup>

Situations have been reported involving property appraisers who prohibited a taxpayer from transferring their exemptions to new property.

***Proposed change***

The bill amends s. 196.081, F.S., to clarify throughout that veterans and surviving spouses receiving a homestead exemption are entitled to transfer the exemption to a new property.

<sup>46</sup> Section 336.025(1)(b), F.S.

<sup>47</sup> Section 336.025(1)(a)-(b), F.S.

<sup>48</sup> See s. 196.081, F.S.

<sup>49</sup> See s. 196.081, F.S.

<sup>50</sup> Section 196.081(3), (4)(b), and (6)(b), F.S.

<sup>51</sup> Section 196.081(3), (4)(b), and (6)(b), F.S.

The bill provides that these amendments are remedial and clarifying and do not provide a basis for an assessment or refund of taxes paid.

### **Sections 10 and 11 – Homestead Property Tax Exemption for Totally and Permanently Disabled Veterans and Surviving Spouses – Refunds and Federal Law Enforcement**

#### ***Present situation***

*Newly Purchased Homesteads* – Property is valued and its exemptions are determined as of January 1 each year.<sup>52</sup> Thus, in the year of purchase, a purchaser of realty typically receives only the exemptions that the seller was entitled to on January 1. However, for veterans who are currently receiving the homestead exemption for a totally and permanently disabled veteran, the veteran can receive a refund of property taxes that he or she paid on the newly purchased homestead in the year of purchase.<sup>53</sup> If the veteran had not been receiving the exemption on a prior homestead as of January 1 of the purchase year, the veteran is not entitled to this refund treatment.

*Federal Law Enforcement Officers* – For purposes of the exemption that applies to the homestead property of a surviving spouse of a first responder who died in the line of duty, “first responder” does not include federal law enforcement officers.<sup>54</sup>

*Permanent Residency Requirement* – The Florida Constitution grants the Legislature broad authority with regard to all taxes other than property tax.<sup>55</sup> With regard to property tax, the Legislature is limited to exercising the express authority included within the Florida Constitution.

With regard to the exemption for surviving spouses of veterans who died from service-connected causes while on active duty, the statute makes the exemption contingent on the veteran being a permanent resident of Florida on January 1 of the year in which he or she died.<sup>56</sup> This residency requirement is not included in the constitutional authority to grant this exemption.<sup>57</sup>

In 2020, the Second District Court of Appeal ruled that the permanent residency requirement violated the Florida Constitution.<sup>58</sup>

#### ***Proposed change***

*Newly Purchased Homesteads.* – The bill amends s. 196.081, F.S., to allow totally and permanently disabled veterans or their surviving spouses who acquire property between January 1 and November 1 to receive a prorated refund of taxes paid in the year of acquisition if he or she

<sup>52</sup> Section 192.042, F.S.

<sup>53</sup> Section 196.081(1)(b)1., F.S.

<sup>54</sup> “First responder” is defined as a law enforcement or correctional officer as defined in s. 943.10, F.S.; a firefighter as defined in s. 633.102, F.S.; or an emergency medical technician or paramedic as defined in s. 401.23, F.S.

<sup>55</sup> FLA. CONST. art VII, s. 1(a).

<sup>56</sup> Section 196.081(4), F.S.

<sup>57</sup> See FLA. CONST. art. VII, s. (6)(f)1.

<sup>58</sup> See *Dep’t of Revenue v. Bell*, 290 So. 3d 1060 (Fla. 2nd DCA 2020).

applies for and receives an ad valorem tax exemption for totally and permanently disabled veterans in the subsequent tax year. The property owner must have qualified as having had a service-connected total and permanent disability as of January 1 of the year of acquisition but will no longer be required to have actually received the exemption on a prior homestead.

*Federal Law Enforcement Officers.* – The bill amends s. 196.081, F.S., to revise the definition of “first responder” to include federal law enforcement officers as defined in s. 901.1505(1), F.S.<sup>59</sup> This revision expands both the ad valorem tax exemption for surviving spouses of first responders who died in the line of duty and the ad valorem tax exemption for first responders rendered totally and permanently disabled in the line of duty to include federal law enforcement officers. The bill does not otherwise substantively amend the requirements to receive those tax exemptions.

*Permanent Residency Requirement* – The bill amends s. 196.081, F.S., to remove the permanent residency requirement ruled unconstitutional by the Second District Court of Appeals.

### **Sections 12 and 13 – Ad Valorem Exemption for Religious Property**

#### ***Present situation***

Property used predominantly for educational, literary, scientific, religious, or charitable purposes is exempt from property tax.<sup>60</sup> In determining whether the property is predominantly used for an exempt purpose, the property appraiser must consider the nature and extent of the qualifying activity compared to other activities performed by the organization owning the property, and the availability of the property for use by charitable or other qualifying entities.<sup>61</sup> Only the portions of the property used predominantly for an exempt purpose may be exempt from ad valorem taxation.

#### ***Proposed change***

The bill amends s. 196.196, F.S., to clarify that property owned by a house of public worship and used as a parsonage, burial ground, or tomb is used for a religious purpose. The bill provides that the change is remedial and clarifying and does not provide a basis for a tax assessment or a refund of tax.

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<sup>59</sup> Section 901.1505(1), F.S, provides that the term “federal law enforcement officer” means “a person who is employed by the Federal Government as a full-time law enforcement officer as defined by the applicable provisions of the United States Code, who is empowered to effect an arrest for violations of the United States Code, who is authorized to carry firearms in the performance of her or his duties, and who has received law enforcement training equivalent to that prescribed in s. 943.13.”

<sup>60</sup> Sections 196.196(2) and 196.198, F.S. *See also* s. 196.1978, F.S. (providing that certain property used to provide affordable housing is property used for a charitable purpose).

<sup>61</sup> Section 196.196(1)(a)-(b), F.S.

## **Section 14 – Ad Valorem Exemption for Educational Property**

### ***Present situation***

Property used for educational purposes is exempt from property tax in Florida.<sup>62</sup> In order to be exempt, the property generally has to be both owned by an educational institution and used for educational purposes by the educational institution.<sup>63</sup>

The exemption also covers several additional educational situations:

- Certain workshops that provide rehabilitation and retraining of disabled persons;
- Certain portions of property used by college fraternities and sororities;
- The use of property by certain public fairs and expositions;
- Situations where the property used for educational purposes and the educational institution are owned by the same persons; and
- Property owned by a non-profit entity but used for educational purposes by a 501(c)(3) educational institution that uses the property under a ground lease or other contractual arrangement to provide education for students prekindergarten through grade 8.<sup>64</sup>

### ***Proposed change***

The bill amends s. 196.198, F.S., to exempt property used for educational purposes when:

- The educational property is leased by an educational institution under a 98-year lease for a nominal amount.
- The property is leased and used by an educational institution for educational purposes, the educational institution received the exemption for any 10 consecutive years, and the educational institution is responsible for the taxes, ongoing maintenance, and expenses.

## **Sections 15 and 16 – Ad Valorem Tax Refunds for Damaged Property**

### ***Present situation***

Florida provides refunds of property taxes paid with respect to residences rendered uninhabitable for at least 30 days by a catastrophic event.<sup>65</sup> Affected property owners must pay the tax bill when it comes due, but then may apply for a refund of proportionate share of taxes paid with respect to the time that their residence was uninhabitable.<sup>66</sup>

The current definition of “catastrophic event” is broad enough to encompass both a localized event such as a fire or flood that renders a single structure uninhabitable, as well as a large scale natural disaster such as a hurricane that damages multiple properties and may significantly affect the budgets of the state and local governments.

The current provisions were passed in 2022 and became effective January 1, 2023.<sup>67</sup>

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<sup>62</sup> Section 196.198, F.S.

<sup>63</sup> Section 196.198, F.S.

<sup>64</sup> Section 196.198, F.S.

<sup>65</sup> Section 197.319, F.S.

<sup>66</sup> See generally s. 197.319, F.S.

<sup>67</sup> Section 14, ch. 2022-97, Laws of Fla.

***Proposed change***

The bill amends s. 197.319, F.S., primarily making clarifying changes.

The bill makes one substantive change to the statute. The bill redefines “catastrophic event” to exclude an event that results in a federal disaster or state of emergency declaration under s. 252.36, F.S., which relates to the emergency management powers of the Governor.

These changes first apply to the 2024 property tax roll.

**Sections 17-19 – Small Business Administration Loan Exemption – Documentary Stamp Tax and Intangible Tax*****Present situation***

Florida levies a documentary stamp tax on certain documents executed, delivered, or recorded in Florida. The most common examples are documents that transfer an interest in Florida real property, such as deeds; and mortgages and written obligations to pay money, such as promissory notes.<sup>68</sup>

The tax on deeds and other documents related to real property is 70 cents per \$100,<sup>69</sup> and the tax on written obligations to pay money is 35 cents per \$100.<sup>70</sup> The tax levied on written obligations to pay money may not exceed \$2,450.<sup>71</sup>

Chapter 199, F.S., imposes a non-recurring, one-time intangible personal property tax on obligations for the payment of money secured by liens on Florida real property.<sup>72</sup> The rate for the intangible tax is 2 mills for each dollar of the just valuation of all notes, bonds, and other obligations for payment of money which are secured by mortgage, deed, or other lien.<sup>73</sup>

*504 Loan Program* – The United States Small Business Administration (SBA) provides long-term, fixed-rate financing through their 504 Loan Program for small, for-profit companies looking to invest in major fixed assets but who need assistance with funding. The loan program offers loans of up to \$5.5 million<sup>74</sup> that can be used for buildings, land, or machinery and equipment necessary to promote business growth or spur job creation.<sup>75</sup>

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<sup>68</sup> FLA. DEP’T OF REVENUE, *Florida Documentary Stamp Tax*, available at [https://floridarevenue.com/taxes/taxesfees/pages/doc\\_stamp.aspx](https://floridarevenue.com/taxes/taxesfees/pages/doc_stamp.aspx) (last visited Apr. 14, 2023).

<sup>69</sup> Section 201.02(1)(a), F.S.

<sup>70</sup> Sections 201.07 and 201.08(1)(b), F.S.

<sup>71</sup> Section 201.08(1)(a), F.S.

<sup>72</sup> Section 199.133(1), F.S.

<sup>73</sup> Section 199.133(1), F.S.

<sup>74</sup> 15 U.S.C. s. 696(2).

<sup>75</sup> U.S. SMALL BUS. ADMIN., *504 Loans*, <https://www.sba.gov/funding-programs/loans/504-loans> (last visited April 14, 2023).

The program is normally structured requiring 10 percent of the capital from the owner,<sup>76</sup> 50 percent from a traditional loan,<sup>77</sup> and 40 percent from the 504 Loan.<sup>78</sup> The program uses Certified Development Companies, which are nonprofit corporations that help organize the 504 Loan process and serve as intermediaries for companies, banks, and the SBA.<sup>79</sup>

As part of the 504 loan process, the 40 percent loan is initially structured as an “interim” or “bridge” loan through a separate bank, which is either the same bank issuing the 50 percent traditional loan or a different bank. In either case, both the 50 percent traditional loan and the 40 percent SBA loan are subject to documentary stamp tax and non-recurring intangibles tax, based on the value of the loans.

When the SBA finalizes the transaction, the treatment of the 40 percent interim loan differs depending on whether interim loan is held by the same bank as the traditional 50 percent loan or another bank. When the 40 percent interim loan is held by the same bank as the 50 percent traditional loan, the SBA will merely assume the 40 percent traditional loan. Under this treatment, documentary stamp tax and intangibles tax is only due on any increased amount of fees that is added to the transaction by the SBA. However, when the 40 percent traditional loan is by a different bank than the 50 percent traditional loan, the SBA requires a new loan to be executed and that new loan will add any additional fees added by the SBA. When the new loan is executed, the entire amount – both the portion that was the 40 percent interim loan that was already subjected to tax, and the new fee portion – is subject to tax.

*Alarm System Contractors* -- Some alarm system contractors have promissory notes executed when installing a new alarm system into real property. Such promissory notes are subject to documentary stamp tax.

### ***Proposed change***

The bill amends ss. 199.145 and 201.08, F.S., to exempt from documentary stamp tax and intangible personal property tax that portion of an interim loan upon which taxes have already been paid when the federal government takes over the loan.

The bill amends s. 201.08, F.S., to exempt from documentary stamp tax non-interest-bearing written obligations to pay money, or assignments of salaries, wages, or other compensation made, executed, delivered, sold, transferred, or assigned in the state, and for each renewal of the same, of \$3,500 or less, when given by a customer to an alarm system contractor, as defined in s. 489.505, in connection with the sale of an alarm system, as defined in s. 489.505.

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<sup>76</sup> 15 U.S.C. s. 696 (3)(C)(iv).

<sup>77</sup> 15 U.S.C. s. 696(3)(B)(ii).

<sup>78</sup> U.S. SMALL BUS. ADMIN., *504 Loan Program*, available at <https://www.sba.gov/brand/assets/sba/sba-lenders/504-Loan-Fact-Sheet-Borrower-Version.pdf> (last visited April 14, 2023).

<sup>79</sup> U.S. SMALL BUS. ADMIN., *504 Loan Program*, available at <https://www.sba.gov/brand/assets/sba/sba-lenders/504-Loan-Fact-Sheet-Borrower-Version.pdf> (last visited April 14, 2023).

## **Section 20 – Local Communications Services Tax Rate Freeze**

### ***Present situation***

Florida imposes communications services tax on the sale of communications services in Florida.<sup>80</sup> The tax applies to communications services such as telephone service, cable television service, and direct-to-home satellite service. The tax is comprised of both a state tax<sup>81</sup> and a local tax<sup>82</sup>. The state tax rate is generally 4.92 percent,<sup>83</sup> except for direct-to-home satellite service, which has a unique tax structure.

With regard to the local communications services tax:

- Charter counties and municipalities may levy a rate of up to 5.1 percent for municipalities and charter counties that have not chosen to levy permit fees, and at a rate of up to 4.98 percent for municipalities and charter counties that have chosen to levy permit fees; and
- Noncharter counties may levy a rate of up to 1.6 percent.<sup>84</sup>

Under s. 202.19(5), F.S., any discretionary sales surtax levied by a county or school board under s. 212.055, F.S., is imposed as a local communications services tax. This surtax is added to the adopted local rate at the respective conversion rate, as determined in accordance with methodology and chart in s. 202.20(3), F.S. The total local communications services tax rate is the total adopted rate plus the local option tax (at the converted rate), if applicable. The total local rate varies by jurisdiction.

### ***Proposed change***

The bill revises s. 202.19, F.S., to prohibit any local communications services tax rate in effect as of January 1, 2023, from being increased before January 1, 2026.

The bill also provides that any increases to discretionary sales tax, levied pursuant to s. 212.055, F.S., may not be added to the local communications services tax under s. 202.19, F.S., before January 1, 2026.

## **Sections 21-23 – Natural Gas Fuel Tax Delay**

### ***Present situation***

In 2013, the Legislature established a fuel tax for natural gas when sold as a fuel for a motor vehicle. The decal fee imposed on “alternative fuel” vehicles was simultaneously repealed.<sup>85</sup> The bill repealed related provisions, including s. 206.877, F.S. (motor vehicles fueled by liquefied petroleum gas or compressed natural gas), and s. 206.89, F.S. (licensure of retailers of alternative fuel); and it amended and relocated various provisions to the new part V of the chapter.

<sup>80</sup> Section 202.12, F.S.

<sup>81</sup> Section 202.12, F.S.

<sup>82</sup> Section 202.19, F.S.

<sup>83</sup> Section 202.12(1)(a) and (b), F.S.

<sup>84</sup> Section 202.19, F.S.

<sup>85</sup> Chapter 2013-198, Laws of Fla., codified in Part V of ch. 206, F.S.

The bill delayed the imposition of the newly established tax until December 31, 2018, and exempted from the sales and use tax natural gas and natural gas fuel when placed into the fuel system of a motor vehicle.<sup>86</sup> Thereafter, a person operating as a natural gas fuel retailer was required to pay a tax on all natural gas fuel purchases<sup>87</sup> and report monthly to the Department of Revenue.<sup>88</sup>

Beginning January 1, 2019, the following taxes were to be imposed on natural gas fuel:

- An excise tax of 4 cents upon each motor fuel equivalent gallon of natural gas fuel.
- An additional tax of 1 cent upon each motor fuel equivalent gallon<sup>89</sup> of natural gas fuel, which is designated as the “ninth-cent fuel tax.”
- An additional tax of 1 cent on each motor fuel equivalent gallon of natural gas fuel by each county, which is designated as the “local option fuel tax.”
- An additional tax on each motor fuel equivalent gallon of natural gas fuel, which is designated as the “State Comprehensive Enhanced Transportation System (SCETS) Tax,” at a rate determined by statute.<sup>90</sup>
- An additional tax on each motor fuel equivalent gallon of natural gas fuel “for the privilege of selling natural gas fuel” at a rate determined by statute.<sup>91</sup>

In 2018, the Legislature:

- Delayed until January 1, 2024, imposition of the natural gas fuel taxes described above, as well as a natural gas fuel retailer’s obligation to report monthly to the Department of Revenue.
- Made a correction to the formulas used by the Department of Revenue to determine the annual tax rates for SCETS and the additional fuel tax, which was necessary to properly perform the calculations.
- Extended the expiration date of the \$200 penalty against a person acting as a natural gas retailer without a license from December 31, 2018, to December 31, 2023.
- Extended the effective date of the 25 percent penalty to January 1, 2019, to January 1, 2024.<sup>92</sup>

<sup>86</sup> Section 212.08(4)(a)2., F.S. (2022).

<sup>87</sup> Section 206.9952(8), F.S. (2013).

<sup>88</sup> The method for determining the tax rate imposed was originally created in s. 206.996(1), F.S., with an effective date of February 2019.

<sup>89</sup> “Motor fuel equivalent gallon” is defined in s. 206.9951(1), F.S., to mean the volume of natural gas fuel it takes to equal the energy content of one gallon of motor fuel. Section 206.9955, F.S., currently defines the motor fuel equivalent gallon for compressed natural gas, liquefied natural gas, and liquefied petroleum gas.

<sup>90</sup> Each calendar year, the department shall determine the tax rate applicable to the sale of natural gas fuel for the following 12-month period beginning January 1, rounded to the nearest tenth of a cent, by adjusting the initially established tax rate of 5.8 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30. Section 206.9955(2)(d), F.S. (2013).

<sup>91</sup> Each calendar year, the department shall determine the tax rate applicable to the sale of natural gas fuel, rounded to the nearest tenth of a cent, for the following 12-month period beginning January 1. The tax rate is calculated by adjusting the initially established tax rate of 9.2 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30. Section 206.9955(2)(e)1., F.S. (2013).

<sup>92</sup> Chapter 2018-118, Laws of Fla.



***Proposed change***

The bill delays from January 1, 2024, to January 1, 2026, the imposition of natural gas fuel taxes, calculations required to be made by the Department of Revenue to set the annual tax rate for SCETS and the additional tax, and a retailer's obligation to report monthly. Monthly reporting must begin February 2026, rather than February 2024.

The bill extends the current expiration date from December 31, 2023, to December 31, 2025, for the penalty imposed on a person who acts as a natural gas retailer but does not hold proper licensure. The bill also makes the 25 percent penalty against a retailer who acts without a retailer license effective January 1, 2026, rather than January 1, 2024.

**Section 24 – Permanent Sales Tax Exemptions*****Renewable Natural Gas Machinery and Equipment******Present situation***

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.<sup>93</sup>

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, which is a series of processes in which microorganisms break down biodegradable material in the absence of oxygen.<sup>94</sup> 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.<sup>95</sup> At wastewater treatment plants, biogas is produced by digesting the solids removed in the wastewater treatment process.

Current law exempts from the sales and use tax purchases of machinery and equipment used at a fixed location 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.<sup>96</sup> Most recently, machinery and equipment necessary to produce

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<sup>93</sup> U.S. DEP'T OF ENERGY, *Alternative Fuels Data Center, Renewable Natural Gas Production*, [https://afdc.energy.gov/fuels/natural\\_gas\\_renewable.html](https://afdc.energy.gov/fuels/natural_gas_renewable.html). (last visited Apr. 15, 2023).

<sup>94</sup> U.S. DEP'T OF ENERGY, *Alternative Fuels Data Center, Renewable Natural Gas Production*, [https://afdc.energy.gov/fuels/natural\\_gas\\_renewable.html](https://afdc.energy.gov/fuels/natural_gas_renewable.html). (last visited Apr. 15, 2023).

<sup>95</sup> U.S. ENV'T PROT. AGENCY, *Livestock Anaerobic Digester Database*, <https://www.epa.gov/agstar/livestock-anaerobic-digester-database> (last visited Apr. 15, 2023).

<sup>96</sup> See s. 212.08(5), F.S.

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.<sup>97</sup>

***Proposed change***

The bill amends s. 212.08, F.S., to exempt from the sales and use tax the sale of 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 authority<sup>98</sup> 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.<sup>99</sup>

***Baby and Toddler Products***

***Present situation***

The sale of baby and toddler products is subject to Florida sales and use tax.

***Proposed change***

The bill amends s. 212.08, F.S., to exempt from sales and use tax the sale of:

- Baby cribs, including baby playpens and baby play yards.
- Baby strollers.
- Baby safety gates.

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<sup>97</sup> Section 212.08(7)(ppp), F.S.

<sup>98</sup> 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.

<sup>99</sup> 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.

- Baby monitors.
- Child safety cabinet locks and latches and electrical socket covers.
- Bicycle child carrier seats and trailers designed for carrying young children, including any adaptors and accessories for these seats and trailers.
- Baby exercisers, jumpers, bouncer seats and swings.
- Breast pumps, bottle sterilizers, baby bottles and nipples, pacifiers, and teething rings.
- Baby wipes.
- Changing tables and changing pads.
- Children's diapers, including single-use diapers, reusable diapers, and reusable diaper inserts.
- Baby and toddler clothing, apparel, and shoes, primarily intended for and marketed for children age 5 or younger. Baby and toddler clothing size 5T and smaller and baby and toddler shoes size 13T and smaller are presumed to be primarily intended for and marketed for children age 5 or younger.

### *Diapers and Incontinence Products*

#### ***Present situation***

Diapers and incontinence products are generally subject to 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.<sup>100</sup> Additionally, children's diapers including single-use diapers, reusable diapers, and reusable diaper inserts are currently exempt from sales tax until June 30, 2023.<sup>101</sup>

Some medical products are among the items exempt from sales and use tax.<sup>102</sup> Such products include ostomy pouches, catheters, and mastectomy pads.<sup>103</sup> 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.<sup>104</sup> Certain products relating to infants are exempt, including baby food, formulas, and teething lotion.<sup>105</sup>

Of the 45 states that impose a sales tax,<sup>106</sup> California, Colorado, Connecticut, Indiana, Iowa, Louisiana, Maryland, Massachusetts, Minnesota, New Jersey, New York, Pennsylvania, Rhode

<sup>100</sup> See, e.g., FLA. DEP'T OF REVENUE, *2022 Back-to-School Sales Tax Holiday Tax Information Publication*, 4, available at [https://floridarevenue.com/taxes/tips/Documents/TIP\\_22A01-08.pdf](https://floridarevenue.com/taxes/tips/Documents/TIP_22A01-08.pdf) (last visited Apr. 15, 2023).

<sup>101</sup> Chapter 2022-97, s. 50, Laws of Fla.

<sup>102</sup> Section 212.08(2)(a), F.S.

<sup>103</sup> 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 FLA. DEP'T OF REVENUE, *Nontaxable Medical Items and Grocery List*, 2, available at [https://floridarevenue.com/Forms\\_library/current/dr46nt.pdf](https://floridarevenue.com/Forms_library/current/dr46nt.pdf) (last visited Mar. 8, 2023).

<sup>104</sup> *Id.* at 1.

<sup>105</sup> *Id.* at 3.

<sup>106</sup> Alaska, Delaware, Montana, New Hampshire, and Oregon do not levy a state sales tax. See TAX FOUND., *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).

Island, Vermont, Virginia, and the District of Columbia do not subject the sale of diapers to state sales tax.<sup>107</sup> North Dakota exempts diapers used for incontinence, but not baby diapers.<sup>108</sup>

***Proposed change***

The bill amends s. 212.08, F.S., to exempt from sales and use tax the sale for human use of diapers, incontinence undergarments, incontinence pads, and incontinence liners.

*Oral Hygiene Products*

***Present situation***

The sale of oral hygiene products is subject to sales tax in Florida.

***Proposed change***

The bill amends s. 212.08, F.S., to exempt from sales tax the sale of oral hygiene products. “Oral hygiene products” is defined to mean electric and manual toothbrushes, toothpaste, dental floss, dental picks, oral irrigators, and mouthwash.

*Firearm Safety Devices*

***Present situation***

The sale of firearm safety devices is subject to sales tax in Florida.

***Proposed change***

The bill amends s. 212.08, F.S., to exempt from sales tax the sale of a firearm safe, firearm lockbox, firearm case, or other device that is designed to be used to store a firearm and that is designed to be unlocked only by means of a key, a combination, or other similar means. Also exempt is a firearm trigger lock or firearm cable lock that, when installed on a firearm, is designed to prevent the firearm from being operated without first deactivating the device and that is designed to be unlocked only by means of a key, a combination, or other similar means.

**Section 25 – Sales Tax Dealer Collection Allowance Permanent Increase**

***Present situation***

Businesses that sell tangible personal property and services that are subject to the Florida sales tax are required to collect the sales tax on the sale and to remit their collections.<sup>109</sup> These businesses are generally referred to as dealers and are required to file returns,<sup>110</sup> and maintain books and records to evidence past sales,<sup>111</sup> which records are subject to audit by the Department of Revenue.<sup>112</sup>

<sup>107</sup> NAT’L DIAPER BANK NETWORK, *Diaper Tax*, <https://nationaldiaperbanknetwork.org/diaper-tax/> (last visited Apr. 15, 2023).

<sup>108</sup> *Id.*

<sup>109</sup> See generally s. 212.06, F.S.

<sup>110</sup> See s. 212.11, F.S.

<sup>111</sup> See s. 212.13, F.S.

<sup>112</sup> See s. 212.13, F.S.

For maintaining records and properly reporting and remitting sales tax, dealers are authorized to retain from collected sales tax an amount equal to 2.5 percent of collections on the first \$1,200 dollars of collected sales tax, which equates to a maximum of \$30 per return.

### ***Proposed change***

The bill amends s. 212.12, F.S., to simplify the calculation of collection allowance by removing reference to a percentage of collected taxes and replaces that calculation with a collection allowance equal to a maximum of \$45 per return.

## **Sections 26-30 – Promotion of Florida Thoroughbred Breeding and Racing**

### ***Present situation***

Florida has a significant presence of thoroughbred horse operations. Florida produces 9 percent of the annual thoroughbred foal crop in North America.<sup>113</sup> At certain times of the year, Florida has in excess of 15,000 thoroughbreds-in-training located in training centers within Florida.<sup>114</sup>

In general, gambling is illegal in Florida.<sup>115</sup> Chapter 849, F.S., prohibits keeping a gambling house,<sup>116</sup> running a lottery,<sup>117</sup> or the manufacture, sale, lease, play, or possession of slot machines.<sup>118</sup> However, a few gaming activities are authorized by law and regulated by the state, including pari-mutuel<sup>119</sup> wagering at licensed horse tracks.<sup>120</sup>

Pari-mutuel wagering is a system of betting on races in which the winners divide the total amount bet in proportion to the sums that they wagered and with regard to the odds assigned to the outcomes, after deducting management expenses and taxes.<sup>121</sup> The total amount bet by pari-mutuel wager is known as “handle.”<sup>122</sup>

Wagering can take place on live races that are occurring at the physical track where the gaming patron is located, and patrons can also participate in pari-mutuel wagering on “off-premises” races that are being conducted elsewhere. Wagering on “off-premises” races is known as “intertrack wagering.”<sup>123</sup>

Horse tracks that race thoroughbreds – known as thoroughbred permitholders – are subject to certain taxes and fees, including:

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<sup>113</sup> FLA. THOROUGHBRED BREEDERS’ AND OWNERS’ ASS’N, *Florida-bred Incentives*, <https://www.ftboa.com/Racing/Florida-bred-Incentives> (last visited April 14, 2023).

<sup>114</sup> THE FLA. THOROUGHBRED BREEDERS’ AND OWNERS’ ASS’N, *Florida-bred Incentives*, <https://www.ftboa.com/Racing/Florida-bred-Incentives> (last visited April 14, 2023).

<sup>115</sup> See s. 849.08, F.S.

<sup>116</sup> See s. 849.01, F.S.

<sup>117</sup> See s. 849.09, F.S.

<sup>118</sup> Section 849.16, F.S.

