

Tab 1	SJR 318 by Truenow ; Identical to H 01215 Ad Valorem Tax Exemption						
722920	A	S	RCS	FT, Truenow	Delete L.75 - 120:	04/15 04:16 PM	
Tab 2	SB 674 by Wright ; Similar to H 00307 Bonuses for Employees of County Tax Collectors and Property Appraisers						
Tab 3	SJR 1510 by Avila ; Similar to CS/H 01257 Homestead Property Exemption and Assessment Limitations						
311512	D	S	RCS	FT, Avila	Delete everything after	04/15 04:16 PM	
433754	AA	S	RCS	FT, Avila	Delete L.106:	04/15 04:16 PM	
Tab 4	SB 1512 by Avila ; Similar to CS/H 01259 Property Tax Exemption and Assessment Limitation on Long-term Leased Property						
525696	A	S	RCS	FT, Avila	Delete L.54 - 168:	04/15 04:16 PM	
802884	AA	S	RCS	FT, Avila	After L.141:	04/15 04:16 PM	
Tab 5	CS/SB 1664 by CA, Trumbull ; Identical to CS/H 01221 Local Option Taxes						
928258	D	S	RCS	FT, Trumbull	Delete everything after	04/15 04:16 PM	
Tab 6	SPB 7034 by FT ; Taxation						

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

FINANCE AND TAX
Senator Avila, Chair
Senator Gruters, Vice Chair

MEETING DATE: Tuesday, April 15, 2025

TIME: 12:30—4:00 p.m.

PLACE: 301 Senate Building

MEMBERS: Senator Avila, Chair; Senator Gruters, Vice Chair; Senators Bernard, Gaetz, Jones, and Passidomo

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	SJR 318 Truenow (Identical HJR 1215)	Ad Valorem Tax Exemption; Proposing amendments to the State Constitution to authorize the Legislature, by general law, to exempt certain tangible personal property from ad valorem taxation, etc. AG 02/18/2025 Favorable FT 04/15/2025 Fav/CS AP	Fav/CS Yeas 5 Nays 0
2	SB 674 Wright (Similar H 307)	Bonuses for Employees of County Tax Collectors and Property Appraisers; Authorizing specified county tax collectors or property appraisers to budget for and pay specified bonuses to employees, pending a specified approval, etc. CA 03/25/2025 Favorable FT 04/15/2025 Favorable RC	Favorable Yeas 5 Nays 0
3	SJR 1510 Avila (Similar CS/HJR 1257, Compare CS/H 1259, Linked S 1512)	Homestead Property Exemption and Assessment Limitations; Proposing amendments to the State Constitution to authorize the Legislature to provide the same exemptions and assessment limitations granted to homestead property to certain real property subject to a long-term lease and to provide an effective date, etc. CA 03/25/2025 Favorable FT 04/15/2025 Fav/CS RC	Fav/CS Yeas 5 Nays 0
4	SB 1512 Avila (Similar CS/H 1259, Compare CS/HJR 1257, Linked SJR 1510)	Property Tax Exemption and Assessment Limitation on Long-term Leased Property; Providing that property that receives a certain tax exemption shall be assessed in a specified manner; providing that changes, additions, and improvements to such properties shall be assessed in a specified manner; requiring the submission of an application containing specified information before receiving a specified tax exemption; providing specified tax exemptions for property that meets certain eligibility requirements, etc. CA 03/25/2025 Favorable FT 04/15/2025 Fav/CS RC	Fav/CS Yeas 5 Nays 0

COMMITTEE MEETING EXPANDED AGENDA

Finance and Tax

Tuesday, April 15, 2025, 12:30—4:00 p.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
5	CS/SB 1664 Community Affairs / Trumbull (Identical CS/H 1221)	Local Option Taxes; Requiring specified taxes to be renewed by an ordinance in a specified manner; providing an exception; providing for the expiration of specified ordinances; authorizing the adoption of new ordinances, etc. CA 03/25/2025 Fav/CS FT 04/15/2025 Fav/CS AP	Fav/CS Yeas 5 Nays 0

Consideration of proposed bill:

6	SPB 7034	Taxation; Revising the timeframe in which certain agricultural lands may be classified as agricultural lands when taken out of production by a state or federal eradication or quarantine program; exempting from ad valorem taxes any portion of property used as a child care facility that has achieved Gold Seal Quality status; providing a credit against oil and gas production taxes under the Home Away From Home Tax Credit beginning on a specified date; exempting the sale of gold, silver, and platinum bullion from the state sales tax; exempting certain clothing from the state sales tax; creating the Rural Community Investment Program within the Department of Commerce; exempting from sales and use tax specified disaster preparedness supplies during a specified timeframe, etc.	Submitted and Reported Favorably as Committee Bill Yeas 3 Nays 1
---	-----------------	--	---

(Preliminary Draft Available - final draft will be made available at least 24 hours prior to the meeting)

Other Related Meeting Documents

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

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

BILL: CS/SJR 318

INTRODUCER: Finance and Tax Committee and Senator Truenow

SUBJECT: Ad Valorem Tax Exemption

DATE: April 16, 2025

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Burse</u>	<u>Becker</u>	<u>AG</u>	Favorable
2.	<u>Byrd</u>	<u>Khan</u>	<u>FT</u>	Fav/CS
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SJR 318 proposes an amendment to the Florida Constitution to exempt from ad valorem taxation tangible personal property that is habitually located or typically present on land classified as agricultural; used in the production of agricultural products or for agritourism activities; and owned by the landowner or leaseholder of the agricultural land.

The exemption provided is subject to conditions and limitations and reasonable definitions as specified by the Legislature in general law.

The Revenue Estimating Conference has not yet adopted an impact for CS/SJR 318. Staff estimate that the joint resolution will reduce local ad valorem revenue by approximately \$31 million beginning in Fiscal Year 2027-2028.

If adopted by the Legislature, the proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2026.

If approved by at least 60 percent of the electors, the proposed amendment would first apply to assessments for tax years beginning January 1, 2027.

II. Present Situation:

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.¹ The property appraiser annually determines the “just value”² of property within the taxing jurisdiction and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”³ The Florida Constitution prohibits the state from levying ad valorem taxes,⁴ and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.⁵

Ad Valorem Taxation of Tangible Personal Property

Article VII, section 1, also grants exclusive authority to local governments to levy ad valorem taxes on tangible personal property (“TPP”).⁶ Anyone who owns TPP on January 1 and has a proprietorship, partnership, corporation, or is a self-employed agent or contractor; or leases, lends, or rents property, must file a TPP return to the property appraiser by April 1 of each year.⁷ A single return must be filed for each site in the county where the owner of the TPP transacts business.⁸

The Florida Constitution includes the following exemptions and authorization for exemptions for TPP:

- Section 1 specifies that motor vehicles, boats, airplanes, trailers, trailer coaches, and mobile homes are subject to license taxes, but may not be subject to ad valorem taxes.
- Under section 3, household goods and personal effects are granted an exemption of at least \$1,000.
- Local governments are authorized under section 3 to grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, which may apply to TPP.

¹ Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

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

³ See s. 192.001(2) and (16), F.S.

⁴ FLA. CONST. art. VII, s. 1(a)

⁵ FLA. CONST. art. VII, s. 4.

⁶ See also FLA. CONST. art. VII, s. 9(a).

⁷ FLA. DEP’T OF REVENUE, *Tangible Personal Property*, https://floridarevenue.com/property/Pages/Taxpayers_TangiblePersonalProperty.aspx (last visited April 10, 2025).

⁸ Section 196.183, F.S.

- Also exempt under section 3 is \$25,000 of the assessed value of TPP⁹, and the assessed value of solar or renewable energy devices may be exempt pursuant to general law.¹⁰
- Under section 4, TPP “held for sale as stock in trade” may be exempted from taxation.¹¹

For purposes of ad valorem property taxation, agricultural equipment that is located on property classified as agricultural and is no longer usable for its intended purpose is deemed to have a market value no greater than its value for salvage.¹²

Agricultural Land Valuation

The Florida Constitution provides that agricultural land may be classified by general law and assessed solely on the basis of character of use.¹³ Property appraisers annually classify, for assessment purposes, all lands within a county as either agricultural or nonagricultural.¹⁴ Only lands that are used primarily for “bona fide agricultural purposes” shall be classified agricultural.¹⁵ Accordingly, properties classified as bona fide agricultural operations are allowed to be taxed according to the “use” value of the agricultural operation, rather than the developmental value. Generally, tax assessments for qualifying lands are lower than tax assessments for other uses.

In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:

- The length of time the land has been so used.
- Whether the use has been continuous.
- The purchase price paid.
- Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.
- Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforesting, and other accepted agricultural practices.
- Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.
- Such other factors as may become applicable.¹⁶

When the land is classified as agricultural, the property appraiser shall consider the following use factors only:

- The quantity and size of the property;
- The condition of the property;
- The present market value of the property as agricultural land;
- The income produced by the property;

⁹ Section 196.183, F.S., specifies the conditions for the general exemption of \$25,000 of the assessed value of TPP.

¹⁰ Section 196.182, F.S., specifies the conditions for exemption of renewable energy source devices.

¹¹ This exemption for inventory is restated at section 196.185, F.S., and inventory is defined at section 192.001(11)(c), F.S.

¹² Section 193.4615, F.S.

¹³ FLA. CONST. art. VII, s. 4(a).

¹⁴ Section 193.461(1), F.S.

¹⁵ Section 193.461(3)(b), F.S.

¹⁶ *Id.*

- The productivity of land in its present use;
- The economic merchantability of the agricultural product.
- Such other agricultural factors as may from time to time become applicable, which are reflective of the standard present practices of agricultural use and production.¹⁷

Agritourism Activity

Current law provides legislative intent to promote agritourism as a way to support agricultural production by providing a stream of revenue and by educating the general public about the agricultural industry.¹⁸ Local governments may not adopt or enforce a local ordinance, regulation, rule, or policy that prohibits, restricts, regulates, or otherwise limits an agritourism activity on agricultural land.¹⁹

An “agritourism activity” is defined as any agricultural related activity that is consistent with a bona fide farm, livestock operation, or ranch or in a working forest which allows the general public to view or enjoy its activities for recreational, entertainment, or educational purposes. These activities include farming, ranching, historical, cultural, civic, ceremonial, training and exhibition, or harvest-your-own activities and attractions. An agritourism activity does not include the building of new or additional structures or facilities that are intended primarily to house, shelter, transport, or otherwise accommodate the general public. An activity is deemed to be an agritourism activity regardless of whether the participant paid to participate in the activity.²⁰

In order to promote and perpetuate agriculture throughout the state, farm operations are encouraged to engage in agritourism. An agricultural classification may not be denied or revoked solely due to the conduct of agritourism activity on a bona fide farm or the construction, alteration, or maintenance of a nonresidential farm building, structure, or facility on a bona fide farm which is used to conduct agritourism activities.²¹

III. Effect of Proposed Changes:

The joint resolution proposes an amendment to the Florida Constitution to exempt from ad valorem taxation tangible personal property that is habitually located or typically present on land classified as agricultural; used in the production of agricultural products or for agritourism activities; and owned by the landowner or leaseholder of the agricultural land.

The exemption provided is subject to conditions and limitations and reasonable definitions as specified by the legislature in general law.

If adopted by the Legislature, the proposed amendment will be submitted to Florida’s electors for approval or rejection at the next general election in November 2026.

¹⁷ Section 193.461(6)(a), F.S.

¹⁸ Section 570.85(1), F.S.

¹⁹ *Id.*

²⁰ Section 570.86(1), F.S.

²¹ Section 570.87, F.S.

The joint resolution also provides the ballot statement, which will appear on the November 2026 ballot if adopted by the Legislature, as follows:

EXEMPTION OF TANGIBLE PERSONAL PROPERTY ON AGRICULTURAL LAND FROM TAXATION.—Proposing an amendment to the State Constitution to exempt tangible personal property habitually located or typically present on land classified as agricultural, used in the production of agricultural products or for agritourism activities, and owned by the landowner or leaseholder of the agricultural land from ad valorem taxation.

If approved by at least 60 percent of the electors, the proposed amendment will first apply to assessments for tax years beginning January 1, 2027.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

The mandate provisions in Article VII, section 18 of the Florida Constitution, do not apply to joint resolutions.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

Article XI, s. 1 of the Florida Constitution authorizes the Legislature to propose amendments to the Florida Constitution by joint resolution approved by a three-fifths vote of the membership of each house. Article XI, s. 5(a) of the Florida Constitution requires the amendment be placed before the electorate at the next general election²² held more than 90 days after the proposal has been filed with the Secretary of State or at a

²² Section 97.021(17), F.S., defines “general election” as 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.

special election held for that purpose. Constitutional amendments submitted to the electors must be printed in clear and unambiguous language on the ballot.²³

Article XI, s. 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published once in the 10th week and again in the 6th week immediately preceding the week the election is held.

Article XI, s. 5(e) of the Florida Constitution requires approval by 60 percent of voters for a constitutional amendment to take effect. The amendment, if approved, becomes effective on the first Tuesday after the first Monday in January following the election, or on such other date as may be specified in the amendment.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has not yet adopted an impact for CS/SJR 318. Staff estimate that the joint resolution will reduce local ad valorem revenue by approximately \$31 million beginning in Fiscal Year 2027-2028.

B. Private Sector Impact:

If approved by 60 percent of voters in November 2026, owners of certain TPP on agricultural land will be exempt from ad valorem taxes. This will result in an indeterminate positive fiscal impact as owners take advantage of ad valorem tax savings.

C. Government Sector Impact:

Article XI, Section 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published in the 10th week and again in the 6th week immediately preceding the week the election is held.

The Division of Elections (division) within the Department of State pays for publication costs to advertise all constitutional amendments in both English and Spanish,²⁴ typically paid from non-recurring General Revenue funds.²⁵ Accurate cost estimates for the next constitutional amendment advertising cannot be determined until the total number of amendments to be advertised is known and updated quotes are obtained from newspapers.

²³ Section 101.161(1), F.S.

²⁴ Pursuant to Section 203 of the Voting Rights Act (52 U.S.C.A. § 10503)

²⁵ See, e.g., Ch. 2022-156, Specific Appropriation 3137, Laws of Fla.

There is an unknown additional cost for the printing and distributing of the constitutional amendments, in poster or booklet form, in English and Spanish, for each of the 67 Supervisors of Elections to post or make available at each polling room or each voting site, as required by s. 101.171, F.S. Historically, the division has printed and distributed booklets that include the ballot title, ballot summary, text of the constitutional amendment, and, if applicable, the financial impact statement.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This resolution amends section 3, Article VII of the Florida Constitution.

This resolution also creates a new section in Article XII of the Florida Constitution.

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 15, 2025:

The committee substitute:

- Removes the requirement that the constitutional amendment be implemented by general law and makes it self-executing.
- Adds the option for the Legislature to create conditions, limitations, and reasonable definitions by general law.
- Adds that tangible person property must be habitually located or typically present on land classified as agricultural to get the exemption.
- Makes a technical change to specify “land classified as agricultural” instead of “property classified as agricultural land.”

B. Amendments:

None.



722920

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/15/2025	.	
	.	
	.	
	.	

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

Senate Amendment (with title amendment)

Delete lines 75 - 120

and insert:

(f) There shall be granted an ad valorem tax exemption for real property dedicated in perpetuity for conservation purposes, including real property encumbered by perpetual conservation easements or by other perpetual conservation protections, as defined by general law.

(g) By general law and subject to the conditions specified



722920

11 therein, each person who receives a homestead exemption as
12 provided in section 6 of this article; who was a member of the
13 United States military or military reserves, the United States
14 Coast Guard or its reserves, or the Florida National Guard; and
15 who was deployed during the preceding calendar year on active
16 duty outside the continental United States, Alaska, or Hawaii in
17 support of military operations designated by the legislature
18 shall receive an additional exemption equal to a percentage of
19 the taxable value of his or her homestead property. The
20 applicable percentage shall be calculated as the number of days
21 during the preceding calendar year the person was deployed on
22 active duty outside the continental United States, Alaska, or
23 Hawaii in support of military operations designated by the
24 legislature divided by the number of days in that year.

25 (h) (1) Tangible personal property that meets all of the
26 following conditions shall be exempt from ad valorem taxation:

27 a. Habitually located or typically present on land
28 classified as agricultural.

29 b. Used in the production of agricultural products or for
30 agritourism activities.

31 c. Owned by the landowner or leaseholder of the
32 agricultural land.

33 (2) The exemption provided by this subsection is subject to
34 conditions and limitations and reasonable definitions as
35 specified by the legislature in general law.

36 ARTICLE XII

37 SCHEDULE

38 Ad valorem exemption for tangible personal property on land
39 classified as agricultural.—The amendment to Section 3 of



722920

40 Article VII, providing for a tax exemption for certain tangible
41 personal property, and this section, shall take effect upon
42 approval by the electors and shall first apply to assessments
43 for tax years beginning January 1, 2027.

44 BE IT FURTHER RESOLVED that the following statement be
45 placed on the ballot:

46 CONSTITUTIONAL AMENDMENT

47 ARTICLE VII, SECTION 3

48 ARTICLE XII

49 EXEMPTION OF TANGIBLE PERSONAL PROPERTY ON AGRICULTURAL
50 LAND FROM TAXATION.—Proposing an amendment to the State
51 Constitution to exempt tangible personal property habitually
52 located or typically present on land classified as

53
54 ===== T I T L E A M E N D M E N T =====

55 And the title is amended as follows:

56 Delete lines 4 - 5

57 and insert:

58 Article XII of the State Constitution to exempt
59 certain

By Senator Truenow

13-00670-25

2025318__

Senate Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize the Legislature, by general law, to exempt certain tangible personal property from ad valorem taxation.

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

That the following amendment to Section 3 of Article VII and the creation of a new section in Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less

Page 1 of 5

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

13-00670-25

2025318__

than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than five hundred dollars.

(c) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the county or municipality, and only after the electors of the county or municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. An exemption so granted shall apply to improvements to real property made by or for the use of a new business and improvements to real property related to the expansion of an existing business and shall also apply to tangible personal property of such new business and tangible personal property related to the expansion of an existing business. The amount or limits of the amount of such exemption shall be specified by general law. The period of time for which such exemption may be granted to a new business or expansion of an existing business shall be determined by general law. The authority to grant such exemption shall expire ten years from the date of approval by the electors of the county or municipality, and may be renewable by referendum as provided by general law.

(d) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant historic preservation ad

Page 2 of 5

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

13-00670-25 2025318__

59 valorem tax exemptions to owners of historic properties. This
60 exemption may be granted only by ordinance of the county or
61 municipality. The amount or limits of the amount of this
62 exemption and the requirements for eligible properties must be
63 specified by general law. The period of time for which this
64 exemption may be granted to a property owner shall be determined
65 by general law.

66 (e) By general law and subject to conditions specified
67 therein:

68 (1) Twenty-five thousand dollars of the assessed value of
69 property subject to tangible personal property tax shall be
70 exempt from ad valorem taxation.

71 (2) The assessed value of solar devices or renewable energy
72 source devices subject to tangible personal property tax may be
73 exempt from ad valorem taxation, subject to limitations provided
74 by general law.

75 (3) Tangible personal property that meets all of the
76 following conditions shall be exempt from ad valorem taxation:

77 a. Located on property classified as agricultural land, as
78 specified by general law.

79 b. Used in the production of agricultural products or for
80 agritourism activities.

81 c. Owned by the landowner or leaseholder of the
82 agricultural land.

83 (f) There shall be granted an ad valorem tax exemption for
84 real property dedicated in perpetuity for conservation purposes,
85 including real property encumbered by perpetual conservation
86 easements or by other perpetual conservation protections, as
87 defined by general law.

Page 3 of 5

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

13-00670-25 2025318__

88 (g) By general law and subject to the conditions specified
89 therein, each person who receives a homestead exemption as
90 provided in section 6 of this article; who was a member of the
91 United States military or military reserves, the United States
92 Coast Guard or its reserves, or the Florida National Guard; and
93 who was deployed during the preceding calendar year on active
94 duty outside the continental United States, Alaska, or Hawaii in
95 support of military operations designated by the legislature
96 shall receive an additional exemption equal to a percentage of
97 the taxable value of his or her homestead property. The
98 applicable percentage shall be calculated as the number of days
99 during the preceding calendar year the person was deployed on
100 active duty outside the continental United States, Alaska, or
101 Hawaii in support of military operations designated by the
102 legislature divided by the number of days in that year.

103 ARTICLE XII

104 SCHEDULE

105 Ad valorem exemption for tangible personal property on land
106 classified as agricultural.—This section and the amendment to
107 Section 3 of Article VII, which authorizes the legislature to
108 provide for a tax exemption for certain tangible personal
109 property, apply beginning with the 2027 tax roll.

110
111 BE IT FURTHER RESOLVED that the following statement be
112 placed on the ballot:

113 CONSTITUTIONAL AMENDMENT

114 ARTICLE VII, SECTION 3

115 ARTICLE XII

116 AUTHORIZING THE LEGISLATURE TO EXEMPT TANGIBLE PERSONAL

Page 4 of 5

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

13-00670-25

2025318__

117 PROPERTY ON AGRICULTURAL LAND FROM TAXATION.--Proposing an
118 amendment to the State Constitution to authorize the
119 Legislature, beginning with the 2027 tax roll, to exempt
120 tangible personal property located on land classified as
121 agricultural, used in the production of agricultural products or
122 for agritourism activities, and owned by the landowner or
123 leaseholder of the agricultural land from ad valorem taxation.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Agriculture, *Chair*
Appropriations Committee on Agriculture, Environment,
and General Government
Appropriations Committee on Transportation,
Tourism, and Economic Development
Banking and Insurance
Fiscal Policy
Military and Veterans Affairs, Space, and
Domestic Security
Transportation

SENATOR KEITH TRUENOW

13th District

February 19, 2025

Chairman Senator Bryan Avila
309 Senate Office Building
404 South Monroe Street
Tallahassee, FL 32399

Dear Chairman Avila

I am requesting SJR 318 Ad Valorem Tax Exemption bill be placed on the next available Finance and Tax agenda.