<sup>119</sup> “Pari-mutuel” is defined in Florida law as “a system of betting on races or games in which the winners divide the total amount bet, after deducting management expenses and taxes, in proportion to the sums they have wagered individually and with regard to the odds assigned to particular outcomes. See s. 550.002(22), F.S.

<sup>120</sup> See ch. 550, F.S., relating to the regulation of pari-mutuel activities.

<sup>121</sup> Section 550.002(21), F.S.

<sup>122</sup> Section 550.002(12), F.S.

<sup>123</sup> Section 550.002(16), F.S.

- A 0.5 percent tax on handle for live thoroughbred horse races.<sup>124</sup>
- A 2.4 percent tax on handle for intertrack wagering.<sup>125</sup>
- Daily license fees of \$100 per horserace.<sup>126</sup>
- An admissions tax of 15 percent of the admissions charge for entrance to the permitholder's facility.<sup>127</sup>
- Additional amounts taxed under the provisions listed above when races are transmitted from a Florida track.<sup>128</sup>

In 2020, Congress passed the Horseracing Integrity and Safety Act of 2020 (HISA) within the Consolidated Appropriations Act of 2021.<sup>129</sup> The HISA resulted in the creation of the Horseracing Integrity and Safety Authority (the Authority), which was created for the purposes of developing and implementing a horseracing anti-doping and medication control program and racetrack safety program.<sup>130</sup> The funding for the Authority is to come from assessments for racing activities within each state.<sup>131</sup>

### ***Proposed change***

The bill creates a credit for permitholders that conduct thoroughbred racing. The credit is equal to the amount paid by the permitholder in the prior fiscal year for its share of the assessments imposed by the Authority. The credit may be taken against the taxes and fees imposed under ss. 550.0951, 550.09515, and 550.3551(3), F.S., less certain other statutory credits.

The bill also amends s. 212.20, F.S., to distribute \$27.5 million of Florida sales tax receipts to the Florida Agricultural Promotional Campaign Trust Fund.

The bill creates section 571.265, F.S., relating to the promotion of Florida thoroughbred breeding and racing. The bill requires that the \$27.5 million distribution be used by the Department of Agriculture and Consumer Services to encourage breeding thoroughbred racehorses and the conducting of thoroughbred racing at thoroughbred tracks in Florida.

The bill requires that the funds be distributed as follows:

- \$5 million to the Florida Thoroughbred Breeders' Association, Inc., to be used for:
  - Purses or purse supplements for Florida-bred or Florida-sired horses that participate in Florida thoroughbred races.
  - Awards to breeders of Florida-bred horses that win, place, or show in Florida thoroughbred races.
  - Awards to owners of stallions who sired Florida-bred horses that win Florida thoroughbred stakes races, if the stallions are registered with the association as Florida stallions.

<sup>124</sup> Section 550.09515(2)(a), F.S.

<sup>125</sup> Section 550.09515(5), F.S.

<sup>126</sup> Section 550.0951(1)(a), F.S.

<sup>127</sup> Section 550.0951(2), F.S.

<sup>128</sup> See s. 550.3551, F.S.

<sup>129</sup> Pub. L. No. 116-260.

<sup>130</sup> Section 1203, Pub. L. No. 116-260.

<sup>131</sup> *Id.*

- Other racing incentives connected to Florida-bred or Florida-sired horses registered with the association that participate in thoroughbred races in Florida.
- Awards administration.
- Promotion of the Florida thoroughbred breeding industry.
- \$5 million to Tampa Bay Downs, Inc., to be used as purses in thoroughbred races conducted at its pari-mutuel facilities and for the maintenance and operation of that facility, pursuant to an agreement with its local majority horsemen's group.
- \$15 million to Gulfstream Park Racing Association, Inc., to be used as purses in thoroughbred races conducted at its pari-mutuel facility and for the maintenance and operation of its facilities, pursuant to an agreement with the Florida Horsemen's Benevolent and Protective Association, Inc.
- \$2.5 million dollars to be distributed as follows:
  - \$2 million dollars to Gulfstream Park Racing Association, Inc., to be used as purses and purse supplements for Florida-bred or Florida-sired horses registered with the association that participate in thoroughbred races at the permitholder's pari-mutuel facility, pursuant to a written agreement filed with the department establishing the rates, procedures, and eligibility requirements entered into by the permitholder, the association, and the Florida Horsemen's Benevolent and Protective Association, Inc.
  - \$500,000 to Tampa Bay Downs, Inc., to be used as purses and purse supplements for Florida-bred or Florida-sired horses registered with the association that participate in thoroughbred races at the permitholder's pari-mutuel facility, pursuant to a written agreement filed with the department establishing the rates, procedures, and eligibility requirements entered into by the permitholder, the association, and the local majority horsemen's group at the permitholder's pari-mutuel facility.

On or before the first day of the August following each fiscal year in which a recipient under this section received or used funds pursuant to this section, each such recipient must submit a report to the Department of Agriculture and Consumer Services detailing how all funds were used in the prior fiscal year.

These provisions of the bill are repealed on July 1, 2026, unless reviewed and saved from repeal by the Legislature.

### **Sections 31, 33-34, 37 and 40 – Main Street Historic Tourism and Revitalization Corporate Income and Insurance Premium Tax Credit**

#### ***Present situation***

#### **National Register of Historic Places**

The National Register of Historic Places,<sup>132</sup> 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.”<sup>133</sup> The program reviews property

<sup>132</sup> 54 U.S.C. s. 3021.

<sup>133</sup> U.S. DEP’T OF THE INTERIOR NAT’L PARK SERV., *National Register of Historic Places, What is the National Register of Historic Places?*, <https://www.nps.gov/subjects/nationalregister/what-is-the-national-register.htm> (last visited Apr. 15, 2023).

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.<sup>134</sup>

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.<sup>135</sup> 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.”<sup>136</sup>

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.<sup>137</sup> 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 (Fiscal Year 2017-2021) is \$161 million, resulting in \$32.2 million in federal tax credits.<sup>138</sup>

### **Main Street America**

Main Street America, a program under the National Main Street Center,<sup>139</sup> is a network of grassroots organizations that “revitalizes older and historic commercial districts to build vibrant neighborhoods and thriving economies.”<sup>140</sup> 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.<sup>141</sup> 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.

<sup>134</sup> U.S. DEP’T OF THE INTERIOR, NAT’L PARK SERV., *National Register of Historic Places, What is the National Register of Historic Places?*, <https://www.nps.gov/subjects/nationalregister/what-is-the-national-register.htm> (last visited Apr. 15, 2023).

<sup>135</sup> U.S. DEP’T OF THE INTERIOR, NAT’L PARK SERV., *Technical Preservation Services*, <https://www.nps.gov/tps/tax-incentives.htm> (last visited Apr. 15, 2023).

<sup>136</sup> U.S. DEP’T OF THE INTERIOR, NAT’L PARK SERV., *Historic Preservation Tax Incentives, About the Incentives*, <https://www.nps.gov/subjects/taxincentives/about.htm> (last visited Apr. 9, 2023).

<sup>137</sup> FLA. DEP’T OF STATE, Div. of Hist. Res., *National Register of Historic Places*, <https://dos.myflorida.com/historical/preservation/national-register/> (last visited Apr. 16, 2023).

<sup>138</sup> U.S. DEP’T OF THE INTERIOR, NAT’L PARK SERV., *Federal Tax Incentives for Rehabilitating Historic Buildings, Annual Report for Fiscal Year 2021*, available at <https://www.nps.gov/subjects/taxincentives/upload/report-2021-annual.pdf>. (last visited Apr. 9, 2023).

<sup>139</sup> 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*, <https://www.mainstreet.org/aboutus> (last visited Apr. 16, 2023).

<sup>140</sup> MAIN STREET AMERICA, *About Us*, <https://www.mainstreet.org/aboutus> (last visited Apr. 16, 2023).

<sup>141</sup> MAIN STREET AMERICA, *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_Street_America_Tier_System_Overview_-_2021_July_Update.pdf) (last visited Apr. 16, 2023).



Florida has two coordinating programs: Florida Main Street America located in Tallahassee and Orlando Main Street located in Orlando.<sup>142</sup> Florida Main Street is administered by the Division of Historical Resources (division) under the Florida Department of State.<sup>143</sup> 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.<sup>144</sup>

### **Florida Initiatives**

Currently, Florida does not offer a similar program that provides 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.<sup>145</sup>

Florida's constitution grants any county or municipality the authority to offer ad valorem tax exemptions to owners of historic properties making preservation improvements.<sup>146</sup> 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.<sup>147</sup> 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, 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.<sup>148</sup>

### ***Proposed change***

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 expenses<sup>149</sup> incurred in the rehabilitation of a certified historic structure.

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<sup>142</sup> MAIN STREET AMERICA, *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_Programs/2020_Coordinating_Program_List.pdf) (last visited Apr. 16, 2023).

<sup>143</sup> Section 267.031(5), F.S.

<sup>144</sup> VISIT FLA., *Florida Main Street Programs Have Stories to Tell*, <https://www.visitflorida.com/travel-ideas/articles/florida-main-street/> (last visited Apr. 16, 2023).

<sup>145</sup> Section 267.0617(2), F.S.

<sup>146</sup> FLA. CONST. art. VII, s. 3.

<sup>147</sup> See ss. 196.1961, 196.1997, and 196.1998, F.S.

<sup>148</sup> Section 196.1998, F.S.

<sup>149</sup> The bill defines "qualified expenses" as qualified rehabilitation expenditures (defined in 26 U.S.C., s. 47(c)(2)) and structural components (defined in 26 C.F.R., s. 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.

## Eligibility

An applicant must apply to the Department of State 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;<sup>150</sup>
- The structure is a certified historic structure,<sup>151</sup> is income-producing, is located within the state, and was rehabilitated and placed into service on or after January 1, 2024;
- 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.<sup>152</sup>

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 rehabilitating 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 Department of State to enable the department to compile its annual report based on the tax credit applications submitted and approved.

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<sup>150</sup> 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., s. 67.2.

<sup>151</sup> 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 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.

<sup>152</sup> 26 U.S.C. s. 47.

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 Department of Revenue a copy of the certification and the information provided by the applicant within 10 days after the division's approval.

### **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 Department of Revenue no later than the 30<sup>th</sup> 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 Department of Revenue, 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.

### **Department of Revenue and Division Audit Authority**

The Department of Revenue, 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 Department of Revenue.

It is grounds for forfeiture of previously claimed and received tax credits if the Department of Revenue 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 Department of Revenue, 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 Internal Revenue Service 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 Department of Revenue may issue a notice of deficiency at any time within five years after the date on which the taxpayer receives notification from the Internal Revenue Service that a previously approved tax credit has been revoked or modified.

The Department of Revenue may issue a notice of deficiency at any time if the taxpayer fails to notify the Department of Revenue 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 Department of State 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 Department of Revenue 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 Department of Revenue 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 credit applies to taxable years beginning on or after January 1, 2024.

## **Sections 31-34 – Graywater Systems Corporate Income Tax Credit**

### ***Present situation***

#### **Graywater, Residential Systems, and Development Incentives**

Graywater is the part of domestic sewage that is not carried off by toilets, urinals, and kitchen drains. It includes waste from the bath, lavatory, laundry, and sink, except for kitchen sink waste.<sup>153</sup> Graywater installations occur in both residential and non-residential properties and the capture, treatment, and reuse of graywater yields usable water that would otherwise be directed to the sewer.<sup>154</sup> Reusing graywater also supplants the use of potable water for non-potable needs and conserves fresh water.<sup>155</sup>

The Florida Building Code specifies that graywater may only be used for flushing toilets and urinals. Any discharge from the building must be connected to a public sewer or an onsite sewage treatment and disposal system in accordance with Department of Health regulations in chapter 64E-6 of the Florida Administrative Code.<sup>156</sup> Graywater systems in Florida have several requirements: the graywater must be filtered, disinfected, and dyed; and storage reservoirs must have drains and overflow pipes that must be indirectly connected to the sanitary drainage system.<sup>157</sup>

To encourage adoption of residential graywater reuse in the state, counties, municipalities, and special districts are required to implement incentives for the use of graywater technologies.<sup>158</sup> To do this, they must authorize the use of residential graywater technologies in their respective jurisdictions and provide specific density or intensity bonuses to developers or homebuilders if a

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<sup>153</sup> Section 381.0065(2)(f), F.S.

<sup>154</sup> ALL FOR WATER EFFICIENCY, *Graywater Systems*, <https://www.allianceforwaterefficiency.org/resources/topic/graywater-systems> (last visited Apr. 15, 2023).

<sup>155</sup> Martinez, Christopher J., *Gray Water Reuse in Florida*, UNIV. OF FLA. IFAS EXTENSION, available at <https://edis.ifas.ufl.edu/publication/ae453> (last visited Apr. 15, 2023).

<sup>156</sup> 2020 FLORIDA BUILDING CODE – PLUMBING, SEVENTH EDITION (Dec. 2020), available at <https://codes.iccsafe.org/content/FLPC2020P1> (last visited Apr. 16, 2023).

<sup>157</sup> 2020 FLORIDA BUILDING CODE – PLUMBING, SEVENTH EDITION (Dec. 2020), available at: <https://codes.iccsafe.org/content/FLPC2020P1> (last visited Apr. 16, 2023).

<sup>158</sup> Section 403.892(2), F.S.

certain percentage of a proposed or existing development will have a graywater system installed.<sup>159</sup>

### ***Water Reuse Systems Certification***

Various certifications are used to establish standards for reused water. Recycled graywater is tested for attributes such as biochemical oxygen demand, suspended solids, and bacteria presence. The National Science Foundation, a federal agency, and the American National Standards Institute, a nonprofit organization, have produced standards for on-site residential and commercial water reuse treatment systems, the most rigorous of which is referred to as “NSF/ANSI 350.” Products are tested for at least 26 weeks for performance, and other evaluations are completed, before a product is granted certification.<sup>160</sup> There are several products that have achieved this certification, with costs ranging from \$1,000 to \$10,000.<sup>161</sup>

### ***Proposed change***

The bill creates s. 220.199, F.S., which provides a tax credit against corporate income tax for developers and homebuilders that purchase a qualifying residential graywater system for use in Florida. The credit may be applied to taxable years beginning on or after January 1, 2024, and is equal to 50 percent of the cost of each system purchased during the taxable year, not to exceed \$4,200 per system purchased.

Eligible systems must be NSF/ANSI 350 Class R certified noncommercial, residential graywater systems. To claim a credit, an applicant must submit to the Department of Environmental Protection reasonable assurances that the system meets these requirements as well as a manufacturer’s warranty assuring the system will function as designed. The Department must, within 60 days of a completed application, determine if the applicant is eligible for a credit and issue to the applicant and the Department of Revenue a certification to that effect. Taxpayers must attach the certification to the tax return on which the credit is claimed.

The bill provides that unused tax credits may be carried forward for up to two taxable years, and authorizes the Department of Revenue and the Department of Environmental Protection to adopt rules to administer the tax credit.

The bill amends s. 220.02(8), F.S., to include the new tax credit at the end of the Legislature’s intended order of tax credit application.

The bill amends s. 220.13, F.S., to provide that a taxpayer may not apply the same credit to both federal income and Florida corporate income taxes.

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<sup>159</sup> Section 403.892(2), F.S.

<sup>160</sup> NAT’L SCI. FOUND., *NSF/ANSI Standard 350 for Water Reuse Treatment Systems*, available at [https://d2evkimvhatqav.cloudfront.net/documents/ww\\_nsf\\_ansi350\\_qa\\_insert.pdf](https://d2evkimvhatqav.cloudfront.net/documents/ww_nsf_ansi350_qa_insert.pdf) (last visited Apr. 16, 2023).

<sup>161</sup> NAT’L SCI. FOUND., *NSF/ANSI Standard 350 for Water Reuse Treatment Systems*, available at [https://d2evkimvhatqav.cloudfront.net/documents/ww\\_nsf\\_ansi350\\_qa\\_insert.pdf](https://d2evkimvhatqav.cloudfront.net/documents/ww_nsf_ansi350_qa_insert.pdf) (last visited Apr. 16, 2023). See also Todd Woody, *Install a Greywater System to Lower Utility Bills and Save Water*, BLOOMBERG NEWS, Mar. 17, 2022, available at <https://www.bloomberg.com/news/articles/2022-03-17/why-you-should-install-a-home-greywater-system?leadSource=uverify%20wall> (last visited Apr. 16, 2023).

## Sections 35 and 36 – Credit for Rehabilitating Contaminated Sites (Brownfields)

### *Present situation*

In 1998, the Legislature provided the Department of Environmental Protection the direction and authority to issue tax credits to encourage site rehabilitation in brownfield areas and to encourage voluntary cleanup of certain other types of contaminated sites.

This corporate income tax credit is equal to 50 percent of the costs of voluntary cleanup activity that is integral to site rehabilitation at the following sites:

- A site eligible for state-funded cleanup under the Drycleaning Solvent Cleanup Program;<sup>162</sup>
- A drycleaning solvent contaminated site at which the real property owner undertakes voluntary cleanup, provided that the real property owner has never been the owner or operator of the drycleaning facility; or
- A brownfield site in a designated brownfield area.<sup>163</sup>

The credits are limited as follows:

- Eligible tax credit applicants may receive up to \$500,000 per site per year in tax credits.
- The total amount of tax credits for all sites that may be granted by the Department of Environmental Protection is \$10 million annually.
- In the event that approved tax credit applications exceed the \$10 million annual authorization, the statute provides for remaining applications to roll over into the next fiscal year to receive tax credits in first come, first served order from the next year's authorization.

Between 1998 and 2020, the VCTC Program approved approximately \$120.7 million in VCTCs.<sup>164</sup> Since 2008, the tax credits approved have consistently exceeded the original \$2 million cap. The Legislature increased the cap from \$2 million to \$5 million in 2011, and then to \$10 million in 2017. The Legislature provided for a one-time increase in 2015 (from \$5 million to \$21.6 million) to clear the backlog at that time,<sup>165</sup> and again in FY 2018-19, when an additional \$8.5 million was authorized.<sup>166</sup>

### *Proposed change*

The bill appropriates an additional \$150 million for credits in Fiscal Years 2023-2024 through 2027-2028.

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<sup>162</sup> Section 376.30781, F.S.

<sup>163</sup> Section 220.1845, F.S.

<sup>164</sup> FLA. DEP'T OF ENV. PROT., FLORIDA BROWNFIELDS REDEVELOPMENT PROGRAM ANNUAL REPORT AUGUST 2020, 6, available at [https://floridadep.gov/sites/default/files/2019-20\\_BF\\_Annual\\_Report\\_Final\\_Cover\\_Letter.pdf](https://floridadep.gov/sites/default/files/2019-20_BF_Annual_Report_Final_Cover_Letter.pdf) (last visited Apr. 15, 2023).

<sup>165</sup> FLA. DEP'T OF ENV. PROT., FLORIDA BROWNFIELDS REDEVELOPMENT PROGRAM ANNUAL REPORT AUGUST 2020, 6, available at [https://floridadep.gov/sites/default/files/2019-20\\_BF\\_Annual\\_Report\\_Final\\_Cover\\_Letter.pdf](https://floridadep.gov/sites/default/files/2019-20_BF_Annual_Report_Final_Cover_Letter.pdf) (last visited Apr. 15, 2023).

<sup>166</sup> Section. 220.1845(2)(f), F.S.

## **Section 38 – Corporate Income Tax Penalty Calculation**

### ***Present Situation***

Florida has four “tax donation” programs that grant credits to corporate income taxpayers when the taxpayer makes a donation to the following programs:

- The Florida Tax Credit Scholarship Program.
- The New Worlds Reading Initiative.
- The Strong Families Tax Credit.
- The Live Local Program.<sup>167</sup>

These programs allow taxpayers to effectively make their tax payments directly to the programs, in lieu of making their payments to the Department of Revenue. The taxpayers receive a credit which they use to avoid paying any additional amount to the Department of Revenue when they file their tax returns.

Florida’s corporate income tax code allows taxpayers to request and receive an extension to file a tax return if they have extended their federal return or for other good cause, so long as they file a tentative tax return and pay, on or before the original due date, the amount estimated to be due.<sup>168</sup> The extension is not valid, and interest and penalties may apply, if the taxpayer underpays the estimated tax due by more than the greater of \$2,000 or 30 percent of the tax shown on the return when filed.<sup>169</sup>

For purposes of calculating whether the underpayment is “more than 30 percent of the tax shown,” the Department of Revenue does not currently treat contributions made under any of the credit programs mentioned above as tax shown or tax paid. Instead, the calculation is based on the remaining tax shown to be due on the return after credits are taken.

### ***Proposed change***

The bill clarifies that for purposes of the underpayment penalty, and related extension revocations and interest charges that the “tax shown on the return when filed” includes the amount of allowable credits taken on the return pursuant to the Florida Tax Credit Scholarship Program, the New Worlds Reading Initiative Tax Credit, or the Strong Families Tax Credit. This treatment is already provided for the Live Local Program.

## **Section 39 – Strong Families Tax Credit Limit Permanent Increase**

### ***Present situation***

The Strong Families Tax Credit Program, established in s. 402.60, F.S., was created in 2021 to provide tax credits for businesses that make monetary donations to certain eligible charitable organizations that provide services focused on child welfare and well-being. The tax credits are a dollar-for-dollar credit against certain tax liabilities.

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<sup>167</sup> See ss. 220.1875, 220.1876, 220.1877, and 220.1878, F.S. Section 220.1878, F.S., is not yet published in the Florida Statutes; it was recently created by ch. 2023-17, Laws of Fla.

<sup>168</sup> Section 220.222(2), F.S.

<sup>169</sup> Section 220.222(2)(c), F.S.



The tax credit can be taken against the business’s liability for several state taxes, including:

- Corporate income tax;
- Insurance premium tax;
- Severance taxes on oil and gas production;
- Alcoholic beverage tax on beer, wine, and spirits; or
- Self-accrued sales tax liability of direct pay permit holders.

The annual tax credit cap for all credits under the program is \$10 million per fiscal year. The Department of Revenue is required to approve the tax credits on a first-come, first-served basis and must obtain the approval of the Department of Business and Professional Regulation prior to approving an alcoholic beverage tax credit under s. 561.1213, F.S.

Businesses that wish to participate in the program must apply to the Department of Revenue beginning October 1, 2021, for an allocation of tax credit. The taxpayer must specify in the application each tax for which the taxpayer requests a credit, the applicable taxable year for a credit under ss. 220.1877 or 624.51057, F.S., relating to the corporate income and insurance premium tax credits, and the applicable state fiscal year for a credit under ss. 211.0253, 212.1834, or 561.1213, F.S., relating to oil and gas production, direct pay permit sales, and alcoholic beverage tax credits, respectively.

***Proposed change***

The bill amends s. 402.62, F.S., to increase the maximum credits under the program from \$10 million per fiscal year to \$20 million per fiscal year, beginning in Fiscal Year 2023-2024.

**Section 41 – Back-to-School Sales Tax Holiday – 28 days – July 24, 2023, through August 6, 2023, and January 1, 2024, through January 14, 2024**

***Present situation***

Florida has enacted a “back-to-school” sales tax holiday twenty-one times since 1998. The following table describes the history of back-to-school sales tax holidays in Florida.

Dates	Length	TAX EXEMPTION THRESHOLDS				
		Clothing/ Footwear	Wallets/ Bags	Books/ Learning Aids/ Puzzles	Computers	School Supplies
August 15-21, 1998	7 days	\$50 or less	N/A	N/A	N/A	N/A
July 31-August 8, 1999	9 days	\$100 or less	\$100 or less	N/A	N/A	N/A
July 29-August 6, 2000	9 days	\$100 or less	\$100 or less	N/A	N/A	N/A
July 28-August 5, 2001	9 days	\$50 or less	\$50 or less	N/A	N/A	\$10 or less
July 24-August 1, 2004	9 days	\$50 or less	\$50 or less	\$50 or less (Books)	N/A	\$10 or less
July 23-31, 2005	9 days	\$50 or less	\$50 or less	\$50 or less (Books)	N/A	\$10 or less

July 22-30, 2006	9 days	\$50 or less	\$50 or less	\$50 or less (Books)	N/A	\$10 or less
August 4-13, 2007	10 days	\$50 or less	\$50 or less	\$50 or less (Books)	N/A	\$10 or less
August 13-15, 2010	3 days	\$50 or less	\$50 or less	\$50 or less (Books)	N/A	\$10 or less
August 12-14, 2011	3 days	\$75 or less	\$75 or less	N/A	N/A	\$15 or less
August 3-5, 2012	3 days	\$75 or less	\$75 or less	N/A	N/A	\$15 or less
August 2-4, 2013	3 days	\$75 or less	\$75 or less	N/A	\$750 or less	\$15 or less
August 1-3, 2014	3 days	\$100 or less	\$100 or less	N/A	First \$750 of the sales price	\$15 or less
August 7-16, 2015	10 days	\$100 or less	\$100 or less	N/A	First \$750 of the sales price	\$15 or less
August 5-7, 2016	3 days	\$60 or less	\$60 or less	N/A	N/A	\$15 or less
August 4-6, 2017	3 days	\$60 or less	\$60 or less	N/A	\$750 or less	\$15 or less
August 3-5, 2018	3 days	\$60 or less	\$60 or less	N/A	N/A	\$15 or less
August 2-6, 2019	5 days	\$60 or less	\$60 or less	N/A	\$1,000 or less	\$15 or less
August 7-9, 2020	3 days	\$60 or less	\$60 or less	N/A	First \$1,000 of the sales price	\$15 or less
July 31-August 9, 2021	10 days	\$60 or less	\$60 or less	N/A	First \$1,000 of the sales price	\$15 or less
July 25-August 7, 2022	14 days	\$100 or less	\$100 or less	\$30 (Learning Aids/Puzzles)	\$1,500 or less	\$50 or less

***Proposed change***

The bill provides for a sales tax holiday from July 24, 2023, through August 6, 2023, and from January 1, 2024, through January 14, 2024. During the holiday, the following items that cost \$100 or less are exempt from the state sales tax and county discretionary sales surtaxes:

- Clothing (defined as an “article of wearing apparel intended to be worn on or about the human body,” but excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs);
- Footwear (excluding skis, swim fins, roller blades, and skates);
- Wallets; and
- Bags (including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags).

The bill also exempts various “school supplies” that cost \$50 or less per item, and learning aids and jigsaw puzzles that cost \$30 or less per item. “Learning aids” are defined as “flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets.”

The bill exempts personal computers and related accessories with a sales price of \$1,500 or less which are purchased for noncommercial home or personal use. This includes tablets, laptops, monitors, input devices, and non-recreational software. Cell phones, furniture and devices or software intended primarily for recreational use are not exempted.

Dealers are authorized to opt out of the “back-to-school” sales tax holiday if less than five percent of the dealer’s gross sales of tangible personal property in the prior calendar year are

comprised of items that would be exempt under the holiday. If a qualifying dealer chooses not to participate in the tax holiday, by July 17, 2023, for the holiday beginning in July, and by December 23, 2023, for the holiday beginning in January 2024, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

The holiday does not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.;
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.; and
- Sales within an airport, as defined in s. 330.27(2), F.S.

**Section 42 - Disaster Preparedness Sales Tax Holiday – 14 days – May 27, 2023, through June 09, 2023**

*Present situation*

Florida has enacted a disaster preparedness sales tax holiday 9 times since 2006. During these holidays, the following items were exempt:

Dates	Length	TAX EXEMPTION THRESHOLDS							
		Reusable Ice	Light Source	Fuel Containers	Batteries	Coolers and Ice Chests	Radios	Tie down tools and sheeting	Generators
May 21-June 1, 2006*	12 days	\$10 or less	\$20 or less	\$25 or less	\$30 or less	\$30 or less	\$50 or less	\$50 or less	\$1000 or less
June 1-June 12, 2007*	12 days	\$10 or less	\$20 or less	\$25 or less	\$30 or less	\$30 or less	\$75 or less	\$50 or less	\$1000 or less
May 31-June 8, 2014**	9 days	\$10 or less	\$20 or less	\$25 or less	\$30 or less	\$30 or less	\$50 or less	\$50 or less	\$750 or less
June 2 –June 4, 2017	3 days	\$10 or less	\$20 or less	\$25 or less	\$30 or less	\$30 or less	\$50 or less	\$50 or less	\$750 or less
June 1-7, 2018	7 days	\$10 or less	\$20 or less	\$25 or less	\$30 or less	\$30 or less	\$50 or less	\$50 or less	\$750 or less
May 31-June 6, 2019	7 days	\$10 or less	\$20 or less	\$25 or less	\$30 or less	\$30 or less	\$50 or less	\$50 or less	\$750 or less
May 29-June 4, 2020	7 days	\$10 or less	\$20 or less	\$25 or less	\$30 or less	\$30 or less	\$50 or less	\$50 or less	\$750 or less
May 28 – June 6, 2021***	10 days	\$20 or less	\$40 or less	\$50 or less	\$50 or less	\$60 or less	\$50 or less	\$100 or less	\$1000 or less
May 28 – June 10, 2022****	14 days	\$20 or less	\$40 or less	\$50 or less	\$50 or less	\$60 or less	\$50 or less	\$100 or less	\$1000 or less

A few of the holidays have included items that were not repeated every year. For instance, the 2006 and 2007 holidays included cell phone batteries (\$60 or less), cell phone chargers (\$40 or less), storm shutters (\$200 or less), carbon monoxide detectors (\$75 or less), and any combination of items exempt under the holiday or existing law which were fold together for \$75 or less. The 2021 holiday included portable power banks selling for \$60 or less. The 2022 holiday included portable power banks selling for \$60 or less, smoke detectors, smoke alarms, fire extinguishers, or carbon monoxide detectors selling for \$70 or less; and specified items necessary for the evacuation of household pets, with item thresholds ranging from \$2 (wet pet food) to \$100 (portable kennels or carriers).