SJR 318 proposes an amendment to the Florida Constitution to permit the legislature to provide ad valorem tax relief for tangible personal property on agricultural land.

If adopted by the Legislature, the proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2026.

If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2027.

I appreciate your favorable consideration.

Sincerely,

A handwritten signature in blue ink that reads "Keith Truenow".

Senator Keith Truenow
Senate District 13

KT/dd

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

REPLY TO:

- Lake County Agricultural Center, 1951 Woodlea Road, Tavares, Florida 32778 (352) 750-3133
- 16207 State Road 50, Suite 401, Clermont, Florida 34711
- 304 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5013

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore

The Florida Senate
APPEARANCE RECORD

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

3/15/25

Meeting Date

F&T

Committee

SJR 318

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Tripp Hunter

Phone

850-408-6000

Address

Street

Email

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

Farm Bureau

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

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

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

4/15/25

Meeting Date

Finance and Tax

Committee

318

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Chad Kunde

Phone

(813) 766-7896

Address

136 S Bromley St

Street

Email

ckunde@flchamber.com

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:

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. [2020-2022JointRules.pdf flsenate.gov](#)

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

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

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

BILL: SB 674

INTRODUCER: Senator Wright

SUBJECT: Bonuses for Employees of County Tax Collectors and Property Appraisers

DATE: April 14, 2025

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hackett</u>	<u>Fleming</u>	<u>CA</u>	Favorable
2.	<u>Byrd</u>	<u>Khan</u>	<u>FT</u>	Favorable
3.	_____	_____	<u>RC</u>	_____

I. Summary:

SB 674 permits property appraisers, in addition to tax collectors, to budget for and pay a hiring or retention bonus to an employee if approved by the Department of Revenue.

The bill takes effect June 1, 2025.

II. Present Situation:

Compensation of County Officials

Article II, s. 5(c), of the Florida Constitution, requires the powers, duties, compensation and method of payment of state and county officers to be determined by general law.¹ Chapter 145, F.S., conveys legislative intent to provide uniform compensation of county officials that have substantially equal duties and responsibilities across different counties.² Chapter 145, F.S., outlines the salary schedules for specified county officials “based on a classification of counties according to each county’s population.”³

The salary schedules for the following county officers are provided in ss. 145.031- 145.11, F.S.: board of county commissioners, clerk of the circuit court, county comptroller, sheriff, supervisor of elections, property appraiser, and tax collector. Each county officer receives a salary of the amount indicated in the schedule, based on the population of the officer’s respective county. Additional compensation is made “for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate.”⁴

¹ FLA. CONST. art. II, s. 5(c).

² Section 145.011(3), F.S.

³ Section 145.011(4), F.S.

⁴ Sections 145.031, 145.051, 145.071, 145.09, 145.10 and 145.11, F.S.

Tax Collector and Property Appraiser Budgeting Process

Property appraisers and tax collectors share a budgeting process which, due to their constitutional roles as the revenue collectors, is overseen by the Department of Revenue, rather than their individual boards of county commissioners.⁵ Property appraisers and tax collectors submit budgets to the Department of Revenue, who review the budget requests and may recommend or require amendments as they see fit. Once approved by the Department of Revenue and finalized by the offices, these budgets must be funded by the offices' respective county commissions.

Bonuses and Severance Pay

Section 215.425, F.S., prohibits state employers from paying extra compensation after a service has been rendered or a contract made unless such compensation is allowed by a law enacted by two-thirds of the members elected to each house of the Legislature.

In 2022, the Legislature established the Law Enforcement Recruitment Bonus Payment Program, which administers one-time bonus payments of up to \$5,000 to newly employed officers in Florida, subject to legislative appropriation.⁶

In 2024, the Legislature enacted a provision permitting a tax collector to budget for and pay a hiring or retention bonus to an employee if such expenditure is approved by the Department of Revenue.⁷

III. Effect of Proposed Changes:

The bill amends s. 445.09, F.S., to permit property appraisers, in addition to tax collectors, to budget for and pay a hiring or retention bonus to an employee if such expenditure is approved in their budget by the Department of Revenue.

The bill takes effect June 1, 2025.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

⁵ See Section 195.087, F.S., this paragraph.

⁶ Section 445.08, F.S.

⁷ Section 445.09, F.S.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

Counties may have a negative fiscal impact to the extent that property appraisers take advantage of their ability to request bonus pay. Such expenditures must be approved by the Department of Revenue.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 445.09 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

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

None.

B. Amendments:

None.

By Senator Wright

8-01551-25

2025674__

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19

A bill to be entitled

An act relating to bonuses for employees of county tax collectors and property appraisers; amending s. 445.09, F.S.; authorizing specified county tax collectors or property appraisers to budget for and pay specified bonuses to employees, pending a specified approval; providing an effective date.

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

Section 1. Section 445.09, Florida Statutes, is amended to read:

445.09 Bonuses for employees of county tax collectors or property appraisers.-Notwithstanding any other law, a county tax collector or property appraiser may budget for and pay a hiring or retention bonus to an employee if such expenditure is approved by the Department of Revenue in the respective budget of the county tax collector or property appraiser.

Section 2. This act shall take effect June 1, 2025.



The Florida Senate

Committee Agenda Request

To: Senator Bryan Avila, Chair
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: April 2, 2025

I respectfully request that **Senate Bill 674**, relating to Bonuses for Employees of County Tax Collectors and Property Appraisers, be placed on the:

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

A handwritten signature in cursive script that reads "Tom A. Wright".

Senator Tom A. Wright
Florida Senate, District 8

The Florida Senate

APPEARANCE RECORD

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

4/15/25

Meeting Date

674

Bill Number or Topic

Finance & TAX

Committee

Amendment Barcode (if applicable)

Name

DANA Blickey

Phone

321-264-6705

Address

400 S. Street

Email

dana.blickey@bcpad.us

Street

Titusville

FL

32780

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.

Brevard County
Property Appraiser

I am a registered lobbyist, representing:

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

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

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

S-001 (08/10/2021)

The Florida Senate
APPEARANCE RECORD

4/15
Meeting Date

674
Bill Number or Topic

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

Finance & Tax
Committee

Amendment Barcode (if applicable)

Name Bob Henriquez Phone 813-272-6100

Address 6001 E. Kennedy Email henriquezb@hepafl.org
Street

Tampa FL 33602
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.
Hillsborough County Property Appraiser
- I am a registered lobbyist, representing:
- I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

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

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

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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

4/15/25

Meeting Date

58674

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name Loren Levy

Phone 850-219-0220

Address 1828 Piggus Rd
Street

Email llevy@levylawtax.com

Tallahassee
City

FL
State

32308
Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

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

Property Appraisers' Assn of Fla.

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

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

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

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

BILL: CS/SJR 1510

INTRODUCER: Finance and Tax Committee and Senator Avila

SUBJECT: Homestead Property Exemption and Assessment Limitations

DATE: April 16, 2025

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Shuler</u>	<u>Fleming</u>	<u>CA</u>	Favorable
2.	<u>Gross</u>	<u>Khan</u>	<u>FT</u>	Fav/CS
3.	_____	_____	<u>RC</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SJR 1510 proposes an amendment to the Florida Constitution to allow the Legislature to provide exemptions and assessment limitations for residential property owned by a person who has homestead property; leased for 6 months or more; and would otherwise qualify as the homestead of the owner if the owner made it his or her permanent residence. A person is entitled to the exemption on one separate parcel of real estate. Real estate subject to an assessment limitation under subsection (h) of Section 4 of Article VII is not entitled to this exemption and, by general law, the legislature may establish additional criteria for eligible property.

The Revenue Estimating Conference has not analyzed the joint resolution.

If adopted by the Legislature, the proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2026.

If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2027.

II. Present Situation:

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of a property as of January 1 of each year.¹ The property appraiser annually determines the “just value”² of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”³ The state constitution prohibits the state from levying ad valorem taxes⁴ and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.⁵

Homestead Property Tax Exemptions

Every person having legal or equitable title to real estate and who maintains a permanent residence on the real estate is deemed to establish homestead property. Homestead property is eligible for a \$25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.⁶ An additional exemption applies to homestead property value between \$50,000 and \$75,000. This exemption is adjusted annually for inflation from the 2024 value of \$25,000 and does not apply to ad valorem taxes levied by school districts.⁷

Section 196.012(17), F.S., defines permanent residence to mean the “place where a person has his or her true, fixed, and permanent home and principal establishment to which, whenever absent, he or she has the intention of returning. A person may have only one permanent residence at a time. . . .”

Save Our Homes Homestead Assessment Limitation and Portability

In 1992, Florida voters approved the Save Our Homes amendment to the Florida Constitution.⁸ The Save Our Homes assessment limitation limits the amount that a homestead property’s assessed value may increase annually to the lesser of 3 percent or the percentage increase in the

¹ Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

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

³ *See* ss. 192.001(2) and (16), F.S.

⁴ FLA. CONST. art. VII, s. 1(a).

⁵ *See* FLA. CONST. art. VII, s. 4.

⁶ FLA. CONST. art. VII, s. 6(a).

⁷ *Id.* The percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100 is used to adjust the exemption, if such percent change is positive. *Id.* For the 2025 tax year, the exemption amount is \$25,722. *See* Volusia County Property Appraiser, Homestead Exemption, <https://vcpa.vcgov.org/exemption/homestead> (last visited April 10, 2025).

⁸ FLA. CONST. art. VII, s. 4(d). The Florida Legislature implemented the Save Our Homes amendment in s. 193.155, F.S.

Consumer Price Index.⁹ The accumulated difference between the assessed value and the just value is the Save Our Homes benefit. The Save Our Homes assessment limitation is considered portable because a homestead property owner may transfer this benefit when moving from one homestead property to another.¹⁰

Rental of Homestead Property

Section 196.012(13), F.S., provides that “ ‘[r]eal estate used and owned as a homestead’ means real property to the extent provided in s. 6(a), Art. VII of the State Constitution, but less any portion thereof used for commercial purposes, with the title of such property being recorded in the official records of the county in which the property is located. Property rented for more than 6 months is presumed to be used for commercial purposes.”¹¹

Both the homestead property tax exemption and the Save Our Homes assessment limitation may be lost by a property owner that abandons homestead property. Failure to maintain a homestead property as a permanent residence may constitute abandonment under certain circumstances.¹² Section 196.061(1), F.S., describes when renting a homestead property constitutes abandonment:

“The rental of all or substantially all of a dwelling previously claimed to be a homestead for tax purposes shall constitute the abandonment of such dwelling as a homestead, and the abandonment continues until the dwelling is physically occupied by the owner. However, such abandonment of the homestead after January 1 of any year does not affect the homestead exemption for tax purposes for that particular year unless the property is rented for more than 30 days per calendar year for 2 consecutive years.”

Assessment of Nonhomestead Property

Sections 4(g) and (h), Art. VII, of the Florida Constitution were created in January 2008, when Florida electors voted to provide an assessment limitation for residential real property containing nine or fewer units, and for all real property not subject to other specified classes or uses, respectively. For all levies, with the exception of school levies, the assessed value of property in each of these two categories may not be increased annually by more than 10 percent of the assessment in the prior year.¹³

III. Effect of Proposed Changes:

The joint resolution proposes an amendment to sections 3 and 4, Article VII of the Florida Constitution to allow the Legislature to provide exemptions and assessment limitations for residential property owned by a person who has homestead property; leased for 6 months or more; and would otherwise qualify as the homestead of the owner if the owner made it his or her permanent residence. A person is entitled to the exemption on one separate parcel of real estate.

⁹ FLA. CONST. art. VII, s. 4(d).

¹⁰ See FLA. CONST. art. VII, s. 4(d)(8); see also s. 193.155, F.S.

¹¹ See also Florida Administrative Code Rule 12D-7.013(5): “Property used as a residence and also used by the owner as a place of business does not lose its homestead character. The two uses should be separated with that portion used as a residence being granted the exemption and the remainder being taxed.”

¹² See ss. 196.031 and 193.155, F.S.

¹³ These constitutional provisions are implemented in ss. 193.1554 and 193.1555, F.S., respectively.

Real estate subject to an assessment limitation under subsection (h) of Section 4 of Article VII is not entitled to this exemption and, by general law, the legislature may establish additional criteria for eligible property.

The same person must hold legal and equitable property to the homestead and the leased property.

The joint resolution provides that all persons entitled to the exemption shall have the property assessed at the lower of 3 percent or the percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

No assessment shall exceed just value. After any change of ownership, as provided by general law, or termination of homestead, the property shall be assessed at just value as of January 1 of the following year. Thereafter, the property shall be assessed under this proposed assessment methodology.

Changes, additions, reductions, or improvements to the property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in the joint resolution.

The legislature may also provide that if any property receiving this assessment limitation subsequently becomes ineligible for the assessment limitation for reasons other than a change of ownership or control, as defined by general law; or termination of homestead, the property shall be assessed as nonhomestead residential property, without reassessment at just value, unless such property is assessed as homestead property for that year.

The joint resolution proposes an amendment to Article XII to provide that the exemptions and assessment limitation will apply beginning with the 2027 tax roll.

If adopted by the Legislature, the proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2026.

If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2027.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

The mandate provisions in Article VII, section 18 of the Florida Constitution, do not apply to joint resolutions.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

Article XI, s. 1 of the Florida Constitution authorizes the Legislature to propose amendments to the Florida Constitution by joint resolution approved by a three-fifths vote of the membership of each house. Article XI, s. 5(a) of the Florida Constitution requires the amendment be placed before the electorate at the next general election¹⁴ held more than 90 days after the proposal has been filed with the Secretary of State or at a special election held for that purpose. Constitutional amendments submitted to the electors must be printed in clear and unambiguous language on the ballot.¹⁵

Article XI, s. 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published once in the 10th week and again in the 6th week immediately preceding the week the election is held.

Article XI, s. 5(e) of the Florida Constitution requires approval by 60 percent of voters for a constitutional amendment to take effect. The amendment, if approved, becomes effective on the first Tuesday after the first Monday in January following the election, or on such other date as may be specified in the amendment.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has not yet adopted an impact for this joint resolution.

B. Private Sector Impact:

None.

C. Government Sector Impact:

Article XI, Section 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each

¹⁴ Section 97.021(17), F.S., defines “general election” as 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.

¹⁵ Section 101.161(1), F.S.

county where a newspaper is published. The amendment or revision must be published in the 10th week and again in the 6th week immediately preceding the week the election is held.

The Division of Elections (division) within the Department of State pays for publication costs to advertise all constitutional amendments in both English and Spanish,¹⁶ typically paid from non-recurring General Revenue funds.¹⁷ Accurate cost estimates for the next constitutional amendment advertising cannot be determined until the total number of amendments to be advertised is known and updated quotes are obtained from newspapers.

There is an unknown additional cost for the printing and distributing of the constitutional amendments, in poster or booklet form, in English and Spanish, for each of the 67 Supervisors of Elections to post or make available at each polling room or each voting site, as required by s. 101.171, F.S. Historically, the division has printed and distributed booklets that include the ballot title, ballot summary, text of the constitutional amendment, and, if applicable, the financial impact statement.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This resolution substantially amends sections 3 and 4 of Article VII of the Florida Constitution.

This resolution also creates a new section in Article XII of the Florida Constitution.

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 15, 2025:

- Restructures the proposed constitutional amendment while maintaining the benefits provided by the bill:
 - A property leased for 6 months or longer is eligible to have exempted up to \$50,000 of assessed value and have its annual assessment change limited to no more than 3 percent per year.
- Adds to the proposed constitutional amendment additional criteria for eligibility:
 - The property must be able to receive the homestead exemption if the owner used the property as his or her primary residence.

¹⁶ Pursuant to *Section 203 of the Voting Rights Act (52 U.S.C.A. § 10503)*.

¹⁷ *See, e.g., Ch. 2022-156, Specific Appropriation 3137, Laws of Fla.*

- A person is entitled to the exemption on one separate parcel of real estate.
- Real estate subject to an assessment limitation under subsection (h) of Section 4 of Article VII is not entitled to this exemption.
- More clearly specifies the Legislature's authority to provide for general law regarding how to assess property that moves between different assessment practices.
- Authorizes the legislature to establish additional criteria for eligible property.

B. Amendments:

None.



311512

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/15/2025	.	
	.	
	.	
	.	

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

Senate Amendment (with title amendment)

Delete everything after the resolving clause
and insert:

That the following amendments to Section 3 and 4 of Article VII and the creation of a new section in Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:



311512

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than five hundred dollars.

(c) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the county or municipality, and only after the electors of the county or municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. An exemption so granted shall apply to improvements to real property made by or for the use of a new business and



311512

40 improvements to real property related to the expansion of an
41 existing business and shall also apply to tangible personal
42 property of such new business and tangible personal property
43 related to the expansion of an existing business. The amount or
44 limits of the amount of such exemption shall be specified by
45 general law. The period of time for which such exemption may be
46 granted to a new business or expansion of an existing business
47 shall be determined by general law. The authority to grant such
48 exemption shall expire ten years from the date of approval by
49 the electors of the county or municipality, and may be renewable
50 by referendum as provided by general law.

51 (d) Any county or municipality may, for the purpose of its
52 respective tax levy and subject to the provisions of this
53 subsection and general law, grant historic preservation ad
54 valorem tax exemptions to owners of historic properties. This
55 exemption may be granted only by ordinance of the county or
56 municipality. The amount or limits of the amount of this
57 exemption and the requirements for eligible properties must be
58 specified by general law. The period of time for which this
59 exemption may be granted to a property owner shall be determined
60 by general law.

61 (e) By general law and subject to conditions specified
62 therein:

63 (1) Twenty-five thousand dollars of the assessed value of
64 property subject to tangible personal property tax shall be
65 exempt from ad valorem taxation.

66 (2) The assessed value of solar devices or renewable energy
67 source devices subject to tangible personal property tax may be
68 exempt from ad valorem taxation, subject to limitations provided



311512

69 by general law.

70 (f) There shall be granted an ad valorem tax exemption for
71 real property dedicated in perpetuity for conservation purposes,
72 including real property encumbered by perpetual conservation
73 easements or by other perpetual conservation protections, as
74 defined by general law.

75 (g) By general law and subject to the conditions specified
76 therein, each person who receives a homestead exemption as
77 provided in Section 6 of this Article; who was a member of the
78 United States military or military reserves, the United States
79 Coast Guard or its reserves, or the Florida National Guard; and
80 who was deployed during the preceding calendar year on active
81 duty outside the continental United States, Alaska, or Hawaii in
82 support of military operations designated by the legislature
83 shall receive an additional exemption equal to a percentage of
84 the taxable value of his or her homestead property. The
85 applicable percentage shall be calculated as the number of days
86 during the preceding calendar year the person was deployed on
87 active duty outside the continental United States, Alaska, or
88 Hawaii in support of military operations designated by the
89 legislature divided by the number of days in that year.

90 (h) By general law and subject to conditions and provisions
91 specified therein, the legislature may provide that every person
92 who holds the legal or equitable title to real estate that is
93 currently receiving the benefits available for homestead
94 properties under subsection (a) of Section 6 of this Article,
95 and holds the legal or equitable title to a separate parcel of
96 real estate and maintains thereon the residence of a lessee
97 under a single written lease of six months or more, if such



311512

98 lease is in effect on January 1 of the taxable year, and if such
99 parcel could qualify for the benefits afforded homestead
100 properties under subsection (a) of Section 6 of this Article, if
101 the owner maintained that property as his or her permanent
102 residence, shall be exempt from taxation on such leased property
103 up to the assessed valuation of twenty-five thousand dollars;
104 and, for all levies other than school district levies, on the
105 assessed valuation greater than fifty thousand dollars and up to
106 seventy-five thousand dollars.

107 SECTION 4. Taxation; assessments.—By general law
108 regulations shall be prescribed which shall secure a just
109 valuation of all property for ad valorem taxation, provided:

110 (a) Agricultural land, land producing high water recharge
111 to Florida's aquifers, or land used exclusively for
112 noncommercial recreational purposes may be classified by general
113 law and assessed solely on the basis of character or use.

114 (b) As provided by general law and subject to conditions,
115 limitations, and reasonable definitions specified therein, land
116 used for conservation purposes shall be classified by general
117 law and assessed solely on the basis of character or use.

118 (c) Pursuant to general law tangible personal property held
119 for sale as stock in trade and livestock may be valued for
120 taxation at a specified percentage of its value, may be
121 classified for tax purposes, or may be exempted from taxation.

122 (d) All persons entitled to a homestead exemption under
123 Section 6 of this Article shall have their homestead assessed at
124 just value as of January 1 of the year following the effective
125 date of this amendment. This assessment shall change only as
126 provided in this subsection.



311512

127 (1) Assessments subject to this subsection shall be changed
128 annually on January 1st of each year; but those changes in
129 assessments shall not exceed the lower of the following:

130 a. Three percent (3%) of the assessment for the prior year.

131 b. The percent change in the Consumer Price Index for all
132 urban consumers, U.S. City Average, all items 1967=100, or
133 successor reports for the preceding calendar year as initially
134 reported by the United States Department of Labor, Bureau of
135 Labor Statistics.

136 (2) No assessment shall exceed just value.

137 (3) After any change of ownership, as provided by general
138 law, homestead property shall be assessed at just value as of
139 January 1 of the following year, unless the provisions of
140 paragraph (8) apply. Thereafter, the homestead shall be assessed
141 as provided in this subsection.

142 (4) New homestead property shall be assessed at just value
143 as of January 1st of the year following the establishment of the
144 homestead, unless the provisions of paragraph (8) apply. That
145 assessment shall only change as provided in this subsection.

146 (5) Changes, additions, reductions, or improvements to
147 homestead property shall be assessed as provided for by general
148 law; provided, however, after the adjustment for any change,
149 addition, reduction, or improvement, the property shall be
150 assessed as provided in this subsection.

151 (6) In the event of a termination of homestead status, the
152 property shall be assessed as provided by general law.

153 (7) The provisions of this amendment are severable. If any
154 of the provisions of this amendment shall be held
155 unconstitutional by any court of competent jurisdiction, the



311512

156 decision of such court shall not affect or impair any remaining
157 provisions of this amendment.

158 (8)a. A person who establishes a new homestead as of
159 January 1 and who has received a homestead exemption pursuant to
160 Section 6 of this Article as of January 1 of any of the three
161 years immediately preceding the establishment of the new
162 homestead is entitled to have the new homestead assessed at less
163 than just value. The assessed value of the newly established
164 homestead shall be determined as follows:

165 1. If the just value of the new homestead is greater than
166 or equal to the just value of the prior homestead as of January
167 1 of the year in which the prior homestead was abandoned, the
168 assessed value of the new homestead shall be the just value of
169 the new homestead minus an amount equal to the lesser of
170 \$500,000 or the difference between the just value and the
171 assessed value of the prior homestead as of January 1 of the
172 year in which the prior homestead was abandoned. Thereafter, the
173 homestead shall be assessed as provided in this subsection.

174 2. If the just value of the new homestead is less than the
175 just value of the prior homestead as of January 1 of the year in
176 which the prior homestead was abandoned, the assessed value of
177 the new homestead shall be equal to the just value of the new
178 homestead divided by the just value of the prior homestead and
179 multiplied by the assessed value of the prior homestead.

180 However, if the difference between the just value of the new
181 homestead and the assessed value of the new homestead calculated
182 pursuant to this sub-subparagraph is greater than \$500,000, the
183 assessed value of the new homestead shall be increased so that
184 the difference between the just value and the assessed value



311512

185 equals \$500,000. Thereafter, the homestead shall be assessed as
186 provided in this subsection.

187 b. By general law and subject to conditions specified
188 therein, the legislature shall provide for application of this
189 paragraph to property owned by more than one person.

190 (e) The legislature may, by general law, for assessment
191 purposes and subject to the provisions of this subsection, allow
192 counties and municipalities to authorize by ordinance that
193 historic property may be assessed solely on the basis of
194 character or use. Such character or use assessment shall apply
195 only to the jurisdiction adopting the ordinance. The
196 requirements for eligible properties must be specified by
197 general law.

198 (f) A county may, in the manner prescribed by general law,
199 provide for a reduction in the assessed value of homestead
200 property to the extent of any increase in the assessed value of
201 that property which results from the construction or
202 reconstruction of the property for the purpose of providing
203 living quarters for one or more natural or adoptive grandparents
204 or parents of the owner of the property or of the owner's spouse
205 if at least one of the grandparents or parents for whom the
206 living quarters are provided is 62 years of age or older. Such a
207 reduction may not exceed the lesser of the following:

208 (1) The increase in assessed value resulting from
209 construction or reconstruction of the property.

210 (2) Twenty percent of the total assessed value of the
211 property as improved.

212 (g) For all levies other than school district levies,
213 assessments of residential real property, as defined by general



311512

214 law, which contains nine units or fewer and which is not subject
215 to the assessment limitations set forth in subsections (a)
216 through (d) shall change only as provided in this subsection.

217 (1) Assessments subject to this subsection shall be changed
218 annually on the date of assessment provided by law; but those
219 changes in assessments shall not exceed ten percent (10%) of the
220 assessment for the prior year.

221 (2) No assessment shall exceed just value.

222 (3) After a change of ownership or control, as defined by
223 general law, including any change of ownership of a legal entity
224 that owns the property, such property shall be assessed at just
225 value as of the next assessment date. Thereafter, such property
226 shall be assessed as provided in this subsection.

227 (4) Changes, additions, reductions, or improvements to such
228 property shall be assessed as provided for by general law;
229 however, after the adjustment for any change, addition,
230 reduction, or improvement, the property shall be assessed as
231 provided in this subsection.

232 (h) For all levies other than school district levies,
233 assessments of real property that is not subject to the
234 assessment limitations set forth in subsections (a) through (d)
235 and (g) shall change only as provided in this subsection.

236 (1) Assessments subject to this subsection shall be changed
237 annually on the date of assessment provided by law; but those
238 changes in assessments shall not exceed ten percent (10%) of the
239 assessment for the prior year.

240 (2) No assessment shall exceed just value.

241 (3) The legislature must provide that such property shall
242 be assessed at just value as of the next assessment date after a



311512

243 qualifying improvement, as defined by general law, is made to
244 such property. Thereafter, such property shall be assessed as
245 provided in this subsection.

246 (4) The legislature may provide that such property shall be
247 assessed at just value as of the next assessment date after a
248 change of ownership or control, as defined by general law,
249 including any change of ownership of the legal entity that owns
250 the property. Thereafter, such property shall be assessed as
251 provided in this subsection.

252 (5) Changes, additions, reductions, or improvements to such
253 property shall be assessed as provided for by general law;
254 however, after the adjustment for any change, addition,
255 reduction, or improvement, the property shall be assessed as
256 provided in this subsection.

257 (i) The legislature, by general law and subject to
258 conditions specified therein, may prohibit the consideration of
259 the following in the determination of the assessed value of real
260 property:

261 (1) Any change or improvement to real property used for
262 residential purposes made to improve the property's resistance
263 to wind damage.

264 (2) The installation of a solar or renewable energy source
265 device.

266 (j)(1) The assessment of the following working waterfront
267 properties shall be based upon the current use of the property:

268 a. Land used predominantly for commercial fishing purposes.

269 b. Land that is accessible to the public and used for
270 vessel launches into waters that are navigable.

271 c. Marinas and drystacks that are open to the public.



311512

272 d. Water-dependent marine manufacturing facilities,
273 commercial fishing facilities, and marine vessel construction
274 and repair facilities and their support activities.

275 (2) The assessment benefit provided by this subsection is
276 subject to conditions and limitations and reasonable definitions
277 as specified by the legislature by general law.

278 (k) All persons entitled to the exemptions on real property
279 under subsection (h) of Section 3 of this Article shall have
280 such property assessed as follows:

281 (1) Assessments shall be changed annually on January 1 of
282 each year; but those changes in assessments shall not exceed the
283 lower of: three percent (3%) of the assessment for the prior
284 year, or the percent change in the Consumer Price Index for all
285 urban consumers, U.S. City Average, all items 1967=100, or
286 successor reports for the preceding calendar year as initially
287 reported by the United States Department of Labor, Bureau of
288 Labor Statistics.

289 (2) No assessment shall exceed just value.

290 (3) After any change of ownership, as provided by general
291 law, or termination of homestead pursuant to paragraph (6) of
292 subsection (d) of this section, the property shall be assessed
293 at just value as of January 1 of the following year. Thereafter,
294 the property shall be assessed as provided in this paragraph.

295 (4) Changes, additions, reductions, or improvements to such
296 property shall be assessed as provided for by general law;
297 provided, however, after the adjustment for any change,
298 addition, reduction, or improvement, the property shall be
299 assessed as provided in this subsection.

300 (5) The legislature may also provide that if any property



311512

301 receiving the assessment limitation authorized under this
302 subsection subsequently becomes ineligible for the assessment
303 limitation authorized under this subsection for reasons other
304 than a change of ownership or control, as defined by general
305 law; or termination of homestead pursuant to paragraph (6) of
306 subsection (d) of this section; such property shall be assessed,
307 without reassessment at just value, pursuant to subsection (g)
308 of this section, unless such property is assessed under
309 subsection (d) of this section for that year.

310 ARTICLE XII

311 SCHEDULE

312 Tax exemptions and an assessment limitation for long-term
313 leased residential property.—This section and the amendments to
314 Sections 3 and 4 of Article VII, which authorize the legislature
315 to provide two \$25,000 exemptions and an assessment limitation
316 to real property that, on January 1, is subject to a written
317 lease of six months or more and is owned by a person who holds
318 legal or equitable title to real estate receiving a homestead
319 exemption, apply beginning with the 2027 tax roll.

320 BE IT FURTHER RESOLVED that the following statement be
321 placed on the ballot:

322 CONSTITUTIONAL AMENDMENT

323 ARTICLE VII, SECTIONS 3 AND 4

324 ARTICLE XII

325 PROPERTY TAX BENEFITS FOR CERTAIN RESIDENTIAL PROPERTIES
326 SUBJECT TO A LONG-TERM LEASE.—Proposing an amendment to the
327 State Constitution to authorize the Legislature to provide two
328 \$25,000 exemptions and an assessment limitation for certain
329 residential real property that is subject to a written lease of



311512

330 6 months or more and is owned by a person who holds legal or
331 equitable title to property receiving a homestead exemption.
332 This amendment shall take effect January 1, 2027.

333

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

335 And the title is amended as follows:

336 Delete everything before the resolving clause
337 and insert:

338

A bill to be entitled

339

A joint resolution proposing amendments to Sections 3
340 and 4 of Article VII and the creation of a new section
341 in Article XII of the State Constitution to authorize
342 the Legislature to provide two \$25,000 exemptions and
343 an assessment limitation to certain real property
344 subject to a long-term lease and to provide an
345 effective date.



433754

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/15/2025	.	
	.	
	.	
	.	

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

Senate Amendment to Amendment (311512)

Delete line 106
and insert:
seventy-five thousand dollars. A person is entitled to the exemption provided by this subsection on one separate parcel of real estate. Real estate subject to an assessment limitation under subsection (h) of Section 4 of Article VII is not entitled to this exemption and, by general law, the legislature may establish additional criteria for eligible property.

By Senator Avila

39-01051-25 20251510__

1 Senate Joint Resolution
 2 A joint resolution proposing an amendment to Section 6
 3 of Article VII and the creation of a new section in
 4 Article XII of the State Constitution to authorize the
 5 Legislature to provide the same exemptions and
 6 assessment limitations granted to homestead property
 7 to certain real property subject to a long-term lease
 8 and to provide an effective date.

10 Be It Resolved by the Legislature of the State of Florida:

12 That the following amendment to Section 6 of Article VII
 13 and the creation of a new section in Article XII of the State
 14 Constitution are agreed to and shall be submitted to the
 15 electors of this state for approval or rejection at the next
 16 general election or at an earlier special election specifically
 17 authorized by law for that purpose:

18 ARTICLE VII
 19 FINANCE AND TAXATION

20 SECTION 6. Homestead exemptions.—

21 (a)(1) Every person who has the legal or equitable title to
 22 real estate and maintains thereon the permanent residence of the
 23 owner, or another legally or naturally dependent upon the owner,
 24 shall be exempt from taxation thereon, except assessments for
 25 special benefits, as follows:

- 26 a. Up to the assessed valuation of twenty-five thousand
- 27 dollars; and
- 28 b. For all levies other than school district levies, on the
- 29 assessed valuation greater than fifty thousand dollars and up to

39-01051-25 20251510__

30 seventy-five thousand dollars,
 31
 32 upon establishment of right thereto in the manner prescribed by
 33 law. The real estate may be held by legal or equitable title, by
 34 the entireties, jointly, in common, as a condominium, or
 35 indirectly by stock ownership or membership representing the
 36 owner's or member's proprietary interest in a corporation owning
 37 a fee or a leasehold initially in excess of ninety-eight years.
 38 The exemption shall not apply with respect to any assessment
 39 roll until such roll is first determined to be in compliance
 40 with the provisions of section 4 by a state agency designated by
 41 general law. This exemption is repealed on the effective date of
 42 any amendment to this Article which provides for the assessment
 43 of homestead property at less than just value.

44 (2) The twenty-five thousand dollar amount of assessed
 45 valuation exempt from taxation provided in subparagraph (a)(1)b.
 46 shall be adjusted annually on January 1 of each year for
 47 inflation using the percent change in the Consumer Price Index
 48 for All Urban Consumers, U.S. City Average, all items 1967=100,
 49 or successor reports for the preceding calendar year as
 50 initially reported by the United States Department of Labor,
 51 Bureau of Labor Statistics, if such percent change is positive.

52 (3) The amount of assessed valuation exempt from taxation
 53 for which every person who has the legal or equitable title to
 54 real estate and maintains thereon the permanent residence of the
 55 owner, or another person legally or naturally dependent upon the
 56 owner, is eligible, and which applies solely to levies other
 57 than school district levies, that is added to this constitution
 58 after January 1, 2025, shall be adjusted annually on January 1

39-01051-25 20251510__
 59 of each year for inflation using the percent change in the
 60 Consumer Price Index for All Urban Consumers, U.S. City Average,
 61 all items 1967=100, or successor reports for the preceding
 62 calendar year as initially reported by the United States
 63 Department of Labor, Bureau of Labor Statistics, if such percent
 64 change is positive, beginning the year following the effective
 65 date of such exemption.

66 (b) Not more than one exemption shall be allowed any
 67 individual or family unit or with respect to any residential
 68 unit. No exemption shall exceed the value of the real estate
 69 assessable to the owner or, in case of ownership through stock
 70 or membership in a corporation, the value of the proportion
 71 which the interest in the corporation bears to the assessed
 72 value of the property.

73 (c) By general law and subject to conditions specified
 74 therein, the Legislature may provide to renters, who are
 75 permanent residents, ad valorem tax relief on all ad valorem tax
 76 levies. Such ad valorem tax relief shall be in the form and
 77 amount established by general law.

78 (d) The legislature may, by general law, allow counties or
 79 municipalities, for the purpose of their respective tax levies
 80 and subject to the provisions of general law, to grant either or
 81 both of the following additional homestead tax exemptions:

82 (1) An exemption not exceeding fifty thousand dollars to a
 83 person who has the legal or equitable title to real estate and
 84 maintains thereon the permanent residence of the owner, who has
 85 attained age sixty-five, and whose household income, as defined
 86 by general law, does not exceed twenty thousand dollars; or

87 (2) An exemption equal to the assessed value of the

39-01051-25 20251510__
 88 property to a person who has the legal or equitable title to
 89 real estate with a just value less than two hundred and fifty
 90 thousand dollars, as determined in the first tax year that the
 91 owner applies and is eligible for the exemption, and who has
 92 maintained thereon the permanent residence of the owner for not
 93 less than twenty-five years, who has attained age sixty-five,
 94 and whose household income does not exceed the income limitation
 95 prescribed in paragraph (1).
 96

97 The general law must allow counties and municipalities to grant
 98 these additional exemptions, within the limits prescribed in
 99 this subsection, by ordinance adopted in the manner prescribed
 100 by general law, and must provide for the periodic adjustment of
 101 the income limitation prescribed in this subsection for changes
 102 in the cost of living.

103 (e) (1) Each veteran who is age 65 or older who is partially
 104 or totally permanently disabled shall receive a discount from
 105 the amount of the ad valorem tax otherwise owed on homestead
 106 property the veteran owns and resides in if the disability was
 107 combat related and the veteran was honorably discharged upon
 108 separation from military service. The discount shall be in a
 109 percentage equal to the percentage of the veteran's permanent,
 110 service-connected disability as determined by the United States
 111 Department of Veterans Affairs. To qualify for the discount
 112 granted by this paragraph, an applicant must submit to the
 113 county property appraiser, by March 1, an official letter from
 114 the United States Department of Veterans Affairs stating the
 115 percentage of the veteran's service-connected disability and
 116 such evidence that reasonably identifies the disability as

39-01051-25 20251510__

117 combat related and a copy of the veteran's honorable discharge.
 118 If the property appraiser denies the request for a discount, the
 119 appraiser must notify the applicant in writing of the reasons
 120 for the denial, and the veteran may reapply. The Legislature
 121 may, by general law, waive the annual application requirement in
 122 subsequent years.

123 (2) If a veteran who receives the discount described in
 124 paragraph (1) predeceases his or her spouse, and if, upon the
 125 death of the veteran, the surviving spouse holds the legal or
 126 beneficial title to the homestead property and permanently
 127 resides thereon, the discount carries over to the surviving
 128 spouse until he or she remarries or sells or otherwise disposes
 129 of the homestead property. If the surviving spouse sells or
 130 otherwise disposes of the property, a discount not to exceed the
 131 dollar amount granted from the most recent ad valorem tax roll
 132 may be transferred to the surviving spouse's new homestead
 133 property, if used as his or her permanent residence and he or
 134 she has not remarried.

135 (3) This subsection is self-executing and does not require
 136 implementing legislation.

137 (f) By general law and subject to conditions and
 138 limitations specified therein, the Legislature may provide ad
 139 valorem tax relief equal to the total amount or a portion of the
 140 ad valorem tax otherwise owed on homestead property to:

141 (1) The surviving spouse of a veteran who died from
 142 service-connected causes while on active duty as a member of the
 143 United States Armed Forces.

144 (2) The surviving spouse of a first responder who died in
 145 the line of duty.

39-01051-25 20251510__

146 (3) A first responder who is totally and permanently
 147 disabled as a result of an injury or injuries sustained in the
 148 line of duty. Causal connection between a disability and service
 149 in the line of duty shall not be presumed but must be determined
 150 as provided by general law. For purposes of this paragraph, the
 151 term "disability" does not include a chronic condition or
 152 chronic disease, unless the injury sustained in the line of duty
 153 was the sole cause of the chronic condition or chronic disease.

154
 155 As used in this subsection and as further defined by general
 156 law, the term "first responder" means a law enforcement officer,
 157 a correctional officer, a firefighter, an emergency medical
 158 technician, or a paramedic, and the term "in the line of duty"
 159 means arising out of and in the actual performance of duty
 160 required by employment as a first responder.

161 (g) By general law and subject to conditions and provisions
 162 specified therein, the Legislature may provide that every person
 163 who holds the legal or equitable title to real estate that is
 164 currently receiving the benefits available for homestead
 165 properties under subsection (a), and who also holds the legal or
 166 equitable title to real estate and maintains thereon the
 167 residence of a lessee under a single written lease of six months
 168 or more, if such lease is in effect on January 1 of the taxable
 169 year, shall also be exempt from taxation for such leased
 170 property as provided in subsection (a) and such real estate
 171 shall be assessed pursuant to subsection (d) of section 4 for
 172 each such year. The Legislature may also provide that if any
 173 property receiving the assessment limitation authorized under
 174 this subsection subsequently becomes ineligible for the

39-01051-25 20251510__

175 assessment limitation authorized under this subsection for
 176 reasons other than a change of ownership or control, as defined
 177 by general law, such property shall be assessed pursuant to
 178 subsection (g) of section 4, unless such property is assessed
 179 under subsection (d) of section 4 for that year.

180 ARTICLE XII

181 SCHEDULE

182 Tax exemptions and assessment limitations for long-term
 183 leased residential property.--This section and the amendment to
 184 Section 6 of Article VII, which authorizes the legislature to
 185 provide the same exemptions and assessment limitations granted
 186 to homestead property to real property that, on January 1, is
 187 subject to a written lease of six months or more and is owned by
 188 a person who holds legal or equitable title to real estate
 189 receiving a homestead exemption, apply beginning with the 2027
 190 tax roll.

191 BE IT FURTHER RESOLVED that the following statement be
 192 placed on the ballot:

193 CONSTITUTIONAL AMENDMENT

194 ARTICLE VII, SECTION 6

195 ARTICLE XII

196 PROPERTY TAX BENEFITS FOR CERTAIN RESIDENTIAL PROPERTIES
 197 SUBJECT TO A LONG-TERM LEASE.--Proposing an amendment to the
 198 State Constitution to authorize the Legislature to provide the
 199 same exemptions and assessment limitations as provided for
 200 homestead property for real property that, on January 1, is
 201 subject to a written lease of 6 months or more and is owned by a
 202 person who holds legal or equitable title to property receiving
 203 a homestead exemption. This amendment shall take effect January

39-01051-25 20251510__

204 1, 2027.

The Florida Senate

APPEARANCE RECORD

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

4/15/25

Meeting Date

SJR 1510

Bill Number or Topic

Finance + Tax

Committee

Amendment Barcode (if applicable)

Name

JEFF SCALA

Phone

(772) 637-4081

Address

100 S Monroe St

Email

jscala@flcounties.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 Association of Counties

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

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

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

The Florida Senate

APPEARANCE RECORD

SJR 1510

April 15, 2025

Meeting Date

Finance and Tax

Committee

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

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Charles Chapman**

Phone **863.234.8983**

Address **301 S. Bronough Street**

Email **cchapman@flcities.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 League of Cities

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

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

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

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

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

BILL: CS/SB 1512

INTRODUCER: Finance and Tax Committee and Senator Avila

SUBJECT: Property Tax Exemption and Assessment Limitation on Long-term Leased Property

DATE: April 16, 2025

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Shuler</u>	<u>Fleming</u>	<u>CA</u>	Favorable
2.	<u>Gross</u>	<u>Khan</u>	<u>FT</u>	Fav/CS
3.	_____	_____	<u>RC</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 1512 is linked to CS/SJR 1510, which proposes an amendment to the Florida Constitution to allow the Legislature to provide exemptions and assessment limitations to residential property owned by a person who owns a homestead; leased for 6 months or more; and would otherwise qualify as a homestead if the owner made it his or her permanent residence. The property may not be eligible for assessment under 193.1555, F.S.; and the property must be classified as a single family, mobile home, or condominium.

The bill specifies the requirements for the new exemption and the method of assessing qualifying properties under the new assessment limitation and includes conforming administrative requirements.

The Revenue Estimating Conference has not analyzed the bill.

The bill will take effect on the effective date of the constitutional amendment proposed by CS/SJR 1510 or a similar joint resolution having substantially the same intent and purpose. If approved by the electors in the next general election in November 2026, the proposed amendment and this bill will take effect on January 1, 2027.

II. Present Situation:

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of a property as of January 1 of each year.¹ The property appraiser annually determines the “just value”² of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”³ The state constitution prohibits the state from levying ad valorem taxes⁴ and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.⁵

Homestead Property Tax Exemptions

Every person having legal or equitable title to real estate and who maintains a permanent residence on the real estate is deemed to establish homestead property. Homestead property is eligible for a \$25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.⁶ An additional exemption applies to homestead property value between \$50,000 and \$75,000. This exemption is adjusted annually for inflation from the 2024 value of \$25,000 and does not apply to ad valorem taxes levied by school districts.⁷

Section 196.012(17), F.S., defines permanent residence to mean the “place where a person has his or her true, fixed, and permanent home and principal establishment to which, whenever absent, he or she has the intention of returning. A person may have only one permanent residence at a time. . . .”