The Florida Division of Emergency Management recommends having a disaster supply kit with items such as a battery operated radio, flashlight, batteries, and first-aid kit.<sup>170</sup>

***Proposed change***

During the holiday, the following items are exempt from the state sales tax and county discretionary sales surtaxes:

- A portable self-powered light source selling for \$40 or less.
- A portable self-powered radio, two-way radio, or weather-band radio selling for \$50 or less.
- A tarpaulin or other flexible waterproof sheeting selling for \$100 or less.
- An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for \$100 or less.
- A gas or diesel fuel tank selling for \$50 or less.
- A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$50 or less.
- A nonelectric food storage cooler selling for \$60 or less.
- A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$3,000 or less.
- Reusable ice selling for \$20 or less.
- A portable power bank selling for \$60 or less.
- A smoke detector or smoke alarm selling for \$70 or less.
- A fire extinguisher selling for \$70 or less.
- A carbon monoxide detector selling for \$70 or less.
- Supplies necessary for the evacuation of household pets.<sup>171</sup> For purposes of this exemption, necessary supplies are the noncommercial purchase of:
  - Bags of dry dog food or cat food weighing 50 or fewer pounds with a sales price of \$100 or less per bag.
  - Cans or pouches of wet dog food or cat food with a sales price of \$10 or less per can or pouch or the equivalent if sold in a box or case.
  - Over-the-counter pet medications with a sales price of \$100 or less per item.
  - Portable kennels or pet carriers with a sales price of \$100 or less per item.
  - Manual can openers with a sales price of \$15 or less per item.
  - Leashes, collars, and muzzles with a sales price of \$20 or less per item.
  - Collapsible or travel-sized food bowls or water bowls with a sales price of \$15 or less per item.
  - Cat litter weighing 25 or fewer pounds with a sales price of \$25 or less per item.

<sup>170</sup> FLA. DIV. OF EMERGENCY MGMT., *Disaster Supply Kit Checklist*, available at

<https://www.floridadisaster.org/planprepare/hurricane-supply-checklist/> (last visited Apr. 16, 2023).

<sup>171</sup> The list of supplies necessary for the evacuation of household pets were identified by Girl Scout Troop 60601 as part of their Pet Preparedness Project they did for the Girl Scout Silver Award, the second highest honor a Girl Scout can earn. They noted in their request that “Per Pawlicy.com, 56% of Florida households own a pet. According to the website Statista.com, the annual expenses for dog owners is about \$1200 and cats about \$700... We know you care about the health and safety of Floridians’ pets because they are truly part of our family.” Additional information about storm preparation for pets is available at <https://www.facebook.com/PetPreparednessProject> (last visited Apr. 16, 2023), and more information on their initiative is available at <https://www.change.org/p/governor-ron-desantis-please-make-pet-supplies-a-part-of-the-florida-disaster-preparedness-tax-holiday-2022> (last visited Apr. 16, 2023).

- Cat litter pans with a sales price of \$15 or less per item.
- Pet waste disposal bags with a sales price of \$15 or less per package.
- Pet pads with a sales price of \$20 or less per box or package.
- Hamster or rabbit substrate with a sales price of \$15 or less per package.
- Pet beds with a sales price of \$40 or less per item.
- Portable kennels or pet carriers selling for \$100 or less;
- Common household consumable items with a sales price of \$30 or less. For purposes of this paragraph, the term “common household consumable items” means:
  - The following laundry detergent and supplies: powder detergent; liquid detergent; or pod detergent, fabric softener, dryer sheets, stain removers, and bleach.
  - Toilet paper.
  - Paper towels.
  - Paper napkins and tissues.
  - Facial tissues.
  - Hand soap, bar soap and body wash.
  - Sunscreen and sunblock.
  - Dish soap and detergents, including powder detergents, liquid detergents, or pod detergents or rinse agents that can be used in dishwashers.
  - Cleaning or disinfecting wipes and sprays.
  - Hand sanitizer.
  - Trash bags.

The holiday does not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.;
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.; and
- Sales within an airport, as defined in s. 330.27(2), F.S.

### **Section 43 – Recreational Sales Tax Holiday (“Freedom Summer”) – 3 months – May 29, 2023, through September 4, 2023**

#### ***Present situation***

Florida enacted a recreational sales tax holiday in 2021 and 2022. In both years, the sales tax holiday was one week, held at the beginning of July. The holiday exempted recreational equipment and certain admissions to events.

#### ***Proposed change***

The bill provides for a 14-week sales tax holiday from May 29, 2023, through September 4, 2023, for specified admissions and items related to recreational activities. During the sales tax holiday, the following admissions, if purchased during this week, are exempt from the state sales tax and county discretionary sales surtaxes:<sup>172</sup>

- A live music event scheduled to be held between May 29, 2023, and December 31, 2023;
- A live sporting event scheduled to be held between May 29, 2023, and December 31, 2023;

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<sup>172</sup> If an admission is purchased exempt under this section and is subsequently resold outside of the holiday period, tax will be collected on the resale price.

- A movie shown in a movie theater between May 29, 2023, and December 31, 2023;
- Entry to a museum, including annual passes;
- Use of or access to state parks, including annual passes;
- Entry to a ballet, play, or musical theatre performance scheduled to be held between May 29, 2023, and December 31, 2023;
- Season tickets to ballet, play, music events, or musical theatre performances;
- Entry to a fair, festival, or cultural event scheduled to be held between May 29, 2023, and December 31, 2023; and
- Use of or access to gyms and physical fitness facilities between May 29, 2023, and December 31, 2023.

During the sales tax holiday, the following items are exempt from the state sales tax and discretionary sales surtax:

- Boating and Water Activity Supplies
  - jackets, coolers, paddles, and oars selling for \$75 or less;
  - Recreational pool tubes, pool floats, inflatable chairs, and pool toys selling for \$35 or less;
  - safety flares selling for \$50 or less;
  - Water skis, wakeboards, kneeboards, and recreational inflatable tubes or floats capable of being towed selling for \$150 or less;
  - Paddleboards and surfboards selling for \$300 or less;
  - Canoes and kayaks selling for \$500 or less; and
  - Snorkels, goggles, and swimming masks selling for \$25 or less.
- Camping Supplies
  - Tents selling for \$200 or less;
  - Sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs selling for \$50 or less; and
  - Camping lanterns or flashlights selling for \$30 or less.
- Fishing Supplies<sup>173</sup>
  - Rods and reels selling for \$75 or less, if sold individually, or selling for \$150 or less if sold as a set;
  - Tackle boxes or bags selling for \$30 or less; and
  - Bait or fishing tackle selling for \$5 or less, if sold per item, or selling for \$10 or less if multiple items are sold together.
- General Outdoor Supplies
  - Sunscreen or insect repellent selling for less than \$15 or less;
  - Sunglasses selling for \$100 or less;
  - Binoculars selling for \$200 or less;
  - Water bottles selling for \$30 or less;
  - Hydration packs selling for \$50 or less;
  - Outdoor gas or charcoal grills selling for \$250 or less;
  - Bicycle helmets selling for \$50 or less; and
  - Bicycles selling for \$500 or less.

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<sup>173</sup> The exemption for fishing supplies does not apply to supplies used for commercial fishing purposes.

- Residential Pool Supplies
  - Individual residential pool and spa replacement parts, nets, filters, lights, and covers selling for \$100 or less; and
  - Residential pool and spa chemicals purchased by an individual selling for \$150 or less
- Children’s Athletic Equipment
  - A consumer product, selling for \$100 or less, that is designed or intended by the manufacturer for a child 12 years of age or younger for use by the child when child engages in athletic activity.
- Children’s Toys
  - A consumer product, selling for \$75 or less, designed or intended by the manufacturer for a child 12 years of age or younger for use by the child when the child plays.

The holiday does not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.;
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.; and
- Sales within an airport, as defined in s. 330.27(2), F.S.

#### **Section 44 - Skilled Worker Tools Sales Tax Holiday – 7 days – September 2, 2023, through September 8, 2023**

##### ***Present situation***

In 2022, the Legislature enacted a seven-day sales tax holiday, during the week surrounding Labor Day, on tools used in skilled trades. Currently, there is no exemption for tools used by skilled trade workers, such as carpenters, electricians, plumbers, welders, pipefitters, masons, painters, heating and air conditioning technicians, and other service technicians.

##### ***Proposed change***

The bill provides a seven-day sales tax holiday from September 2, 2023, through September 8, 2023 for specified tools commonly used by skilled trade workers. During the sales tax holiday, the following items are exempt from the state sales tax and county discretionary sales surtaxes:

- Hand tools selling for \$50 or less;
- Power tools selling for \$300 or less;
- Power tool batteries selling for \$150 or less;
- Work gloves selling for \$25 or less;
- Safety glasses selling for \$50 or less;
- Protective coveralls selling for \$50 or less;
- Work boots selling for \$175 or less;
- Tool belts selling for \$100 or less;
- Duffle/tote bags selling for \$50 or less;
- Tool boxes selling for \$75 or less;
- Tool boxes for vehicles selling for \$300 or less;
- Industry text books and code books selling for \$125 or less;
- Electrical voltage and testing equipment selling for \$100 or less;
- LED flashlights selling for \$50 or less;

- Shop lights selling for \$100 or less;
- Handheld pipe cutters, drain opening tools, and plumbing inspection equipment selling for \$150 or less;
- Shovels selling for \$50 or less;
- Rakes selling for \$50 or less;
- Hard hats and other head protection selling for \$100 or less;
- Hearing protection items selling for \$75 or less;
- Ladders selling for \$250 or less;
- Fuel cans selling for \$50 or less; and
- High visibility safety vest selling for \$30 or less.

The holiday does not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.;
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.; and
- Sales within an airport, as defined in s. 330.27(2), F.S.

### **Section 45 - Energy Efficient Appliances 1-Year Sales Tax Exemption – July 1, 2023, through June 30, 2024**

#### *Present situation*

The federal government, through the Environmental Protection Agency, certifies a number of products for their efficiency under the ENERGY STAR program.<sup>174</sup> Products in the ENERGY STAR program are normally affixed with a label noting their certification under the applicable program.<sup>175</sup>

From October 5 through October 11, 2006, Florida exempted from the sales and use tax specified energy efficient products priced under \$1,500 and that met or exceeded the requirements of the federal ENERGY STAR program and were sold for noncommercial home or personal use.<sup>176</sup>

From September 19, 2014 through September 21, 2014, Florida provided a sales tax exemption on the first \$1,500 of the sales price of specified new ENERGY STAR products or WaterSense<sup>177</sup> products.<sup>178</sup>

A person was limited to a single purchase for each specific type of item listed above with a sales price over \$500 during the holiday. A second purchase of the same type of product was subject to tax on the entire price. There was no requirement that the purchase be for personal use, or any

<sup>174</sup> Information about this program is available at <https://www.energystar.gov/about> (last visited Apr. 16, 2023).

<sup>175</sup> See <https://www.energystar.gov/products> for more information about labeling and qualifying products (last visited Apr. 16, 2023).

<sup>176</sup> Section 6, ch. 2006-230, Laws of Fla. The items exempted were refrigerators, dishwashers, clothes washers, air conditioners, ceiling fans, light bulbs, dehumidifiers, and thermostats.

<sup>177</sup> The federal WaterSense program certifies items that are water-efficient. Information about this program is available at <https://www.epa.gov/watersense> (last visited Apr. 16, 2023).

<sup>178</sup> Section 21, ch. 2014-38, Laws of Fla. The ENERGY STAR items exempted were room air conditioners, air purifiers, ceiling fans, clothes washers, clothes dryers, dehumidifiers, dishwashers, freezers, refrigerators, water heaters, swimming pool pumps, and light bulbs. The WaterSense items exempted were bathroom sink faucets, faucet accessories, high-efficiency toilets and urinals, showerheads, and weather or sensor-based irrigation controllers.



specific prohibition against purchases for commercial use beyond the limit on the number of items that could be purchased without paying tax.

***Proposed change***

The bill creates a one-year sales tax exemption from July 1, 2023, through June 30, 2024, on the retail sale of these ENERGY STAR appliances:

- Refrigerators or combined refrigerator/freezers selling for \$4,500 or less; and
- Water heaters and clothes washers or dryers selling for \$1,500 or less.

**Section 46 – Gas Ranges and Cooktops -- 1-Year Sales Tax Exemption – July 1, 2023, through June 30, 2024**

***Present situation***

The U.S. Energy Information Administration estimates that eight percent of Florida households use natural gas cooking appliances.<sup>179</sup> On average, natural gas is cheaper than electricity.<sup>180</sup> Additionally, gas ranges and cooktops allow for rapid temperature changes while cooking.<sup>181</sup>

Currently, the retail sale of gas ranges and cooktops is not exempt from sales tax.

***Proposed change***

The bill provides a one-year sales tax exemption, from July 1, 2023, to June 30, 2024, on the retail sale of gas ranges and cooktops, which are defined as any range or cooktop fueled by combustible gas such as natural gas, propane, butane, liquefied petroleum gas, or other flammable gas. It does not include outdoor gas grills, camping stoves, or other portable stoves.

**Section 47** authorizes the Department of Revenue to adopt emergency rules pursuant to implement the provisions of the bill that amend s. 212.08, F.S., create ss. 220.197 and 220.199, F.S., and the temporary tax exemptions for ENERGY STAR appliances and gas ranges and cooktops. The emergency rules are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules. The rulemaking authority expires July 1, 2026.

**Section 48** provides an effective date of July 1, 2023, except as otherwise provided.

**IV. Constitutional Issues:**

**A. Municipality/County Mandates Restrictions:**

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

<sup>179</sup> U.S. ENERGY INFO. ADMIN., *Highlights for Appliances in U.S. Homes by State, 2020*, available at <https://www.eia.gov/consumption/residential/data/2020/state/pdf/State%20Appliances.pdf> (last visited Apr. 16, 2023).

<sup>180</sup> U.S. ENERGY INFO. ADMIN., *Florida State Energy Profile*, <https://www.eia.gov/state/print.php?sid=FL> (last visited Apr. 16, 2023).

<sup>181</sup> WHIRLPOOL, *Gas vs. Electric Stoves: Which is Best?*, <https://www.whirlpool.com/blog/kitchen/electric-vs-gas-ranges.html> (last visited Apr. 16, 2023).

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,<sup>182</sup> which is \$2.3 million or less for Fiscal Year 2023-2024.<sup>183</sup>

The bill is estimated to reduce the authority local governments have to raise revenue from local option sales taxes and property taxes by \$107.6 million in Fiscal Year 2023-2024; therefore, this bill may be a mandate subject to the requirements of Art. VII, s. 18(b) of the Florida Constitution.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**D. State Tax or Fee Increases:**

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

**E. Other Constitutional Issues:**

None identified.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

The bill reduces revenues in total by \$1,198.2 million, which is the sum of \$420.5 million (recurring), and \$777.7 million (pure nonrecurring in Fiscal Year 2023-2024 and reductions resulting from nonrecurring impacts in future years). Total tax reductions are represented by the sum of the recurring impacts (reflecting the annual value of permanent tax cuts when fully implemented) and the pure nonrecurring impacts (reflecting temporary tax reductions).

The bill reduces revenues in Fiscal Year 2023-2024 by \$973.4 million (\$420.5 million recurring); General Revenue Fund receipts are reduced by \$780.9 million (\$338.3 million

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<sup>182</sup> FLA. CONST. art. VII, s. 18(d). An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See FLA. SENATE COMM. ON CMY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact*, (September 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Apr. 16, 2023).

<sup>183</sup> Based on the Demographic Estimating Conference's estimated population adopted on July 18, 2022. The conference packet is available at <http://www.edr.state.fl.us/Content/conferences/population/archives/220718demographic.pdf> (last visited Apr. 16, 2023).

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recurring), state trust fund receipts are reduced by \$5.4 million (\$5.2 million recurring); and local government revenue is reduced by \$187.0 million (\$77.0 million recurring), as displayed in table 1 below.

	General Revenue		State Trust Funds		Local/Other		Total	
	1st Yr.	Recur.	1st Yr.	Recur.	1st Yr.	Recur.	1st Yr.	Recur.
<b>Fiscal Year 2023-2024</b>								
1 Sales Tax: Adult Incontinence Products - Perm	(19.9)	(21.7)	(*)	(*)	(5.3)	(5.8)	(25.2)	(27.5)
2 Sales Tax: Baby and Toddler Products - Perm	(114.9)	(125.3)	(*)	(*)	(30.6)	(33.4)	(145.5)	(158.7)
3 Sales Tax: Oral Hygiene Products - Perm	(28.7)	(31.4)	(*)	(*)	(7.7)	(8.4)	(36.4)	(39.8)
4 Sales Tax: Collection Allowance - First \$45 - Perm	(96.7)	(105.5)	-	-	-	-	(96.7)	(105.5)
5 Sales Tax: Energy Star Appliances - 1 Year	(62.4)	-	(*)	-	(16.6)	-	(79.0)	-
6 Sales Tax: Gas Ranges and Cooktops - 1 Year	(5.0)	-	(*)	-	(1.3)	-	(6.3)	-
7 Sales Tax: Freedom Summer - 3 Months	(181.6)	-	(*)	-	(48.3)	-	(229.9)	-
8 Sales Tax: Back-to-School Sales Tax Holiday - 2 * 2 Weeks	(126.8)	-	(*)	-	(33.8)	-	(160.6)	-
9 Sales Tax: Disaster Preparedness Holiday - 14 Days	(56.8)	-	(*)	(*)	(15.1)	-	(71.9)	-
10 Sales Tax: Skilled Worker Tool Holiday - 7 Days	(12.2)	-	(*)	-	(3.2)	-	(15.4)	-
11 Sales Tax: Exempt Renewable Natural Gas Machinery and Equipment	(1.5)	(0.7)	(*)	(*)	(0.4)	(0.2)	(1.9)	(0.9)
12 Sales Tax: Exempt Firearm Storage Devices	(3.2)	(3.6)	(*)	(*)	(0.8)	(0.9)	(4.1)	(4.5)
13 Sales Tax: Distribute Tax Receipts on Equine Products	(27.5)	-	-	-	-	-	(27.5)	-
14 Ad Valorem: Parsonages and Burial Grounds	-	-	-	-	-	-	-	-
15 Ad Valorem: 197.319 Property Tax Refund	-	-	-	-	-	-	-	-
16 Ad Valorem: Educational Property - 10 yrs.	-	-	-	-	-	(4.4)	-	(4.4)
17 Ad Valorem: Educational Property - 98 yr. lease	-	-	-	-	-	(*)	-	(*)
18 Ad Valorem: Expanded Definition of First Responders for Homestead Exemption	-	-	-	-	-	(*)	-	(*)
19 Ad Valorem: Veteran's Disability Property Tax Exemption Transfer	-	-	-	-	-	-	-	-
20 Ad Valorem: Exemptions for Total and Permanently Disabled Vets.	-	-	-	-	(0.1)	(0.2)	(0.1)	(0.2)
21 Special Assessments: Prohibition of Special Assessments on Agricultural Lands	-	-	-	-	(23.7)	(23.7)	(23.7)	(23.7)
22 Corp. Inc. Tax: Brownfields Rehabilitation Tax Credit Cap Increase - 5 yrs.	(32.9)	-	-	-	-	-	(32.9)	-
23 Corp. Inc. Tax: Underpayment Penalty Calculation - Tax Donation Programs	0/(*)	(*)	-	-	-	-	0/(*)	(*)
24 Corp. Inc. Tax: Residential Graywater Systems Tax Credit	(**)	(**)	-	-	-	-	(**)	(**)
25 CIT/IPT: Historic Property Tax Credit	-	(39.3)	-	-	-	-	-	(39.3)
26 Doc Stamp Tax: Exemption for Alarm System Contractors	(0.8)	(0.8)	(0.7)	(0.7)	-	-	(1.5)	(1.5)
27 Doc & Intang. Tax: 504 Loans	(*)	(*)	(*)	(*)	-	-	(*)	(*)
28 Fuel Tax: Natural Gas Fuel Taxes Delay	(*)	-	(0.2)	-	(0.1)	-	(0.3)	-
29 Local CST: Freeze Rate Increases Until Jan. 1, 2026	-	-	-	-	-	-	-	-
30 Pari-Mutuel Tax: Refund of pari-mutuel taxes limited to HISA compliance	-	-	(4.5)	(4.5)	-	-	(4.5)	(4.5)
31 Various Taxes: Strong Families Tax Credit Cap Increase	(10.0)	(10.0)	-	-	-	-	(10.0)	(10.0)
32 Various Taxes: Local Tax Referendum	-	-	-	-	-	-	-	-
<b>2023-24</b>	<b>(780.9)</b>	<b>(338.3)</b>	<b>(5.4)</b>	<b>(5.2)</b>	<b>(187.0)</b>	<b>(77.0)</b>	<b>(973.4)</b>	<b>(420.5)</b>

	General Revenue		State Trust Funds		Local/Other		Total	
	Cash	Recur.	Cash	Recur.	Cash	Recur.	Cash	Recur.
<b>Nonrecurring Out-year Impacts</b>								
33 Sales Tax: Energy Star Appliances - 1 Year	(5.7)	-	(*)	-	(1.5)	-	(7.2)	-
34 Sales Tax: Gas Ranges and Cooktops - 1 Year	(0.5)	-	(*)	-	(0.1)	-	(0.6)	-
35 Sales Tax: Distribute Tax Receipts on Equine Products	(27.5)	-	-	-	-	-	(27.5)	-
36 Corp. Inc. Tax: Brownfields Rehabilitation Tax Credit Cap Increase - 5 yrs.	(117.1)	-	-	-	-	-	(117.1)	-
37 Fuel Tax: Natural Gas Fuel Taxes Delay	(0.2)	-	(1.0)	-	(0.3)	-	(1.5)	-
<b>Out Years</b>	<b>(151.0)</b>	<b>-</b>	<b>(1.0)</b>	<b>-</b>	<b>(1.9)</b>	<b>-</b>	<b>(153.9)</b>	<b>-</b>

<b>Tax Package Total</b>	<b>(931.9)</b>	<b>(338.3)</b>	<b>(6.4)</b>	<b>(5.2)</b>	<b>(188.9)</b>	<b>(77.0)</b>	<b>(1,127.3)</b>	<b>(420.5)</b>
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(\*) Impact less than \$100,000; (\*\*) Impact is indeterminate; 0/(\*) If an impact exists, it will be less than \$100,000.  
 (1) Ad valrem tax impacts assume current rates.  
 (2) Recurring tax cut total = -\$420.5  
 Pure nonrecurring tax cuts = -\$777.7  
 -\$1,198.2

**(777.7)**  
**(1,198.2)**

**B. Private Sector Impact:**

Taxpayers, both businesses and individuals, will experience significant tax savings.

**C. Government Sector Impact:**

The Department of Revenue, Department of State, and the Florida Gaming Commission will need to engage in rulemaking and will likely incur implementation costs.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill creates the following sections of the Florida Statutes: 220.197, 220.199, 550.09516, and 571.265.

This bill substantially amends the following sections of the Florida Statutes: 125.01, 125.0104, 125.0108, 125.901, 196.081, 196.196, 196.198, 197.319, 199.145, 201.08, 201.21, 202.19, 206.9952, 206.9955, 206.996, 212.055, 212.08, 212.12, 212.20, 213.053, 220.02, 220.13, 220.1845, 220.222, 336.021, 336.025, 376.30781, 402.62, 571.26, and 624.509.

**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.

FOR CONSIDERATION By the Committee on Finance and Tax

593-03805A-23

20237062pb

1 A bill to be entitled  
 2 An act relating to taxation; amending s. 125.01, F.S.;  
 3 prohibiting a county from levying special assessments  
 4 on certain lands; deleting exceptions; deleting the  
 5 definition of the term "agricultural pole barn";  
 6 amending ss. 125.0104 and 125.0108, F.S.; requiring  
 7 that a referendum to reenact an expiring tourist  
 8 development tax or tourist impact tax, respectively,  
 9 be held at a general election; limiting the occurrence  
 10 of such a referendum; amending s. 125.901, F.S.;  
 11 requiring that a referendum to approve a millage rate  
 12 increase for a children's services independent special  
 13 district property tax be held at a general election;  
 14 limiting the occurrence of such a referendum; amending  
 15 s. 212.055, F.S.; requiring that a referendum to  
 16 reenact a local government discretionary sales surtax  
 17 be held at a general election; limiting the occurrence  
 18 of such a referendum; amending ss. 336.021 and  
 19 336.025, F.S.; requiring that a referendum to adopt,  
 20 amend, or reenact a ninth-cent fuel tax or local  
 21 option fuel taxes, respectively, be held at a general  
 22 election; limiting the occurrence of a referendum to  
 23 reenact such a tax; amending s. 196.081, F.S.;  
 24 specifying that certain permanently and totally  
 25 disabled veterans or their surviving spouses are  
 26 entitled to, rather than may receive, a prorated  
 27 refund of ad valorem taxes paid under certain  
 28 circumstances; making clarifying changes relating to  
 29 the transfer of homestead tax exemptions by surviving

Page 1 of 88

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593-03805A-23

20237062pb

30 spouses of certain veterans and first responders;  
 31 providing construction; expanding eligibility for the  
 32 prorated refund; removing a limitation on when certain  
 33 surviving spouses are exempt from a specified tax;  
 34 exempting from ad valorem taxation the homestead  
 35 property of the surviving spouse of a first responder  
 36 who dies in the line of duty while employed by the  
 37 Federal Government; expanding the definition of the  
 38 term "first responder" to include certain federal law  
 39 enforcement officers; providing applicability;  
 40 amending s. 196.196, F.S.; making a technical change;  
 41 providing construction relating to tax-exempt property  
 42 used for a religious purpose; amending s. 196.198,  
 43 F.S.; adding circumstances under which certain  
 44 property used exclusively for educational purposes is  
 45 deemed owned by an educational institution; specifying  
 46 requirements for such educational institutions and  
 47 property owners; amending s. 197.319, F.S.; revising  
 48 definitions; revising requirements for applying for  
 49 property tax refunds due to catastrophic events;  
 50 revising duties of property appraisers and tax  
 51 collectors; making technical changes; providing  
 52 applicability; amending ss. 199.145 and 201.08, F.S.;  
 53 providing requirements for taxation of specified loans  
 54 in certain circumstances; amending s. 201.21, F.S.;  
 55 conforming provisions to changes made by the act;  
 56 exempting from documentary stamp taxes certain  
 57 documents in connection with the sale of alarm  
 58 systems; amending s. 202.19, F.S.; revising the name

Page 2 of 88

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593-03805A-23

20237062pb

59 of the discretionary communications services tax;  
 60 requiring that a certain tax remain the same rate as  
 61 it was on a specified past date until a specified  
 62 future date; prohibiting a certain tax passed after a  
 63 specified date from being added to the local  
 64 communications service tax until a future date;  
 65 amending s. 206.9952, F.S.; conforming provisions to  
 66 changes made by the act; amending s. 206.9955, F.S.;  
 67 delaying the effective date of certain taxes on  
 68 natural gas fuel; amending s. 206.996, F.S.;  
 69 conforming a provision to changes made by the act;  
 70 amending s. 212.08, F.S.; defining the term "renewable  
 71 natural gas"; providing a sales tax exemption for the  
 72 purchase of certain machinery and equipment relating  
 73 to renewable natural gas; requiring purchasers of such  
 74 machinery and equipment to furnish the vendor with a  
 75 certain affidavit; providing an exception; providing  
 76 penalties, including a criminal penalty; authorizing  
 77 the Department of Revenue to adopt rules; exempting  
 78 the purchase of specified baby and toddler products  
 79 from the sales and use tax; providing a presumption;  
 80 exempting the sale for human use of diapers,  
 81 incontinence undergarments, incontinence pads, and  
 82 incontinence liners from the sales and use tax;  
 83 exempting the sale of oral hygiene products from the  
 84 sales and use tax; defining the term "oral hygiene  
 85 products"; exempting the sale of certain firearm  
 86 safety devices from the sales and use tax; amending s.  
 87 212.12, F.S.; revising the amount of a sales tax

Page 3 of 88

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593-03805A-23

20237062pb

88 collection allowance for certain dealers; amending s.  
 89 212.20, F.S.; requiring the Department of Revenue to  
 90 distribute funds to the Florida Agricultural  
 91 Promotional Campaign Trust Fund; providing for future  
 92 repeal; creating s. 550.09516, F.S.; providing for a  
 93 credit for thoroughbred racing permitholders;  
 94 requiring the Florida Gaming Control Commission to  
 95 require sufficient documentation; authorizing  
 96 permitholders to apply the credits monthly beginning  
 97 on a specified annual date to certain taxes and fees;  
 98 providing for expiration of credits; authorizing the  
 99 commission to adopt rules; amending s. 571.26, F.S.;  
 100 requiring that certain funds be held separately in the  
 101 trust fund for certain purposes; providing for the  
 102 future expiration and reversion of specified statutory  
 103 text; creating s. 571.265, F.S.; defining the terms  
 104 "association" and "permitholder"; requiring that  
 105 certain funds deposited into the trust fund be used  
 106 for a specified purpose; providing for carryover of  
 107 unused funds; specifying requirements for the use and  
 108 distribution of funds; requiring recipients to submit  
 109 a report; providing for future repeal; amending s.  
 110 213.053, F.S.; authorizing the Department of Revenue  
 111 to provide certain information to the Department of  
 112 Environmental Protection, the Division of Historical  
 113 Resources of the Department of State, and the Federal  
 114 Government; creating s. 220.199, F.S.; defining terms;  
 115 providing a corporate income tax credit to developers  
 116 and homebuilders for certain graywater systems

Page 4 of 88

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593-03805A-23

20237062pb

117 purchased during the taxable year; providing a cap on  
 118 the amount of the tax credit per system; specifying  
 119 information the developer or homebuilder must provide  
 120 to the Department of Environmental Protection;  
 121 requiring the Department of Environmental Protection  
 122 to certify to the applicant and the Department of  
 123 Revenue its determination of an applicant's  
 124 eligibility for the tax credit within a specified  
 125 timeframe; authorizing tax credits to be carried  
 126 forward for up to a specified number of years;  
 127 requiring the Department of Revenue and the Department  
 128 of Environmental Protection to adopt rules; amending  
 129 s. 220.02, F.S.; revising the order in which credits  
 130 are applied against the corporate income tax or  
 131 franchise tax; amending s. 220.13, F.S.; requiring the  
 132 addition of amounts taken for certain credits to  
 133 taxable income; amending s. 220.1845, F.S.;  
 134 authorizing additional amounts of contaminated site  
 135 rehabilitation tax credits which may be granted for  
 136 each fiscal year and for a specified timeframe;  
 137 providing for future repeal; amending s. 376.30781,  
 138 F.S.; authorizing additional amounts of tax credits  
 139 for the rehabilitation of drycleaning-solvent-  
 140 contaminated sites and brownfield sites in designated  
 141 brownfield areas which may be granted for each fiscal  
 142 year and for a specified timeframe; providing for  
 143 future repeal; creating s. 220.197, F.S.; providing a  
 144 short title; defining terms; providing a credit  
 145 against the state corporate income tax and the

593-03805A-23

20237062pb

146 insurance premium tax for qualified expenses in  
 147 rehabilitating certain historic structures; specifying  
 148 eligibility requirements for the tax credit;  
 149 specifying requirements for taxpayers claiming or  
 150 transferring tax credits; specifying requirements for  
 151 the Division of Historical Resources of the Department  
 152 of State for evaluating and certifying applications  
 153 for tax credits; specifying the allowable amounts of  
 154 tax credits; providing construction; authorizing the  
 155 carryforward, sale, and transfer of tax credits  
 156 subject to certain requirements and limitations;  
 157 providing the Department of Revenue and the division  
 158 audit and examination powers for specified purposes;  
 159 requiring the return of forfeited tax credits under  
 160 certain circumstances; providing penalties; requiring  
 161 the division to provide specified annual reports to  
 162 the Legislature; providing duties of the Department of  
 163 Revenue; providing applicability; authorizing the  
 164 Department of Revenue and the division to adopt rules;  
 165 amending s. 220.222, F.S.; requiring specified  
 166 calculations relating to the underpayment of taxes to  
 167 include the amount of certain credits; amending s.  
 168 402.62, F.S.; increasing the Strong Families Tax  
 169 Credit cap; amending s. 624.509, F.S.; specifying the  
 170 order in which the certified rehabilitation tax credit  
 171 is applied against the insurance premium tax;  
 172 exempting from sales and use tax the retail sale of  
 173 certain clothing, wallets, bags, school supplies,  
 174 learning aids and jigsaw puzzles, and personal



593-03805A-23

20237062pb

175 computers and personal computer-related accessories  
 176 during specified timeframes; defining terms;  
 177 specifying locations where the tax exemptions do not  
 178 apply; authorizing certain dealers to opt out of  
 179 participating in the tax holiday, subject to certain  
 180 requirements; authorizing the Department of Revenue to  
 181 adopt emergency rules; exempting from sales and use  
 182 tax specified disaster preparedness supplies during a  
 183 specified timeframe; defining terms; specifying  
 184 locations where the tax exemptions do not apply;  
 185 authorizing the Department of Revenue to adopt  
 186 emergency rules; exempting from sales and use tax  
 187 admissions to certain events, performances, and  
 188 facilities, certain season tickets, and the retail  
 189 sale of certain boating and water activity, camping,  
 190 fishing, general outdoor, and residential pool  
 191 supplies and sporting equipment during specified  
 192 timeframes; defining terms; specifying locations where  
 193 the tax exemptions do not apply; authorizing the  
 194 Department of Revenue to adopt emergency rules;  
 195 exempting from the sales and use tax the retail sale  
 196 of certain tools during a specified timeframe;  
 197 specifying locations where the tax exemptions do not  
 198 apply; authorizing the Department of Revenue to adopt  
 199 emergency rules; exempting from sales and use tax the  
 200 retail sale of new ENERGY STAR appliances during a  
 201 specified timeframe; defining the term "ENERGY STAR  
 202 appliance"; exempting from sales and use tax the  
 203 retail sale of gas ranges and cooktops during a

Page 7 of 88

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593-03805A-23

20237062pb

204 specified timeframe; defining the term "gas ranges and  
 205 cooktops"; authorizing the Department of Revenue to  
 206 adopt emergency rules; providing effective dates.  
 207

208 Be It Enacted by the Legislature of the State of Florida:  
 209

210 Section 1. Paragraph (r) of subsection (1) of section  
 211 125.01, Florida Statutes, is amended to read:

212 125.01 Powers and duties.—

213 (1) The legislative and governing body of a county shall  
 214 have the power to carry on county government. To the extent not  
 215 inconsistent with general or special law, this power includes,  
 216 but is not restricted to, the power to:

217 (r) Levy and collect taxes, both for county purposes and  
 218 for the providing of municipal services within any municipal  
 219 service taxing unit, and special assessments; borrow and expend  
 220 money; and issue bonds, revenue certificates, and other  
 221 obligations of indebtedness, which power shall be exercised in  
 222 such manner, and subject to such limitations, as may be provided  
 223 by general law. There shall be no referendum required for the  
 224 levy by a county of ad valorem taxes, both for county purposes  
 225 and for the providing of municipal services within any municipal  
 226 service taxing unit. Notwithstanding any other provision of law,  
 227 a county may not levy special assessments ~~for the provision of~~  
 228 ~~fire protection services~~ on lands classified as agricultural  
 229 lands under s. 193.461 ~~unless the land contains a residential~~  
 230 ~~dwelling or nonresidential farm building, with the exception of~~  
 231 ~~an agricultural pole barn, provided the nonresidential farm~~  
 232 ~~building exceeds a just value of \$10,000. Such special~~

Page 8 of 88

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593-03805A-23

20237062pb

233 ~~assessments must be based solely on the special benefit accruing~~  
 234 ~~to that portion of the land consisting of the residential~~  
 235 ~~dwelling and curtilage, and qualifying nonresidential farm~~  
 236 ~~buildings. As used in this paragraph, the term "agricultural~~  
 237 ~~pole barn" means a nonresidential farm building in which 70~~  
 238 ~~percent or more of the perimeter walls are permanently open and~~  
 239 ~~allow free ingress and egress.~~

240 Section 2. Paragraph (e) is added to subsection (6) of  
 241 section 125.0104, Florida Statutes, to read:

242 125.0104 Tourist development tax; procedure for levying;  
 243 authorized uses; referendum; enforcement.—

244 (6) REFERENDUM.—

245 (e) A referendum to reenact an expiring tourist development  
 246 tax must be held at a general election occurring within the 48-  
 247 month period immediately preceding the effective date of the  
 248 reenacted tax, and the referendum may appear on the ballot only  
 249 once within the 48-month period.

250 Section 3. Subsection (5) of section 125.0108, Florida  
 251 Statutes, is amended to read:

252 125.0108 Areas of critical state concern; tourist impact  
 253 tax.—

254 (5) The tourist impact tax authorized by this section shall  
 255 take effect only upon express approval by a majority vote of  
 256 those qualified electors in the area or areas of critical state  
 257 concern in the county seeking to levy such tax, voting in a  
 258 referendum to be held in conjunction with a general election, as  
 259 defined in s. 97.021. However, if the area or areas of critical  
 260 state concern are greater than 50 percent of the land area of  
 261 the county and the tax is to be imposed throughout the entire

593-03805A-23

20237062pb

262 county, the tax shall take effect only upon express approval of  
 263 a majority of the qualified electors of the county voting in  
 264 such a referendum. A referendum to reenact an expiring tourist  
 265 impact tax must be held at a general election occurring within  
 266 the 48-month period immediately preceding the effective date of  
 267 the reenacted tax, and the referendum may appear on the ballot  
 268 only once within the 48-month period.

269 Section 4. Subsection (1) of section 125.901, Florida  
 270 Statutes, is amended to read:

271 125.901 Children's services; independent special district;  
 272 council; powers, duties, and functions; public records  
 273 exemption.—

274 (1) Each county may by ordinance create an independent  
 275 special district, as defined in ss. 189.012 and 200.001(8)(e),  
 276 to provide funding for children's services throughout the county  
 277 in accordance with this section. The boundaries of such district  
 278 shall be coterminous with the boundaries of the county. The  
 279 county governing body shall obtain approval at a general  
 280 election, as defined in s. 97.021, by a majority vote of those  
 281 electors voting on the question, to annually levy ad valorem  
 282 taxes which shall not exceed the maximum millage rate authorized  
 283 by this section. Any district created pursuant to the provisions  
 284 of this subsection shall be required to levy and fix millage  
 285 subject to the provisions of s. 200.065. Once such millage is  
 286 approved by the electorate, the district shall not be required  
 287 to seek approval of the electorate in future years to levy the  
 288 previously approved millage. However, a referendum to increase  
 289 the millage rate previously approved by the electors must be  
 290 held at a general election, and the referendum may be held only

593-03805A-23

20237062pb

291 once during the 48-month period preceding the effective date of  
 292 the increased millage.

293 (a) The governing body of the district shall be a council  
 294 on children's services, which may also be known as a juvenile  
 295 welfare board or similar name as established in the ordinance by  
 296 the county governing body. Such council shall consist of 10  
 297 members, including the superintendent of schools; a local school  
 298 board member; the district administrator from the appropriate  
 299 district of the Department of Children and Families, or his or  
 300 her designee who is a member of the Senior Management Service or  
 301 of the Selected Exempt Service; one member of the county  
 302 governing body; and the judge assigned to juvenile cases who  
 303 shall sit as a voting member of the board, except that said  
 304 judge shall not vote or participate in the setting of ad valorem  
 305 taxes under this section. If there is more than one judge  
 306 assigned to juvenile cases in a county, the chief judge shall  
 307 designate one of said juvenile judges to serve on the board. The  
 308 remaining five members shall be appointed by the Governor, and  
 309 shall, to the extent possible, represent the demographic  
 310 diversity of the population of the county. After soliciting  
 311 recommendations from the public, the county governing body shall  
 312 submit to the Governor the names of at least three persons for  
 313 each vacancy occurring among the five members appointed by the  
 314 Governor, and the Governor shall appoint members to the council  
 315 from the candidates nominated by the county governing body. The  
 316 Governor shall make a selection within a 45-day period or  
 317 request a new list of candidates. All members appointed by the  
 318 Governor shall have been residents of the county for the  
 319 previous 24-month period. Such members shall be appointed for 4-

Page 11 of 88

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593-03805A-23

20237062pb

320 year terms, except that the length of the terms of the initial  
 321 appointees shall be adjusted to stagger the terms. The Governor  
 322 may remove a member for cause or upon the written petition of  
 323 the county governing body. If any of the members of the council  
 324 required to be appointed by the Governor under the provisions of  
 325 this subsection shall resign, die, or be removed from office,  
 326 the vacancy thereby created shall, as soon as practicable, be  
 327 filled by appointment by the Governor, using the same method as  
 328 the original appointment, and such appointment to fill a vacancy  
 329 shall be for the unexpired term of the person who resigns, dies,  
 330 or is removed from office.

331 (b) However, any county as defined in s. 125.011(1) may  
 332 instead have a governing body consisting of 33 members,  
 333 including the superintendent of schools, or his or her designee;  
 334 two representatives of public postsecondary education  
 335 institutions located in the county; the county manager or the  
 336 equivalent county officer; the district administrator from the  
 337 appropriate district of the Department of Children and Families,  
 338 or the administrator's designee who is a member of the Senior  
 339 Management Service or the Selected Exempt Service; the director  
 340 of the county health department or the director's designee; the  
 341 state attorney for the county or the state attorney's designee;  
 342 the chief judge assigned to juvenile cases, or another juvenile  
 343 judge who is the chief judge's designee and who shall sit as a  
 344 voting member of the board, except that the judge may not vote  
 345 or participate in setting ad valorem taxes under this section;  
 346 an individual who is selected by the board of the local United  
 347 Way or its equivalent; a member of a locally recognized faith-  
 348 based coalition, selected by that coalition; a member of the

Page 12 of 88

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593-03805A-23

20237062pb

349 local chamber of commerce, selected by that chamber or, if more  
 350 than one chamber exists within the county, a person selected by  
 351 a coalition of the local chambers; a member of the early  
 352 learning coalition, selected by that coalition; a representative  
 353 of a labor organization or union active in the county; a member  
 354 of a local alliance or coalition engaged in cross-system  
 355 planning for health and social service delivery in the county,  
 356 selected by that alliance or coalition; a member of the local  
 357 Parent-Teachers Association/Parent-Teacher-Student Association,  
 358 selected by that association; a youth representative selected by  
 359 the local school system's student government; a local school  
 360 board member appointed by the chair of the school board; the  
 361 mayor of the county or the mayor's designee; one member of the  
 362 county governing body, appointed by the chair of that body; a  
 363 member of the state Legislature who represents residents of the  
 364 county, selected by the chair of the local legislative  
 365 delegation; an elected official representing the residents of a  
 366 municipality in the county, selected by the county municipal  
 367 league; and 4 members-at-large, appointed to the council by the  
 368 majority of sitting council members. The remaining 7 members  
 369 shall be appointed by the Governor in accordance with procedures  
 370 set forth in paragraph (a), except that the Governor may remove  
 371 a member for cause or upon the written petition of the council.  
 372 Appointments by the Governor must, to the extent reasonably  
 373 possible, represent the geographic and demographic diversity of  
 374 the population of the county. Members who are appointed to the  
 375 council by reason of their position are not subject to the  
 376 length of terms and limits on consecutive terms as provided in  
 377 this section. The remaining appointed members of the governing

Page 13 of 88

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593-03805A-23

20237062pb

378 body shall be appointed to serve 2-year terms, except that those  
 379 members appointed by the Governor shall be appointed to serve 4-  
 380 year terms, and the youth representative and the legislative  
 381 delegate shall be appointed to serve 1-year terms. A member may  
 382 be reappointed; however, a member may not serve for more than  
 383 three consecutive terms. A member is eligible to be appointed  
 384 again after a 2-year hiatus from the council.

385 (c) This subsection does not prohibit a county from  
 386 exercising such power as is provided by general or special law  
 387 to provide children's services or to create a special district  
 388 to provide such services.

389 Section 5. Subsection (10) of section 212.055, Florida  
 390 Statutes, is amended to read:

391 212.055 Discretionary sales surtaxes; legislative intent;  
 392 authorization and use of proceeds.—It is the legislative intent  
 393 that any authorization for imposition of a discretionary sales  
 394 surtax shall be published in the Florida Statutes as a  
 395 subsection of this section, irrespective of the duration of the  
 396 levy. Each enactment shall specify the types of counties  
 397 authorized to levy; the rate or rates which may be imposed; the  
 398 maximum length of time the surtax may be imposed, if any; the  
 399 procedure which must be followed to secure voter approval, if  
 400 required; the purpose for which the proceeds may be expended;  
 401 and such other requirements as the Legislature may provide.  
 402 Taxable transactions and administrative procedures shall be as  
 403 provided in s. 212.054.

404 (10) DATES FOR REFERENDA.—A referendum to adopt, ~~or~~ amend,  
 405 or reenact a local government discretionary sales surtax under  
 406 this section must be held at a general election as defined in s.

Page 14 of 88

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593-03805A-23

20237062pb

407 97.021. A referendum to reenact an expiring surtax must be held  
 408 at a general election occurring within the 48-month period  
 409 immediately preceding the effective date of the reenacted  
 410 surtax. Such a referendum may appear on the ballot only once  
 411 within the 48-month period.

412 Section 6. Paragraph (a) of subsection (4) of section  
 413 336.021, Florida Statutes, is amended to read:

414 336.021 County transportation system; levy of ninth-cent  
 415 fuel tax on motor fuel and diesel fuel.—

416 (4)(a)1. A certified copy of the ordinance proposing to  
 417 levy the tax pursuant to referendum shall be furnished by the  
 418 county to the department within 10 days after approval of such  
 419 ordinance.

420 2. A referendum to adopt, amend, or reenact a tax under  
 421 this subsection must ~~shall~~ be held ~~only~~ at a general election,  
 422 as defined in s. 97.021. A referendum to reenact an expiring tax  
 423 must be held at a general election occurring within the 48-month  
 424 period immediately preceding the effective date of the reenacted  
 425 tax, and the referendum may appear on the ballot only once  
 426 within the 48-month period.

427 3. The county levying the tax pursuant to referendum shall  
 428 notify the department within 10 days after the passage of the  
 429 referendum of such passage and of the time period during which  
 430 the tax will be levied. The failure to furnish the certified  
 431 copy will not invalidate the passage of the ordinance.

432 Section 7. Paragraph (b) of subsection (1) and paragraph  
 433 (b) of subsection (3) of section 336.025, Florida Statutes, are  
 434 amended to read:

435 336.025 County transportation system; levy of local option

593-03805A-23

20237062pb

436 fuel tax on motor fuel and diesel fuel.—

437 (1)

438 (b) In addition to other taxes allowed by law, there may be  
 439 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,  
 440 4-cent, or 5-cent local option fuel tax upon every gallon of  
 441 motor fuel sold in a county and taxed under the provisions of  
 442 part I of chapter 206. The tax shall be levied by an ordinance  
 443 adopted by a majority plus one vote of the membership of the  
 444 governing body of the county or by referendum. A referendum to  
 445 adopt, amend, or reenact a tax under this subsection must ~~shall~~  
 446 be held ~~only~~ at a general election, as defined in s. 97.021. A  
 447 referendum to reenact an expiring tax must be held at a general  
 448 election occurring within the 48-month period immediately  
 449 preceding the effective date of the reenacted tax, and the  
 450 referendum may appear on the ballot only once within the 48-  
 451 month period.

452 1. All impositions and rate changes of the tax shall be  
 453 levied before October 1, to be effective January 1 of the  
 454 following year. However, levies of the tax which were in effect  
 455 on July 1, 2002, and which expire on August 31 of any year may  
 456 be reimposed at the current authorized rate provided the tax is  
 457 levied before July 1 and is effective September 1 of the year of  
 458 expiration.

459 2. The county may, prior to levy of the tax, establish by  
 460 interlocal agreement with one or more municipalities located  
 461 therein, representing a majority of the population of the  
 462 incorporated area within the county, a distribution formula for  
 463 dividing the entire proceeds of the tax among county government  
 464 and all eligible municipalities within the county. If no

593-03805A-23

20237062pb

465 interlocal agreement is adopted before the effective date of the  
 466 tax, tax revenues shall be distributed pursuant to the  
 467 provisions of subsection (4). If no interlocal agreement exists,  
 468 a new interlocal agreement may be established prior to June 1 of  
 469 any year pursuant to this subparagraph. However, any interlocal  
 470 agreement agreed to under this subparagraph after the initial  
 471 levy of the tax or change in the tax rate authorized in this  
 472 section shall under no circumstances materially or adversely  
 473 affect the rights of holders of outstanding bonds which are  
 474 backed by taxes authorized by this paragraph, and the amounts  
 475 distributed to the county government and each municipality shall  
 476 not be reduced below the amount necessary for the payment of  
 477 principal and interest and reserves for principal and interest  
 478 as required under the covenants of any bond resolution  
 479 outstanding on the date of establishment of the new interlocal  
 480 agreement.

481 3. County and municipal governments shall use moneys  
 482 received pursuant to this paragraph for transportation  
 483 expenditures needed to meet the requirements of the capital  
 484 improvements element of an adopted comprehensive plan or for  
 485 expenditures needed to meet immediate local transportation  
 486 problems and for other transportation-related expenditures that  
 487 are critical for building comprehensive roadway networks by  
 488 local governments. For purposes of this paragraph, expenditures  
 489 for the construction of new roads, the reconstruction or  
 490 resurfacing of existing paved roads, or the paving of existing  
 491 graded roads shall be deemed to increase capacity and such  
 492 projects shall be included in the capital improvements element  
 493 of an adopted comprehensive plan. Expenditures for purposes of

Page 17 of 88

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593-03805A-23

20237062pb

494 this paragraph shall not include routine maintenance of roads.

495 (3) The tax authorized pursuant to paragraph (1)(a) shall  
 496 be levied using either of the following procedures:

497 (b) If no interlocal agreement or resolution is adopted  
 498 pursuant to subparagraph (a)1. or subparagraph (a)2.,  
 499 municipalities representing more than 50 percent of the county  
 500 population may, prior to June 20, adopt uniform resolutions  
 501 approving the local option tax, establishing the duration of the  
 502 levy and the rate authorized in paragraph (1)(a), and setting  
 503 the date for a countywide referendum on whether to levy the tax.  
 504 A referendum to adopt, amend, or reenact a tax under this  
 505 subsection must ~~shall~~ be held ~~only~~ at a general election, as  
 506 defined in s. 97.021. A referendum to reenact an expiring tax  
 507 must be held at a general election occurring within the 48-month  
 508 period immediately preceding the effective date of the reenacted  
 509 surtax, and the referendum may appear on the ballot only once  
 510 within the 48-month period. The tax shall be levied and  
 511 collected countywide on January 1 following 30 days after voter  
 512 approval.

513 Section 8. Effective upon this act becoming a law,  
 514 paragraph (b) of subsection (1), subsection (3), paragraph (b)  
 515 of subsection (4), and paragraph (b) of subsection (6) of  
 516 section 196.081, Florida Statutes, are amended to read:

517 196.081 Exemption for certain permanently and totally  
 518 disabled veterans and for surviving spouses of veterans;  
 519 exemption for surviving spouses of first responders who die in  
 520 the line of duty.—

521 (1)

522 (b) If legal or beneficial title to property is acquired

Page 18 of 88

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593-03805A-23

20237062pb

523 between January 1 and November 1 of any year by a veteran or his  
 524 or her surviving spouse receiving an exemption under this  
 525 section on another property for that tax year, the veteran or  
 526 his or her surviving spouse is entitled to ~~may receive~~ a refund,  
 527 prorated as of the date of transfer, of the ad valorem taxes  
 528 paid for the newly acquired property if he or she applies for  
 529 and receives an exemption under this section for the newly  
 530 acquired property in the next tax year. If the property  
 531 appraiser finds that the applicant is entitled to an exemption  
 532 under this section for the newly acquired property, the property  
 533 appraiser shall immediately make such entries upon the tax rolls  
 534 of the county that are necessary to allow the prorated refund of  
 535 taxes for the previous tax year.

536 (3) If the totally and permanently disabled veteran  
 537 predeceases his or her spouse and if, upon the death of the  
 538 veteran, the spouse holds the legal or beneficial title to the  
 539 homestead and permanently resides thereon as specified in s.  
 540 196.031, the exemption from taxation carries over to the benefit  
 541 of the veteran's spouse until such time as he or she remarries  
 542 or sells or otherwise disposes of the property. If the spouse  
 543 sells the property, the spouse may transfer an exemption not to  
 544 exceed the amount granted from the most recent ad valorem tax  
 545 roll ~~may be transferred~~ to his or her new residence, as long as  
 546 it is used as his or her primary residence and he or she does  
 547 not remarry.

548 (4) Any real estate that is owned and used as a homestead  
 549 by the surviving spouse of a veteran who died from service-  
 550 connected causes while on active duty as a member of the United  
 551 States Armed Forces and for whom a letter from the United States

Page 19 of 88

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593-03805A-23

20237062pb

552 Government or United States Department of Veterans Affairs or  
 553 its predecessor has been issued certifying that the veteran who  
 554 died from service-connected causes while on active duty is  
 555 exempt from taxation if the veteran was a permanent resident of  
 556 this state on January 1 of the year in which the veteran died.

557 (b) The tax exemption carries over to the benefit of the  
 558 veteran's surviving spouse as long as the spouse holds the legal  
 559 or beneficial title to the homestead, permanently resides  
 560 thereon as specified in s. 196.031, and does not remarry. If the  
 561 surviving spouse sells the property, the spouse may transfer an  
 562 exemption not to exceed the amount granted under the most recent  
 563 ad valorem tax roll ~~may be transferred~~ to his or her new  
 564 residence as long as it is used as his or her primary residence  
 565 and he or she does not remarry.

566 (6) Any real estate that is owned and used as a homestead  
 567 by the surviving spouse of a first responder who died in the  
 568 line of duty while employed by the state or any political  
 569 subdivision of the state, including authorities and special  
 570 districts, and for whom a letter from the state or appropriate  
 571 political subdivision of the state, or other authority or  
 572 special district, has been issued which legally recognizes and  
 573 certifies that the first responder died in the line of duty  
 574 while employed as a first responder is exempt from taxation if  
 575 the first responder and his or her surviving spouse were  
 576 permanent residents of this state on January 1 of the year in  
 577 which the first responder died.

578 (b) The tax exemption applies as long as the surviving  
 579 spouse holds the legal or beneficial title to the homestead,  
 580 permanently resides thereon as specified in s. 196.031, and does

Page 20 of 88

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593-03805A-23

20237062pb

581 not remarry. If the surviving spouse sells the property, the  
 582 spouse may transfer an exemption not to exceed the amount  
 583 granted under the most recent ad valorem tax roll ~~may be~~  
 584 ~~transferred~~ to his or her new residence if it is used as his or  
 585 her primary residence and he or she does not remarry.

586 Section 9. The amendments made by section 8 of this act to  
 587 s. 196.081, Florida Statutes, are remedial and clarifying in  
 588 nature and do not provide a basis for an assessment of any tax  
 589 or create a right to a refund of any tax paid before the date  
 590 this act becomes a law.

591 Section 10. Paragraph (b) of subsection (1) and subsections  
 592 (4) and (6) of section 196.081, Florida Statutes, as amended by  
 593 this act, are amended to read:

594 196.081 Exemption for certain permanently and totally  
 595 disabled veterans and for surviving spouses of veterans;  
 596 exemption for surviving spouses of first responders who die in  
 597 the line of duty.—

598 (1)

599 (b)1. If legal or beneficial title to property is acquired  
 600 between January 1 and November 1 of any year by a veteran or his  
 601 or her surviving spouse receiving an exemption under this  
 602 section on another property for that tax year, the veteran or  
 603 his or her surviving spouse is entitled to a refund, prorated as  
 604 of the date of transfer, of the ad valorem taxes paid for the  
 605 newly acquired property if he or she applies for and receives an  
 606 exemption under this section for the newly acquired property in  
 607 the next tax year. If the property appraiser finds that the  
 608 applicant is entitled to an exemption under this section for the  
 609 newly acquired property, the property appraiser shall

Page 21 of 88

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593-03805A-23

20237062pb

610 immediately make such entries upon the tax rolls of the county  
 611 that are necessary to allow the prorated refund of taxes for the  
 612 previous tax year.