Save Our Homes Homestead Assessment Limitation and Portability

In 1992, Florida voters approved the Save Our Homes amendment to the Florida Constitution.⁸ The Save Our Homes assessment limitation limits the amount that a homestead property’s assessed value may increase annually to the lesser of 3 percent or the percentage increase in the

¹ Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

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

³ *See* ss. 192.001(2) and (16), F.S.

⁴ FLA. CONST. art. VII, s. 1(a).

⁵ *See* FLA. CONST. art. VII, s. 4.

⁶ FLA. CONST. art. VII, s. 6(a).

⁷ *Id.* The percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100 is used to adjust the exemption, if such percent change is positive. *Id.* For the 2025 tax year, the exemption amount is \$25,722. *See* Volusia County Property Appraiser, Homestead Exemption, <https://vcpa.vcgov.org/exemption/homestead> (last visited April 10, 2025).

⁸ FLA. CONST. art. VII, s. 4(d). The Florida Legislature implemented the Save Our Homes amendment in s. 193.155, F.S.

Consumer Price Index.⁹ The accumulated difference between the assessed value and the just value is the Save Our Homes benefit. The Save Our Homes assessment limitation is considered portable because a homestead property owner may transfer this benefit when moving from one homestead property to another.¹⁰

Rental of Homestead Property

Section 196.012(13), F.S., provides that “ ‘[r]eal estate used and owned as a homestead’ means real property to the extent provided in s. 6(a), Art. VII of the State Constitution, but less any portion thereof used for commercial purposes, with the title of such property being recorded in the official records of the county in which the property is located. Property rented for more than 6 months is presumed to be used for commercial purposes.”¹¹

Both the homestead property tax exemption and the Save Our Homes assessment limitation may be lost by a property owner that abandons homestead property. Failure to maintain a homestead property as a permanent residence may constitute abandonment under certain circumstances.¹² Section 196.061(1), F.S., describes when renting a homestead property constitutes abandonment:

“The rental of all or substantially all of a dwelling previously claimed to be a homestead for tax purposes shall constitute the abandonment of such dwelling as a homestead, and the abandonment continues until the dwelling is physically occupied by the owner. However, such abandonment of the homestead after January 1 of any year does not affect the homestead exemption for tax purposes for that particular year unless the property is rented for more than 30 days per calendar year for 2 consecutive years.”

Assessment of Nonhomestead Property

Sections 4(g) and (h), Art. VII, of the Florida Constitution were created in January 2008, when Florida electors voted to provide an assessment limitation for residential real property containing nine or fewer units, and for all real property not subject to other specified classes or uses, respectively. For all levies, with the exception of school levies, the assessed value of property in each of these two categories may not be increased annually by more than 10 percent of the assessment in the prior year.¹³

Classification of Property

All items required by law to be on the assessment rolls must receive a classification based upon the use of the property. The department shall promulgate uniform definitions for all classifications and may designate other subclassifications of property.¹⁴

⁹ FLA. CONST. art. VII, s. 4(d).

¹⁰ See FLA. CONST. art. VII, s. 4(d)(8); see also s. 193.155, F.S.

¹¹ See also Florida Administrative Code Rule 12D-7.013(5): “Property used as a residence and also used by the owner as a place of business does not lose its homestead character. The two uses should be separated with that portion used as a residence being granted the exemption and the remainder being taxed.”

¹² See ss. 196.031 and 193.155, F.S.

¹³ These constitutional provisions are implemented in ss. 193.1554 and 193.1555, F.S., respectively.

¹⁴ Section 195.073, F.S.

Real property must be classified according to the assessment basis of the land into the following classes:

- Residential, subclassified into categories, one category for homestead property and one for nonhomestead property:
 - Single family.
 - Mobile homes.
 - Multifamily, up to nine units.
 - Condominiums.
 - Cooperatives.
 - Retirement homes.
- Commercial and industrial, including apartments with more than nine units.
- Agricultural.
- Nonagricultural acreage.
- High-water recharge.
- Historic property used for commercial or certain nonprofit purposes.
- Exempt, wholly or partially.
- Centrally assessed.
- Leasehold interests.
- Time-share property.
- Land assessed under s. 193.501.
- Other.

III. Effect of Proposed Changes:

Section 1 creates s. 193.1553, F.S. to provide a new assessment limitation similar to Save Our Homes for additional residential properties subject to a lease of 6 months or more that are owned by homesteaders and that receive the new exemption similar to the homestead exemption. The method of assessing these properties is consistent with the current method for assessing homestead properties. Specifically, the section provides:

- The property is assessed each January 1 that the property is eligible, and the change in assessed value from the prior year's assessed value may not exceed 3 percent or the change in CPI.
- If the assessed value is higher than the just value, the assessed value must be lowered to the just value.
- After a change in ownership or abandonment of homestead on a property that becomes eligible for this assessment, the property is assessed again at just value the following January 1, then the 3 percent/CPI assessment limitation applies. Change of ownership is defined to mean any sale, foreclosure, or transfer of title, unless the exceptions to changes of ownership provided in the homestead assessment section (s. 193.155, F.S.) apply¹⁵.
- Changes, additions, and improvements are assessed at just value on the January 1 after they are substantially complete. Changes, additions, and improvements to property damaged by misfortune or calamity are included in the previous January 1 assessed value if the property after the change, addition, or improvement does not exceed 110 percent of the square footage

¹⁵ Section 193.155(3)(a) lists several situations that are excepted from the requirement to reassess the property anew after a change in ownership and include, for example, when title is transferred between husband and wife following divorce.

of the property before the change, or 1500 square feet. Portions exceeding those thresholds are assessed at just value. If the property after the change is less than 100 percent of the property before damage, the assessed value is reduced by the value of the destroyed or removed portion of property. Changes, additions, or improvements are subject to the 3 percent/CPI assessment limitation and must be started within 5 years after the damage to be included in the previous January 1 assessed value. Changes, additions, and improvements include those made to common areas or to other property that benefit the assessed property, and such changes must be assessed at just value and apportioned among parcels benefiting from them.

- When property is destroyed or removed and not replaced, the assessed value of the parcel must be reduced by the assessed value of the destroyed or removed property.
- Property assessed solely on the basis of character or use, including agricultural property, property subject to conservation easements, and historically significant property, may not be assessed under this section.
- If the property no longer meets the conditions necessary for this assessment, the property is instead assessed as either homestead property or nonhomestead residential property subject to the 10 percent assessment limitation beginning with the next assessment year.
 - Any change in assessment in the first year the property is assessed as nonhomestead residential property, the change must use the most recent year's assessed value as the basis for adjustment, and may not revert to just value, unless such property experiences a change of ownership or control.¹⁶
 - Any change in assessment in the first year the property is assessed as homestead property, the change must use the just value of the property, as adjusted for any transfer of value from another homestead property, if applicable.
- If the property meets the conditions for this assessment in any subsequent year, the assessment limitation (3% or CPI) must apply, and the application of the limitation must use the most recent year's assessed value as the basis for adjustment if the property was assessed in the most recent year as nonhomestead residential property.

If the property meets the conditions for this assessment in any subsequent year and the property was assessed as the homestead of the owner in the prior year, then the application of the limitation must use the just value of the property, rather than the prior year's assessment, for the first year's assessment limitation. A property that was abandoned as a homestead is only eligible under this assessment if the property appraiser in the county in which the abandoned homestead property is located provides the certification to the property appraiser in the county in which the new homestead is located, stating that the property has been or will be reassessed at just value.

Section 2 makes a conforming change to s. 196.011, F.S., to require applicants for the new exemption under the bill to apply by March 1, just as other exemption applicants must. The application must list the address where the homesteader currently receives his or her homestead exemption and a copy of the lease for the property for which the homesteader is seeking the new exemption.

Section 3 creates s. 196.034, F.S., to provide for an exemption similar to the homestead exemption for other residential property subject to a lease of 6 months or more that is owned by a person who also owns homestead property. Specifically, the bill:

¹⁶ See s. 193.1554, F.S., for what constitutes as a change of ownership or control for purposes of this provision.

- Provides that eligible properties are entitled to an exemption from taxation up to the assessed value of \$25,000 if the property owner currently receives the homestead exemption on a separate parcel that is also the property owner's permanent residence; the property for which the owner seeks the new exemption must be, as of January 1, subject to a written lease of 6 months or more and rented to be used as a residence; the property would otherwise qualify for a homestead exemption if the property were the owner's primary residence; the property is not eligible for assessment under 193.1555, F.S.; and the property is classified as a single family, mobile home, or condominium.
- Such properties are entitled to an additional \$25,000 exemption on the assessed value greater than \$50,000 for levies other than school levies.
- Properties that do not meet the requirements for a given year may not receive the exemptions for that year but may receive the exemptions in subsequent years if the requirements are met.
- Property that is uninhabitable because of damage or destruction by misfortune or calamity may continue to receive the exemptions if the property otherwise qualifies and the owner notifies the property appraiser of his or her intent to repair or rebuild. Such repairs or rebuilding must begin within 5 years after the damage or destruction, or the property is considered abandoned and no longer qualifies. After 5 years, an expired, lapsed, nonrenewed, or revoked permit for such repairs or rebuilding also constitutes abandonment.

Section 4 amends s. 193.1554, F.S., to make a conforming change and clarify that property assessed pursuant to the new assessment limitation would not be considered nonhomestead property and would not be assessed as such.

Section 5 amends s. 194.032, F.S., to make a conforming change and provide that a value adjustment board may hear appeals regarding a determination of whether a change of ownership or control has occurred under the new assessment limitation requirements.

Section 6 provides that SB 1512 takes effect on the same date as SJR 1510 or a similar joint resolution, if approved by voters.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18(b) of the State Constitution provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. The mandate requirement does not apply to laws having an insignificant impact,¹⁷ which for Fiscal Year 2025-2026 is forecast at approximately \$2.4 million.

¹⁷ FLA. CONST. art. VII, s. 18(d). An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See Fla. S. Comm. on Cmty. Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited April 10, 2025).

The Revenue Estimating Conference has not analyzed the bill to determine if the revenue reduction would result in an amount greater than the insignificant threshold.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Article VII, s. 19 of the Florida Constitution requires that legislation that increases or creates taxes or fees be passed by a 2/3 vote of each chamber in a bill with no other subject. The bill does not increase or create new taxes or fees. Thus, the constitutional requirements related to new or increased taxes or fees do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has not analyzed the bill.

B. Private Sector Impact:

If the linked proposed constitutional amendment (CS/SJR 1510) is approved by 60 percent of voters in November 2026, additional properties will be eligible for exemptions equivalent to homestead exemptions and the Save Our Homes limitation, where applicable. This will result in a positive fiscal impact as property owners take advantage of ad valorem tax savings.

C. Government Sector Impact:

If the linked proposed constitutional amendment (CS/SJR 1510) is approved by 60 percent of voters in November 2026, additional properties will be eligible for exemptions equivalent to homestead exemptions and the Save Our Homes limitation, where applicable. This will result in a negative fiscal impact on local governments as assessments on leased properties owned by homesteaders will be reduced.

VI. Technical Deficiencies:

Unlike s. 196.031, F.S., which implements the homestead exemption, the newly created s. 196.034, F.S. does not provide for various ownership structures. This may lead to confusion for

assessment of properties where the owner of the homestead holds fractional ownership in leased properties that would otherwise fit the requirements of s. 196.034, F.S.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 193.1554, 194.032, 196.011

This bill creates the following sections of the Florida Statutes: 193.1553, 196.034

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 15, 2025:

- Requires property assessed under this new assessment option to be assessed at just value as of January 1 of the year following abandonment of homestead on the property.
- Removes the statutory reference which is used to assess commercial and industrial property.
- Adds additional criteria to determine if property is eligible for the exemption provided in the bill: the property must also qualify for a homestead exemption if the property were the owner's primary residence; is not eligible for assessment under 193.1555, F.S.; and is classified as a single family, mobile home, or condominium.
- Makes other technical changes.

B. Amendments:

None.



525696

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/15/2025	.	
	.	
	.	
	.	

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

Senate Amendment

Delete lines 54 - 168
and insert:
ownership, or as of January 1 of the year following abandonment
of homestead on a property that becomes eligible for assessment
under this section, but no sooner than the January 1 following
the certification to the property appraiser required by s.
193.155(8)(i)2. Thereafter, the annual changes in the assessed
value of the property are subject to the limitations in



525696

11 subsections (2) and (3). For purposes of this subsection, the
12 term "change of ownership" means any sale, foreclosure, or
13 transfer of legal title or beneficial title in equity to any
14 person, except if any of the provisions of s. 193.155(3) (a)
15 apply.

16 (5) (a) Except as provided in paragraph (b) and s. 193.624,
17 changes, additions, or improvements to property subject to this
18 section shall be assessed at just value as of the first January
19 1 after the changes, additions, or improvements are
20 substantially completed.

21 (b)1. Changes, additions, or improvements that replace all
22 or a portion of property assessed under this section, including
23 ancillary improvements, that are damaged or destroyed by
24 misfortune or calamity shall be assessed upon substantial
25 completion as provided in this paragraph. Such assessment must
26 be calculated using the property's assessed value as of the
27 January 1 immediately before the date on which the damage or
28 destruction was sustained, subject to the assessment limitations
29 in subsections (2) and (3), when:

30 a. The square footage of the property as changed or
31 improved does not exceed 110 percent of the square footage of
32 the property before the damage or destruction; or

33 b. The total square footage of the property as changed or
34 improved does not exceed 1,500 square feet.

35 2. The property's assessed value must be increased by the
36 just value of that portion of the changed or improved property
37 which is in excess of 110 percent of the square footage of the
38 property before the damage or destruction or of that portion
39 exceeding 1,500 square feet.



525696

40 3. Property damaged or destroyed by misfortune or calamity
41 which, after being changed or improved, has a square footage of
42 less than 100 percent of the property's total square footage
43 before the damage or destruction shall be assessed pursuant to
44 subsection (6).

45 4. Changes, additions, or improvements assessed pursuant to
46 this paragraph must be reassessed pursuant to subsection (2) in
47 subsequent years. This paragraph applies to changes, additions,
48 or improvements commenced within 5 years after the January 1
49 following the damage or destruction of the property.

50 (c) Changes, additions, or improvements include
51 improvements made to common areas or other improvements made to
52 property other than to the property by the owner or by an owner
53 association, which improvements directly benefit the property.
54 Such changes, additions, or improvements shall be assessed at
55 just value, and the just value shall be apportioned among the
56 parcels benefiting from the improvement.

57 (6) When property is destroyed or removed and not replaced,
58 the assessed value of the parcel shall be reduced by the
59 assessed value attributable to the destroyed or removed
60 property.

61 (7) Only property that meets the conditions of subsection
62 (1) is subject to this section. Any portion of property that is
63 assessed solely on the basis of character or use pursuant to s.
64 193.461 or s. 193.501, or assessed pursuant to s. 193.505, is
65 not subject to this section.

66 (8) (a) If, after meeting the conditions of subsection (1)
67 and receiving the benefit of the assessment limitation in
68 subsections (2) and (3), the property does not meet the



525696

69 conditions of subsection (1) on January 1 of any subsequent
70 year, the property shall instead be assessed pursuant to s.
71 193.155(1) and (2) or s. 193.1554(3) and (4), as applicable,
72 beginning with such year.

73 1. Any change in assessment in the first year the property
74 is assessed pursuant to s. 193.1554 shall use the most recent
75 year's assessed value under this section as the basis for
76 adjustment, and may not revert to just value, unless such
77 property experiences a change of ownership or control as
78 provided in s. 193.1554.

79 2. Any change in assessment in the first year the property
80 is assessed pursuant to s. 193.155 shall use the just value of
81 the property, as adjusted pursuant to s. 193.155(8), if
82 applicable.

83 (b)1. If the property meets the conditions of subsection
84 (1) on January 1 of a subsequent year, this section shall apply
85 beginning with such year, and the application of the limitation
86 in subsection (2) shall use the most recent year's assessed
87 value as the basis for adjustment if the property was assessed
88 in the most recent year pursuant to s. 193.1554.

89 2. If the property meets the conditions of subsection (1)
90 on January 1 of a subsequent year and the property was assessed
91 as the homestead of the owner in the prior year pursuant to s.
92 193.155, then the application of the limitation in subsection
93 (2) shall use the just value of the property, rather than the
94 prior year's assessment, for the first year's assessment
95 limitation in subsection (2). A property that was abandoned as a
96 homestead is only eligible under this section if the property
97 appraiser in the county in which the abandoned homestead



525696

98 property is located provides the certification to the property
99 appraiser in the county in which the new homestead is located as
100 required by s. 193.155(8)(i)2., stating that the property has
101 been or will be reassessed at just value.

102 Section 2. Paragraph (b) of subsection (1) of section
103 196.011, Florida Statutes, is amended, and subsection (14) is
104 added to that section, to read:

105 196.011 Annual application required for exemption.—

106 (1)

107 (b) The form to apply for an exemption under s. 196.031, s.
108 196.034, s. 196.081, s. 196.091, s. 196.101, s. 196.102, s.
109 196.173, or s. 196.202 must include a space for the applicant to
110 list the social security number of the applicant and of the
111 applicant's spouse, if any. If an applicant files a timely and
112 otherwise complete application, and omits the required social
113 security numbers, the application is incomplete. In that event,
114 the property appraiser shall contact the applicant, who may
115 refile a complete application by April 1. Failure to file a
116 complete application by that date constitutes a waiver of the
117 exemption privilege for that year, except as provided in
118 subsection (7) or subsection (9).

119 (14) Notwithstanding paragraph (7)(a), an applicant who is
120 eligible to receive an exemption under s. 196.034 must file an
121 application each year by March 1. Such application must include
122 the address of the property at which the owner currently
123 receives a homestead exemption, and an executed copy of the
124 lease for the property to be exempted under s. 196.034.

125 Section 3. Section 196.034, Florida Statutes, is created to
126 read:



525696

127 196.034 Exemption of certain residential property subject
128 to a long-term lease.-

129 (1) (a) Property that meets the following conditions is
130 entitled to an exemption from all taxation up to the assessed
131 valuation of \$25,000:

132 1. The owner of the property holds the legal or equitable
133 title to a separate parcel that receives the exemption under s.
134 196.031 and such parcel is his or her permanent residence.

135 2. As of January 1 of the taxable year, the property is
136 rented by the owner to one or more persons for residential use
137 under a bona fide written lease that has a duration of 6 months
138 or more.

139 3. The property would otherwise qualify for a homestead
140 exemption under s. 196.031 if the property were the owner's
141 primary residence.



802884

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/15/2025	.	
	.	
	.	
	.	

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

Senate Amendment to Amendment (525696)

After line 141

insert:

4. The property is not eligible for assessment under s. 193.1555.

5. The property is classified under s. 195.073(1)(a)1., 2., or 4.

(b) A person is entitled to the exemption provided by this section on one separate parcel of real estate.

By Senator Avila

39-01052-25

20251512__

1 A bill to be entitled
 2 An act relating to a property tax exemption and
 3 assessment limitation on long-term leased property;
 4 creating s. 193.1553, F.S.; providing that property
 5 that receives a certain tax exemption shall be
 6 assessed in a specified manner; providing that
 7 changes, additions, and improvements to such
 8 properties shall be assessed in a specified manner;
 9 providing exceptions and alternative assessments;
 10 providing construction; requiring property that no
 11 longer meets eligibility requirements to be assessed
 12 in an alternative manner; amending s. 196.011, F.S.;
 13 requiring the submission of an application containing
 14 specified information before receiving a specified tax
 15 exemption; amending s. 196.034, F.S.; providing
 16 specified tax exemptions for property that meets
 17 certain eligibility requirements; providing that
 18 certain damaged or destroyed property is eligible for
 19 the exemption if specified conditions are met;
 20 providing that if such conditions are not met, such
 21 property shall be considered abandoned for a specified
 22 purpose; amending ss. 193.1554 and 194.032, F.S.;
 23 conforming provisions to changes made by the act;
 24 providing a contingent effective date.

25
 26 Be It Enacted by the Legislature of the State of Florida:

27
 28 Section 1. Section 193.1553, Florida Statutes, is created
 29 to read:

Page 1 of 8

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

39-01052-25

20251512__

30 193.1553 Assessment of certain residential property subject
 31 to a long-term lease.-
 32 (1) Property that receives the exemption under s. 196.034
 33 shall be assessed under this section.
 34 (2) Except as provided in subsection (4), property that
 35 meets the conditions of subsection (1) shall be assessed
 36 pursuant to this section as of January 1 of any year for which
 37 the property is eligible for assessment under this section,
 38 using the prior year's assessed value as the basis for any
 39 change in assessment. Any change resulting from such assessment
 40 shall not exceed the lower of the following:
 41 (a) Three percent of the assessed value of the property for
 42 the prior year; or
 43 (b) The percentage change in the Consumer Price Index for
 44 All Urban Consumers, U.S. City Average, all items 1967=100, or
 45 successor reports for the preceding calendar year as initially
 46 reported by the United States Department of Labor, Bureau of
 47 Labor Statistics.
 48 (3) If the assessed value of the property as calculated
 49 under subsection (2) exceeds the just value, the assessed value
 50 of the property shall be lowered to the just value of the
 51 property.
 52 (4) Property assessed under this section shall be assessed
 53 at just value as of January 1 of the year following a change of
 54 ownership. Thereafter, the annual changes in the assessed value
 55 of the property are subject to the limitations in subsections
 56 (2) and (3). For purposes of this subsection, the term "change
 57 of ownership" means any sale, foreclosure, or transfer of legal
 58 title or beneficial title in equity to any person, except if any

Page 2 of 8

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

39-01052-25

20251512__

59 of the provisions of s. 193.155(3)(a) apply.

60 (5) (a) Except as provided in paragraph (b) and s. 193.624,
 61 changes, additions, or improvements to property subject to this
 62 section shall be assessed at just value as of the first January
 63 1 after the changes, additions, or improvements are
 64 substantially completed.