613 2. If legal or beneficial title to property is acquired  
 614 between January 1 and November 1 of any year by a veteran or his  
 615 or her surviving spouse who is not receiving an exemption under  
 616 this section on another property for that tax year, and as of  
 617 January 1 of that tax year, the veteran was honorably discharged  
 618 with a service-connected total and permanent disability and for  
 619 whom a letter from the United States Government or United States  
 620 Department of Veterans Affairs or its predecessor has been  
 621 issued certifying that the veteran is totally and permanently  
 622 disabled, the veteran or his or her surviving spouse may receive  
 623 a refund, prorated as of the date of transfer, of the ad valorem  
 624 taxes paid for the newly acquired property if he or she applies  
 625 for and receives an exemption under this section for the newly  
 626 acquired property in the next tax year. If the property  
 627 appraiser finds that the applicant is entitled to an exemption  
 628 under this section for the newly acquired property, the property  
 629 appraiser shall immediately make such entries upon the tax rolls  
 630 of the county that are necessary to allow the prorated refund of  
 631 taxes for the previous tax year.

632 (4) Any real estate that is owned and used as a homestead  
 633 by the surviving spouse of a veteran who died from service-  
 634 connected causes while on active duty as a member of the United  
 635 States Armed Forces and for whom a letter from the United States  
 636 Government or United States Department of Veterans Affairs or  
 637 its predecessor has been issued certifying that the veteran who  
 638 died from service-connected causes while on active duty is

Page 22 of 88

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593-03805A-23

20237062pb

639 exempt from taxation ~~if the veteran was a permanent resident of~~  
640 ~~this state on January 1 of the year in which the veteran died.~~

641 (a) The production of the letter by the surviving spouse  
642 which attests to the veteran's death while on active duty is  
643 prima facie evidence that the surviving spouse is entitled to  
644 the exemption.

645 (b) The tax exemption carries over to the benefit of the  
646 veteran's surviving spouse as long as the spouse holds the legal  
647 or beneficial title to the homestead, permanently resides  
648 thereon as specified in s. 196.031, and does not remarry. If the  
649 surviving spouse sells the property, the spouse may transfer an  
650 exemption not to exceed the amount granted under the most recent  
651 ad valorem tax roll to his or her new residence as long as it is  
652 used as his or her primary residence and he or she does not  
653 remarry.

654 (6) Any real estate that is owned and used as a homestead  
655 by the surviving spouse of a first responder who died in the  
656 line of duty while employed by the Federal Government, the  
657 state, or any political subdivision of the state, including  
658 authorities and special districts, and for whom a letter from  
659 the Federal Government, the state, or appropriate political  
660 subdivision of the state, or other authority or special  
661 district, has been issued which legally recognizes and certifies  
662 that the first responder died in the line of duty while employed  
663 as a first responder is exempt from taxation if the first  
664 responder and his or her surviving spouse were permanent  
665 residents of this state on January 1 of the year in which the  
666 first responder died.

667 (a) The production of the letter by the surviving spouse

Page 23 of 88

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593-03805A-23

20237062pb

668 which attests to the first responder's death in the line of duty  
669 is prima facie evidence that the surviving spouse is entitled to  
670 the exemption.

671 (b) The tax exemption applies as long as the surviving  
672 spouse holds the legal or beneficial title to the homestead,  
673 permanently resides thereon as specified in s. 196.031, and does  
674 not remarry. If the surviving spouse sells the property, the  
675 spouse may transfer an exemption not to exceed the amount  
676 granted under the most recent ad valorem tax roll to his or her  
677 new residence if it is used as his or her primary residence and  
678 he or she does not remarry.

679 (c) As used in this subsection only, and not applicable to  
680 the payment of benefits under s. 112.19 or s. 112.191, the term:

681 1. "First responder" means a federal law enforcement  
682 officer as defined in s. 901.1505(1), a law enforcement officer  
683 or correctional officer as defined in s. 943.10, a firefighter  
684 as defined in s. 633.102, or an emergency medical technician or  
685 paramedic as defined in s. 401.23 who is a full-time paid  
686 employee, part-time paid employee, or unpaid volunteer.

687 2. "In the line of duty" means:

- 688 a. While engaging in law enforcement;
- 689 b. While performing an activity relating to fire
- 690 suppression and prevention;
- 691 c. While responding to a hazardous material emergency;
- 692 d. While performing rescue activity;
- 693 e. While providing emergency medical services;
- 694 f. While performing disaster relief activity;
- 695 g. While otherwise engaging in emergency response activity;

696 or

Page 24 of 88

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593-03805A-23

20237062pb

697 h. While engaging in a training exercise related to any of  
698 the events or activities enumerated in this subparagraph if the  
699 training has been authorized by the employing entity.

701 A heart attack or stroke that causes death or causes an injury  
702 resulting in death must occur within 24 hours after an event or  
703 activity enumerated in this subparagraph and must be directly  
704 and proximately caused by the event or activity in order to be  
705 considered as having occurred in the line of duty.

706 Section 11. The amendments made by section 10 of this act  
707 to s. 196.081, Florida Statutes, first apply to the 2024 ad  
708 valorem tax roll.

709 Section 12. Subsection (3) of section 196.196, Florida  
710 Statutes, is amended, and subsection (6) is added to that  
711 section, to read:

712 196.196 Determining whether property is entitled to  
713 charitable, religious, scientific, or literary exemption.—

714 (3) Property owned by an exempt organization is used for a  
715 religious purpose if the institution has taken affirmative steps  
716 to prepare the property for use as a house of public worship.  
717 The term “affirmative steps” means environmental or land use  
718 permitting activities, creation of architectural plans or  
719 schematic drawings, land clearing or site preparation,  
720 construction or renovation activities, or other similar  
721 activities that demonstrate a commitment of the property to a  
722 religious use as a house of public worship. For purposes of this  
723 ~~section subsection~~, the term “public worship” means religious  
724 worship services and those other activities that are incidental  
725 to religious worship services, such as educational activities,

593-03805A-23

20237062pb

726 parking, recreation, partaking of meals, and fellowship.

727 (6) Property that is used as a parsonage, burial grounds,  
728 or tomb and is owned by a house of public worship is used for a  
729 religious purpose.

730 Section 13. The amendments made by this act to s. 196.196,  
731 Florida Statutes, are remedial and clarifying in nature and do  
732 not provide a basis for an assessment of any tax or create a  
733 right to a refund of any tax paid before July 1, 2023.

734 Section 14. Section 196.198, Florida Statutes, is amended  
735 to read:

736 196.198 Educational property exemption.—Educational  
737 institutions within this state and their property used by them  
738 or by any other exempt entity or educational institution  
739 exclusively for educational purposes are exempt from taxation.  
740 Sheltered workshops providing rehabilitation and retraining of  
741 individuals who have disabilities and exempted by a certificate  
742 under s. (d) of the federal Fair Labor Standards Act of 1938, as  
743 amended, are declared wholly educational in purpose and are  
744 exempt from certification, accreditation, and membership  
745 requirements set forth in s. 196.012. Those portions of property  
746 of college fraternities and sororities certified by the  
747 president of the college or university to the appropriate  
748 property appraiser as being essential to the educational process  
749 are exempt from ad valorem taxation. The use of property by  
750 public fairs and expositions chartered by chapter 616 is  
751 presumed to be an educational use of such property and is exempt  
752 from ad valorem taxation to the extent of such use. Property  
753 used exclusively for educational purposes shall be deemed owned  
754 by an educational institution if the entity owning 100 percent

593-03805A-23

20237062pb

755 of the educational institution is owned by the identical persons  
 756 who own the property, or if the entity owning 100 percent of the  
 757 educational institution and the entity owning the property are  
 758 owned by the identical natural persons, or if the educational  
 759 institution is a lessee that owns the leasehold interest in a  
 760 bona fide lease for a nominal amount per year having an original  
 761 term of 98 years or more. Land, buildings, and other  
 762 improvements to real property used exclusively for educational  
 763 purposes are deemed owned by an educational institution if the  
 764 educational institution that currently uses the land, buildings,  
 765 and other improvements for educational purposes received the  
 766 exemption under this section on the same property in any 10  
 767 consecutive prior years, and, under a lease, the educational  
 768 institution is responsible for any taxes owed and for ongoing  
 769 maintenance and operational expenses for the land, buildings,  
 770 and other improvements. For such leasehold properties, the  
 771 educational institution shall receive the full benefit of the  
 772 exemption. The owner of the property shall disclose to the  
 773 educational institution the full amount of the benefit derived  
 774 from the exemption and the method for ensuring that the  
 775 educational institution receives the benefit. Land, buildings,  
 776 and other improvements to real property used exclusively for  
 777 educational purposes shall be deemed owned by an educational  
 778 institution if the entity owning 100 percent of the land is a  
 779 nonprofit entity and the land is used, under a ground lease or  
 780 other contractual arrangement, by an educational institution  
 781 that owns the buildings and other improvements to the real  
 782 property, is a nonprofit entity under s. 501(c)(3) of the  
 783 Internal Revenue Code, and provides education limited to

Page 27 of 88

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593-03805A-23

20237062pb

784 students in prekindergarten through grade 8. Land, buildings,  
 785 and other improvements to real property used exclusively for  
 786 educational purposes are deemed owned by an educational  
 787 institution if the educational institution that currently uses  
 788 the land, buildings, and other improvements for educational  
 789 purposes is an educational institution described in s. 212.0602,  
 790 and, under a lease, the educational institution is responsible  
 791 for any taxes owed and for ongoing maintenance and operational  
 792 expenses for the land, buildings, and other improvements. For  
 793 such leasehold properties, the educational institution shall  
 794 receive the full benefit of the exemption. The owner of the  
 795 property shall disclose to the educational institution the full  
 796 amount of the benefit derived from the exemption and the method  
 797 for ensuring that the educational institution receives the  
 798 benefit. Notwithstanding ss. 196.195 and 196.196, property owned  
 799 by a house of public worship and used by an educational  
 800 institution for educational purposes limited to students in  
 801 preschool through grade 8 shall be exempt from ad valorem taxes.  
 802 If legal title to property is held by a governmental agency that  
 803 leases the property to a lessee, the property shall be deemed to  
 804 be owned by the governmental agency and used exclusively for  
 805 educational purposes if the governmental agency continues to use  
 806 such property exclusively for educational purposes pursuant to a  
 807 sublease or other contractual agreement with that lessee. If the  
 808 title to land is held by the trustee of an irrevocable inter  
 809 vivos trust and if the trust grantor owns 100 percent of the  
 810 entity that owns an educational institution that is using the  
 811 land exclusively for educational purposes, the land is deemed to  
 812 be property owned by the educational institution for purposes of

Page 28 of 88

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593-03805A-23

20237062pb

813 this exemption. Property owned by an educational institution  
 814 shall be deemed to be used for an educational purpose if the  
 815 institution has taken affirmative steps to prepare the property  
 816 for educational use. The term "affirmative steps" means  
 817 environmental or land use permitting activities, creation of  
 818 architectural plans or schematic drawings, land clearing or site  
 819 preparation, construction or renovation activities, or other  
 820 similar activities that demonstrate commitment of the property  
 821 to an educational use.

822 Section 15. Section 197.319, Florida Statutes, is amended  
 823 to read:

824 197.319 Refund of taxes for residential improvements  
 825 rendered uninhabitable by a catastrophic event.—

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

827 (a) "Catastrophic event" means an event of misfortune or  
 828 calamity that renders one or more residential improvements  
 829 uninhabitable. The term ~~It~~ does not include an event caused,  
 830 directly or indirectly, by the property owner with the intent to  
 831 damage or destroy the residential improvement or an event that  
 832 results in a federal disaster area declaration or a state of  
 833 emergency declared pursuant to s. 252.36.

834 (b) "Catastrophic event refund" means the product arrived  
 835 at by multiplying the damage differential by the amount of  
 836 timely paid taxes that were initially levied in the year in  
 837 which the catastrophic event occurred.

838 (c) "Damage differential" means the product arrived at by  
 839 multiplying the percent change in value by a ratio, the  
 840 numerator of which is the number of days the residential  
 841 improvement was rendered uninhabitable in the year in which the

593-03805A-23

20237062pb

842 catastrophic event occurred, and the denominator of which is the  
 843 number of days in the year in which the catastrophic event  
 844 occurred ~~365~~.

845 (d) "Percent change in value" means the difference between  
 846 a residential parcel's just value as of January 1 of the year in  
 847 which the catastrophic event occurred and its postcatastrophic  
 848 event just value, expressed as a percentage of the parcel's just  
 849 value as of January 1 of the year in which the catastrophic  
 850 event occurred.

851 (e) "Postcatastrophic event just value" means the just  
 852 value of the residential parcel on January 1 of the year in  
 853 which a catastrophic event occurred, adjusted by subtracting  
 854 ~~reduced to reflect~~ the just value, as determined on January 1 of  
 855 the year in which the catastrophic event occurred, of the  
 856 residential parcel after the catastrophic event that rendered  
 857 the residential improvement that was rendered thereon  
 858 uninhabitable and before any subsequent repairs. For purposes of  
 859 this paragraph, a residential improvement that is uninhabitable  
 860 has no value attached to it. The catastrophic event refund is  
 861 determined only for purposes of calculating tax refunds for the  
 862 year or years in which the residential improvement is  
 863 uninhabitable as a result of the catastrophic event and does not  
 864 determine a parcel's just value as of January 1 each year.

865 (f) "Residential improvement" means a residential dwelling  
 866 or house on real estate used and owned as a homestead as defined  
 867 in s. 196.012(13) or nonhomestead residential property as  
 868 defined in s. 193.1554(1). A residential improvement does not  
 869 include a structure that is not essential to the use and  
 870 occupancy of the residential dwelling or house, including, but

593-03805A-23

20237062pb

871 not limited to, a detached utility building, detached carport,  
872 detached garage, bulkhead, fence, or swimming pool, and does not  
873 include land.

874 (g) "Uninhabitable" means the loss of use and occupancy of  
875 a residential improvement for the purpose for which it was  
876 constructed resulting from damage to or destruction of, or from  
877 a condition that compromises the structural integrity of, the  
878 residential improvement which was caused by a catastrophic  
879 event, as evidenced by documentation, including, but not limited  
880 to, utility bills, insurance information, contractors'  
881 statements, building permit applications, or building inspection  
882 certificates of occupancy.

883 (2) If a residential improvement is rendered uninhabitable  
884 for at least 30 days due to a catastrophic event, taxes  
885 originally levied and paid for the year in which the  
886 catastrophic event occurred may be refunded in the following  
887 manner:

888 (a) The property owner must file an application for refund  
889 with the property appraiser on a form prescribed by the  
890 department and furnished by the property appraiser.

891 ~~1. If the residential improvement is restored to a~~  
892 ~~habitable condition before December 1 of the year in which the~~  
893 ~~catastrophic event occurred, no sooner than 30 days after the~~  
894 ~~residential improvement that was rendered uninhabitable has been~~  
895 ~~restored to a habitable condition; or~~

896 ~~2.~~ no later than March 1 of the year immediately following  
897 the catastrophic event. The property appraiser may allow  
898 applications to be filed electronically.

899

593-03805A-23

20237062pb

900 ~~The application for refund must be made on a form prescribed by~~  
901 ~~the department and furnished by the property appraiser. The~~  
902 ~~property appraiser may request supporting documentation be~~  
903 ~~submitted along with the application, including, but not limited~~  
904 ~~to, utility bills, insurance information, contractors'~~  
905 ~~statements, building permit applications, or building inspection~~  
906 ~~certificates of occupancy, for purposes of determining~~  
907 ~~conditions of uninhabitability and subsequent habitability~~  
908 ~~following any repairs.~~

909 (b) The application for refund must describe the  
910 catastrophic event and identify the residential parcel upon  
911 which the residential improvement was rendered uninhabitable by  
912 a catastrophic event, the date on which the catastrophic event  
913 occurred, and the number of days the residential improvement was  
914 uninhabitable during the calendar year in which the catastrophic  
915 event occurred. For purposes of determining uninhabitability,  
916 the application must be accompanied by supporting documentation,  
917 including, but not limited to, utility bills, insurance  
918 information, contractors' statements, building permit  
919 applications, or building inspection certificates of occupancy.

920 (c) The application for refund must be verified under oath  
921 and is subject to penalty of perjury.

922 (d) ~~Upon receipt of an application for refund, The property~~  
923 ~~appraiser shall review must investigate the statements contained~~  
924 ~~in the application and to determine if the applicant is entitled~~  
925 ~~to a refund of taxes. No later than April 1 of the year~~  
926 ~~following the date on which the catastrophic event occurred, the~~  
927 ~~property appraiser must:~~

928 1. Notify the applicant if the property appraiser

593-03805A-23

20237062pb

929 determines that the applicant is not entitled to a refund. If  
 930 the property appraiser determines that the applicant is not  
 931 entitled to a refund, the applicant may file a petition with the  
 932 value adjustment board, pursuant to s. 194.011(3), requesting  
 933 that the refund be granted. The petition must be filed with the  
 934 value adjustment board on or before the 30th day following the  
 935 issuance of the notice by the property appraiser.

936 ~~2.(c) If the property appraiser determines that the~~  
 937 ~~applicant is entitled to a refund, the property appraiser must~~  
 938 Issue an official written statement to the tax collector if the  
 939 property appraiser determines that the applicant is entitled to  
 940 a refund within 30 days after the determination, but no later  
 941 than by April 1 of the year following the date on which the  
 942 catastrophic event occurred. The statement must provide, that  
 943 provides:

944 ~~a.1-~~ The just value of the residential improvement as  
 945 determined by the property appraiser on January 1 of the year in  
 946 which the catastrophic event for which the applicant is claiming  
 947 a refund occurred.

948 ~~b.2-~~ The number of days during the calendar year during  
 949 which the residential improvement was uninhabitable.

950 ~~c.3-~~ The postcatastrophic event just value of the  
 951 residential parcel as determined by the property appraiser.

952 ~~d.4-~~ The percent change in value applicable to the  
 953 residential parcel.

954 (3) Upon receipt of the written statement from the property  
 955 appraiser, the tax collector shall calculate the damage  
 956 differential pursuant to this section.

957 (a) If the property taxes have been paid for the year in

593-03805A-23

20237062pb

958 which the catastrophic event occurred, the tax collector must  
 959 ~~and~~ process a refund in an amount equal to the catastrophic  
 960 event refund.

961 (b) If the property taxes have not been paid for the year  
 962 in which the catastrophic event occurred, the tax collector must  
 963 process a refund in an amount equal to the catastrophic event  
 964 refund only upon receipt of timely payment of the property  
 965 taxes.

966 (4) Any person who is qualified to have his or her property  
 967 taxes refunded under this section ~~subsection (2)~~ but fails to  
 968 file an application by March 1 of the year immediately following  
 969 the year in which the catastrophic event occurred may file an  
 970 application for refund under this subsection and may file a  
 971 petition with the value adjustment board, pursuant to s.  
 972 194.011(3), requesting that a refund under this subsection be  
 973 granted. Such petition may be filed at any time during the  
 974 taxable year on or before the 25th day following the mailing of  
 975 the notice of proposed property taxes and non-ad valorem  
 976 assessments by the property appraiser as provided in s.  
 977 194.011(1). Upon reviewing the petition, if the person is  
 978 qualified to receive the refund under this section ~~subsection~~  
 979 and demonstrates particular extenuating circumstances determined  
 980 by the property appraiser or the value adjustment board to  
 981 warrant granting a late application for refund, the property  
 982 appraiser or the value adjustment board may grant a refund.

983 (5) By September 1 of each year, the tax collector shall  
 984 notify:

985 (a) The department of the total reduction in taxes for all  
 986 properties that qualified for a refund pursuant to this section

593-03805A-23

20237062pb

987 for the year.

988 (b) The governing board of each affected local government  
989 of the reduction in such local government's taxes that occurred  
990 pursuant to this section.

991 (6) For purposes of this section, a residential improvement  
992 that is uninhabitable has no value.

993 (7) The catastrophic event refund is determined only for  
994 purposes of calculating tax refunds for the year in which the  
995 residential improvement is uninhabitable as a result of the  
996 catastrophic event and does not determine a parcel's just value  
997 as of January 1 any subsequent year.

998 (8)(6) This section does not affect the requirements of s.  
999 197.333.

1000 Section 16. The amendments made by this act to s. 197.319,  
1001 Florida Statutes, first apply to the 2024 ad valorem tax roll.

1002 Section 17. Subsection (2) of section 199.145, Florida  
1003 Statutes, is amended to read:

1004 199.145 Corrective mortgages; assignments; assumptions;  
1005 refinancing.—

1006 (2) (a) No additional nonrecurring tax shall be due upon the  
1007 assignment by the obligee of a note, bond, or other obligation  
1008 for the payment of money upon which a nonrecurring tax has  
1009 previously been paid.

1010 (b) A note or mortgage for a federal small business loan  
1011 program transaction pursuant to 15 U.S.C. ss. 695-697g, also  
1012 known as a 504 loan, which specifies the Small Business  
1013 Administration as the obligee or mortgagee and increases the  
1014 principal balance of a note or mortgage which is part of an  
1015 interim loan for purposes of debenture guarantee funding upon

593-03805A-23

20237062pb

1016 which nonrecurring tax has previously been paid, is subject to  
1017 additional tax only on the increase above the current principal  
1018 balance. The obligor and mortgagor must be the same as on the  
1019 prior note or mortgage and there may not be new or additional  
1020 obligors or mortgagors. The prior note or the book and page  
1021 number of the recorded interim mortgage must be referenced in  
1022 the Small Business Administration note or mortgage.

1023 Section 18. Subsection (3) of section 201.08, Florida  
1024 Statutes, is amended to read:

1025 201.08 Tax on promissory or nonnegotiable notes, written  
1026 obligations to pay money, or assignments of wages or other  
1027 compensation; exception.—

1028 (3) (a) No tax shall be required on promissory notes  
1029 executed for students to receive financial aid from federal or  
1030 state educational assistance programs, from loans guaranteed by  
1031 the Federal Government or the state when federal regulations  
1032 prohibit the assessment of such taxes against the borrower, or  
1033 for any financial aid program administered by a state university  
1034 or community college, and the holders of such promissory notes  
1035 shall not lose any rights incident to the payment of such tax.

1036 (b) A note or mortgage for a federal small business loan  
1037 program transaction pursuant to 15 U.S.C. ss. 695-697g, also  
1038 known as a 504 loan, which specifies the Small Business  
1039 Administration as the obligee or mortgagee and increases the  
1040 principal balance of a note or mortgage which is part of an  
1041 interim loan for purposes of debenture guarantee funding upon  
1042 which documentary stamp tax has previously been paid, is subject  
1043 to additional tax only on the increase above the current  
1044 principal balance. The obligor and mortgagor must be the same as

593-03805A-23 20237062pb

1045 on the prior note or mortgage and there may not be new or  
 1046 additional obligors or mortgagors. The prior note or the book  
 1047 and page number of the recorded interim mortgage must be  
 1048 referenced in the Small Business Administration note or  
 1049 mortgage.

1050 Section 19. Section 201.21, Florida Statutes, is amended to  
 1051 read:

1052 201.21 Notes and other written obligations exempt under  
 1053 certain conditions.—

1054 (1) There shall be exempt from all excise taxes imposed by  
 1055 this chapter all promissory notes, nonnegotiable notes, and  
 1056 other written obligations to pay money bearing date subsequent  
 1057 to July 1, 1955, hereinafter referred to as "principal  
 1058 obligations," when the maker thereof shall pledge or deposit  
 1059 with the payee or holder thereof pursuant to any agreement  
 1060 commonly known as a wholesale warehouse mortgage agreement, as  
 1061 collateral security for the payment thereof, any collateral  
 1062 obligation or obligations, as hereinafter defined, provided all  
 1063 excise taxes imposed by this chapter upon or in respect to such  
 1064 collateral obligation or obligations shall have been paid. If  
 1065 the indebtedness evidenced by any such principal obligation  
 1066 shall be in excess of the indebtedness evidenced by such  
 1067 collateral obligation or obligations, the exemption provided by  
 1068 this subsection ~~section~~ shall not apply to the amount of such  
 1069 excess indebtedness; and, in such event, the excise taxes  
 1070 imposed by this chapter shall apply and be paid only in respect  
 1071 to such excess of indebtedness of such principal obligation. The  
 1072 term "collateral obligation" as used in this subsection ~~section~~  
 1073 means any note, bond, or other written obligation to pay money

Page 37 of 88

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593-03805A-23 20237062pb

1074 secured by mortgage, deed of trust, or other lien upon real or  
 1075 personal property. The pledging of a specific collateral  
 1076 obligation to secure a specific principal obligation, if  
 1077 required under the terms of the agreement, shall not invalidate  
 1078 the exemption provided by this subsection ~~section~~. The temporary  
 1079 removal of the document or documents representing one or more  
 1080 collateral obligations for a reasonable commercial purpose, for  
 1081 a period not exceeding 60 days, shall not invalidate the  
 1082 exemption provided by this subsection ~~section~~.

1083 (2) There shall be exempt from all excise taxes imposed by  
 1084 this chapter all non-interest-bearing promissory notes, non-  
 1085 interest-bearing nonnegotiable notes, or non-interest-bearing  
 1086 written obligations to pay money, or assignments of salaries,  
 1087 wages, or other compensation made, executed, delivered, sold,  
 1088 transferred, or assigned in the state, and for each renewal of  
 1089 the same, of \$3,500 or less, when given by a customer to an  
 1090 alarm system contractor, as defined in s. 489.505, in connection  
 1091 with the sale of an alarm system, as defined in s. 489.505.

1092 Section 20. Subsections (1) and (5) of section 202.19,  
 1093 Florida Statutes, are amended, and paragraph (d) is added to  
 1094 subsection (2) of that section, to read:

1095 202.19 Authorization to impose local communications  
 1096 services tax.—

1097 (1) The governing authority of each county and municipality  
 1098 may, by ordinance, levy a local ~~discretionary~~ communications  
 1099 services tax as provided in this section.

1100 (2)

1101 (d) The local communications services tax rate in effect on  
 1102 January 1, 2023, may not be increased before January 1, 2026.

Page 38 of 88

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593-03805A-23

20237062pb

1103 (5) In addition to the communications services taxes  
 1104 authorized by subsection (1), a discretionary sales surtax that  
 1105 a county or school board has levied under s. 212.055 is imposed  
 1106 as a local communications services tax under this section, and  
 1107 the rate shall be determined in accordance with s. 202.20(3).  
 1108 However, any increase to the discretionary sales surtax levied  
 1109 under s. 212.055 on or after January 1, 2023, may not be added  
 1110 to the local communication services tax under this section  
 1111 before January 1, 2026.

1112 (a) Except as otherwise provided in this subsection, each  
 1113 such tax rate shall be applied, in addition to the other tax  
 1114 rates applied under this chapter, to communications services  
 1115 subject to tax under s. 202.12 which:

1116 1. Originate or terminate in this state; and

1117 2. Are charged to a service address in the county.

1118 (b) With respect to private communications services, the  
 1119 tax shall be on the sales price of such services provided within  
 1120 the county, which shall be determined in accordance with the  
 1121 following provisions:

1122 1. Any charge with respect to a channel termination point  
 1123 located within such county;

1124 2. Any charge for the use of a channel between two channel  
 1125 termination points located in such county; and

1126 3. Where channel termination points are located both within  
 1127 and outside of such county:

1128 a. If any segment between two such channel termination  
 1129 points is separately billed, 50 percent of such charge; and

1130 b. If any segment of the circuit is not separately billed,  
 1131 an amount equal to the total charge for such circuit multiplied

593-03805A-23

20237062pb

1132 by a fraction, the numerator of which is the number of channel  
 1133 termination points within such county and the denominator of  
 1134 which is the total number of channel termination points of the  
 1135 circuit.

1136 Section 21. Subsections (3) and (8) of section 206.9952,  
 1137 Florida Statutes, are amended to read:

1138 206.9952 Application for license as a natural gas fuel  
 1139 retailer.—

1140 (3) (a) Any person who acts as a natural gas retailer and  
 1141 does not hold a valid natural gas fuel retailer license shall  
 1142 pay a penalty of \$200 for each month of operation without a  
 1143 license. This paragraph expires December 31, 2025 ~~2023~~.

1144 (b) Effective January 1, 2026 ~~2024~~, any person who acts as  
 1145 a natural gas fuel retailer and does not hold a valid natural  
 1146 gas fuel retailer license shall pay a penalty of 25 percent of  
 1147 the tax assessed on the total purchases made during the  
 1148 unlicensed period.

1149 (8) With the exception of a state or federal agency or a  
 1150 political subdivision licensed under this chapter, each person,  
 1151 as defined in this part, who operates as a natural gas fuel  
 1152 retailer shall report monthly to the department and pay a tax on  
 1153 all natural gas fuel purchases beginning January 1, 2026 ~~2024~~.