65 (b)1. Changes, additions, or improvements that replace all
 66 or a portion of property assessed under this section, including
 67 ancillary improvements, that are damaged or destroyed by
 68 misfortune or calamity shall be assessed upon substantial
 69 completion as provided in this paragraph. Such assessment must
 70 be calculated using the property's assessed value as of the
 71 January 1 immediately before the date on which the damage or
 72 destruction was sustained, subject to the assessment limitations
 73 in subsections (2) and (3), when:

74 a. The square footage of the property as changed or
 75 improved does not exceed 110 percent of the square footage of
 76 the property before the damage or destruction; or

77 b. The total square footage of the property as changed or
 78 improved does not exceed 1,500 square feet.

79 2. The property's assessed value must be increased by the
 80 just value of that portion of the changed or improved property
 81 which is in excess of 110 percent of the square footage of the
 82 property before the damage or destruction or of that portion
 83 exceeding 1,500 square feet.

84 3. Property damaged or destroyed by misfortune or calamity
 85 which, after being changed or improved, has a square footage of
 86 less than 100 percent of the property's total square footage
 87 before the damage or destruction shall be assessed pursuant to

39-01052-25

20251512__

88 subsection (6).

89 4. Changes, additions, or improvements assessed pursuant to
 90 this paragraph must be reassessed pursuant to subsection (2) in
 91 subsequent years. This paragraph applies to changes, additions,
 92 or improvements commenced within 5 years after the January 1
 93 following the damage or destruction of the property.

94 (c) Changes, additions, or improvements include
 95 improvements made to common areas or other improvements made to
 96 property other than to the property by the owner or by an owner
 97 association, which improvements directly benefit the property.
 98 Such changes, additions, or improvements shall be assessed at
 99 just value, and the just value shall be apportioned among the
 100 parcels benefiting from the improvement.

101 (6) When property is destroyed or removed and not replaced,
 102 the assessed value of the parcel shall be reduced by the
 103 assessed value attributable to the destroyed or removed
 104 property.

105 (7) Only property that meets the conditions of subsection
 106 (1) is subject to this section. Any portion of property that is
 107 assessed solely on the basis of character or use pursuant to s.
 108 193.461 or s. 193.501, or assessed pursuant to s. 193.505, is
 109 not subject to this section. When property is assessed under s.
 110 193.461, s. 193.501, or s. 193.505 and contains a residence
 111 under the same ownership, the portion of the property consisting
 112 of the residence and curtilage must be assessed separately,
 113 pursuant to s. 193.011, for the assessment to be subject to the
 114 limitation in this section.

115 (8) (a) If, after meeting the conditions of subsection (1)
 116 and receiving the benefit of the assessment limitation in

39-01052-25 20251512__

117 subsections (2) and (3), the property does not meet the
 118 conditions of subsection (1) on January 1 of any year, the
 119 property shall instead be assessed pursuant to s. 193.1554(3)
 120 and (4) or s. 193.1555(3) and (4), as applicable, beginning with
 121 such year. Any change in assessment in the first year the
 122 property is assessed pursuant to s. 193.1554 or s. 193.1555
 123 shall use the most recent year's assessed value under this
 124 section as the basis for adjustment, and may not revert to just
 125 value unless such property experiences a change of ownership or
 126 control as provided in s. 193.1554 or s. 193.1555.

127 (b) If the property meets the conditions of subsection (1)
 128 in a subsequent year, this section shall apply beginning with
 129 such year, and the application of the limitation in subsection
 130 (2) shall use the most recent year's assessed value as the basis
 131 for adjustment, even if the property was assessed in that year
 132 pursuant to s. 193.1554 or s. 193.1555.

133 Section 2. Paragraph (b) of subsection (1) of section
 134 196.011, Florida Statutes, is amended, and subsection (14) is
 135 added to that section, to read:

136 196.011 Annual application required for exemption.—

137 (1)

138 (b) The form to apply for an exemption under s. 196.031, s.
 139 196.034, s. 196.081, s. 196.091, s. 196.101, s. 196.102, s.
 140 196.173, or s. 196.202 must include a space for the applicant to
 141 list the social security number of the applicant and of the
 142 applicant's spouse, if any. If an applicant files a timely and
 143 otherwise complete application, and omits the required social
 144 security numbers, the application is incomplete. In that event,
 145 the property appraiser shall contact the applicant, who may

39-01052-25 20251512__

146 refile a complete application by April 1. Failure to file a
 147 complete application by that date constitutes a waiver of the
 148 exemption privilege for that year, except as provided in
 149 subsection (7) or subsection (9).

150 (14) Notwithstanding paragraph (7)(a), an applicant who is
 151 eligible to receive an exemption under s. 196.034 must file an
 152 application each year by March 1. Such application must include
 153 the address of the property at which the owner currently
 154 receives a homestead exemption, and an executed copy of the
 155 lease for the property to be exempted under s. 196.034.

156 Section 3. Section 196.034, Florida Statutes, is created to
 157 read:

158 196.034 Exemption of certain residential property subject
 159 to a long-term lease.—

160 (1)(a) Property that meets the following conditions is
 161 entitled to an exemption from all taxation up to the assessed
 162 valuation of \$25,000:

163 1. The owner of the property holds the legal or equitable
 164 title to a separate parcel that receives the exemption under s.
 165 196.031 and such parcel is his or her permanent residence.

166 2. As of January 1 of the taxable year, the property is
 167 rented by the owner to one or more persons for residential use
 168 under a written lease that has a duration of 6 months or more.

169 (b) Every property that qualifies to receive the exemption
 170 provided in paragraph (a) is entitled to an additional exemption
 171 of up to \$25,000 on the assessed valuation greater than \$50,000
 172 for all levies other than school district levies.

173 (c) Any property that does not meet the conditions of
 174 paragraph (a) for a given year may not receive the benefits

39-01052-25

20251512__

175 provided in paragraphs (a) and (b) for such year unless
 176 subsection (2) applies, but the property may receive the
 177 benefits in paragraphs (a) and (b) in any future year for which
 178 all conditions in paragraph (a) are met.

179 (2) For purposes of this section, when property exempted
 180 under this section is damaged or destroyed by misfortune or
 181 calamity and the property is uninhabitable on the January 1
 182 after the damage or destruction occurs, the property shall be
 183 considered to be subject to a long-term lease on January 1 and
 184 an existing exemption under this section shall continue if the
 185 property is otherwise qualified and if the property owner
 186 notifies the property appraiser that he or she intends to repair
 187 or rebuild the property and the existing or another lessee will
 188 resume residency after the property is repaired or rebuilt.
 189 Failure by the property owner to commence the repair or
 190 rebuilding of the property within 5 years after the January 1
 191 following the property's damage or destruction constitutes
 192 abandonment of the property as exempt under this section. After
 193 the 5-year period, the expiration, lapse, nonrenewal, or
 194 revocation of a building permit issued to the property owner for
 195 such repairs or rebuilding also constitutes abandonment of the
 196 property under this section.

197 Section 4. Subsection (1) of section 193.1554, Florida
 198 Statutes, is amended to read:

199 193.1554 Assessment of nonhomestead residential property.—

200 (1) As used in this section, the term "nonhomestead
 201 residential property" means residential real property that
 202 contains nine or fewer dwelling units, including vacant property
 203 zoned and platted for residential use, and that does not receive

39-01052-25

20251512__

204 the exemption under s. 196.031 or s. 196.034.

205 Section 5. Paragraph (a) of subsection (1) of section
 206 194.032, Florida Statutes, is amended to read:

207 194.032 Hearing purposes; timetable.—

208 (1) (a) The value adjustment board shall meet not earlier
 209 than 30 days and not later than 60 days after the mailing of the
 210 notice provided in s. 194.011(1); however, no board hearing
 211 shall be held before approval of all or any part of the
 212 assessment rolls by the Department of Revenue. The board shall
 213 meet for the following purposes:

214 1. Hearing petitions relating to assessments filed pursuant
 215 to s. 194.011(3).

216 2. Hearing complaints relating to homestead exemptions as
 217 provided for under s. 196.151.

218 3. Hearing appeals from exemptions denied, or disputes
 219 arising from exemptions granted, upon the filing of exemption
 220 applications under s. 196.011.

221 4. Hearing appeals concerning ad valorem tax deferrals and
 222 classifications.

223 5. Hearing appeals from determinations that a change of
 224 ownership under s. 193.155(3), a change of ownership or control
 225 under s. 193.1553(4), s. 193.1554(5), or s. 193.1555(5), or a
 226 qualifying improvement under s. 193.1555(5) has occurred.

227 Section 6. This act shall take effect on the effective date
 228 of the amendment to the State Constitution proposed by SJR 1510
 229 or a similar joint resolution having substantially the same
 230 specific intent and purpose, if such amendment is approved at
 231 the next general election.

The Florida Senate

APPEARANCE RECORD

SB 1512

April 15, 2025

Meeting Date

Finance and Tax

Committee

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

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Charles Chapman**

Phone **863.234.8983**

Address **301 S. Bronough Street**

Email **cchapman@flcities.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 League of Cities

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

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

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

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

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

BILL: CS/CS/SB 1664

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

SUBJECT: Local Option Taxes

DATE: April 16, 2025

REVISED: _____

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

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/CS/SB 1664 requires that any local discretionary sales surtax or tourist development tax that must be enacted by a referendum and is in effect on June 30, 2025 must be renewed on or before January 1, 2033 or the expiration date for the tax, whichever is later. The bill provides similar requirements for a tax approved by voters, but not yet levied. A tax must have an expiration date. If local discretionary sales surtax or tourist development tax levies are pledged for debt service, the levy may continue until the debt is retired and the levy will be subject to renewal the following January 1st. Additionally, an ordinance must specify certain information about the indebtedness. None of these changes affect the pension liability discretionary sales surtax.

The bill also provides requirements for the local option food and beverage tax in certain cities. A tax levied and in effect on June 30, 2025, must be reenacted by an ordinance approved in a referendum on or before January 1, 2033, or the expiration date for the tax as of June 30, 2025, whichever is later. A tax must have an expiration date.

The Revenue Estimating Conference determined that CS/SB 1664 does not have a revenue impact. Staff estimate that CS/CS/SB 1664 will also not have a revenue impact.

The bill takes effect July 1, 2025.

II. Present Situation:

Local Discretionary Sales Surtaxes

Counties have been granted limited authority to levy a discretionary sales surtaxes for specific purposes on all transactions occurring in the county subject to the state sales tax in ch. 212, F.S., and on communications services as defined in ch. 202, F.S.¹ A discretionary sales surtax is based on the rate in the county where the taxable goods or services are sold, or delivered into, and is levied in addition to the state sales and use tax of 6 percent. The surtax does not apply to the sales price above \$5,000 on any item of tangible personal property.

Approved purposes for levying a surtax include:

- Operating a transportation system;²
- Financing local government infrastructure projects;³
- Providing additional revenue for specified small counties;⁴
- Providing medical care for indigent persons;⁵
- Funding trauma centers;⁶
- Operating, maintaining, and administering a county public general hospital;⁷
- Constructing and renovating schools;⁸
- Providing emergency fire rescue services and facilities; and⁹
- Funding pension liability shortfalls.¹⁰

Current rates range from 0.5% to 2.0% in each of the 65 counties currently levying one or more surtaxes.¹¹ Many of the levies have restrictions on what combination of taxes can be levied by a single county at one time.¹²

¹ The tax rates, duration of the surtax, method of imposition, and proceed uses are individually specified in s. 212.055, F.S. General limitations, administration, and collection procedures are set forth in s. 212.054, F.S.

² Section 212.055(1), F.S.

³ Section 212.055(2), F.S.

⁴ Section 212.055(3), F.S. Note that the small county surtax may be levied by extraordinary vote of the county governing board if the proceeds are to be expended only for operating purposes.

⁵ Section 212.055(4)(a), F.S. (for counties with more than 800,000 residents); Section 212.055(7), F.S. (for counties with less than 800,000 residents).

⁶ Section 212.055(4)(b), F.S.

⁷ Section 212.055(5), F.S.

⁸ Section 212.055(6), F.S.

⁹ Section 212.055(8), F.S.

¹⁰ Section 212.055(9), F.S.

¹¹ Fla. Dep't of Revenue, *Discretionary Sales Surtax Information for Calendar Year 2025, Form DR-15DSS*, available at https://floridarevenue.com/Forms_library/current/dr15dss.pdf (last visited April 10, 2025)

¹² See, e.g., ss. 212.055(4)(a)6., F.S., 212.055(5)(f), F.S., and s. 212.055(9)(g), F.S.

Fiscal Year 2023-24 levies for these taxes were as follows:

Surtax	Florida Statute	Counties Levying/ Can Levy ¹³	2023-24 Statewide Revenue ¹⁴
Charter County Transportation	Section 212.055(1), F.S.	3/23	\$1.07 Billion
Local Gov't Infrastructure	Section 212.055(2), F.S.	26/67	\$2.32 Billion
Small County	Section 212.055(3), F.S.	30/31	\$211 Million
Indigent Care (divided by population)	Sections 212.055(4)(a), F.S. and 212.055(7), F.S.	1/9 (greater than 800k); 5/58 (fewer than 800k)	\$195 Million; \$88 Million
Trauma Center	Section 212.055(4)(b), F.S.	0/58	\$ -
County General Hospital	Section 212.055(5), F.S.	1/1	\$403 Million
School Construction	Section 212.055(6), F.S.	30/67	\$1.56 Billion
Emergency Fire Rescue Services	Section 212.055(8), F.S.	1/65	\$311, 042
Pension Liability	Section 212.055(9), F.S.	0/27 ¹⁵	\$-

Most local discretionary sales surtaxes may only be approved by referendum, while some may be approved by a vote of the county commission.¹⁶ Some of the surtaxes have set periods of time that they can be enacted for before requiring reenactment, others have no such specified time limit. For example, the Trauma Center Sales Surtax that may be levied for counties with a population of fewer than 800,000 residents expires four years after the effective date of the surtax, unless reenacted through a referendum.¹⁷ On the other hand, the Charter County and Regional Transportation System Surtax in s. 212.055(1), F.S. is currently limited to 30 years if adopted on or after July 1, 2020.

Tourist Development Taxes

The Local Option Tourist Development Act¹⁸ authorizes counties to levy five separate taxes on transient rental¹⁹ transactions (tourist development taxes or TDTs) for specified purposes, all of which are generally related to the tourism industry.

Depending on a county’s eligibility to levy such taxes, the maximum potential tax rate varies:

¹³ Levy details available at Office of Economic and Demographic Research, *2023 Local Discretionary Sales Surtax Rates in Florida's Counties*, <https://edr.state.fl.us/Content/local-government/data/county-municipal/2023LDSSRates.pdf> (last visited April 11, 2025).

¹⁴ Revenue Estimates taken from: Legislative Office of Economic and Demographic (EDR) *2023 Local Government Financial Information Handbook*, (Jan. 2024) available at <https://edr.state.fl.us/Content/local-government/reports/lghfih23.pdf> (last visited April 11, 2025).

¹⁵ The Pension Liability Surtax has been approved in a referendum to take effect in Duval County no later than January 1, 2031; but is not currently levied.

¹⁶ See generally s. 212.055, F.S.; but see s. 212.055(3), F.S. (small county surtax may be approved by extraordinary vote of the county governing authority as long as surtax revenues are not used for servicing bond indebtedness), and s. 212.055(5), F.S. (county public hospital surtax may be approved by extraordinary vote of the county commission).

¹⁷ Section 212.055(4)(b)4., F.S.

¹⁸ Section 125.0104, F.S.

¹⁹ Section 125.0104(3)(a)1., F.S. considers “transient rental” to be the rental or lease of any accommodation for a term of six months or less.

- The original TDT may be levied at the rate of 1 or 2 percent.²⁰
- An additional 1 percent tax may be levied by counties who have previously levied the original TDT at the 1 or 2 percent rate for at least 3 years.²¹
- A high tourism impact tax may be levied at an additional 1 percent.²²
- A professional sports franchise facility tax may be levied up to an additional 1 percent.²³
- 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.²⁴

TDTs are levied in 62 of 67 counties, and total rates range from 2% to 6%.²⁵

Fiscal Year 2023-24 levies for these taxes were as follows:

Tax	Florida Statute	Counties Levying/ Can Levy ²⁶	2023-24 Statewide Revenues ²⁷
Original TDT	Section 125.0104(3)(c), F.S.	62/67 (all at 2%)	\$709 Million
Additional TDT	Section 125.0104(3)(d), F.S.	56/59	\$291 Million
High Tourism Impact TDT	Section 125.0104(3)(m), F.S.	10/14	\$201 Million
Pro Sports TDT	Section 125.0104(3)(l), F.S.	46/67	\$330 Million
Additional Pro Sports TDT	Section 125.0104(3)(n), F.S.	36/65	\$252 Million

Prior to the authorization of a new TDT, the levy must be approved by a countywide referendum held at a general election and approved by a majority of the electors voting in the county.²⁸ TDTs have no maximum period for which they may be levied, and no currently adopted TDT has a scheduled expiration date.²⁹

Each county proposing to levy the original one or two percent tax must adopt an ordinance for the levy and imposition of the tax, which must include a plan for tourist development prepared by the tourist development council.³⁰ The plan for tourist development must include the anticipated net tax revenue to be derived by the county for the two years following the tax levy,

²⁰ Section 125.0104(3)(c), F.S.

²¹ Section 125.0104(3)(d), F.S.

²² Section 125.0104(3)(m), F.S.

²³ 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.

²⁴ Section 125.0104(3)(n), F.S.

²⁵ Office of Economic and Demographic Research, *2024 Local Option Tourist/Food and Beverage Tax Rates in Florida’s Counties*, available at <https://edr.state.fl.us/content/local-government/data/county-municipal/2024LOTTRates.pdf> (last visited April 11, 2025).

²⁶ *Id.*

²⁷ Office of Economic and Demographic Research, *2023 Local Government Financial Information Handbook* (Jan. 2024), <http://edr.state.fl.us/Content/local-government/reports/lghfih23.pdf> (last visited April 11, 2025).

²⁸ Section 125.0104(6), F.S.

²⁹ Office of Economic and Demographic Research, *Local Option Tourist Taxes - Summary of Impositions, Expirations, and Rate Changes*, available at <https://www.edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm> (last visited April 11, 2025).

³⁰ Section 125.0104(4), F.S.

as well as a list of the proposed uses of the tax and the approximate cost for each project or use.³¹ The plan for tourist development may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the governing board.³²

Currently, once a county has obtained approval to levy a TDT tax through a referendum, that county is not required to seek electorate approval through a referendum to continue levying such TDT.

Local Option Food & Beverage Tax (Miami-Dade)

In 1967, Florida authorized the municipal resort tax.³³ The law authorized cities and towns meeting certain population requirements located within counties also meeting certain population requirements to levy the tax.³⁴ Currently, the tax may be levied at a rate of up to 4 percent on rentals of hotel rooms and similar accommodations, and it could also be levied on sales of food and certain beverages consumed in restaurants and bars at a rate of up to 2 percent.³⁵ The municipal resort tax is currently levied in the cities of Bal Harbour, Surfside, and Miami Beach, all of which are located within Miami-Dade County.³⁶

Florida has since authorized Miami Dade County to levy the local option food and beverage tax.³⁷ The local option food and beverage tax consists of two taxes: a 2 percent tax on the sale of food, beverages, and alcoholic beverages sold in hotels and motels, and a 1 percent tax on the sale of food, beverages, and alcoholic beverages sold at an establishment licensed by the state to sell alcoholic beverages on site.³⁸ Sales in cities levying the municipal resort tax were required to be exempt from the local option food and beverage tax through July 1, 2023.³⁹

In 2023, the Legislature, authorized the imposition of the 1 percent local option food and beverage tax in a city or town that levies the municipal resort tax if the levy is approved by referendum in the city or town at a general election.⁴⁰ In 2024, the Legislature clarified that the approval of the tax in a referendum as authorized in 2023 must be by a majority of the voters voting in the election (not a majority of registered voters).⁴¹

³¹ Section 125.0104(4)(c), F.S.

³² Section 125.0104(4)(d), F.S. The provisions found in s. 125.0104(4)(a)-(d), F.S., do not apply to the additional 1% tax, high tourism impact tax, the professional sports franchise facility tax, or the additional professional sports franchise facility tax.

³³ Ch. 67-930, Laws of Fla.

³⁴ Section 1, ch. 67-930, Laws of Fla.

³⁵ Florida Revenue Estimating Conference, *2024 Florida Tax Handbook*, available at:

<https://edr.state.fl.us/content/revenues/reports/tax-handbook/> (last visited April 11, 2025).

³⁶ Fla. Dep't of Revenue, *History of Local Sales Tax and Current Rates*, (Mar. 1, 2025) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf> (last visited April 11, 2025).

³⁷ Section 212.0306, F.S.

³⁸ Section 212.0306(1), F.S.

³⁹ Section 212.0306(2)(d), F.S. (2022)

⁴⁰ Ch. 2023-157, Laws of Fla.

⁴¹ Ch. 2024-158, Laws of Fla.

Miami-Dade County reports collections for food and beverage taxes were \$53.6 million in County Fiscal Year 2022-2023 and estimates collections of \$56 million in County Fiscal Year 2023-2024 and \$55.0 million in County Fiscal Year 2024-2025.⁴²

Referendum Procedures

The Florida Election Code provides the general requirements for a referendum.⁴³ The question presented to voters must contain a ballot summary with clear and unambiguous language, such that a “yes” or “no” vote on the measure indicates approval or rejection, respectively.⁴⁴ The ballot summary should explain the chief purpose of the measure and may not exceed 75 words.⁴⁵ The ballot summary and title must be included in the resolution or ordinance calling for the referendum.⁴⁶ For some discretionary sales surtaxes, the form of the ballot question is specified by statute.⁴⁷

Five types of elections exist under the Florida Election Code: primary elections, special primary elections, special elections, general elections, and presidential preference primary elections.⁴⁸ Historically, voter turnout during a general election is higher than during other elections.⁴⁹ A referendum to adopt, amend, or reenact a local government discretionary sales surtax must be held at a general election. A referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted surtax. Such a referendum may appear on the ballot only once within the 48-month period.⁵⁰

III. Effect of Proposed Changes:

Local Discretionary Sales Surtaxes

CS/CS/SB 1664 requires that, for any local discretionary sales surtax that currently must be enacted pursuant to a referendum and that is in effect on June 30, 2025, the local government must renew or continue such tax by a referendum on or before January 1, 2033 or the expiration date for the tax as of June 30, 2025, whichever is later, in order for the tax to remain in effect after January 1, 2033, or the existing expiration date.