1154 Section 22. Subsection (2) of section 206.9955, Florida  
 1155 Statutes, is amended to read:

1156 206.9955 Levy of natural gas fuel tax.—

1157 (2) Effective January 1, 2026 ~~2024~~, the following taxes  
 1158 shall be imposed:

1159 (a) An excise tax of 4 cents upon each motor fuel  
 1160 equivalent gallon of natural gas fuel.

593-03805A-23

20237062pb

1161 (b) An additional tax of 1 cent upon each motor fuel  
 1162 equivalent gallon of natural gas fuel, which is designated as  
 1163 the "ninth-cent fuel tax."

1164 (c) An additional tax of 1 cent on each motor fuel  
 1165 equivalent gallon of natural gas fuel by each county, which is  
 1166 designated as the "local option fuel tax."

1167 (d) An additional tax on each motor fuel equivalent gallon  
 1168 of natural gas fuel, which is designated as the "State  
 1169 Comprehensive Enhanced Transportation System Tax," at a rate  
 1170 determined pursuant to this paragraph. Before January 1, 2026  
 1171 ~~2024~~, and each year thereafter, the department shall determine  
 1172 the tax rate applicable to the sale of natural gas fuel for the  
 1173 following 12-month period beginning January 1, rounded to the  
 1174 nearest tenth of a cent, by adjusting the tax rate of 5.8 cents  
 1175 per gallon by the percentage change in the average of the  
 1176 Consumer Price Index issued by the United States Department of  
 1177 Labor for the most recent 12-month period ending September 30,  
 1178 compared to the base year average, which is the average for the  
 1179 12-month period ending September 30, 2013.

1180 (e)1. An additional tax is imposed on each motor fuel  
 1181 equivalent gallon of natural gas fuel for the privilege of  
 1182 selling natural gas fuel. Before January 1, 2026 ~~2024~~, and each  
 1183 year thereafter, the department shall determine the tax rate  
 1184 applicable to the sale of natural gas fuel, rounded to the  
 1185 nearest tenth of a cent, for the following 12-month period  
 1186 beginning January 1, by adjusting the tax rate of 9.2 cents per  
 1187 gallon by the percentage change in the average of the Consumer  
 1188 Price Index issued by the United States Department of Labor for  
 1189 the most recent 12-month period ending September 30, compared to

Page 41 of 88

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593-03805A-23

20237062pb

1190 the base year average, which is the average for the 12-month  
 1191 period ending September 30, 2013.

1192 2. The department is authorized to adopt rules and publish  
 1193 forms to administer this paragraph.

1194 Section 23. Subsection (1) of section 206.996, Florida  
 1195 Statutes, is amended to read:

1196 206.996 Monthly reports by natural gas fuel retailers;  
 1197 deductions.—

1198 (1) For the purpose of determining the amount of taxes  
 1199 imposed by s. 206.9955, each natural gas fuel retailer shall  
 1200 file beginning with February 2026 ~~2024~~, and each month  
 1201 thereafter, no later than the 20th day of each month, monthly  
 1202 reports electronically with the department showing information  
 1203 on inventory, purchases, nontaxable disposals, taxable uses, and  
 1204 taxable sales in gallons of natural gas fuel for the preceding  
 1205 month. However, if the 20th day of the month falls on a  
 1206 Saturday, Sunday, or federal or state legal holiday, a return  
 1207 must be accepted if it is electronically filed on the next  
 1208 succeeding business day. The reports must include, or be  
 1209 verified by, a written declaration stating that such report is  
 1210 made under the penalties of perjury. The natural gas fuel  
 1211 retailer shall deduct from the amount of taxes shown by the  
 1212 report to be payable an amount equivalent to 0.67 percent of the  
 1213 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),  
 1214 which deduction is allowed to the natural gas fuel retailer to  
 1215 compensate it for services rendered and expenses incurred in  
 1216 complying with the requirements of this part. This allowance is  
 1217 not deductible unless payment of applicable taxes is made on or  
 1218 before the 20th day of the month. This subsection may not be

Page 42 of 88

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593-03805A-23

20237062pb

1219 construed as authorizing a deduction from the constitutional  
1220 fuel tax or the fuel sales tax.

1221 Section 24. Paragraph (w) is added to subsection (5) and  
1222 paragraphs (qqq), (rrr), (sss), and (ttt) are added to  
1223 subsection (7) of section 212.08, Florida Statutes, as amended  
1224 by chapter 2023-17, Laws of Florida, to read:

1225 212.08 Sales, rental, use, consumption, distribution, and  
1226 storage tax; specified exemptions.—The sale at retail, the  
1227 rental, the use, the consumption, the distribution, and the  
1228 storage to be used or consumed in this state of the following  
1229 are hereby specifically exempt from the tax imposed by this  
1230 chapter.

1231 (5) EXEMPTIONS; ACCOUNT OF USE.—

1232 (w) Renewable natural gas machinery and equipment.—

1233 1. As used in this paragraph, the term “renewable natural  
1234 gas” means anaerobically generated biogas, landfill gas, or  
1235 wastewater treatment gas refined to a methane content of 90  
1236 percent or greater, which may be used as transportation fuel or  
1237 for electric generation or is of a quality capable of being  
1238 injected into a natural gas pipeline. For purposes of this  
1239 paragraph, any reference to natural gas includes renewable  
1240 natural gas.

1241 2. The purchase of machinery and equipment that is  
1242 primarily used in the production, storage, transportation,  
1243 compression, or blending of renewable natural gas and that is  
1244 used at a fixed location is exempt from the tax imposed by this  
1245 chapter.

1246 3. Purchasers of machinery and equipment qualifying for the  
1247 exemption provided in this paragraph must furnish the vendor

Page 43 of 88

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593-03805A-23

20237062pb

1248 with an affidavit stating that the item or items to be exempted  
1249 are for the use designated herein. Purchasers with self-accrual  
1250 authority pursuant to s. 212.183 are not required to provide  
1251 this affidavit, but shall maintain all documentation necessary  
1252 to prove the exempt status of purchases.

1253 4. A person furnishing a false affidavit to the vendor for  
1254 the purpose of evading payment of the tax imposed under this  
1255 chapter is subject to the penalty set forth in s. 212.085 and as  
1256 otherwise provided by law.

1257 5. The department may adopt rules to administer this  
1258 paragraph.

1259 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
1260 entity by this chapter do not inure to any transaction that is  
1261 otherwise taxable under this chapter when payment is made by a  
1262 representative or employee of the entity by any means,  
1263 including, but not limited to, cash, check, or credit card, even  
1264 when that representative or employee is subsequently reimbursed  
1265 by the entity. In addition, exemptions provided to any entity by  
1266 this subsection do not inure to any transaction that is  
1267 otherwise taxable under this chapter unless the entity has  
1268 obtained a sales tax exemption certificate from the department  
1269 or the entity obtains or provides other documentation as  
1270 required by the department. Eligible purchases or leases made  
1271 with such a certificate must be in strict compliance with this  
1272 subsection and departmental rules, and any person who makes an  
1273 exempt purchase with a certificate that is not in strict  
1274 compliance with this subsection and the rules is liable for and  
1275 shall pay the tax. The department may adopt rules to administer  
1276 this subsection.

Page 44 of 88

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593-03805A-23

20237062pb

1277 (qqq) Baby and toddler products.—Also exempt from the tax  
 1278 imposed by this chapter are:  
 1279 1. Baby cribs, including baby playpens and baby play yards;  
 1280 2. Baby strollers;  
 1281 3. Baby safety gates;  
 1282 4. Baby monitors;  
 1283 5. Child safety cabinet locks and latches and electrical  
 1284 socket covers;  
 1285 6. Bicycle child carrier seats and trailers designed for  
 1286 carrying young children, including any adaptors and accessories  
 1287 for these seats and trailers;  
 1288 7. Baby exercisers, jumpers, bouncer seats and swings;  
 1289 8. Breast pumps, bottle sterilizers, baby bottles and  
 1290 nipples, pacifiers, and teething rings;  
 1291 9. Baby wipes;  
 1292 10. Changing tables and changing pads;  
 1293 11. Children’s diapers, including single-use diapers,  
 1294 reusable diapers, and reusable diaper inserts; and  
 1295 12. Baby and toddler clothing, apparel, and shoes,  
 1296 primarily intended for and marketed for children age 5 or  
 1297 younger. Baby and toddler clothing size 5T and smaller and baby  
 1298 and toddler shoes size 13T and smaller are presumed to be  
 1299 primarily intended for and marketed for children age 5 or  
 1300 younger.  
 1301 (rrr) Diapers and incontinence products.—The sale for human  
 1302 use of diapers, incontinence undergarments, incontinence pads,  
 1303 or incontinence liners is exempt from the tax imposed by this  
 1304 chapter.  
 1305 (sss) Oral hygiene products.—

Page 45 of 88

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593-03805A-23

20237062pb

1306 1. Also exempt from the tax imposed by this chapter are  
 1307 oral hygiene products.  
 1308 2. As used in this paragraph, the term “oral hygiene  
 1309 products” means electric and manual toothbrushes, toothpaste,  
 1310 dental floss, dental picks, oral irrigators, and mouthwash.  
 1311 (ttt) Firearm safety devices.—The sale of the following are  
 1312 exempt from the tax imposed by this chapter:  
 1313 1. A firearm safe, firearm lockbox, firearm case, or other  
 1314 device that is designed to be used to store a firearm and that  
 1315 is designed to be unlocked only by means of a key, a  
 1316 combination, or other similar means.  
 1317 2. A firearm trigger lock or firearm cable lock that, when  
 1318 installed on a firearm, is designed to prevent the firearm from  
 1319 being operated without first deactivating the device and that is  
 1320 designed to be unlocked only by means of a key, a combination,  
 1321 or other similar means.  
 1322 Section 25. Paragraph (a) of subsection (1) of section  
 1323 212.12, Florida Statutes, is amended to read:  
 1324 212.12 Dealer’s credit for collecting tax; penalties for  
 1325 noncompliance; powers of Department of Revenue in dealing with  
 1326 delinquents; rounding; records required.—  
 1327 (1) (a) Notwithstanding any other law and for the purpose of  
 1328 compensating persons granting licenses for and the lessors of  
 1329 real and personal property taxed hereunder, for the purpose of  
 1330 compensating dealers in tangible personal property, for the  
 1331 purpose of compensating dealers providing communication services  
 1332 and taxable services, for the purpose of compensating owners of  
 1333 places where admissions are collected, and for the purpose of  
 1334 compensating remitters of any taxes or fees reported on the same

Page 46 of 88

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593-03805A-23

20237062pb

1335 documents utilized for the sales and use tax, as compensation  
 1336 for the keeping of prescribed records, filing timely tax  
 1337 returns, and the proper accounting and remitting of taxes by  
 1338 them, such seller, person, lessor, dealer, owner, and remitter  
 1339 who files the return required pursuant to s. 212.11 only by  
 1340 electronic means and who pays the amount due on such return only  
 1341 by electronic means shall be allowed ~~\$45 2.5 percent~~ of the  
 1342 amount of the tax due, accounted for, and remitted to the  
 1343 department in the form of a deduction. ~~However,~~ If the amount of  
 1344 the tax due and remitted to the department by electronic means  
 1345 for the reporting period is less than \$45, the allowance is  
 1346 limited to the amount of tax due exceeds \$1,200, an allowance is  
 1347 ~~not allowed for all amounts in excess of \$1,200.~~ For purposes of  
 1348 this paragraph, the term "electronic means" has the same meaning  
 1349 as provided in s. 213.755(2)(c).

1350 Section 26. Paragraph (d) of subsection (6) of section  
 1351 212.20, Florida Statutes, is amended to read:

1352 212.20 Funds collected, disposition; additional powers of  
 1353 department; operational expense; refund of taxes adjudicated  
 1354 unconstitutionally collected.-

1355 (6) Distribution of all proceeds under this chapter and ss.  
 1356 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1357 (d) The proceeds of all other taxes and fees imposed  
 1358 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
 1359 and (2)(b) shall be distributed as follows:

1360 1. In any fiscal year, the greater of \$500 million, minus  
 1361 an amount equal to 4.6 percent of the proceeds of the taxes  
 1362 collected pursuant to chapter 201, or 5.2 percent of all other  
 1363 taxes and fees imposed pursuant to this chapter or remitted

Page 47 of 88

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593-03805A-23

20237062pb

1364 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
 1365 monthly installments into the General Revenue Fund.

1366 2. After the distribution under subparagraph 1., 8.9744  
 1367 percent of the amount remitted by a sales tax dealer located  
 1368 within a participating county pursuant to s. 218.61 shall be  
 1369 transferred into the Local Government Half-cent Sales Tax  
 1370 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
 1371 transferred shall be reduced by 0.1 percent, and the department  
 1372 shall distribute this amount to the Public Employees Relations  
 1373 Commission Trust Fund less \$5,000 each month, which shall be  
 1374 added to the amount calculated in subparagraph 3. and  
 1375 distributed accordingly.

1376 3. After the distribution under subparagraphs 1. and 2.,  
 1377 0.0966 percent shall be transferred to the Local Government  
 1378 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
 1379 to s. 218.65.

1380 4. After the distributions under subparagraphs 1., 2., and  
 1381 3., 2.0810 percent of the available proceeds shall be  
 1382 transferred monthly to the Revenue Sharing Trust Fund for  
 1383 Counties pursuant to s. 218.215.

1384 5. After the distributions under subparagraphs 1., 2., and  
 1385 3., 1.3653 percent of the available proceeds shall be  
 1386 transferred monthly to the Revenue Sharing Trust Fund for  
 1387 Municipalities pursuant to s. 218.215. If the total revenue to  
 1388 be distributed pursuant to this subparagraph is at least as  
 1389 great as the amount due from the Revenue Sharing Trust Fund for  
 1390 Municipalities and the former Municipal Financial Assistance  
 1391 Trust Fund in state fiscal year 1999-2000, no municipality shall  
 1392 receive less than the amount due from the Revenue Sharing Trust

Page 48 of 88

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593-03805A-23

20237062pb

1393 Fund for Municipalities and the former Municipal Financial  
 1394 Assistance Trust Fund in state fiscal year 1999-2000. If the  
 1395 total proceeds to be distributed are less than the amount  
 1396 received in combination from the Revenue Sharing Trust Fund for  
 1397 Municipalities and the former Municipal Financial Assistance  
 1398 Trust Fund in state fiscal year 1999-2000, each municipality  
 1399 shall receive an amount proportionate to the amount it was due  
 1400 in state fiscal year 1999-2000.

1401 6. Of the remaining proceeds:

1402 a. In each fiscal year, the sum of \$29,915,500 shall be  
 1403 divided into as many equal parts as there are counties in the  
 1404 state, and one part shall be distributed to each county. The  
 1405 distribution among the several counties must begin each fiscal  
 1406 year on or before January 5th and continue monthly for a total  
 1407 of 4 months. If a local or special law required that any moneys  
 1408 accruing to a county in fiscal year 1999-2000 under the then-  
 1409 existing provisions of s. 550.135 be paid directly to the  
 1410 district school board, special district, or a municipal  
 1411 government, such payment must continue until the local or  
 1412 special law is amended or repealed. The state covenants with  
 1413 holders of bonds or other instruments of indebtedness issued by  
 1414 local governments, special districts, or district school boards  
 1415 before July 1, 2000, that it is not the intent of this  
 1416 subparagraph to adversely affect the rights of those holders or  
 1417 relieve local governments, special districts, or district school  
 1418 boards of the duty to meet their obligations as a result of  
 1419 previous pledges or assignments or trusts entered into which  
 1420 obligated funds received from the distribution to county  
 1421 governments under then-existing s. 550.135. This distribution

Page 49 of 88

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593-03805A-23

20237062pb

1422 specifically is in lieu of funds distributed under s. 550.135  
 1423 before July 1, 2000.

1424 b. The department shall distribute \$166,667 monthly to each  
 1425 applicant certified as a facility for a new or retained  
 1426 professional sports franchise pursuant to s. 288.1162. Up to  
 1427 \$41,667 shall be distributed monthly by the department to each  
 1428 certified applicant as defined in s. 288.11621 for a facility  
 1429 for a spring training franchise. However, not more than \$416,670  
 1430 may be distributed monthly in the aggregate to all certified  
 1431 applicants for facilities for spring training franchises.  
 1432 Distributions begin 60 days after such certification and  
 1433 continue for not more than 30 years, except as otherwise  
 1434 provided in s. 288.11621. A certified applicant identified in  
 1435 this sub-subparagraph may not receive more in distributions than  
 1436 expended by the applicant for the public purposes provided in s.  
 1437 288.1162(5) or s. 288.11621(3).

1438 c. Beginning 30 days after notice by the Department of  
 1439 Economic Opportunity to the Department of Revenue that an  
 1440 applicant has been certified as the professional golf hall of  
 1441 fame pursuant to s. 288.1168 and is open to the public, \$166,667  
 1442 shall be distributed monthly, for up to 300 months, to the  
 1443 applicant.

1444 d. Beginning 30 days after notice by the Department of  
 1445 Economic Opportunity to the Department of Revenue that the  
 1446 applicant has been certified as the International Game Fish  
 1447 Association World Center facility pursuant to s. 288.1169, and  
 1448 the facility is open to the public, \$83,333 shall be distributed  
 1449 monthly, for up to 168 months, to the applicant. This  
 1450 distribution is subject to reduction pursuant to s. 288.1169.

Page 50 of 88

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593-03805A-23

20237062pb

1451 e. The department shall distribute up to \$83,333 monthly to  
 1452 each certified applicant as defined in s. 288.11631 for a  
 1453 facility used by a single spring training franchise, or up to  
 1454 \$166,667 monthly to each certified applicant as defined in s.  
 1455 288.11631 for a facility used by more than one spring training  
 1456 franchise. Monthly distributions begin 60 days after such  
 1457 certification or July 1, 2016, whichever is later, and continue  
 1458 for not more than 20 years to each certified applicant as  
 1459 defined in s. 288.11631 for a facility used by a single spring  
 1460 training franchise or not more than 25 years to each certified  
 1461 applicant as defined in s. 288.11631 for a facility used by more  
 1462 than one spring training franchise. A certified applicant  
 1463 identified in this sub-subparagraph may not receive more in  
 1464 distributions than expended by the applicant for the public  
 1465 purposes provided in s. 288.11631(3).

1466 f. The department shall distribute \$15,333 monthly to the  
 1467 State Transportation Trust Fund.

1468 g.(I) On or before July 25, 2021, August 25, 2021, and  
 1469 September 25, 2021, the department shall distribute \$324,533,334  
 1470 in each of those months to the Unemployment Compensation Trust  
 1471 Fund, less an adjustment for refunds issued from the General  
 1472 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the  
 1473 distribution. The adjustments made by the department to the  
 1474 total distributions shall be equal to the total refunds made  
 1475 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be  
 1476 subtracted from any single distribution exceeds the  
 1477 distribution, the department may not make that distribution and  
 1478 must subtract the remaining balance from the next distribution.

1479 (II) Beginning July 2022, and on or before the 25th day of

Page 51 of 88

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593-03805A-23

20237062pb

1480 each month, the department shall distribute \$90 million monthly  
 1481 to the Unemployment Compensation Trust Fund.

1482 (III) If the ending balance of the Unemployment  
 1483 Compensation Trust Fund exceeds \$4,071,519,600 on the last day  
 1484 of any month, as determined from United States Department of the  
 1485 Treasury data, the Office of Economic and Demographic Research  
 1486 shall certify to the department that the ending balance of the  
 1487 trust fund exceeds such amount.

1488 (IV) This sub-subparagraph is repealed, and the department  
 1489 shall end monthly distributions under sub-sub-subparagraph (II),  
 1490 on the date the department receives certification under sub-sub-  
 1491 subparagraph (III).

1492 h. The department shall distribute \$27.5 million to the  
 1493 Florida Agricultural Promotional Campaign Trust Fund under s.  
 1494 571.26, for further distribution in accordance with s. 571.265.  
 1495 This sub-subparagraph is repealed July 1, 2025.

1496 7. All other proceeds must remain in the General Revenue  
 1497 Fund.

1498 Section 27. Section 550.09516, Florida Statutes, is created  
 1499 to read:

1500 550.09516 Credit for eligible permitholders conducting  
 1501 thoroughbred racing.—

1502 (1) Beginning July 1, 2023, each permitholder authorized to  
 1503 conduct pari-mutuel wagering meets of thoroughbred racing under  
 1504 this chapter is eligible for a credit equal to the amount paid  
 1505 by the permitholder in the prior state fiscal year to the  
 1506 federal Horseracing Integrity and Safety Authority, inclusive of  
 1507 any applicable true-up calculations or credits made, granted, or  
 1508 applied to the assessment imposed on the permitholder or the

Page 52 of 88

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593-03805A-23

20237062pb

1509 state by such authority, for covered horse racing in the state,  
 1510 pursuant to the Horseracing Integrity and Safety Act of 2020 as  
 1511 set forth in the Consolidated Appropriations Act, 2021, Pub. L.  
 1512 No. 116-260.

1513 (2) The commission shall require sufficient documentation  
 1514 to substantiate the amounts paid by an eligible permitholder to  
 1515 qualify for the tax credit under this section.

1516 (3) Beginning July 1, 2023, and each July 1 thereafter,  
 1517 each permitholder granted a credit pursuant to this section may  
 1518 apply the credit to the taxes and fees due under ss. 550.0951,  
 1519 550.09515, and 550.3551(3), less any credit received by the  
 1520 permitholder under s. 550.09515(6), and less the amount of state  
 1521 taxes that would otherwise be due to the state for the conduct  
 1522 of charity day performances under s. 550.0351(4). The unused  
 1523 portion of the credit may be carried forward and applied each  
 1524 month as taxes and fees become due. Any unused credit remaining  
 1525 at the end of a fiscal year expires and may not be used.

1526 (4) The commission may adopt rules to implement this  
 1527 section.

1528 Section 28. Section 571.26, Florida Statutes, is amended to  
 1529 read:

1530 571.26 Florida Agricultural Promotional Campaign Trust  
 1531 Fund.—There is hereby created the Florida Agricultural  
 1532 Promotional Campaign Trust Fund within the Department of  
 1533 Agriculture and Consumer Services to receive all moneys related  
 1534 to the Florida Agricultural Promotional Campaign. Moneys  
 1535 deposited in the trust fund shall be appropriated for the sole  
 1536 purpose of implementing the Florida Agricultural Promotional  
 1537 Campaign, except for money deposited in the trust fund pursuant

593-03805A-23

20237062pb

1538 to s. 212.20(6)(d)6.h., which shall be held separately and used  
 1539 solely for the purposes identified in s. 571.265.

1540 Section 29. The amendments made by this act to s. 571.26,  
 1541 Florida Statutes, expire on July 1, 2025, and the text of that  
 1542 section shall revert to that in existence on June 30, 2023,  
 1543 except that any amendments to such text enacted other than by  
 1544 this act must be preserved and continue to operate to the extent  
 1545 such amendments are not dependent upon the portions of the text  
 1546 which expire pursuant to this section.

1547 Section 30. Section 571.265, Florida Statutes, is created  
 1548 to read:

1549 571.265 Promotion of Florida thoroughbred breeding and of  
 1550 thoroughbred racing at Florida thoroughbred tracks; distribution  
 1551 of funds.—

1552 (1) For purposes of this section, the term:

1553 (a) "Association" means the Florida Thoroughbred Breeders'  
 1554 Association, Inc.

1555 (b) "Permitholder" has the same meaning as in s.  
 1556 550.002(23).

1557 (2) Funds deposited into the Florida Agricultural  
 1558 Promotional Campaign Trust Fund pursuant to s. 212.20(6)(d)6.h.  
 1559 shall be used by the department to encourage the agricultural  
 1560 activity of breeding thoroughbred racehorses in this state and  
 1561 to enhance thoroughbred racing conducted at thoroughbred tracks  
 1562 in this state as provided in this section. If the funds made  
 1563 available under this section are not fully used in any one  
 1564 fiscal year, any unused amounts shall be carried forward in the  
 1565 trust fund into future fiscal years and made available for  
 1566 distribution as provided in this section.



593-03805A-23

20237062pb

1567 (3) The department shall distribute the funds made  
 1568 available under this section as follows:  
 1569 (a) Five million dollars shall be distributed to the  
 1570 association to be used for the following:  
 1571 1. Purses or purse supplements for Florida-bred or Florida-  
 1572 sired horses registered with the association that participate in  
 1573 Florida thoroughbred races.  
 1574 2. Awards to breeders of Florida-bred horses registered  
 1575 with the association that win, place, or show in Florida  
 1576 thoroughbred races.  
 1577 3. Awards to owners of stallions who sired Florida-bred  
 1578 horses registered with the association that win Florida  
 1579 thoroughbred stakes races, if the stallions are registered with  
 1580 the association as Florida stallions standing in this state.  
 1581 4. Other racing incentives connected to Florida-bred or  
 1582 Florida-sired horses registered with the association that  
 1583 participate in thoroughbred races in Florida.  
 1584 5. Awards administration.  
 1585 6. Promotion of the Florida thoroughbred breeding industry.  
 1586 (b) Five million dollars shall be distributed to Tampa Bay  
 1587 Downs, Inc., to be used as purses in thoroughbred races  
 1588 conducted at its pari-mutuel facilities and for the maintenance  
 1589 and operation of that facility, pursuant to an agreement with  
 1590 its local majority horsemen's group.  
 1591 (c) Fifteen million dollars shall be distributed to  
 1592 Gulfstream Park Racing Association, Inc., to be used as purses  
 1593 in thoroughbred races conducted at its pari-mutuel facility and  
 1594 for the maintenance and operation of its facilities, pursuant to  
 1595 an agreement with the Florida Horsemen's Benevolent and

Page 55 of 88

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593-03805A-23

20237062pb

1596 Protective Association, Inc.  
 1597 (d) Two and one-half million dollars shall be distributed  
 1598 as follows:  
 1599 1. Two million dollars to Gulfstream Park Racing  
 1600 Association, Inc., to be used as purses and purse supplements  
 1601 for Florida-bred or Florida-sired horses registered with the  
 1602 association that participate in thoroughbred races at the  
 1603 permitholder's pari-mutuel facility, pursuant to a written  
 1604 agreement filed with the department establishing the rates,  
 1605 procedures, and eligibility requirements entered into by the  
 1606 permitholder, the association, and the Florida Horsemen's  
 1607 Benevolent and Protective Association, Inc.  
 1608 2. Five hundred thousand dollars to Tampa Bay Downs, Inc.,  
 1609 to be used as purses and purse supplements for Florida-bred or  
 1610 Florida-sired horses registered with the association that  
 1611 participate in thoroughbred races at the permitholder's pari-  
 1612 mutuel facility, pursuant to a written agreement filed with the  
 1613 department establishing the rates, procedures, and eligibility  
 1614 requirements entered into by the permitholder, the association,  
 1615 and the local majority horsemen's group at the permitholder's  
 1616 pari-mutuel facility.  
 1617 (4) On or before the first day of the August following each  
 1618 fiscal year in which a recipient under this section received or  
 1619 used funds pursuant to this section, each such recipient must  
 1620 submit a report to the department detailing how all funds were  
 1621 used in the prior fiscal year.  
 1622 (5) This section is repealed July 1, 2025, unless reviewed  
 1623 and saved from repeal by the Legislature.  
 1624 Section 31. Paragraph (o) of subsection (8) of section

Page 56 of 88

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593-03805A-23 20237062pb

1625 213.053, Florida Statutes, is amended, and subsection (24) is  
1626 added to that section, to read:

1627 213.053 Confidentiality and information sharing.—

1628 (8) Notwithstanding any other provision of this section,  
1629 the department may provide:

1630 (o) Information relative to ss. 220.1845, 220.199, and  
1631 376.30781 to the Department of Environmental Protection in the  
1632 conduct of its official business.

1633  
1634 Disclosure of information under this subsection shall be  
1635 pursuant to a written agreement between the executive director  
1636 and the agency. Such agencies, governmental or nongovernmental,  
1637 shall be bound by the same requirements of confidentiality as  
1638 the Department of Revenue. Breach of confidentiality is a  
1639 misdemeanor of the first degree, punishable as provided by s.  
1640 775.082 or s. 775.083.

1641 (24) The department may make available to the Division of  
1642 Historical Resources of the Department of State and the  
1643 Secretary of the United States Department of the Interior or his  
1644 or her delegate, exclusively for official purposes, information  
1645 for the purposes of administering the Main Street Historic  
1646 Tourism and Revitalization Act pursuant to s. 220.197.

1647 Section 32. Section 220.199, Florida Statutes, is created  
1648 to read:

1649 220.199 Residential graywater system tax credit.—

1650 (1) For purposes of this section, the term:

1651 (a) "Developer" has the same meaning as in s. 380.031(2).

1652 (b) "Graywater" has the same meaning as in s.

1653 381.0065(2) (f).