Additionally, a tax approved by voters in a referendum before July 1, 2025, which has not yet been levied, must be renewed or continued by an ordinance approved in a referendum on or before 8 years from the date the tax takes effect, or the expiration date for the tax as of June 30, 2025, whichever is later, in order to remain in effect.

⁴² Office of Economic and Demographic Research, *Local Option Food and Beverage Tax Collections*, available at <https://www.edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm> (last visited April 11, 2025).

⁴³ Section 101.161, F.S.

⁴⁴ Section 101.161(1), F.S.

⁴⁵ *Id.*

⁴⁶ *Id.*

⁴⁷ *See, e.g.*, s. 212.055(4)(b), F.S.

⁴⁸ Section 97.021(13), F.S.

⁴⁹ *See* Dep’t of State, *Voter Turnout*, <http://dos.myflorida.com/elections/data-statistics/elections-data/voter-turnout/> (last visited April 11, 2025).

⁵⁰ Section 212.055(10), F.S.

A tax which is required to be approved by voters in a referendum must have an expiration date and be subject to approval by a majority of the electors voting in a subsequent referendum in order to be renewed or continued.

If taxes are pledged for debt service, the levy may continue until the debt is retired, and the levy will be subject to renewal the following January 1st.

Additionally, if proceeds will be used for the purpose of servicing bond indebtedness, the ordinance enacting a new tax or reenacting an existing tax must specify that the proceeds from the tax will be used for the purpose of servicing bond indebtedness and that the maximum duration of such bond indebtedness is not to exceed 30 years. The ordinance must also provide specificity regarding the purposes of the bond indebtedness. The referendum question on the ballot must specify that the proceeds of the tax will be used for that purpose and must include a brief and general description of the purposes for which the indebtedness will be incurred and the maximum length of time the tax may be imposed.

None of these changes affect the pension liability discretionary sales surtax found in s. 212.055(9), F.S.

Tourist Development Taxes

For any tourist development tax that currently must be enacted pursuant to a referendum and that is in effect on June 30, 2025, the local government must renew or reenact such tax by a referendum on or before January 1, 2033, or the expiration date for the tax as of June 30, 2025, whichever is later, in order for the tax to remain in effect after January 1, 2033, or the existing expiration date.

Additionally, a tax approved by voters in a referendum before July 1, 2025, which has not yet been levied, must be renewed or reenacted by an ordinance approved in a referendum on or before 8 years from the date the tax takes effect, or the expiration date for the tax as of June 30, 2025, whichever is later, in order to remain in effect.

A tax which is required to be approved by voters in a referendum must have an expiration date and be subject to approval by a majority of the electors voting in a subsequent referendum in order to be renewed or reenacted.

If tax levies are pledged for debt service, the levy may continue until the debt is retired, and the levy will be subject to renewal the following January 1st.

Additionally, if proceeds will be used for the purpose of servicing bond indebtedness, the ordinance enacting a new tax or renewing or reenacting an existing tax must specify that the proceeds from the tax will be used for the purpose of servicing bond indebtedness and that the maximum duration of such bond indebtedness is not to exceed 30 years. The ordinance must also provide specificity regarding the purposes of the bond indebtedness. The referendum question on the ballot must specify that the proceeds of the tax will be used for that purpose and must include a brief and general description of the purposes for which the indebtedness will be incurred and the maximum length of time the tax may be imposed.

Local Option Food & Beverage Tax (Miami-Dade)

The bill also provides requirements for the imposition of the local option food and beverage tax in those cities in Miami-Dade County that currently levy the municipal resort tax. Any tax levied and in effect on June 30, 2025, must be reenacted by an ordinance approved in a referendum on or before January 1, 2033, or the expiration date for the tax as of June 30, 2025, whichever is later, in order to remain in effect after January 1, 2033, or the existing expiration date. Any tax levied must also have an expiration date.

The bill takes effect July 1, 2025.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18(b) of the State Constitution provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. The mandate requirement does not apply to laws having an insignificant impact,⁵¹ which for Fiscal Year 2025-2026 is forecast at approximately \$2.4 million.

The bill requires certain local taxes to have an expiration date and be renewed by referendum. Reduction of a local government's authority to raise revenues generally refers to limiting its power to levy a tax, raising the vote of the governing body required to levy a tax, lowering the rate of a tax, or reducing the base against which a tax is levied. In the case of these local taxes, a local government's authority extends only to the ability to submit taxes for referendum approval, which remains unchanged under the bill.

If the anticipated effect of the imposition of a time limit on these local taxes is considered a not-insignificant reduction of local authority to raise taxes, the bill must be approved by a two-thirds' vote of each house of the legislature to be validly enacted.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

⁵¹ FLA. CONST. art. VII, s. 18(d). An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See Fla. S. Comm. on Cmty. Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited April 11, 2025).

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference determined that CS/SB 1664 does not have a revenue impact. Staff estimate that CS/CS/SB 1664 will also not have a revenue impact.

B. Private Sector Impact:

None.

C. Government Sector Impact:

Local governments may incur additional expenses due to the potential increased frequency of referendums.

Because the bill does not remove the authority of local government to levy local discretionary sales surtaxes, tourist development taxes, or local option food and beverage taxes, staff does not anticipate that the bill will have an impact on local government revenues. However, revenues would be impacted if a referendum to renew an existing levy were not to pass.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 125.0104, 212.0306, 212.055.

IX. Additional Information:

- A. Committee Substitute – Statement of Substantial Changes:
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS/CS by Finance and Tax on April 15, 2025:

For the tourist development taxes and local discretionary sales surtaxes, the committee substitute:

- Clarifies that the bill applies to a tax which is required to be approved by voters in a referendum.
- Adds that a tax must be renewed, reenacted, or continued by referendum before January 1, 2033, or the expiration date for the tax, whichever is later.
- Adds that a tax approved in a referendum before July 1, 2025 that has not yet been levied, must be renewed, reenacted, or continued in a referendum on or before 8 years from the date the tax takes effect, or the expiration date for the tax, whichever is later.
- Requires that a tax must have an expiration date and be subject to future approval by a majority of electors.

For only the local discretionary sales surtaxes, the committee substitute:

- Retains an existing expiration for the charter county and regional transportation system surtax.

For certain local option food and beverage taxes, the committee substitute:

- Removes the 8-year renewal requirement.
- Adds that a tax in effect on June 30, 2025, must be reenacted in a referendum on or before January 1, 2033, or the expiration date for the tax, whichever is later.
- Requires that any tax must have an expiration date.

CS by Community Affairs on March 25, 2025:

The committee substitute:

- Applies the new referendum requirement for a surtax to remain in effect to only those discretionary sales surtaxes required under existing law to be approved by referendum;
- Corrects cross-references and dates; and
- Specifies additional content to be included in ordinances and referendum ballot questions.

B. Amendments:

None.



928258

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/15/2025	.	
	.	
	.	
	.	

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

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (n) of subsection (3) of section
125.0104, Florida Statutes, is amended, and paragraphs (f), (g),
and (h) are added to subsection (4) of that section, to read:

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

(3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—



928258

11 (n) In addition to any other tax that is imposed under this
12 section, a county that has imposed the tax under paragraph (1)
13 may impose an additional tax that is no greater than 1 percent
14 on the exercise of the privilege described in paragraph (a) by
15 ordinance approved by referendum pursuant to subsection (6) to:

16 1. Pay the debt service on bonds issued to finance:

17 a. The construction, reconstruction, or renovation of a
18 facility either publicly owned and operated, or publicly owned
19 and operated by the owner of a professional sports franchise or
20 other lessee with sufficient expertise or financial capability
21 to operate such facility, and to pay the planning and design
22 costs incurred prior to the issuance of such bonds for a new
23 professional sports franchise as defined in s. 288.1162.

24 b. The acquisition, construction, reconstruction, or
25 renovation of a facility either publicly owned and operated, or
26 publicly owned and operated by the owner of a professional
27 sports franchise or other lessee with sufficient expertise or
28 financial capability to operate such facility, and to pay the
29 planning and design costs incurred prior to the issuance of such
30 bonds for a retained spring training franchise.

31 2. Promote and advertise tourism in the State of Florida
32 and nationally and internationally; however, if tax revenues are
33 expended for an activity, service, venue, or event, the
34 activity, service, venue, or event shall have as one of its main
35 purposes the attraction of tourists as evidenced by the
36 promotion of the activity, service, venue, or event to tourists.

37

38 A county that imposes the tax authorized in this paragraph may
39 not expend any ad valorem tax revenues for the acquisition,



928258

40 construction, reconstruction, or renovation of a facility for
41 which tax revenues are used pursuant to subparagraph 1. The
42 provision of paragraph (b) which prohibits any county authorized
43 to levy a convention development tax pursuant to s. 212.0305
44 from levying more than the 2-percent tax authorized by this
45 section does ~~shall~~ not apply to the additional tax authorized by
46 this paragraph in counties which levy convention development
47 taxes pursuant to s. 212.0305(4) (a). Paragraphs (4) (a)-(d) do
48 ~~Subsection (4) does~~ not apply to the adoption of the additional
49 tax authorized in this paragraph. The effective date of the levy
50 and imposition of the tax authorized under this paragraph is the
51 first day of the second month following approval of the
52 ordinance by referendum or the first day of any subsequent month
53 specified in the ordinance. A certified copy of such ordinance
54 must ~~shall~~ be furnished by the county to the Department of
55 Revenue within 10 days after approval of the ordinance.

56 (4) ORDINANCE LEVY TAX; PROCEDURE.—

57 (f) Any tax imposed pursuant to this section and in effect
58 on June 30, 2025, which is required to be approved by voters in
59 a referendum under this section must be renewed or reenacted by
60 an ordinance approved in a referendum held pursuant to
61 subsection (6) on or before January 1, 2033, or the expiration
62 date for the tax as of June 30, 2025, whichever is later, in
63 order to remain in effect after January 1, 2033, or the existing
64 expiration date. Any tax imposed pursuant to this section
65 approved by voters in a referendum under this section before
66 July 1, 2025, which has not yet been levied must be renewed or
67 reenacted by an ordinance approved in a referendum held pursuant
68 to subsection (6) on or before 8 years from the date the tax



69 takes effect, or the expiration date for the tax as of June 30,
70 2025, whichever is later, in order to remain in effect.

71 (g) The state covenants with holders of bonds or other
72 instruments of indebtedness issued by counties before July 1,
73 2025, that it will not impair or materially alter the rights of
74 those holders or relieve counties of the duty to meet their
75 obligations as a result of previous pledges or assignments
76 entered into under this section as it existed before July 1,
77 2025. Paragraph (f) does not apply in any case in which the
78 proceeds of a tax levied pursuant to this section on or before
79 June 30, 2025, have been pledged to secure and liquidate revenue
80 bonds or revenue refunding bonds as authorized by this section,
81 unless such bonds are retired before January 1, 2033. If the
82 bonds are not retired before January 1, 2033, paragraph (f)
83 applies as though January 1, 2033, were instead replaced with
84 January 1 of the year following the retirement of such bonds.

85 (h) Any tax imposed pursuant to this section which is
86 required to be approved by voters in a referendum under this
87 section must have an expiration date and be subject to approval
88 by a majority of the electors voting in a subsequent referendum
89 held pursuant to subsection (6) in order to be renewed or
90 reenacted. If the proceeds of the tax will be used for the
91 purpose of servicing bond indebtedness, the ordinance enacting a
92 new tax or renewing or reenacting an existing tax must specify
93 that the proceeds from the new, renewed, or reenacted tax will
94 be used for the purpose of servicing bond indebtedness and that
95 the maximum duration of such bond indebtedness is not to exceed
96 30 years. The ordinance must also provide specificity regarding
97 the purposes of the bond indebtedness. Additionally, if the



928258

98 proceeds of the tax will be used for the purpose of servicing
99 bond indebtedness, the referendum question on the ballot must
100 specify that the proceeds of the tax will be used for that
101 purpose and must include a brief and general description of the
102 purposes for which the indebtedness will be incurred and the
103 maximum length of time the tax may be imposed.

104 Section 2. Paragraph (d) of subsection (2) of section
105 212.0306, Florida Statutes, is amended to read:

106 212.0306 Local option food and beverage tax; procedure for
107 levying; authorized uses; administration.—

108 (2)

109 (d) Sales in cities or towns presently imposing a municipal
110 resort tax as authorized by chapter 67-930, Laws of Florida, are
111 exempt from the taxes authorized by subsection (1); however, the
112 tax authorized by paragraph (1)(b) may be levied in such city or
113 town if the governing authority of the city or town adopts an
114 ordinance that is subsequently approved by a majority of the
115 electors in such city or town voting in a referendum held at a
116 general election as defined in s. 97.021. Any tax levied in a
117 city or town pursuant to this paragraph takes effect on the
118 first day of January following the general election in which the
119 ordinance was approved. Any tax levied pursuant to this
120 paragraph and in effect on June 30, 2025, must be reenacted by
121 an ordinance approved in a referendum on or before January 1,
122 2033, or the expiration date for the tax as of June 30, 2025,
123 whichever is later, in order to remain in effect after January
124 1, 2033, or the existing expiration date. Any tax levied
125 pursuant to this paragraph must have an expiration date. A
126 referendum to reenact an expiring tax authorized under this



928258

127 paragraph must be held at a general election occurring within
128 the 48-month period immediately preceding the effective date of
129 the reenacted tax, and the referendum may appear on the ballot
130 only once within the 48-month period.

131 Section 3. Present subsection (11) of section 212.055,
132 Florida Statutes, is redesignated as subsection (12), a new
133 subsection (11) is added to that section, and paragraph (c) of
134 subsection (1) of that section is amended, to read:

135 212.055 Discretionary sales surtaxes; legislative intent;
136 authorization and use of proceeds.—It is the legislative intent
137 that any authorization for imposition of a discretionary sales
138 surtax shall be published in the Florida Statutes as a
139 subsection of this section, irrespective of the duration of the
140 levy. Each enactment shall specify the types of counties
141 authorized to levy; the rate or rates which may be imposed; the
142 maximum length of time the surtax may be imposed, ~~if any~~; the
143 procedure which must be followed to secure voter approval, if
144 required; the purpose for which the proceeds may be expended;
145 and such other requirements as the Legislature may provide.
146 Taxable transactions and administrative procedures shall be as
147 provided in s. 212.054.

148 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
149 SURTAX.—

150 (c)1. The proposal to adopt a discretionary sales surtax as
151 provided in this subsection and to create a trust fund within
152 the county accounts shall be placed on the ballot in accordance
153 with law and must be approved in a referendum held at a general
154 election in accordance with subsection (10).

155 2. If the proposal to adopt a surtax is by initiative, the



156 petition sponsor must, at least 180 days before the proposed
157 referendum, comply with all of the following:

158 a. Provide a copy of the final resolution or ordinance to
159 the Office of Program Policy Analysis and Government
160 Accountability. The Office of Program Policy Analysis and
161 Government Accountability shall procure a certified public
162 accountant in accordance with subsection (12) ~~(11)~~ for the
163 performance audit.

164 b. File the initiative petition and its required valid
165 signatures with the supervisor of elections. The supervisor of
166 elections shall verify signatures and retain signature forms in
167 the same manner as required for initiatives under s.
168 100.371(11).

169 3. The failure of an initiative sponsor to comply with the
170 requirements of subparagraph 2. renders any referendum held
171 void.

172 (11) LIMITATIONS ON LEVY.-

173 (a) Any surtax imposed pursuant to this section and in
174 effect on June 30, 2025, which is required to be approved by
175 voters in a referendum under this section must be renewed or
176 continued by an ordinance or by a resolution for the purpose of
177 the surtax authorized under subsection (6), approved in a
178 referendum held pursuant to subsection (10) on or before January
179 1, 2033, or the expiration date for the surtax as of June 30,
180 2025, whichever is later, in order to remain in effect after
181 January 1, 2033, or the existing expiration date. Any surtax
182 imposed pursuant to this section approved by voters in a
183 referendum under this section before July 1, 2025, which has not
184 yet been levied must be renewed or continued by an ordinance



928258

185 approved in a referendum held pursuant to subsection (10) on or
186 before 8 years from the date the surtax takes effect, or the
187 expiration date for the surtax as of June 30, 2025, whichever is
188 later, in order to remain in effect.

189 (b) The state covenants with holders of bonds or other
190 instruments of indebtedness issued by counties or school boards
191 before July 1, 2025, that it will not impair or materially alter
192 the rights of those holders or relieve counties or school boards
193 of the duty to meet their obligations as a result of previous
194 pledges or assignments entered into under this section as it
195 existed before July 1, 2025. Paragraph (a) does not apply in any
196 case in which the proceeds of a tax levied pursuant to this
197 section on or before June 30, 2025, have been pledged to secure
198 and liquidate revenue bonds or revenue refunding bonds as
199 authorized by this section, unless such bonds are retired before
200 January 1, 2033. If the bonds are not retired before January 1,
201 2033, paragraph (a) must apply as though January 1, 2033, were
202 instead replaced with January 1 of the year following the
203 retirement of such bonds.

204 (c) Any surtax imposed pursuant to this section which is
205 required to be approved by voters in a referendum under this
206 section must have an expiration date and be subject to approval
207 by a majority of the electors voting in a subsequent referendum
208 held pursuant to subsection (10) in order to be reenacted or
209 continued. If the proceeds of the surtax will be used for the
210 purpose of servicing bond indebtedness, the ordinance, or the
211 resolution for the purpose of the surtax authorized under
212 subsection (6), enacting a new surtax or reenacting an existing
213 surtax must specify that the proceeds from the new or reenacted



214 surtax will be used for the purpose of servicing bond
215 indebtedness and that the maximum duration of such bond
216 indebtedness is not to exceed 30 years. The ordinance or
217 resolution must also provide specificity regarding the purposes
218 of the bond indebtedness. Additionally, if the proceeds of the
219 surtax will be used for the purpose of servicing bond
220 indebtedness, the referendum question on the ballot must specify
221 that the proceeds of the surtax will be used for the purpose of
222 servicing bond indebtedness and must include a brief and general
223 description of the purposes for which the indebtedness will be
224 incurred and the maximum length of time the surtax may be
225 imposed.

226 (d) This subsection does not apply to the enactment or
227 reenactment of the surtax authorized under subsection (9).

228 Section 4. This act shall take effect July 1, 2025.

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

231 And the title is amended as follows:

232 Delete everything before the enacting clause
233 and insert:

234 A bill to be entitled

235 An act relating to local option taxes; amending s.
236 125.0104, F.S.; requiring that specified taxes be
237 renewed or reenacted by an ordinance in a specified
238 manner; providing construction and applicability;
239 requiring that specified taxes have an expiration date
240 and are subject to approval in a specified manner;
241 requiring that specified ordinances specify certain
242 information if certain conditions are met; amending s.



928258

243 212.0306, F.S.; requiring that specified taxes be
244 reenacted by an ordinance in a specified manner;
245 requiring that such taxes have an expiration date;
246 amending s. 212.055, F.S.; conforming provisions to
247 changes made by the act; requiring that specified
248 taxes be renewed or continued by an ordinance in a
249 specified manner; providing construction and
250 applicability; requiring that specified taxes have an
251 expiration date and are subject to approval in a
252 specified manner; requiring that specified ordinances
253 specify certain information if certain conditions are
254 met; providing an effective date.

By the Committee on Community Affairs; and Senator Trumbull

578-02826-25

20251664c1

1 A bill to be entitled
 2 An act relating to local option taxes; amending s.
 3 125.0104, F.S.; requiring specified taxes to be
 4 renewed by an ordinance in a specified manner;
 5 providing an exception; providing construction;
 6 providing for the expiration of specified ordinances;
 7 authorizing the adoption of new ordinances; providing
 8 an exception; amending s. 212.0306, F.S.; providing
 9 for the expiration of specified ordinances;
 10 authorizing the adoption of new ordinances; amending
 11 s. 212.055, F.S.; requiring specified taxes to be
 12 renewed by an ordinance in a specified manner;
 13 providing an exception; providing construction;
 14 providing for the expiration of specified ordinances;
 15 authorizing the adoption of new ordinances; providing
 16 an exception; providing an effective date.
 17
 18 Be It Enacted by the Legislature of the State of Florida:
 19
 20 Section 1. Paragraph (n) of subsection (3) of section
 21 125.0104, Florida Statutes, is amended, and paragraphs (f)
 22 through (i) are added to subsection (4) of that section, to
 23 read:
 24 125.0104 Tourist development tax; procedure for levying;
 25 authorized uses; referendum; enforcement.—
 26 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—
 27 (n) In addition to any other tax that is imposed under this
 28 section, a county that has imposed the tax under paragraph (1)
 29 may impose an additional tax that is no greater than 1 percent

Page 1 of 9

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

578-02826-25

20251664c1

30 on the exercise of the privilege described in paragraph (a) by
 31 ordinance approved by referendum pursuant to subsection (6) to:
 32 1. Pay the debt service on bonds issued to finance:
 33 a. The construction, reconstruction, or renovation of a
 34 facility either publicly owned and operated, or publicly owned
 35 and operated by the owner of a professional sports franchise or
 36 other lessee with sufficient expertise or financial capability
 37 to operate such facility, and to pay the planning and design
 38 costs incurred prior to the issuance of such bonds for a new
 39 professional sports franchise as defined in s. 288.1162.
 40 b. The acquisition, construction, reconstruction, or
 41 renovation of a facility either publicly owned and operated, or
 42 publicly owned and operated by the owner of a professional
 43 sports franchise or other lessee with sufficient expertise or
 44 financial capability to operate such facility, and to pay the
 45 planning and design costs incurred prior to the issuance of such
 46 bonds for a retained spring training franchise.
 47 2. Promote and advertise tourism in the State of Florida
 48 and nationally and internationally; however, if tax revenues are
 49 expended for an activity, service, venue, or event, the
 50 activity, service, venue, or event shall have as one of its main
 51 purposes the attraction of tourists as evidenced by the
 52 promotion of the activity, service, venue, or event to tourists.
 53
 54 A county that imposes the tax authorized in this paragraph may
 55 not expend any ad valorem tax revenues for the acquisition,
 56 construction, reconstruction, or renovation of a facility for
 57 which tax revenues are used pursuant to subparagraph 1. The
 58 provision of paragraph (b) which prohibits any county authorized

Page 2 of 9

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

578-02826-25

20251664c1

59 to levy a convention development tax pursuant to s. 212.0305
 60 from levying more than the 2-percent tax authorized by this
 61 section shall not apply to the additional tax authorized by this
 62 paragraph in counties which levy convention development taxes
 63 pursuant to s. 212.0305(4) (a). The provisions of paragraphs
 64 (4) (a)-(d) do ~~Subsection (4) does~~ not apply to the adoption of
 65 the additional tax authorized in this paragraph. The effective
 66 date of the levy and imposition of the tax authorized under this
 67 paragraph is the first day of the second month following
 68 approval of the ordinance by referendum or the first day of any
 69 subsequent month specified in the ordinance. A certified copy of
 70 such ordinance shall be furnished by the county to the
 71 Department of Revenue within 10 days after approval of the
 72 ordinance.