593-03805A-23 20237062pb

1654 (2) For taxable years beginning on or after January 1,  
1655 2024, a developer or homebuilder is eligible to receive a credit  
1656 against the tax imposed by this chapter in an amount up to 50  
1657 percent of the cost of each NSF/ANSI 350 Class R certified  
1658 noncommercial, residential graywater system purchased during the  
1659 taxable year. The tax credit may not exceed \$4,200 for each  
1660 system purchased.

1661 (3) To claim a credit under this section, a developer or  
1662 homebuilder must submit an application to the Department of  
1663 Environmental Protection which includes documentation showing  
1664 that the developer or homebuilder has purchased for use in this  
1665 state a graywater system meeting the requirements of subsection  
1666 (2) and that the graywater system meets the functionality  
1667 assurances provided in s. 403.892(3)(c). The Department of  
1668 Environmental Protection shall make a determination on the  
1669 eligibility of the applicant for the credit sought and shall  
1670 certify the determination to the applicant and the Department of  
1671 Revenue within 60 days after receipt of a completed application.  
1672 The taxpayer must attach the certification from the Department  
1673 of Environmental Protection to the tax return on which the  
1674 credit is claimed.

1675 (4) Any unused tax credit authorized under this section may  
1676 be carried forward and claimed by the taxpayer for up to 2  
1677 taxable years.

1678 (5) The Department of Revenue shall adopt rules to  
1679 administer this section, including, but not limited to, rules  
1680 prescribing forms for a credit and any evidence needed to  
1681 substantiate a claim for a credit under this section.

1682 (6) The Department of Environmental Protection shall adopt

593-03805A-23 20237062pb

1683 rules to administer this section, including, but not limited to,  
 1684 rules relating to application forms for credit approval and  
 1685 certification and the application and certification procedures,  
 1686 guidelines, and requirements necessary to administer this  
 1687 section.

1688 Section 33. Subsection (8) of section 220.02, Florida  
 1689 Statutes, is amended to read:

1690 220.02 Legislative intent.—

1691 (8) It is the intent of the Legislature that credits  
 1692 against either the corporate income tax or the franchise tax be  
 1693 applied in the following order: those enumerated in s. 631.828,  
 1694 those enumerated in s. 220.191, those enumerated in s. 220.181,  
 1695 those enumerated in s. 220.183, those enumerated in s. 220.182,  
 1696 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
 1697 those enumerated in s. 220.184, those enumerated in s. 220.186,  
 1698 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
 1699 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
 1700 those enumerated in s. 220.1876, those enumerated in s.  
 1701 220.1877, those enumerated in s. 220.193, those enumerated in s.  
 1702 288.9916, those enumerated in s. 220.1899, those enumerated in  
 1703 s. 220.194, those enumerated in s. 220.196, those enumerated in  
 1704 s. 220.198, ~~and~~ those enumerated in s. 220.1915, those  
 1705 enumerated in s. 220.199, and those enumerated in s. 220.197.

1706 Section 34. Paragraph (a) of subsection (1) of section  
 1707 220.13, Florida Statutes, is amended to read:

1708 220.13 "Adjusted federal income" defined.—

1709 (1) The term "adjusted federal income" means an amount  
 1710 equal to the taxpayer's taxable income as defined in subsection  
 1711 (2), or such taxable income of more than one taxpayer as

593-03805A-23 20237062pb

1712 provided in s. 220.131, for the taxable year, adjusted as  
 1713 follows:

1714 (a) *Additions.*—There shall be added to such taxable income:

1715 1.a. The amount of any tax upon or measured by income,  
 1716 excluding taxes based on gross receipts or revenues, paid or  
 1717 accrued as a liability to the District of Columbia or any state  
 1718 of the United States which is deductible from gross income in  
 1719 the computation of taxable income for the taxable year.

1720 b. Notwithstanding sub-subparagraph a., if a credit taken  
 1721 under s. 220.1875, s. 220.1876, or s. 220.1877 is added to  
 1722 taxable income in a previous taxable year under subparagraph 11.  
 1723 and is taken as a deduction for federal tax purposes in the  
 1724 current taxable year, the amount of the deduction allowed shall  
 1725 not be added to taxable income in the current year. The  
 1726 exception in this sub-subparagraph is intended to ensure that  
 1727 the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is  
 1728 added in the applicable taxable year and does not result in a  
 1729 duplicate addition in a subsequent year.

1730 2. The amount of interest which is excluded from taxable  
 1731 income under s. 103(a) of the Internal Revenue Code or any other  
 1732 federal law, less the associated expenses disallowed in the  
 1733 computation of taxable income under s. 265 of the Internal  
 1734 Revenue Code or any other law, excluding 60 percent of any  
 1735 amounts included in alternative minimum taxable income, as  
 1736 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
 1737 taxpayer pays tax under s. 220.11(3).

1738 3. In the case of a regulated investment company or real  
 1739 estate investment trust, an amount equal to the excess of the  
 1740 net long-term capital gain for the taxable year over the amount

593-03805A-23

20237062pb

1741 of the capital gain dividends attributable to the taxable year.

1742 4. That portion of the wages or salaries paid or incurred  
1743 for the taxable year which is equal to the amount of the credit  
1744 allowable for the taxable year under s. 220.181. This  
1745 subparagraph shall expire on the date specified in s. 290.016  
1746 for the expiration of the Florida Enterprise Zone Act.

1747 5. That portion of the ad valorem school taxes paid or  
1748 incurred for the taxable year which is equal to the amount of  
1749 the credit allowable for the taxable year under s. 220.182. This  
1750 subparagraph shall expire on the date specified in s. 290.016  
1751 for the expiration of the Florida Enterprise Zone Act.

1752 6. The amount taken as a credit under s. 220.195 which is  
1753 deductible from gross income in the computation of taxable  
1754 income for the taxable year.

1755 7. That portion of assessments to fund a guaranty  
1756 association incurred for the taxable year which is equal to the  
1757 amount of the credit allowable for the taxable year.

1758 8. In the case of a nonprofit corporation which holds a  
1759 pari-mutuel permit and which is exempt from federal income tax  
1760 as a farmers' cooperative, an amount equal to the excess of the  
1761 gross income attributable to the pari-mutuel operations over the  
1762 attributable expenses for the taxable year.

1763 9. The amount taken as a credit for the taxable year under  
1764 s. 220.1895.

1765 10. Up to nine percent of the eligible basis of any  
1766 designated project which is equal to the credit allowable for  
1767 the taxable year under s. 220.185.

1768 11. Any amount taken as a credit for the taxable year under  
1769 s. 220.1875, s. 220.1876, or s. 220.1877. The addition in this

593-03805A-23

20237062pb

1770 subparagraph is intended to ensure that the same amount is not  
1771 allowed for the tax purposes of this state as both a deduction  
1772 from income and a credit against the tax. This addition is not  
1773 intended to result in adding the same expense back to income  
1774 more than once.

1775 12. The amount taken as a credit for the taxable year under  
1776 s. 220.193.

1777 13. Any portion of a qualified investment, as defined in s.  
1778 288.9913, which is claimed as a deduction by the taxpayer and  
1779 taken as a credit against income tax pursuant to s. 288.9916.

1780 14. The costs to acquire a tax credit pursuant to s.  
1781 288.1254(5) that are deducted from or otherwise reduce federal  
1782 taxable income for the taxable year.

1783 15. The amount taken as a credit for the taxable year  
1784 pursuant to s. 220.194.

1785 16. The amount taken as a credit for the taxable year under  
1786 s. 220.196. The addition in this subparagraph is intended to  
1787 ensure that the same amount is not allowed for the tax purposes  
1788 of this state as both a deduction from income and a credit  
1789 against the tax. The addition is not intended to result in  
1790 adding the same expense back to income more than once.

1791 17. The amount taken as a credit for the taxable year  
1792 pursuant to s. 220.198.

1793 18. The amount taken as a credit for the taxable year  
1794 pursuant to s. 220.1915.

1795 19. The amount taken as a credit for the taxable year  
1796 pursuant to s. 220.199.

1797 20. The amount taken as a credit for the taxable year  
1798 pursuant to s. 220.197.

593-03805A-23

20237062pb

1799 Section 35. Paragraph (f) of subsection (2) of section  
 1800 220.1845, Florida Statutes, is amended to read:  
 1801 220.1845 Contaminated site rehabilitation tax credit.—  
 1802 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—  
 1803 (f) 1. Beginning in fiscal year 2023-2024, the total amount  
 1804 of the tax credits which may be granted under this section is  
 1805 \$27.5 million in the 2021-2022 fiscal year and \$10 million in  
 1806 each fiscal year thereafter.  
 1807 2. In addition to the amount specified in subparagraph 1.,  
 1808 \$150 million of tax credits may be granted during the period  
 1809 beginning in fiscal year 2023-2024 through 2027-2028. This  
 1810 subparagraph is repealed on July 1, 2028.  
 1811 Section 36. Subsection (4) of section 376.30781, Florida  
 1812 Statutes, is amended to read:  
 1813 376.30781 Tax credits for rehabilitation of drycleaning-  
 1814 solvent-contaminated sites and brownfield sites in designated  
 1815 brownfield areas; application process; rulemaking authority;  
 1816 revocation authority.—  
 1817 (4) (a) The Department of Environmental Protection is  
 1818 responsible for allocating the tax credits provided for in s.  
 1819 220.1845, which may not exceed ~~a total of \$27.5 million in tax~~  
 1820 ~~credits in fiscal year 2021-2022 and \$10 million in tax credits~~  
 1821 ~~each fiscal year thereafter.~~  
 1822 (b) In addition to the amount specified in paragraph (a),  
 1823 \$150 million of tax credits may be granted during the period  
 1824 beginning in fiscal year 2023-2024 through 2027-2028. This  
 1825 paragraph is repealed on July 1, 2028.  
 1826 Section 37. Section 220.197, Florida Statutes, is created  
 1827 to read:

Page 63 of 88

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593-03805A-23

20237062pb

1828 220.197 Main Street Historic Tourism and Revitalization  
 1829 Act; tax credits; reports.—  
 1830 (1) SHORT TITLE.—This section may be cited as the "Main  
 1831 Street Historic Tourism and Revitalization Act."  
 1832 (2) DEFINITIONS.—As used in this section, the term:  
 1833 (a) "Accredited Main Street Program" means an active  
 1834 Florida Main Street Program or the Orlando Main Streets program,  
 1835 provided that such program meets the Main Street America  
 1836 accreditation standards. An Accredited Main Street Program must  
 1837 meet all of the following criteria:  
 1838 1. Have broad-based community support for the commercial  
 1839 district revitalization process with strong support from the  
 1840 public and private sectors.  
 1841 2. Have a developed vision and mission statement relevant  
 1842 to community conditions and to Main Street America's  
 1843 organizational stage.  
 1844 3. Have a comprehensive Main Street America work plan.  
 1845 4. Possess a historic preservation ethic.  
 1846 5. Have an active board of directors and committees.  
 1847 6. Have an adequate operating budget.  
 1848 7. Have a paid professional program manager.  
 1849 8. Conduct a program of ongoing training for staff and  
 1850 volunteers.  
 1851 9. Report key statistics.  
 1852 10. Be a current member of Main Street America.  
 1853 (b) "Certified historic structure" means a building and its  
 1854 structural components as defined in 36 C.F.R. s. 67.2 which is  
 1855 of a character subject to the allowance for depreciation  
 1856 provided in s. 167 of the Internal Revenue Code of 1986, as

Page 64 of 88

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593-03805A-23

20237062pb

1857 amended, and which is:

1858 1. Individually listed in the National Register of Historic  
1859 Places; or

1860 2. Located within a registered historic district and  
1861 certified by the United States Secretary of the Interior as  
1862 being of historic significance to the registered historic  
1863 district as set forth in 36 C.F.R. s. 67.2.

1864 (c) "Certified rehabilitation" means the rehabilitation of  
1865 a certified historic structure which the United States Secretary  
1866 of the Interior has certified to the United States Secretary of  
1867 the Treasury as being consistent with the historic character of  
1868 the certified historic structure and, if applicable, consistent  
1869 with the registered historic district in which the certified  
1870 historic structure is located as set forth in 36 C.F.R. s. 67.2.

1871 (d) "Division" means the Division of Historical Resources  
1872 of the Department of State.

1873 (e) "Florida Main Street Program" means a statewide  
1874 historic preservation-based downtown revitalization assistance  
1875 program created, maintained, and administered by the division  
1876 under s. 267.031(5).

1877 (f) "Local program area" means the specific geographic area  
1878 in which an Accredited Main Street Program is conducted as  
1879 approved and maintained by the division or in which the Orlando  
1880 Main Streets program is conducted.

1881 (g) "Long-term leasehold" means a leasehold in a  
1882 nonresidential real property for a term of 39 years or more or a  
1883 leasehold in a residential real property for a term of 27.5  
1884 years or more.

1885 (h) "Main Street America" means a national network of

Page 65 of 88

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593-03805A-23

20237062pb

1886 grassroots organizations revitalizing historic downtown areas  
1887 under the leadership of the National Main Street Center, Inc., a  
1888 subsidiary of the National Trust for Historic Preservation.

1889 (i) "National Register of Historic Places" means the list  
1890 of historic properties significant in American history,  
1891 architecture, archeology, engineering, and culture maintained by  
1892 the United States Secretary of the Interior as authorized in 54  
1893 U.S.C. s. 3021.

1894 (j) "Orlando Main Streets" means a historic preservation-  
1895 based district revitalization program administered by the City  
1896 of Orlando.

1897 (k) "Placed in service" means the time that property is  
1898 first placed by the taxpayer in a condition or state of  
1899 readiness and availability for a specifically assigned function,  
1900 whether for use in a trade or business, for the production of  
1901 income, or in a tax-exempt activity.

1902 (l) "Qualified expenses" means rehabilitation expenditures  
1903 incurred in this state which qualify for the credit under 26  
1904 U.S.C. s. 47.

1905 (m) "Registered historic district" means a district listed  
1906 in the National Register of Historic Places or a district:

1907 1. Designated under general law or local ordinance and  
1908 certified by the United States Secretary of the Interior as  
1909 meeting criteria that will substantially achieve the purposes of  
1910 preserving and rehabilitating buildings of historic significance  
1911 to the district; and

1912 2. Certified by the United States Secretary of the Interior  
1913 as meeting substantially all of the requirements for listing a  
1914 district in the National Register of Historic Places.

Page 66 of 88

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593-03805A-23

20237062pb

1915 (n) "Taxpayer" has the same meaning as in s. 220.03(1)(z),  
 1916 but also includes an insurer subject to the insurance premium  
 1917 tax under s. 624.509.

1918 (3) ELIGIBILITY.—

1919 (a) To receive a tax credit under this section, an  
 1920 applicant must apply to the division, no later than 6 months  
 1921 after the date the certified historic structure is placed in  
 1922 service, for a tax credit for qualified expenses in the amount  
 1923 and under the conditions and limitations provided in this  
 1924 section. The applicant must provide the division with all of the  
 1925 following:

1926 1. Documentation showing that:

1927 a. The rehabilitation is a certified rehabilitation;

1928 b. The structure is a certified historic structure, is  
 1929 income-producing, is located within this state, and is placed  
 1930 into service on or after January 1, 2024;

1931 c. The applicant had an ownership or a long-term leasehold  
 1932 interest in the certified historic structure in the year during  
 1933 which the certified historic structure was placed into service;

1934 d. The total amount of qualified expenses incurred in  
 1935 rehabilitating the certified historic structure exceeded \$5,000;

1936 e. The qualified expenses were incurred in this state; and

1937 f. The applicant received a tax credit for the qualified  
 1938 expenses under 26 U.S.C. s. 47.

1939 2. An official certificate of eligibility from the  
 1940 division, signed by the State Historic Preservation Officer or  
 1941 the Deputy State Historic Preservation Officer, attesting that  
 1942 the project has been approved by the National Park Service. The  
 1943 attestation must identify if the project is located within a

Page 67 of 88

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593-03805A-23

20237062pb

1944 local program area.

1945 3. National Park Service Form 10-168c (Rev. 2019), titled  
 1946 "Historic Preservation Certification Application-Part 3-Request  
 1947 for Certification of Completed Work," or a similar form, signed  
 1948 by an officer of the National Park Service, attesting that the  
 1949 completed rehabilitation meets the United States Secretary of  
 1950 the Interior's Standards for Rehabilitation and is consistent  
 1951 with the historic character of the property and, if applicable,  
 1952 the district in which the completed rehabilitation is located.  
 1953 The form may be obtained from the National Park Service.

1954 4. The dates during which the certified historic structure  
 1955 was rehabilitated, the date the certified historic structure was  
 1956 placed into service after the certified rehabilitation was  
 1957 completed, and evidence that the certified historic structure  
 1958 was placed into service after the certified rehabilitation was  
 1959 completed.

1960 5. A list of total qualified expenses incurred in  
 1961 rehabilitating the certified historic structure. For certified  
 1962 rehabilitations with qualified expenses that exceed \$750,000,  
 1963 the applicant must submit an audited cost report issued by a  
 1964 certified public accountant which itemizes the qualified  
 1965 expenses incurred in rehabilitating the certified historic  
 1966 structure. An applicant may submit an audited cost report issued  
 1967 by a certified public accountant which was created for purposes  
 1968 of applying for a federal historic rehabilitation tax credit and  
 1969 which includes all of the qualified expenses incurred in  
 1970 rehabilitating the certified historic structure.

1971 6. An attestation of the total qualified expenses incurred  
 1972 by the applicant in rehabilitating the certified historic

Page 68 of 88

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593-03805A-23 20237062pb

1973 structure.  
 1974 7. The information required to be reported by the division  
 1975 in subsection (8) to enable the division to compile its annual  
 1976 report.  
 1977  
 1978 This paragraph may not be construed to restrict an applicant  
 1979 from making an application with the division before the  
 1980 certified historic structure is placed in service. However, a  
 1981 final determination on eligibility may not be made until the  
 1982 certified historic structure is placed in service.  
 1983 (b) Within 90 days after receipt of the information  
 1984 required under paragraph (a) or the certified historic structure  
 1985 is placed in service, whichever is later, the division shall  
 1986 approve or deny the application. If approved, the division must  
 1987 provide a letter of certification to the applicant consistent  
 1988 with any restrictions imposed. If the division denies any part  
 1989 of the requested credit, the division must inform the applicant  
 1990 of the grounds for the denial. The division must submit a copy  
 1991 of the certification and the information provided by the  
 1992 applicant to the department within 10 days after the division's  
 1993 approval.  
 1994 (4) CERTIFIED REHABILITATION TAX CREDIT.—For taxable years  
 1995 beginning on or after January 1, 2024, there is allowed a credit  
 1996 against any tax due for a taxable year under this chapter or s.  
 1997 624.509 after the application of any other allowable credits by  
 1998 the taxpayer in an amount equal to:  
 1999 (a) Twenty percent of the total qualified expenses incurred  
 2000 in this state in rehabilitating a certified historic structure  
 2001 that has been approved by the National Park Service to receive

593-03805A-23 20237062pb

2002 the federal historic rehabilitation tax credit; or  
 2003 (b) Thirty percent of the total qualified expenses incurred  
 2004 in this state in rehabilitating a certified historic structure  
 2005 that has been approved by the National Park Service to receive  
 2006 the federal historic rehabilitation tax credit and that is  
 2007 located within a local program area.  
 2008  
 2009 The tax credit may be used to offset the corporate income tax  
 2010 imposed under this chapter and the insurance premium tax imposed  
 2011 in s. 624.509. An insurer claiming a credit against insurance  
 2012 premium tax liability under this section may not be required to  
 2013 pay any additional retaliatory tax levied pursuant to s.  
 2014 624.5091 as a result of claiming such credit. Section 624.5091  
 2015 does not limit such credit in any manner.  
 2016 (5) CARRYFORWARD OF TAX CREDIT.—  
 2017 (a) If a tax credit exceeds the amount of tax owed, the  
 2018 taxpayer may carry forward the unused tax credit for a period of  
 2019 up to 5 taxable years.  
 2020 (b) A carryforward is considered the remaining portion of a  
 2021 tax credit that cannot be claimed in the current taxable year.  
 2022 (6) SALE OR TRANSFER OF TAX CREDIT.—  
 2023 (a) All or part of the tax credit may be sold or  
 2024 transferred.  
 2025 (b) A taxpayer to which all or part of the tax credit is  
 2026 sold or transferred may sell or transfer to another taxpayer all  
 2027 or part of the tax credit that may otherwise be claimed.  
 2028 (c) A taxpayer that sells or transfers a tax credit to  
 2029 another taxpayer must provide a copy of the certificate of  
 2030 eligibility provided under subparagraph (3)(a)2. together with



593-03805A-23

20237062pb

2031 the audited cost report, if applicable, to the purchaser or  
 2032 transferee.

2033 (d) Qualified expenses may be counted only once in  
 2034 determining the amount of an available tax credit, and more than  
 2035 one taxpayer may not claim a tax credit for the same qualified  
 2036 expenses.

2037 (e) There is no limit on the total number of transactions  
 2038 for the sale or transfer of all or part of a tax credit.

2039 (f)1. No later than the 30th day after the date of a sale  
 2040 or transfer, the seller or transferor and the purchaser or  
 2041 transferee shall jointly submit written notice of the sale or  
 2042 transfer to the department on a form prescribed by the  
 2043 department. The notice must include all of the following:

2044 a. The date of the sale or transfer.

2045 b. The amount of the tax credit sold or transferred.

2046 c. The name and federal tax identification number of the  
 2047 seller or transferor of the tax credit and the purchaser or  
 2048 transferee.

2049 d. The amount of the tax credit owned by the seller or  
 2050 transferor before the sale or transfer and the amount the seller  
 2051 or transferor retained, if any, after the sale or transfer.

2052 2. The sale or transfer of a tax credit under this  
 2053 subsection does not extend the period for which a tax credit may  
 2054 be carried forward and does not increase the total amount of the  
 2055 tax credit that may be claimed.

2056 3. If a taxpayer claims a tax credit for qualified  
 2057 expenses, another taxpayer may not use the same expenses as the  
 2058 basis for claiming a tax credit.

2059 4. Notwithstanding the requirements of this subsection, a

593-03805A-23

20237062pb

2060 tax credit earned by, purchased by, or transferred to a  
 2061 partnership, limited liability company, S corporation, or other  
 2062 pass-through taxpayer may be allocated to the partners, members,  
 2063 or shareholders of that taxpayer in accordance with any  
 2064 agreement among the partners, members, or shareholders and  
 2065 without regard to the ownership interest of the partners,  
 2066 members, or shareholders in the rehabilitated certified historic  
 2067 structure.

2068 (g) If the tax credit is reduced due to a determination,  
 2069 examination, or audit by the department, the tax deficiency  
 2070 shall be recovered from the taxpayer that sold or transferred  
 2071 the tax credit or the purchaser or transferee that claimed the  
 2072 tax credit up to the amount of the tax credit taken.

2073 (h) Any subsequent deficiencies shall be assessed against  
 2074 the purchaser or transferee that claimed the tax credit or, in  
 2075 the case of multiple succeeding entities, in the order of tax  
 2076 credit succession.

2077 (7) AUDIT AUTHORITY; REVOCATION AND FORFEITURE OF TAX  
 2078 CREDITS; FRAUDULENT CLAIMS.—

2079 (a) The department, with assistance from the division, may  
 2080 perform any additional financial and technical audits and  
 2081 examinations, including examining the accounts, books, or  
 2082 records of the tax credit applicant, to verify the legitimacy of  
 2083 the qualified expenses included in a tax credit return and to  
 2084 ensure compliance with this section. If requested by the  
 2085 department, the division must provide technical assistance for  
 2086 any technical audits or examinations performed under this  
 2087 subsection.

2088 (b) It is grounds for forfeiture of previously claimed and

593-03805A-23

20237062pb

2089 received tax credits if the department determines, as a result  
 2090 of an audit or information received from the division or the  
 2091 United States Department of the Interior, that an applicant or a  
 2092 taxpayer received a tax credit pursuant to this section to which  
 2093 the taxpayer was not entitled. In the case of fraud, the  
 2094 taxpayer may not claim any future tax credits under this  
 2095 section.

2096 (c) The taxpayer must return forfeited tax credits to the  
 2097 department, and such funds shall be paid into the General  
 2098 Revenue Fund.

2099 (d) The taxpayer shall file with the department an amended  
 2100 tax return or such other report as the department prescribes and  
 2101 shall pay any required tax within 60 days after the taxpayer  
 2102 receives notification from the United States Internal Revenue  
 2103 Service that a previously approved tax credit has been revoked  
 2104 or modified, if uncontested, or within 60 days after a final  
 2105 order is issued following proceedings involving a contested  
 2106 revocation or modification order.

2107 (e) A notice of deficiency may be issued by the department  
 2108 at any time within 5 years after the date on which the taxpayer  
 2109 receives notification from the United States Internal Revenue  
 2110 Service that a previously approved tax credit has been revoked  
 2111 or modified. If a taxpayer fails to notify the department of any  
 2112 change in its tax credit claimed, a notice of deficiency may be  
 2113 issued at any time. In either case, the amount of any proposed  
 2114 assessment set forth in such notice of deficiency is limited to  
 2115 the amount of the tax credit claimed.

2116 (f) A taxpayer that fails to report and timely pay any tax  
 2117 due as a result of the forfeiture of its tax credit violates

Page 73 of 88

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593-03805A-23

20237062pb

2118 this section and is subject to applicable penalties and  
 2119 interest.

2120 (8) ANNUAL REPORT.—Based on the applications submitted and  
 2121 approved, the division shall submit a report by December 1 of  
 2122 each year to the President of the Senate and the Speaker of the  
 2123 House of Representatives which identifies, in the aggregate, all  
 2124 of the following:

2125 (a) The number of employees hired during construction  
 2126 phases.

2127 (b) The use of each newly rehabilitated building and the  
 2128 expected number of employees hired.

2129 (c) The number of affordable housing units created or  
 2130 preserved. As used in this paragraph, the term “affordable” has  
 2131 the same meaning as in s. 420.0004.

2132 (d) The property values before and after the certified  
 2133 rehabilitations.

2134 (9) DEPARTMENT DUTIES.—The department shall:

2135 (a) Establish a cooperative agreement with the division.

2136 (b) Adopt any necessary forms required to claim a tax  
 2137 credit under this section.

2138 (c) Provide administrative guidelines and procedures  
 2139 required to administer this section, including rules  
 2140 establishing an entitlement to and sale or transfer of a tax  
 2141 credit under this section.

2142 (d) Provide examination and audit procedures required to  
 2143 administer this section.

2144 (10) APPLICABILITY.—This section applies to taxable years  
 2145 beginning, and for qualified expenses incurred, on or after  
 2146 January 1, 2024.

Page 74 of 88

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593-03805A-23

20237062pb

2147 (11) RULES.—The department and the division may adopt rules  
 2148 to administer this section.

2149 Section 38. Paragraph (c) of subsection (2) of section  
 2150 220.222, Florida Statutes, as amended by section 22 of chapter  
 2151 2023-17, Laws of Florida, is amended to read:

2152 220.222 Returns; time and place for filing.—

2153 (2)

2154 (c)1. For purposes of this subsection, a taxpayer is not in  
 2155 compliance with s. 220.32 if the taxpayer underpays the required  
 2156 payment by more than the greater of \$2,000 or 30 percent of the  
 2157 tax shown on the return when filed.

2158 2. For the purpose of determining compliance with s. 220.32  
 2159 as referenced in subparagraph 1., the tax shown on the return  
 2160 when filed must include the amount of the allowable credits  
 2161 taken on the return pursuant to s. 220.1875, s. 220.1876, s.  
 2162 220.1877, or s. 220.1878.

2163 Section 39. Paragraph (a) of subsection (5) of section  
 2164 402.62, Florida Statutes, is amended to read:

2165 402.62 Strong Families Tax Credit.—

2166 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,  
 2167 AND LIMITATIONS.—

2168 (a) Beginning in fiscal year 2023-2024 ~~2022-2023~~, the tax  
 2169 credit cap amount is \$20 ~~\$10~~ million in each state fiscal year.

2170 Section 40. Subsection (7) of section 624.509, Florida  
 2171 Statutes, is amended to read:

2172 624.509 Premium tax; rate and computation.—

2173 (7) Credits and deductions against the tax imposed by this  
 2174 section shall be taken in the following order: deductions for  
 2175 assessments made pursuant to s. 440.51; credits for taxes paid

Page 75 of 88

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593-03805A-23

20237062pb

2176 under ss. 175.101 and 185.08; credits for income taxes paid  
 2177 under chapter 220 and the credit allowed under subsection (5),  
 2178 as these credits are limited by subsection (6); the credit  
 2179 allowed under s. 624.51057; the credit allowed under s. 220.197;  
 2180 and all other available credits and deductions.

2181 Section 41. Clothing, wallets, and bags; school supplies;  
 2182 learning aids and jigsaw puzzles; personal computers and  
 2183 personal computer-related accessories; sales tax holidays.—

2184 (1) The tax levied under chapter 212, Florida Statutes, may  
 2185 not be collected during the period from July 24, 2023, through  
 2186 August 6, 2023, or during the period from January 1, 2024,  
 2187 through January 14, 2024, on the retail sale of:

2188 (a) Clothing, wallets, or bags, including handbags,  
 2189 backpacks, fanny packs, and diaper bags, but excluding  
 2190 briefcases, suitcases, and other garment bags, having a sales  
 2191 price of \$100 or less per item. As used in this paragraph, the  
 2192 term "clothing" means:

2193 1. Any article of wearing apparel intended to be worn on or  
 2194 about the human body, excluding watches, watchbands, jewelry,  
 2195 umbrellas, and handkerchiefs; and

2196 2. All footwear, excluding skis, swim fins, roller blades,  
 2197 and skates.

2198 (b) School supplies having a sales price of \$50 or less per  
 2199 item. As used in this paragraph, the term "school supplies"  
 2200 means pens, pencils, erasers, crayons, notebooks, notebook  
 2201 filler paper, legal pads, binders, lunch boxes, construction  
 2202 paper, markers, folders, poster board, composition books, poster  
 2203 paper, scissors, cellophane tape, glue or paste, rulers,  
 2204 computer disks, staplers and staples used to secure paper

Page 76 of 88

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593-03805A-23

20237062pb

2205 products, protractors, compasses, and calculators.

2206 (c) Learning aids and jigsaw puzzles having a sales price  
 2207 of \$30 or less. As used in this paragraph, the term "learning  
 2208 aids" means flashcards or other learning cards, matching or  
 2209 other memory games, puzzle books and search-and-find books,  
 2210 interactive or electronic books and toys intended to teach  
 2211 reading or math skills, and stacking or nesting blocks or sets.

2212 (d) Personal computers or personal computer-related  
 2213 accessories purchased for noncommercial home or personal use  
 2214 having a sales price of \$1,500 or less. As used in this  
 2215 paragraph, the term:

2216 1. "Personal computers" includes electronic book readers,  
 2217 laptops, desktops, handhelds, tablets, or tower computers. The  
 2218 term does not include cellular telephones, video game consoles,  
 2219 digital media receivers, or devices that are not primarily  
 2220 designed to process data.

2221 2. "Personal computer-related accessories" includes  
 2222 keyboards, mice, personal digital assistants, monitors, other  
 2223 peripheral devices, modems, routers, and nonrecreational  
 2224 software, regardless of whether the accessories are used in  
 2225 association with a personal computer base unit. The term does  
 2226 not include furniture or systems, devices, software, monitors  
 2227 with a television tuner, or peripherals that are designed or  
 2228 intended primarily for recreational use.

2229 (2) The tax exemptions provided in this section do not  
 2230 apply to sales within a theme park or entertainment complex as  
 2231 defined in s. 509.013(9), Florida Statutes, within a public  
 2232 lodging establishment as defined in s. 509.013(4), Florida  
 2233 Statutes, or within an airport as defined in s. 330.27(2),

593-03805A-23

20237062pb

2234 Florida Statutes.

2235 (3) The tax exemptions provided in this section apply at  
 2236 the option of the dealer if less than 5 percent of the dealer's  
 2237 gross sales of tangible personal property in the prior calendar  
 2238 year consisted of items that would be exempt under this section.  
 2239 If a qualifying dealer chooses not to participate in the tax  
 2240 holiday, by July 17, 2023, for the tax holiday beginning July  
 2241 24, 2023, and by December 23, 2023, for the tax holiday  
 2242 beginning January 1, 2024, the dealer must notify the Department  
 2243 of Revenue in writing of its election to collect sales tax  
 2244 during the holiday and must post a copy of that notice in a  
 2245 conspicuous location at its place of business.

2246 (4) The Department of Revenue is authorized, and all  
 2247 conditions are deemed met, to adopt emergency rules pursuant to  
 2248 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 2249 this section.

2250 (5) This section shall take effect upon this act becoming a  
 2251 law.

2252 Section 42. Disaster preparedness supplies; sales tax  
 2253 holiday.—

2254 (1) The tax levied under chapter 212, Florida Statutes, may  
 2255 not be collected during the period from May 27, 2023, through  
 2256 June 9, 2023, on the sale of:

2257 (a) A portable self-powered light source with a sales price  
 2258 of \$40 or less.

2259 (b) A portable self-powered radio, two-way radio, or  
 2260 weather-band radio with a sales price of \$50 or less.

2261 (c) A tarpaulin or other flexible waterproof sheeting with  
 2262 a sales price of \$100 or less.

593-03805A-23

20237062pb

2263 (d) An item normally sold as, or generally advertised as, a  
 2264 ground anchor system or tie-down kit with a sales price of \$100  
 2265 or less.

2266 (e) A gas or diesel fuel tank with a sales price of \$50 or  
 2267 less.

2268 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-  
 2269 volt, or 9-volt batteries, excluding automobile and boat  
 2270 batteries, with a sales price of \$50 or less.

2271 (g) A nonelectric food storage cooler with a sales price of  
 2272 \$60 or less.

2273 (h) A portable generator used to provide light or  
 2274 communications or preserve food in the event of a power outage  
 2275 with a sales price of \$3,000 or less.

2276 (i) Reusable ice with a sales price of \$20 or less.

2277 (j) A portable power bank with a sales price of \$60 or  
 2278 less.

2279 (k) A smoke detector or smoke alarm with a sales price of  
 2280 \$70 or less.

2281 (l) A fire extinguisher with a sales price of \$70 or less.

2282 (m) A carbon monoxide detector with a sales price of \$70 or  
 2283 less.

2284 (n) Supplies necessary for the evacuation of household  
 2285 pets. For purposes of this exemption, the term "supplies  
 2286 necessary" means the purchase for noncommercial use of:

2287 1. Bags of dry dog food or cat food weighing 50 or fewer  
 2288 pounds with a sales price of \$100 or less per bag.

2289 2. Cans or pouches of wet dog food or cat food with a sales  
 2290 price of \$10 or less per can or pouch or the equivalent if sold  
 2291 in a box or case.

Page 79 of 88

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593-03805A-23

20237062pb

2292 3. Over-the-counter pet medications with a sales price of  
 2293 \$100 or less per item.

2294 4. Portable kennels or pet carriers with a sales price of  
 2295 \$100 or less per item.

2296 5. Manual can openers with a sales price of \$15 or less per  
 2297 item.

2298 6. Leashes, collars, and muzzles with a sales price of \$20  
 2299 or less per item.

2300 7. Collapsible or travel-sized food bowls or water bowls  
 2301 with a sales price of \$15 or less per item.

2302 8. Cat litter weighing 25 or fewer pounds with a sales  
 2303 price of \$25 or less per item.

2304 9. Cat litter pans with a sales price of \$15 or less per  
 2305 item.

2306 10. Pet waste disposal bags with a sales price of \$15 or  
 2307 less per package.

2308 11. Pet pads with a sales price of \$20 or less per box or  
 2309 package.

2310 12. Hamster or rabbit substrate with a sales price of \$15  
 2311 or less per package.

2312 13. Pet beds with a sales price of \$40 or less per item.

2313 (o) Common household consumable items with a sales price of  
 2314 \$30 or less. For purposes of this paragraph, the term "common  
 2315 household consumable items" means:

2316 1. The following laundry detergent and supplies: powder  
 2317 detergent; liquid detergent; or pod detergent, fabric softener,  
 2318 dryer sheets, stain removers, and bleach.

2319 2. Toilet paper.

2320 3. Paper towels.

Page 80 of 88

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593-03805A-23

20237062pb

2321 4. Paper napkins and tissues.  
 2322 5. Facial tissues.  
 2323 6. Hand soap, bar soap and body wash.  
 2324 7. Sunscreen and sunblock.  
 2325 8. Dish soap and detergents, including powder detergents,  
 2326 liquid detergents, or pod detergents or rinse agents that can be  
 2327 used in dishwashers.  
 2328 9. Cleaning or disinfecting wipes and sprays.  
 2329 10. Hand sanitizer.  
 2330 11. Trash bags.  
 2331 (2) The tax exemptions provided in this section do not  
 2332 apply to sales within a theme park or entertainment complex as  
 2333 defined in s. 509.013(9), Florida Statutes, within a public  
 2334 lodging establishment as defined in s. 509.013(4), Florida  
 2335 Statutes, or within an airport as defined in s. 330.27(2),  
 2336 Florida Statutes.  
 2337 (3) The Department of Revenue is authorized, and all  
 2338 conditions are deemed met, to adopt emergency rules pursuant to  
 2339 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 2340 this section.  
 2341 (4) This section shall take effect upon this act becoming a  
 2342 law.  
 2343 Section 43. Freedom Summer; sales tax holiday.-  
 2344 (1) The taxes levied under chapter 212, Florida Statutes,  
 2345 may not be collected on purchases made during the period from  
 2346 May 29, 2023, through September 4, 2023, on:  
 2347 (a) The sale by way of admissions, as defined in s.  
 2348 212.02(1), Florida Statutes, for:  
 2349 1. A live music event scheduled to be held on any date or

Page 81 of 88

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593-03805A-23

20237062pb

2350 dates from May 29, 2023, through December 31, 2023;  
 2351 2. A live sporting event scheduled to be held on any date  
 2352 or dates from May 29, 2023, through December 31, 2023;  
 2353 3. A movie to be shown in a movie theater on any date or  
 2354 dates from May 29, 2023, through December 31, 2023;  
 2355 4. Entry to a museum, including any annual passes;  
 2356 5. Entry to a state park, including any annual passes;  
 2357 6. Entry to a ballet, play, or musical theatre performance  
 2358 scheduled to be held on any date or dates from May 29, 2023,  
 2359 through December 31, 2023;  
 2360 7. Season tickets for ballets, plays, music events, or  
 2361 musical theatre performances;  
 2362 8. Entry to a fair, festival, or cultural event scheduled  
 2363 to be held on any date or dates from May 29, 2023, through  
 2364 December 31, 2023; or  
 2365 9. Use of or access to private and membership clubs  
 2366 providing physical fitness facilities from May 29, 2023, through  
 2367 December 31, 2023.  
 2368 (b) The retail sale of boating and water activity supplies,  
 2369 camping supplies, fishing supplies, general outdoor supplies,  
 2370 residential pool supplies, children's toys and children's  
 2371 athletic equipment. As used in this section, the term:  
 2372 1. "Boating and water activity supplies" means life jackets  
 2373 and coolers with a sales price of \$75 or less; recreational pool  
 2374 tubes, pool floats, inflatable chairs, and pool toys with a  
 2375 sales price of \$35 or less; safety flares with a sales price of  
 2376 \$50 or less; water skis, wakeboards, kneeboards, and  
 2377 recreational inflatable water tubes or floats capable of being  
 2378 towed with a sales price of \$150 or less; paddleboards and

Page 82 of 88

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593-03805A-23

20237062pb

2379 surfboards with a sales price of \$300 or less; canoes and kayaks  
 2380 with a sales price of \$500 or less; paddles and oars with a  
 2381 sales price of \$75 or less; and snorkels, goggles, and swimming  
 2382 masks with a sales price of \$25 or less.

2383 2. "Camping supplies" means tents with a sales price of  
 2384 \$200 or less; sleeping bags, portable hammocks, camping stoves,  
 2385 and collapsible camping chairs with a sales price of \$50 or  
 2386 less; and camping lanterns and flashlights with a sales price of  
 2387 \$30 or less.

2388 3. "Fishing supplies" means rods and reels with a sales  
 2389 price of \$75 or less if sold individually, or \$150 or less if  
 2390 sold as a set; tackle boxes or bags with a sales price of \$30 or  
 2391 less; and bait or fishing tackle with a sales price of \$5 or  
 2392 less if sold individually, or \$10 or less if multiple items are  
 2393 sold together. The term does not include supplies used for  
 2394 commercial fishing purposes.

2395 4. "General outdoor supplies" means sunscreen or insect  
 2396 repellant with a sales price of \$15 or less; sunglasses with a  
 2397 sales price of \$100 or less; binoculars with a sales prices of  
 2398 \$200 or less; water bottles with a sales price of \$30 or less;  
 2399 hydration packs with a sales price of \$50 or less; outdoor gas  
 2400 or charcoal grills with a sales price of \$250 or less; bicycle  
 2401 helmets with a sales price of \$50 or less; and bicycles with a  
 2402 sales price of \$500 or less.

2403 5. "Residential pool supplies" means individual residential  
 2404 pool and spa replacement parts, nets, filters, lights, and  
 2405 covers with a sales price of \$100 or less; and residential pool  
 2406 and spa chemicals purchased by an individual with a sales price  
 2407 of \$150 or less.

593-03805A-23

20237062pb

2408 6. "Children's athletic equipment" means a consumer product  
 2409 with a sales price of \$100 or less designed or intended by the  
 2410 manufacturer for use by a child 12 years of age or younger when  
 2411 the child engages in an athletic activity. In determining  
 2412 whether consumer products are designed or intended for use by a  
 2413 child 12 years of age or younger, the following factors shall be  
 2414 considered:

2415 a. A statement by a manufacturer about the intended use of  
 2416 such product, including a label on such product if such  
 2417 statement is reasonable.

2418 b. Whether the product is represented in its packaging,  
 2419 display, promotion, or advertising as appropriate for use by  
 2420 children 12 years of age or younger.

2421 7. "Children's toys" means a consumer product with a sales  
 2422 price of \$75 or less designed or intended by the manufacturer  
 2423 for a child 12 years of age or younger for use by the child when  
 2424 the child plays. In determining whether consumer products are  
 2425 designed or intended for use by a child 12 years of age or  
 2426 younger, the following factors shall be considered:

2427 a. A statement by a manufacturer about the intended use of  
 2428 such product, including a label on such product if such  
 2429 statement is reasonable.

2430 b. Whether the product is represented in its packaging,  
 2431 display, promotion, or advertising as appropriate for use by  
 2432 children 12 years of age or younger.

2433 (2) The tax exemptions provided in this section do not  
 2434 apply to sales within a theme park or entertainment complex as  
 2435 defined in s. 509.013(9), Florida Statutes, within a public  
 2436 lodging establishment as defined in s. 509.013(4), Florida

593-03805A-23

20237062pb

2437 Statutes, or within an airport as defined in s. 330.27(2),  
 2438 Florida Statutes.  
 2439 (3) If a purchaser of an admission purchases the admission  
 2440 exempt from tax pursuant to this section and subsequently  
 2441 resells the admission, such exempt purchaser shall collect tax  
 2442 on the full sales price of the resold admission.  
 2443 (4) The Department of Revenue is authorized, and all  
 2444 conditions are deemed met, to adopt emergency rules pursuant to  
 2445 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 2446 this section.  
 2447 (5) This section shall take effect upon this act becoming a  
 2448 law.  
 2449 Section 44. Tools commonly used by skilled trade workers;  
 2450 Tool Time sales tax holiday.—  
 2451 (1) The tax levied under chapter 212, Florida Statutes, may  
 2452 not be collected during the period from September 2, 2023,  
 2453 through September 8, 2023, on the retail sale of:  
 2454 (a) Hand tools with a sales price of \$50 or less per item.  
 2455 (b) Power tools with a sales price of \$300 or less per  
 2456 item.  
 2457 (c) Power tool batteries with a sales price of \$150 or less  
 2458 per item.  
 2459 (d) Work gloves with a sales price of \$25 or less per pair.  
 2460 (e) Safety glasses with a sales price of \$50 or less per  
 2461 pair, or the equivalent if sold in sets of more than one pair.  
 2462 (f) Protective coveralls with a sales price of \$50 or less  
 2463 per item.  
 2464 (g) Work boots with a sales price of \$175 or less per pair.  
 2465 (h) Tool belts with a sales price of \$100 or less per item.

Page 85 of 88

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

593-03805A-23

20237062pb

2466 (i) Duffle bags or tote bags with a sales price of \$50 or  
 2467 less per item.  
 2468 (j) Tool boxes with a sales price of \$75 or less per item.  
 2469 (k) Tool boxes for vehicles with a sales price of \$300 or  
 2470 less per item.  
 2471 (l) Industry textbooks and code books with a sales price of  
 2472 \$125 or less per item.  
 2473 (m) Electrical voltage and testing equipment with a sales  
 2474 price of \$100 or less per item.  
 2475 (n) LED flashlights with a sales price of \$50 or less per  
 2476 item.  
 2477 (o) Shop lights with a sales price of \$100 or less per  
 2478 item.  
 2479 (p) Handheld pipe cutters, drain opening tools, and  
 2480 plumbing inspection equipment with a sales price of \$150 or less  
 2481 per item.  
 2482 (q) Shovels with a sales price of \$50 or less.  
 2483 (r) Rakes with a sales price of \$50 or less.  
 2484 (s) Hard hats and other head protection with a sales price  
 2485 of \$100 or less.  
 2486 (t) Hearing protection items with a sales price of \$75 or  
 2487 less.  
 2488 (u) Ladders with a sales price of \$250 or less.  
 2489 (v) Fuel cans with a sales price of \$50 or less.  
 2490 (w) High visibility safety vests with a sales price of \$30  
 2491 or less.  
 2492 (2) The tax exemptions provided in this section do not  
 2493 apply to sales within a theme park or entertainment complex as  
 2494 defined in s. 509.013(9), Florida Statutes, within a public

Page 86 of 88

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



593-03805A-23

20237062pb

2495 lodging establishment as defined in s. 509.013(4), Florida  
 2496 Statutes, or within an airport as defined in s. 330.27(2),  
 2497 Florida Statutes.

2498 (3) The Department of Revenue is authorized, and all  
 2499 conditions are deemed met, to adopt emergency rules pursuant to  
 2500 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 2501 this section.

2502 Section 45. (1) The tax levied under chapter 212, Florida  
 2503 Statutes, may not be collected during the period from July 1,  
 2504 2023, through June 30, 2024, on the retail sale of a new ENERGY  
 2505 STAR appliance for noncommercial use.

2506 (2) As used in this section, the term "ENERGY STAR  
 2507 appliance" means one of the following products, if such product  
 2508 is designated by the United States Environmental Protection  
 2509 Agency and the United States Department of Energy as meeting or  
 2510 exceeding each agency's requirements under the ENERGY STAR  
 2511 program, and is affixed with an ENERGY STAR label:

2512 (a) A washing machine with a sales price of \$1,500 or less;

2513 (b) A clothes dryer with a sales price of \$1,500 or less;

2514 (c) A water heater with a sales price of \$1,500 or less; or

2515 (d) A refrigerator or combination refrigerator/freezer with  
 2516 a sales price of \$4,500 or less.

2517 (3) This section shall take effect upon this act becoming a  
 2518 law.

2519 Section 46. (1) The tax levied under chapter 212, Florida  
 2520 Statutes, may not be collected during the period from July 1,  
 2521 2023, through June 30, 2024, on the retail sale of gas ranges  
 2522 and cooktops.

2523 (2) As used in this section, the term "gas ranges and

593-03805A-23

20237062pb

2524 cooktops" means any range or cooktop fueled by combustible gas,  
 2525 such as natural gas, propane, butane, liquefied petroleum gas,  
 2526 or other flammable gas. It does not include outdoor gas grills,  
 2527 camping stoves, or other portable stoves.

2528 (3) This section shall take effect upon this act becoming a  
 2529 law.

2530 Section 47. (1) The Department of Revenue is authorized,  
 2531 and all conditions are deemed met, to adopt emergency rules  
 2532 pursuant to s. 120.54(4), Florida Statutes, to implement the  
 2533 amendments made by this act to s. 212.08, Florida Statutes, the  
 2534 creation by this act of ss. 220.197 and 220.199, Florida  
 2535 Statutes, and the temporary tax exemptions for ENERGY STAR  
 2536 appliances and gas ranges and cooktops. Notwithstanding any  
 2537 other law, emergency rules adopted pursuant to this subsection  
 2538 are effective for 6 months after adoption and may be renewed  
 2539 during the pendency of procedures to adopt permanent rules  
 2540 addressing the subject of the emergency rules.

2541 (2) This section shall take effect upon this act becoming a  
 2542 law and expires July 1, 2026.

2543 Section 48. Except as otherwise provided in this act and  
 2544 except for this section, which shall take effect upon this act  
 2545 becoming a law, this act shall take effect July 1, 2023.

The Florida Senate  
**APPEARANCE RECORD**

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

4/18/23

Meeting Date

7062

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name Grace Lovett

Phone 850 222 4082

Address 227 S. Adams St.

Street

Email grace@frf.org

Tallahassee FL

City

State

32301

Zip

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

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without  
compensation or sponsorship.

I am a registered lobbyist,  
representing:

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

Fla. Retail Federation

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](#) [fisenate.gov](#)

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

5-001 (08/10/2021)

The Florida Senate  
**APPEARANCE RECORD**

4/18/2023

Meeting Date

Finance & Tax

Committee

7062

Bill Number or Topic

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

Amendment Barcode (if applicable)

Name

Bob McKee

Phone

(850) 922-4300

Address

100 S Monroe

Email

bmckee@flcourts.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:

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)

4/18/23

Meeting Date

Finance & Tax

Committee

Name Jessica Love

Address PO Box 11189

Street

Tallahassee

City

FL

State

32302

Zip

The Florida Senate

APPEARANCE RECORD

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

SB 7062

Bill Number or Topic

Amendment Barcode (if applicable)

Phone 850-577-9090

Email jlove@gray-robinson.com

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 Brownfields 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  
**APPEARANCE RECORD**

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

4/18/23

Meeting Date

7062

Bill Number or Topic

FOT

Committee

Amendment Barcode (if applicable)

Name

Chris Hansen

Phone

850/251-2672

Address

201 E. Park Ave 5th Floor

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 Association (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. [2020-2022 Joint Rules.pdf flsenate.gov](#)

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S-001 (08/10/2021)

The Florida Senate  
**APPEARANCE RECORD**

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

4/18/2023

Meeting Date

S F + T

Committee

SPL 7062

Bill Number or Topic

Amendment Barcode (if applicable)

Name KEYNA CORY Phone 850 681 1065

Address 730 E PARK AVE Email Keynacory@paconsultants.com  
Street

TAUAHASSEE 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:  
NATIONAL WASTE & RECYCLING ASSN. - FL CHAPTER

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 \(fsenate.gov\)](#)

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

S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

4/18/23

7062

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 **850 681 0496**

Address **201 S Monroe St Unit A**

Email

Street

**Tallahassee**

**FL**

**32301**

City

State

Zip

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

*and thank you*

**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

APPEARANCE RECORD

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

4/18/23

Meeting Date

SB 7062

Bill Number or Topic

Finance and Tax

Committee

Amendment Barcode (if applicable)

Name

Tanner Warwick

Phone

(850) 728-8419

Address

516 N Adams St

Email

twarwick@aif.com

Street

Tallahassee

FL

32301

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Associated Industries of 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.



4/18/23

The Florida Senate  
**APPEARANCE RECORD**

SB 7062

Meeting Date

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

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcodé (if applicable)

Name Chad Kunde

Phone (850) 766-7896

Address 136 S Bronough St

Email ckunde@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](#)

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, *Chair*  
Appropriations Committee on Education  
Banking and Insurance  
Finance and Tax  
Health Policy  
Judiciary  
Rules  
Transportation

**JOINT COMMITTEE:**

Joint Legislative Budget Commission, *Alternating Chair*

**SENATOR DOUG BROXSON**

1st District

April 18th, 2023

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

Dear Chair Ingoglia,

I respectfully request an excused absence from the Committee on Finance and Tax meeting scheduled for Tuesday, April 18<sup>th</sup>.

Please let me know if I may be of any further assistance with this request.

Respectfully,

A handwritten signature in black ink, appearing to read "Doug Broxson".

Senator Doug Broxson  
District 1

**REPLY TO:**

- 418 West Garden Street, Room 403, Pensacola, Florida 32502 (850) 595-1036
- 208 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5001

Senate's Website: [www.flsenate.gov](http://www.flsenate.gov)

**KATHLEEN PASSIDOMO**  
President of the Senate

**DENNIS BAXLEY**  
President Pro Tempore



**LAUREN BOOK**  
*Democratic Leader*

**THE FLORIDA SENATE**  
**SENATE DEMOCRATIC OFFICE**

***Location***

228 Senate Building

***Mailing Address***

404 South Monroe Street  
Tallahassee, Florida 32399-1100  
(850) 487-5833

***Professional Staff:***

Maggie Gerson, *Staff Director*  
Senate's Website: [www.flsenate.gov](http://www.flsenate.gov)

**JASON PIZZO**  
*Democratic Leader Pro Tempore*

April 18, 2023

Senator Blaise Ingoglia  
312 Senate Building  
404 South Monroe Street  
Tallahassee, FL 32399

Dear Chair Ingoglia,

I respectfully request to be excused from this morning's Finance and Tax meeting.

Kind Regards,

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

Senator Jason Pizzo, Democratic Leader Pro Tempore

**KATHLEEN PASSIDOMO**  
President of the Senate

**BEN ALBRITTON**  
President Pro Tempore

# CourtSmart Tag Report

Room: SB 37

Case No.:

Type:

Caption: Senate Finance and Tax

Judge:

Started: 4/18/2023 8:34:04 AM

Ends: 4/18/2023 9:01:31 AM

Length: 00:27:28

8:34:02 AM Chair Ingoglia calls meeting to order  
8:34:12 AM Roll call  
8:34:22 AM A quorum is present  
8:34:42 AM Chair makes opening remarks  
8:34:49 AM SPB 7058  
8:35:09 AM Steve Gross to explain the bill  
8:35:45 AM No questions  
8:35:56 AM Debate  
8:36:02 AM Sen. Berman in debate  
8:36:20 AM Sen. Rodriguez moves the PB be submitted as committee bill  
8:36:37 AM roll call vote  
8:37:00 AM Chair passes gavel to Vice Chair Rodriguez  
8:37:14 AM CS/SB 698  
8:37:21 AM Sen. Ingoglia to explain the bill  
8:37:34 AM Sen. Ingoglia explains Amendment #625854  
8:39:02 AM No questions on amendment  
8:39:24 AM Bob McKee, Fla. Assoc. of Counties, speaks against the bill  
8:40:40 AM Sen. Ingoglia to close on the amendment  
8:41:20 AM amendment adopted  
8:41:28 AM Back on amended bill  
8:41:33 AM No questions  
8:41:36 AM No debate  
8:41:39 AM Sen. Ingoglia waives close  
8:41:44 AM roll call vote  
8:42:23 AM SPB 7062  
8:42:28 AM Sen. Ingoglia to explain the bill  
8:45:34 AM Questions  
8:46:36 AM Sen. Berman for a series of questions  
8:47:02 AM Sen. Ingoglia responds  
8:47:11 AM Sen. Berman  
8:47:17 AM Sen. Ingoglia  
8:47:29 AM Sen. Berman  
8:47:37 AM Sen. Ingoglia  
8:47:45 AM Sen. Berman  
8:47:52 AM Sen. Ingoglia  
8:48:04 AM Sen. Berman  
8:48:26 AM Sen. Ingoglia  
8:48:36 AM Sen. Berman  
8:48:57 AM Sen. Ingoglia  
8:49:29 AM Sen. Berman  
8:49:43 AM Sen. Ingoglia  
8:50:01 AM Sen. Boyd for questions  
8:50:08 AM Sen. Ingoglia  
8:50:26 AM Sen. Boyd comments  
8:50:39 AM Grace Lovett, Fla. Retail Federation, speaking for the bill  
8:51:55 AM Bob McKee, Fla. Assoc. of Counties, speaking against  
8:52:52 AM Jessica Love, Fla. Brownfields Assoc., waives  
8:52:58 AM Chris Hansen, Consumer Health Products Assoc., waives  
8:53:04 AM Kenya Cory, National Waste & Recycling, waives  
8:53:11 AM Dale Calhoun, Fla. Natural Gas & Florida Propane Assoc., waives  
8:53:22 AM Tanner Warrick, AIF, waives  
8:53:29 AM Chad Kunde, Florida Chamber, waives

**8:53:44 AM** Debate  
**8:53:50 AM** Sen. Berman in debate  
**8:54:36 AM** Sen. Boyd in debate  
**8:55:13 AM** Sen. Ingoglia moves PB be submitted as a committee bill  
**8:55:27 AM** roll call vote  
**8:56:00 AM** SPB 7060  
**8:56:07 AM** Sen. Ingoglia to explain the bill  
**8:58:47 AM** No questions  
**8:58:56 AM** No debate  
**8:58:59 AM** No appearances  
**8:59:01 AM** Sen. Ingoglia moves that PB be submitted as a committee bill  
**8:59:17 AM** roll call vote  
**8:59:30 AM** Vice Chair Rodriguez passes gavel back to Chair Ingoglia  
**8:59:43 AM** Chair Ingoglia for closing remarks  
**9:00:43 AM** Sen. Jones requests votes after  
**9:01:00 AM** Sen. Mayfield moves to adjourn