73 (4) ORDINANCE LEVY TAX; PROCEDURE.—

74 (f) Any tax imposed pursuant to this section and in effect
 75 on June 30, 2025, must be renewed by an ordinance approved in a
 76 referendum held pursuant to subsection (6) on or before January
 77 1, 2033, in order to remain in effect after January 1, 2033.

78 (g) The state covenants with holders of bonds or other
 79 instruments of indebtedness issued by counties before July 1,
 80 2025, that it will not impair or materially alter the rights of
 81 those holders or relieve counties of the duty to meet their
 82 obligations as a result of previous pledges or assignments
 83 entered into under this section as it existed before July 1,
 84 2025. Paragraph (f) does not apply in any case in which the
 85 proceeds of a tax levied pursuant to this section on or before
 86 June 30, 2025, have been pledged to secure and liquidate revenue
 87 bonds or revenue refunding bonds as authorized by this section,

Page 3 of 9

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

578-02826-25

20251664c1

88 unless such bonds are retired before January 1, 2033. If the
 89 bonds are not retired before January 1, 2033, paragraph (f)
 90 applies as though January 1, 2033, were instead replaced with
 91 January 1 of the year following the retirement of such bonds.

92 (h) Except as provided in paragraph (i), an ordinance that
 93 levies and imposes a tax pursuant to this section expires 8
 94 years after the effective date of the ordinance that is approved
 95 in a referendum, but may be renewed for subsequent 8-year
 96 periods if each 8-year period is approved in a referendum held
 97 pursuant to subsection (6).

98 (i) A new or reenacted tax levied under this section may be
 99 levied for a term of no more than 30 years, if:

100 1. The proceeds of the tax will be used for the purpose of
 101 servicing bond indebtedness;

102 2. The ordinance enacting a new tax, or reenacting an
 103 existing tax, specifies that the proceeds from the new or
 104 reenacted tax will be used for the purpose of servicing bond
 105 indebtedness; specifies the maximum duration of such bond
 106 indebtedness, not to exceed 30 years; and provides specificity
 107 regarding what the purposes of the bond indebtedness are; and

108 3. The referendum question on the ballot pursuant to
 109 paragraph (6) (b) specifies that the proceeds of the tax will be
 110 used for the purpose of servicing bond indebtedness and includes
 111 a brief and general description of the purposes for which the
 112 indebtedness will be incurred and the maximum length of time the
 113 tax may be imposed.

114 Section 2. Paragraph (d) of subsection (2) of section
 115 212.0306, Florida Statutes, is amended to read:

116 212.0306 Local option food and beverage tax; procedure for

Page 4 of 9

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

578-02826-25

20251664c1

117 levying; authorized uses; administration.-

118 (2)

119 (d) Sales in cities or towns presently imposing a municipal
 120 resort tax as authorized by chapter 67-930, Laws of Florida, are
 121 exempt from the taxes authorized by subsection (1); however, the
 122 tax authorized by paragraph (1)(b) may be levied in such city or
 123 town if the governing authority of the city or town adopts an
 124 ordinance that is subsequently approved by a majority of the
 125 electors in such city or town voting in a referendum held at a
 126 general election as defined in s. 97.021. Any tax levied in a
 127 city or town pursuant to this paragraph takes effect on the
 128 first day of January following the general election in which the
 129 ordinance was approved. An ordinance that levies and imposes a
 130 tax pursuant to this paragraph expires 8 years after the
 131 effective date of the ordinance that is approved in a
 132 referendum. However, an ordinance may be reenacted for
 133 subsequent 8-year periods if each 8-year period is approved in a
 134 referendum to reenact an expiring tax authorized under this
 135 paragraph must be held at a general election occurring within
 136 the 48-month period immediately preceding the effective date of
 137 the reenacted tax, and the referendum appears ~~may appear~~ on the
 138 ballot only once within the 48-month period.

139 Section 3. Subsection (11) of section 212.055, Florida
 140 Statutes, is renumbered as subsection (12), paragraphs (c) and
 141 (f) of subsection (1) are amended, and a new subsection (11) is
 142 added to that section, to read:

143 212.055 Discretionary sales surtaxes; legislative intent;
 144 authorization and use of proceeds.-It is the legislative intent
 145 that any authorization for imposition of a discretionary sales

Page 5 of 9

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

578-02826-25

20251664c1

146 surtax shall be published in the Florida Statutes as a
 147 subsection of this section, irrespective of the duration of the
 148 levy. Each enactment shall specify the types of counties
 149 authorized to levy; the rate or rates which may be imposed; the
 150 maximum length of time the surtax may be imposed, if any; the
 151 procedure which must be followed to secure voter approval, if
 152 required; the purpose for which the proceeds may be expended;
 153 and such other requirements as the Legislature may provide.
 154 Taxable transactions and administrative procedures shall be as
 155 provided in s. 212.054.

156 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
 157 SURTAX.-

158 (c)1. The proposal to adopt a discretionary sales surtax as
 159 provided in this subsection and to create a trust fund within
 160 the county accounts shall be placed on the ballot in accordance
 161 with law and must be approved in a referendum held at a general
 162 election in accordance with subsection (10).

163 2. If the proposal to adopt a surtax is by initiative, the
 164 petition sponsor must, at least 180 days before the proposed
 165 referendum, comply with all of the following:

166 a. Provide a copy of the final resolution or ordinance to
 167 the Office of Program Policy Analysis and Government
 168 Accountability. The Office of Program Policy Analysis and
 169 Government Accountability shall procure a certified public
 170 accountant in accordance with subsection (12) ~~(11)~~ for the
 171 performance audit.

172 b. File the initiative petition and its required valid
 173 signatures with the supervisor of elections. The supervisor of
 174 elections shall verify signatures and retain signature forms in

Page 6 of 9

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

578-02826-25 20251664c1

175 the same manner as required for initiatives under s.
176 100.371(11).

177 3. The failure of an initiative sponsor to comply with the
178 requirements of subparagraph 2. renders any referendum held
179 void.

180 ~~(f) Any discretionary sales surtax levied under this~~
181 ~~subsection pursuant to a referendum held on or after July 1,~~
182 ~~2020, may not be levied for more than 30 years.~~

183 (11) LIMITATIONS ON LEVY.—

184 (a) Any surtax imposed pursuant to this section and in
185 effect on June 30, 2025, which is required to be approved by
186 voters in a referendum under this section must be renewed by an
187 ordinance, or resolution for the purpose of the surtax
188 pursuant to subsection (6), approved in a referendum held
189 pursuant to subsection (10) on or before January 1, 2033, in
190 order to remain in effect after January 1, 2033.

191 (b) The state covenants with holders of bonds or other
192 instruments of indebtedness issued by counties or school boards
193 before July 1, 2025, that it will not impair or materially alter
194 the rights of those holders or relieve counties or school boards
195 of the duty to meet their obligations as a result of previous
196 pledges or assignments entered into under this section as it
197 existed before July 1, 2025. Paragraph (a) does not apply in any
198 case in which the proceeds of a tax levied pursuant to this
199 section on or before June 30, 2025, have been pledged to secure
200 and liquidate revenue bonds or revenue refunding bonds as
201 authorized by this section, unless such bonds are retired before
202 January 1, 2033. If the bonds are not retired before January 1,
203 2033, paragraph (a) shall apply as though January 1, 2033, were

Page 7 of 9

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

578-02826-25 20251664c1

204 instead replaced with January 1 of the year following the
205 retirement of such bonds.

206 (c) Except as provided in paragraph (4)(b) and paragraph
207 (d), any new or reenacted discretionary sales surtax levied
208 pursuant to a referendum held on or after July 1, 2025, may not
209 be levied for more than 8 years unless reenacted by ordinance,
210 or resolution for the purpose of the surtax authorized under
211 subsection (6), subject to approval by a majority of the
212 electors voting in a subsequent referendum held pursuant to
213 subsection (10).

214 (d) A new or reenacted surtax levied under this section may
215 be levied for a term of no more than 30 years, if:

216 1. The proceeds of the surtax will be used for the purpose
217 of servicing bond indebtedness;

218 2. The ordinance, or resolution for the purpose of the
219 surtax authorized under subsection (6), enacting a new surtax,
220 or reenacting an existing surtax specifies that the proceeds
221 from the new or reenacted surtax will be used for the purpose of
222 servicing bond indebtedness; specifies the maximum duration of
223 such bond indebtedness, not to exceed 30 years; and provides
224 specificity regarding what the purposes of the bond indebtedness
225 are; and

226 3. The referendum question on the ballot specifies that the
227 proceeds of the surtax will be used for the purpose of servicing
228 bond indebtedness and includes a brief and general description
229 of the purposes for which the indebtedness will be incurred and
230 the maximum length of time the surtax may be imposed.

231 (e) The provisions of this subsection do not apply to the
232 enactment or reenactment of the surtax authorized under

Page 8 of 9

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

578-02826-25

20251664c1

233 subsection (9).

234 Section 4. This act shall take effect July 1, 2025.

4/15/25

Meeting Date

Finance & Tax

Committee

The Florida Senate

APPEARANCE RECORD

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

1664

Bill Number or Topic

Amendment Barcode (if applicable)

Name Robert Skrob, Executive Dir. of Destinations Florida

Phone 850-222-6000

Address 1400 Village Square Blvd. Suite 3-250

Email robert@destinationsflorida.org

Street

Tallahassee

FL

32312

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:

Destinations Florida

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

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

The Florida Senate
APPEARANCE RECORD

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

4/15/2025
Meeting Date

1664
Bill Number or Topic

F&T
Committee

Amendment Barcode (if applicable)

Name Pepper Uchino

Phone (850) 906-9227

Address PO Box 13146
Street

Email pepper@fsbpa.com

Tallahassee FL 32317
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:
FL Shore & Beach Preservation Assoc.

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

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

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

The Florida Senate
APPEARANCE RECORD

SB 1664

4/15/25

Meeting Date

Finance + Tax

Committee

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

Bill Number or Topic

Amendment Barcode (if applicable)

Name

JEFF SCALA

Phone

(727) 637-4081

Address

100 S Monroe St

Email

jscala@flcounties.com

Street

Tallahassee

City

FL

State

32301

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

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

Florida Association of Counties

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

SB 1664

April 15, 2025

Meeting Date

Finance and Tax

Committee

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

Bill Number or Topic

Amendment Barcode (if applicable)

Name Charles Chapman

Phone 863.234.8983

Address 301 S. Bronough Street

Email cchapman@flcities.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 League of Cities

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

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

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

S-001 (08/10/2021)

The Florida Senate
APPEARANCE RECORD

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

4/15/25

Meeting Date

1664

Bill Number or Topic

F&T

Committee

Amendment Barcode (if applicable)

Name MARK Jeffries

Phone 407-836-5909

Address 201 S. Rosalind Ave
Street

Email mark.jeffries@ocfl.net

ORlando FL 32801
City State Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:
Orange County

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 of the Florida Senate](https://www.flsenate.gov)

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

The Florida Senate

APPEARANCE RECORD

4/15/25

1664

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 **Mat Forrest**

Phone **8505770444**

Address **201 E. Park Ave.**

Email **Mat@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:

~~Destinations Florida &~~
American Hotel Lodging Assoc.

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

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

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

S-001 (08/10/2021)

4-15-25

Meeting Date

The Florida Senate APPEARANCE RECORD

1664

Bill Number or Topic

Finance and TAX

Committee

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

Amendment Barcode (if applicable)

Name

Daniel Martinez

Phone

305-240-2917

Address

107 E College Ave

Email

DMartinez@AFP HQ.org

Street

TLH

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:

Americans for Prosperity

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

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

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

4/15/25

Meeting Date

1664

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name Samantha Padgett

Phone 850-528-5006

Address 230 S. Adams St.

Email spadgett@frln.org

Tallahassee

City

FL

State

32301

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Restaurant & Lodging 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.

4-15-25

The Florida Senate
APPEARANCE RECORD

1664

Meeting Date

FINANCE + TAX

Committee

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

Bill Number or Topic

Amendment Barcode (if applicable)

Name Jess M. McCarty, Executive Assistant County Attorney Phone 305-979-7110

Address 111 N.W. 1st Street Suite 2800 Email jmm2@miamidade.gov

Street

Miami

City

FL

State

33128

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:

Miami-Dade County

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

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

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

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

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

BILL: SB 7034

INTRODUCER: Finance and Tax Committee

SUBJECT: Taxation

DATE: April 16, 2025

REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Gross	Khan		FT Submitted as Comm. Bill/Fav

I. Summary:

SB 7034:

- Permanently exempts from the **Sales and Use Tax**:
 - Certain clothing and shoes with a sales price of \$75 or less per item.
 - Gold, silver, or platinum bullion, or any combination, with a sales price of less than \$500.
- Temporarily exempts from the **Sales and Use Tax**:
 - “Disaster Preparedness” items and supplies necessary for disaster preparation and the evacuation of pets from May 15, 2025, through May 31, 2025.
 - Specific admissions, boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, residential pool supplies, and certain electric scooters from June 1, 2025, through July 31, 2025.
 - “Back-to-School” items including bags and backpacks, school supplies, learning aids and puzzles, and personal computers and computer accessories from August 1, 2025, through August 10, 2025.
 - Certain tools and safety equipment from August 29, 2025, through September 7, 2025.
 - “Hunting Season” items including ammunition, firearms, bows, crossbows, and certain accessories for firearms or bows and crossbows from September 8, 2025, through December 31, 2025.
- The bill makes the following changes to the **Ad Valorem Property Tax**:
 - Limits the assessment of tangible personal property owned and operated by a citrus packinghouse or processor to its salvage value for the 2025 tax roll if the property is no longer used in the operation of a facility due to the effects of citrus greening.
 - Extends the length of time lands may be classified as agricultural to 10 years after the date of execution of a compliance agreement. For lands replanted in citrus, the bill also extends to 10 years the length of time a de minimis assessment may be provided.
 - Requires certain value adjustment boards to allow petitioners to appear remotely at a hearing.
 - Allows a taxpayer that received a final action by the value adjustment board to bring an action within 30 days after recertification by the property appraiser if the roll was extended.

- Aligns property appraiser requirements that must be met when an applicant's exemption application is denied.
- Exempts property used for educational purposes when any portion of real property is used by a child care facility that has achieved Gold Seal Quality status.
- Makes other technical corrections.
- The bill makes the following changes to the **Corporate Income Tax or Insurance Premium Tax**:
 - Creates the Rural Community Investment Program, which allows investors to earn tax credits against the corporate income tax or insurance premium tax by investing in a rural fund.
 - Updates Florida's corporate income tax by adopting the federal Internal Revenue Code effective on January 1, 2025.
- The bill makes the following changes that affect **Various Taxes**:
 - Creates the Home Away From Home Tax Credit Program, which is funded up to \$5 million per fiscal year beginning in Fiscal Year 2026-2027. A credit may not be issued after Fiscal Year 2031-2032.
 - Requires a copy of the eligible charitable organization's most recent federal Internal Revenue Service Return of Organization Exempt from Income Tax form (Form 990), if filed.
- **Other changes** made by the bill include:
 - Providing a temporary reduction to certain Department of Highway Safety and Motor Vehicles registration fees.
 - Creating a \$50 million expenditure cap for the amount of tourist development tax revenue that must be spent to promote and advertise tourism before revenue may be used for public facilities.
 - Prohibiting any local communications services tax rate in effect as of January 1, 2023, from being increased before January 1, 2031.
 - Clarifying activities that the Department of Revenue may engage in during the pre-audit preparation period.
 - Increasing a distribution from the beverage tax to certain health centers.
 - Amending provisions related to forwarding agents, including application and the tax collection process and requirements.
 - Requiring a study of Florida's property tax by the Office of Economic and Demographic Research by November 1, 2025.

The bill is estimated by staff to reduce revenues in total by \$2,128.5 million, which is the sum of \$946.8 million (recurring), and \$1,181.7 million (pure nonrecurring in Fiscal Year 2025-2026 and reductions resulting from nonrecurring impacts in other years).

The bill appropriates \$1.3 million in nonrecurring General Revenue. One million dollars is appropriated to the Office of Economic and Demographic Research to conduct a study of Florida's property tax and \$311,076 is appropriated to the Department of Revenue to implement the Home Away From Home Tax Credit Program.

Except as otherwise provided, the bill takes effect July 1, 2025.

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,¹ admissions,² transient rentals,³ and a limited number of services, as well as a 2 percent tax on commercial leases.⁴ Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.⁵

The governing body of a county and school boards are authorized to levy local discretionary sales surtaxes in addition to the state sales tax.⁶ A surtax applies to “all transactions ... subject to the state tax ... on sales, use, services, rentals, admissions, and other transactions”⁷ In counties with discretionary sales surtaxes, the combined county and school board rates vary from 0.5 to 2 percent.⁸ Two counties, Citrus and Collier, have no discretionary sales surtax levies.

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 property as of January 1 of each year.⁹ The property appraiser annually determines the “just value”¹⁰ of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”¹¹ Property tax bills are mailed in November of each year based on the previous January 1 valuation. Taxes are due by March 31 of the following year, but taxpayers receive a discount if they pay early.¹²

¹ Section 212.05(1)(a)1.a., F.S.

² Section 212.04(1)(b), F.S.

³ Section 212.03(1)(a), F.S.

⁴ Section 212.031, F.S.

⁵ Section 212.07(2), F.S.

⁶ Section 212.055, F.S.

⁷ Section 212.054(2)(a), F.S.

⁸ FLA. DEP’T OF REVENUE, *Discretionary Sales Surtax Information for Calendar Year 2025*, available at https://floridarevenue.com/Forms_library/current/dr15dss.pdf (last visited April 1, 2025).

⁹ 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.

¹⁰ 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).

¹¹ *See* ss. 192.001(2) and (16), F.S.

¹² 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 April 1, 2025).

The Florida Constitution prohibits the state from levying ad valorem taxes¹³ and limits the Legislature's authority to provide for property valuations at less than just value, unless expressly authorized.¹⁴

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.¹⁵ 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.¹⁶ 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 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.

Specific current law discussion related to the provisions of the bill are provided in Section III.

III. Effect of Proposed Changes:

Section 1 – Tourist Development Tax Expenditure Requirement

Present Situation

Pursuant to the Local Option Tourist Development Act,¹⁷ counties are authorized to levy five separate taxes on transient rental¹⁸ transactions (tourist development taxes or TDTs). Depending on a county's eligibility to levy such taxes, the maximum potential tax rate varies:

- The original TDT may be levied at the rate of 1 or 2 percent.¹⁹
- An additional 1 percent tax may be levied by counties who have previously levied the original TDT at the 1 or 2 percent rate for at least three years.²⁰
- A high tourism impact tax may be levied at an additional 1 percent.²¹
- A professional sports franchise facility tax may be levied up to an additional 1 percent.²²
- 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.²³

¹³ FLA. CONST. art. VII, s. 1(a).

¹⁴ See FLA. CONST. art. VII, s. 4.

¹⁵ Section 220.11(2), F.S.

¹⁶ Section 220.12, F.S.

¹⁷ Section 125.0104, F.S.

¹⁸ Section 125.0104(3)(a)1., F.S., considers "transient rental" to be the rental or lease of any accommodation for a term of six months or less.

¹⁹ Section 125.0104(3)(c), F.S.

²⁰ Section 125.0104(3)(d), F.S.

²¹ Section 125.0104(3)(m), F.S.

²² Section 125.0104(3)(l), F.S.

²³ Section 125.0104(3)(n), F.S.

The revenues derived from TDTs may be used for specified purposes listed in statute, all of which are generally related to the tourism industry.²⁴ Examples of these purposes include promoting and advertising tourism; construction of publicly owned convention centers, sports stadiums, sports arenas, coliseums, auditoriums, aquariums, or museums; and financing beach park facilities.

Additionally, TDT revenue may be used for acquiring, constructing, extending, enlarging, remodeling, repairing, improving, maintaining, operating, or financing public facilities²⁵ if the public facilities are needed to increase tourist-related business activities. Expenditure on public facilities must be recommended by the county tourist development council²⁶ and meet the following requirements:

- At least \$10 million in TDT revenue was received by the county in the previous fiscal year.
- The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
- No more than 70 percent of the cost of the proposed public facilities will be paid for with TDT revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
- An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.
- At least 40 percent of all TDT revenues collected in the county are spent to promote and advertise tourism.

Proposed Changes

The bill amends s. 125.0104, F.S., to create an expenditure limitation for the amount of TDT revenues that must be spent to promote and advertise tourism before revenue may be used for public facilities. Under the bill, a county must spend at least 40 percent of all TDT revenues, but no more than \$50 million annually, to promote or advertise tourism before using revenue for public facilities.

This section takes effect July 1, 2025.

²⁴ Section 125.0104(5), F.S.

²⁵ Public facilities include major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. *See* s. 125.0104(5)(a)6., F.S.

²⁶ Section 125.0104(5)(a)6., F.S.

Section 2 and 3 – Citrus Processing and Packinghouse Tangible Personal Property Assessment

Present Situation

Generally, agricultural equipment that is located on property classified as agricultural²⁷ and is obsolete and no longer usable for its intended purpose is deemed to have a market value no greater than its value for salvage.²⁸

For the 2018 tax year only, the Legislature provided that tangible personal property owned and operated by a citrus fruit packing or processing facility was deemed to have a market value no greater than its salvage value, provided the tangible personal property was no longer used in the operation of the facility due to the effects of Hurricane Irma or citrus greening.²⁹

Proposed Changes

The bill amends s. 193.4516, F.S., to limit the assessment of tangible personal property owned and operated by a citrus packinghouse or processor to its salvage value for the 2025 tax roll if the property is no longer used in the operation of a facility due to the effects of citrus greening.

The bill defines:

- “Citrus” to mean all plants, plant parts, and plant products, including seed and fruit, of all genera, species, and varieties of the *Rutaceous* subfamilies *Aurantioideae*, *Rutoideae*, and *Toddalioideae*, unless specifically excluded by the rules of the department.
- “Packinghouse” to mean any building, structure, or place where citrus fruit is packed or otherwise prepared for market or shipment in fresh form.
- “Processor” to mean any person engaged within this state in the business of canning, concentrating, or otherwise processing citrus fruit for market other than for shipment in fresh fruit form.

To receive this assessment, an applicant must file an application with the property appraiser on or before August 1, 2025. Those applicants denied the assessment may petition the value adjustment board. Such petition must be filed on or before the 25th day after the Truth In Millage Statement is mailed by the property appraiser.

These sections take effect upon the bill becoming a law and apply retroactively to January 1, 2025.

Section 4 and 5 – Agricultural Classification Extension for Citrus Farms

Present Situation

Lands classified for assessment purposes as agricultural lands which are taken out of production by a state or federal eradication or quarantine program, including the Citrus Health Response

²⁷ Section 193.461, F.S.

²⁸ Section 193.4615, F.S.

²⁹ Section 193.4516, F.S.

Program, continue to be classified as agricultural lands for 5 years after the date of execution of a compliance agreement pursuant to such program or successor programs.³⁰

Lands under these programs that convert to fallow or otherwise non-income-producing uses may continue to be classified as agricultural lands and assessed at a de minimis value of up to \$50 per acre per year while fallow or otherwise used for non-income-producing purposes.

Lands under these programs which are replanted in citrus pursuant to the requirements of the compliance agreement must continue to be classified as agricultural lands and shall be assessed at a de minimis value of up to \$50 per acre per year during the 5-year term of agreement.

However, lands converted to other income-producing agricultural uses permissible under such programs shall be assessed based upon its agricultural use. Land under a mandated eradication or quarantine program which is diverted from an agricultural to a nonagricultural use shall be assessed as nonagricultural land.³¹

Proposed Changes

The bill amends s. 193.461, F.S., to extend the length of time lands may be classified as agricultural to 10 years after the date of execution of a compliance agreement. For lands replanted in citrus, the bill also extends to 10 years the length of time a de minimis assessment may be provided.

These sections take effect upon the bill becoming a law.

Section 6 and 23 – Provisions Amended to Address Technical Corrections

Present Situation

Section 194.014(2), F.S., provides the methodology for calculating the amount of a refund due to a property tax taxpayer along with accompanying interest. The statute reads, in part, *[I]f the value adjustment board or the property appraiser determines that a refund is due, the overpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the tax year, beginning on the date the taxes became delinquent pursuant to s. 197.333 until a refund is paid.*

Overpaid taxes never become “delinquent taxes.”

Proposed Changes

The bill amends s. 194.014(2), F.S., to replace the phrase “become delinquent” with “would have become delinquent.”

Present Situation

Section 213.37, F.S., addresses how persons can verify documents required by the Department of Revenue. The statute requires verification be accomplished as provided in s. 92.525(1)(b), F.S.

³⁰ Section 193.461(7)(a), F.S.

³¹ See s. 193.011, F.S.

Prior to 2015, s. 92.525(1)(b), F.S., provided that such verification may be accomplished by signing a written declaration, which means, “*Under penalties of perjury, I declare that I have read the foregoing [document] and that the facts stated in it are true,*” followed by the signature of the person making the declaration, except when a verification on information or belief is permitted by law, in which case the words “*to the best of my knowledge and belief*” may be added. The written declaration shall be printed or typed at the end of or immediately below the document being verified and above the signature of the person making the declaration.³²

In 2015, s. 92.525(1), F.S., was amended to redesignate paragraph (b) as paragraph (c) and add a new paragraph (b).

Proposed Changes

The bill amends s. 213.37(2), F.S., to correct the cross reference to s. 92.525(1)(c), F.S.

These sections take effect July 1, 2025.

Section 7 – Remote Hearings and Value Adjustment Board Proceedings

Present Situation

County value adjustment boards may meet each year to:³³

- Hear petitions relating to the assessments of property.
- Hear complaints relating to homestead exemptions.
- Hear appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications.
- Hear appeals concerning ad valorem tax deferrals and classifications.
- Hear appeals from determinations of a change of ownership under or a qualifying improvement.

The board may also meet to hear appeals pertaining to the denial by the property appraiser of exemptions, tax refunds relating to a catastrophic event, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, and tax deferrals.

Clerks of the governing body of the county prepare a schedule of appearances to be heard before the board, sending notice to a petitioner of the time or block of time such petition shall be heard. Property appraisers are required to provide a copy of the property record card to the petitioner upon receipt of the petition from the clerk, in addition to other evidence exchanged to create the legal record.³⁴ Hearings may be rescheduled once by either party for good cause.³⁵

³² Section 92.525(2), F.S.

³³ Section 194.032(1)(a), F.S.

³⁴ Fla. Admin. Code R. 12D-9.020.

³⁵ Section 194.032(2)(b), F.S.

Proposed Changes

The bill amends s. 134.032(2), F.S., to require a value adjustment board to allow petitioners to appear at a hearing using electronic or other communication equipment if a petitioner submits a written request to appear in such manner no later than 10 calendar days before the date of the hearing.

The board must ensure that the equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The hearing must be open to the public either by providing the ability for interested members of the public to join the hearing electronically or to monitor the hearing at the location of the board. The board must establish a uniform method for swearing witnesses; receiving evidence submitted by a petitioner and presenting evidence, before, during, or after the hearing; and placing testimony on the record.

The submission of evidence by a petitioner must be transmitted to the board in a format that can be processed, viewed, printed, and archived.

Counties having a population of less than 75,000 may opt out of providing an electronic hearing.

The bill also requires a tax collector to include in the notice information for a petitioner to appear at the hearing using electronic or other communication equipment if the county has not opted out.

This section takes effect January 1, 2026.

Section 8 and 9 – Appeal Deadline after Value Adjustment Board Decision

Present Situation

The circuit courts have original jurisdiction at law of all matters relating to property taxation.³⁶ No action may be brought to contest a tax assessment after 60 days from (1) the date the assessment being contested is certified for collection by the value adjustment board after the first certification of such roll, or (2) 60 days from the date a decision is rendered concerning such assessment by the value adjustment board if a petition contesting the assessment had not received final action by the value adjustment board prior to extension of the roll.³⁷

The board of county commissioners may, upon request by the tax collector and by majority vote, order the roll to be extended prior to completion of value adjustment board hearings, if completion would otherwise be the only cause for a delay in the issuance of tax notices beyond November 1.³⁸

When the tax rolls have been extended, the second certification of the value adjustment board reflects all changes made by the board together with any adjustments or changes made by the property appraiser. Upon such certification, the property appraiser recertifies the tax rolls with all

³⁶ Section 194.171(1), F.S.

³⁷ Section 194.171(2), F.S.

³⁸ Section 197.323, F.S.

changes, presents it to the collector, and provides public notice of the date and fact of recertification.³⁹

Proposed Changes

The bill amends s. 194.171(2), F.S., to allow a taxpayer that received a final action by the value adjustment board to bring an action within 30 days after recertification by the property appraiser if the roll was extended.

These sections take effect July 1, 2025, and first apply to the 2026 tax roll.

Section 10 and 11 – Exemption Application Denial Requirements

Present Situation

Section 196.151, F.S., requires the property appraisers of the counties of the state to, as soon as practicable after March 1 of each year and on or before July 1, carefully consider all applications for tax exemptions that have been filed in their respective offices on or before March 1 of that year.⁴⁰

If, upon investigation, the property appraiser finds that the applicant is entitled to the tax exemption applied for under the law, he or she shall make such entries upon the tax rolls of the county as are necessary to allow the exemption to the applicant. If, after due consideration, the property appraiser finds that the applicant is not entitled under the law to the exemption asked for, he or she shall immediately make out a notice of such disapproval, giving his or her reasons therefor, a copy of which notice must be served upon the applicant by the property appraiser either by personal delivery or by registered mail to the post office address given by the applicant.⁴¹

Section 196.193(5), F.S., states that if the property appraiser determines that any property claimed as wholly or partially exempt under this section is not entitled to any exemption or is entitled to an exemption to an extent other than that requested in the application, he or she shall notify the person or organization filing the application on such property of that determination in writing on or before July 1 of the year for which the application was filed.

The notification must state in clear and unambiguous language the specific requirements of the state statutes which the property appraiser relied upon to deny the applicant the exemption with respect to the subject property. The notification must be drafted in such a way that a reasonable person can understand specific attributes of the applicant or the applicant's use of the subject property which formed the basis for the denial. The notice must also include the specific facts the property appraiser used to determine that the applicant failed to meet the statutory requirements. If a property appraiser fails to provide a notice that complies with this subsection, any denial of an exemption or an attempted denial of an exemption is invalid.

³⁹ Section 193.122(3), F.S.

⁴⁰ Section 196.151, F.S.

⁴¹ *Id.*

Proposed Changes

The bill amends s. 196.151, F.S., to align property appraiser requirements that must be met when an applicant's exemption application is denied.

These sections take effect upon the bill becoming a law and apply to actions pending as of the effective date of the act.

Section 12, 13, and 36 – Gold Seal Child Care Facilities Property Tax Exemption***Present Situation*****Educational Property Exemption**

Property used for educational purposes is exempt from property tax in Florida.⁴² 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.⁴³

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;
- 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;
- The property is leased by an educational institution under a 98-year lease for a nominal amount; and
- 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.⁴⁴

Gold Seal Quality Status

In 1996, the Florida Legislature established, and now the Department of Education (DOE) administers,⁴⁵ the Gold Seal Quality Care Program to recognize child care facilities, large family day care homes, or family day care homes that have gone above the required minimum licensing standards to become accredited by recognized agencies whose standards reflect quality in the level of care and supervision provided to children.⁴⁶ The Gold Seal Quality Care Program is not an accreditation, but a designation with potential benefits to those that participate, including, but not limited to:

- A positive marketing tool for prospective parents.

⁴² Section 196.198, F.S.

⁴³ *Id.*

⁴⁴ *Id.*

⁴⁵ Effective July 1, 2021, the Gold Seal program was transferred to the Department of Education from the Department of Children and Families (DCF). See Florida Department of Education, *Gold Seal Quality Care Program*, available at <https://www.fldoe.org/schools/early-learning/providers/gold-seal.stml> (last visited April 9, 2025).

⁴⁶ Section 1002.945, F.S.

- Tax exemptions. The Department of Revenue issues the exemption certificates for sales tax. This exemption is for certain educational materials.
- Higher reimbursement for School Readiness providers.
- Eligibility to participate in Voluntary Prekindergarten (VPK).⁴⁷

As of April 9, 2025, the DOE lists 1,927 Gold Seal Quality Care providers.⁴⁸

Proposed Change

The bill amends s. 196.198, F.S., to exempt property used for educational purposes when any portion of real property is used by a child care facility that has achieved Gold Seal Quality status. The property is deemed owned by such facility and used for an educational purpose if, under a lease, the operator of a facility is responsible for payment of ad valorem taxes. The owner of the property must disclose to the lessee child care facility operator the total amount of the benefit derived from the exemption and the method for ensuring that the operator receives the benefit.

The bill also amends s. 1002.945, F.S., to provide that any real estate, or such portion, owned or leased as a child care facility which achieves Gold Seal Quality status is considered an educational institution eligible to qualify for an ad valorem taxation exemption under s. 196.198, F.S.

Amendments made to s. 196.198, F.S., take effect July 1, 2025, and first apply to the 2026 tax roll. Amendments made to s. 1002.945, F.S., take effect January 1, 2026.

Section 14 – Local CST Rate Limitation

Present Situation

Florida imposes communications services tax on the sale of communications services in Florida.⁴⁹ 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 tax⁵⁰ and a local tax.⁵¹ The state tax rate is generally 4.92 percent,⁵² 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.⁵³

⁴⁷ Florida Department of Education, *Gold Seal Quality Care Program*, available at <https://www.fldoe.org/schools/early-learning/providers/gold-seal.shtml> (last visited April 9, 2025).

⁴⁸ Florida Department of Education, *Gold Seal Providers*, available at <https://www.fldoe.org/schools/early-learning/parents/gold-seal.shtml> (last visited April 9, 2025).

⁴⁹ Section 202.12, F.S.

⁵⁰ Section 202.12, F.S.

⁵¹ Section 202.19, F.S.

⁵² Section 202.12(1)(a) and (b), F.S.

⁵³ Section 202.19, F.S.

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, 2031.

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, 2031.

This section takes effect July 1, 2025.

Section 15 and 20 – Pre-audit Preparation

Present Situation

The Department of Revenue (DOR) is required to provide notification to a taxpayer of an audit at least 60 days before the audit begins.⁵⁴

Proposed Changes

The bill creates ss. 202.34(4)(f), and 212.13(5)(f), F.S., to clarify activities the DOR may engage in during the 60-day period. The bill provides that the DOR may:

- Confirm receipt of the notification of intent to audit;
- Answer any questions raised by the taxpayer or taxpayer representative;
- Confirm date and location of the audit;
- Confirm the way the taxpayer would like to provide records;
- Discuss the scope of the audit;
- Review records voluntarily provided by the taxpayer;
- Review records already in the DOR possession; and
- Review publicly available information.

If the taxpayer has not previously waived the 60-day period notice and believes the DOR has commenced the audit before the 61st day, the taxpayer must object in writing before the issuance of an assessment or else the objection is waived. If the objection is not waived and it is determined the audit was commenced before the 61st day after the issuance of the notice of intent to audit, the 1-year tolling period⁵⁵ is considered lifted for the number of days equal to the difference between the date the audit commenced and the 61st day after the date of the DOR's notice of intent to audit.

⁵⁴ Sections 202.34 and 212.13, F.S.

⁵⁵ Section 213.345, F.S.

The bill provides that the DOR may adopt rules to administer ss. 202.34 and 212.13, F.S.

This section takes effect July 1, 2025.

Sections 16, 21, 24, 27, 31, 33, 34, 35, 44, and 46 – Home Away From Home Tax Credit Program

Present Situation

The Florida Department of Health

The Florida Department of Health (DOH) is responsible for the state's public health system, which is designed to promote, protect, and improve the health of all people in the state.⁵⁶

The Florida Department of Revenue

The Florida Department of Revenue (DOR) administers three main programs: the Child Support Program, the General Tax Administration Program, and the Property Tax Oversight Program. The DOR collects more than \$40 billion a year in taxes and fees annually and processes more than \$9 million in tax filings annually.⁵⁷

The Florida Department of Business and Professional Regulation

The Department of Business and Professional Regulation (DBPR) is the agency charged with licensing and regulating businesses and professionals in the State of Florida, such as cosmetologists, veterinarians, real estate agents, and pari-mutuel wagering facilities.⁵⁸

The Division of Alcoholic Beverages and Tobacco

The DBPR's Division of Alcoholic Beverages and Tobacco issues licenses or permits that are required for any business or person to manufacture, import, export, store, distribute, or sell alcoholic beverages or products containing tobacco or nicotine. The Division of Alcoholic Beverages and Tobacco conducts audits to ensure the proper collection of taxes, surcharges, and fees, and conducts inspections and investigations to ensure compliance with the laws and regulations governing the sale of alcoholic beverages and products containing tobacco or nicotine pursuant to Florida Statutes.⁵⁹

Health Care Hospitality Homes

Health care hospitality homes provide lodging at significantly reduced costs to patients and their caregivers while the patients receive life-saving medical care away from their home communities. These homes provide an environment created specifically to support patients and their caregivers dealing with health care issues. Most health care hospitality homes have shared kitchens, common living areas, and private bedrooms and bathrooms. Health care hospitality

⁵⁶ Section 381.001, F.S.

⁵⁷ Florida Department of Revenue, *Quick Facts about the Florida Department of Revenue*, available at https://floridarevenue.com/opengovt/Pages/quick_facts.aspx (last visited Mar. 15, 2025).

⁵⁸ Florida Department of Business & Professional Regulation, *Department Overview*, available at <https://www2.myfloridalicense.com/about-us/department-overview/> (last visited Mar. 15, 2025).

⁵⁹ Florida Department of Business & Professional Regulation, *Department Divisions & Offices*, available at <https://www2.myfloridalicense.com/about-us/department-divisions/> (last visited Mar. 15, 2025).

homes help alleviate the financial burden often associated with medical crises and reduce stress on both the patient and family members.⁶⁰

State Revenue Sources

Currently, there is no tax credit program for contributions made to charitable organizations that house families of critically ill children at de minimis to no cost while a child receives treatment.

Corporate Income Tax

Florida imposes a 5.5 percent tax on the taxable income of certain corporations and financial institutions conducting business in the state.⁶¹ Corporate income tax is remitted to the DOR and distributed to the General Revenue Fund. Net collections of corporate income tax in state fiscal year 2023-2024 were determined to be \$6.02 billion.⁶²

Credits against corporate income tax or franchise tax are applied in a statutorily prescribed order.⁶³

Insurance Premium Tax

Florida imposes a 1.75 percent tax on most Florida insurance premiums.⁶⁴ Insurance premium taxes are paid by insurance companies under ch. 624, F.S., and are remitted to the DOR. These revenues are distributed to the General Revenue Fund with additional distributions to the Insurance Regulatory Trust Fund, the Police & Firefighters Premium Tax Trust Fund, and the Emergency Management Preparedness & Assistance Trust Fund. Net collections of insurance premium tax in state fiscal year 2023-2024 were determined to be \$1.74 billion.⁶⁵

Credits against insurance premium tax are applied in a statutorily prescribed order.

Severance Taxes on Oil and Gas Production

Oil and gas production severance taxes are imposed on every person who severs oil or gas in the state of Florida for sale, transport, storage, profit, or commercial use.⁶⁶ These taxes are remitted to the DOR and distributed to the General Revenue Fund with additional distributions to the Minerals Trust Fund and to the counties where production occurred. Net collections from the severance taxes on oil and gas in state fiscal year 2023-2024 were determined to be \$8.1 million.⁶⁷

⁶⁰ Healthcare Hospitality Network, *History of HHN*, available at <https://www.hhnetwork.org/history-of-hhn/> (last visited Mar. 15, 2025).

⁶¹ Sections 220.11(2), F.S. and 220.63(2), F.S.

⁶² Florida Office of Economic & Demographic Research, *Revenue Estimating Conference General Revenue Fund, Changes to the Estimate, General Revenue Fund (Aug. 14, 2024)*, available at <https://edr.state.fl.us/content/conferences/generalrevenue/grchng.pdf> (last visited Mar. 15, 2025).

⁶³ See s. 220.20, F.S.

⁶⁴ Section 624.509, F.S.

⁶⁵ Florida Office of Economic & Demographic Research, *Revenue Estimating Conference General Revenue Fund, Changes to the Estimate, General Revenue Fund (Aug. 14, 2024)*, available at <https://edr.state.fl.us/content/conferences/generalrevenue/grchng.pdf> (last visited Mar. 15, 2025).

⁶⁶ Sections 211.02, F.S., and 211.025, F.S.

⁶⁷ Florida Office of Economic & Demographic Research, *Revenue Estimating Conference General Revenue Fund, Changes to the Estimate, General Revenue Fund (Aug. 14, 2024)*, available at <https://edr.state.fl.us/content/conferences/generalrevenue/grchng.pdf> (last visited Mar. 15, 2025).

Sales Taxes Paid by Direct Pay Permit Holders

Section 212.183, F.S., authorizes the DOR to establish a process for the self-accrual of sales taxes due under ch. 212, F.S. The process involves the DOR granting a direct pay permit to a taxpayer, who then pays the taxes directly to the DOR.⁶⁸

Alcoholic Beverage Tax on Beer, Wine, and Liquor

Florida imposes excise taxes on malt beverages, wines, and other beverages.⁶⁹ The taxes are due from manufacturers, distributors and vendors of malt beverages, and from manufacturers and distributors of wine, liquor, and other specified alcoholic beverages. Taxes are remitted to the DBPR's Division of Alcoholic Beverages and Tobacco.⁷⁰

Distributions of the excise taxes on alcoholic beverages are made to the General Revenue Fund, the Alcoholic Beverage and Tobacco Trust Fund, and Viticulture Trust Fund. Net collections from the alcoholic beverage taxes in state fiscal year 2023-24 were determined to be \$345 million.⁷¹

Background Screening

Level 1 and Level 2 Criminal History Record Checks convey the method of the record check and the extent of the data searched. They are terms that pertain only to Florida and are not used by the Federal Bureau of Investigation (FBI) or other states:⁷²

- Level 1: a state-only name-based check.
- Level 2: a state and national fingerprint-based check and consideration of disqualifying offenses, applicable to employees and volunteers designated by law as holding positions of responsibility or trust and those required to be fingerprinted pursuant to ch. 435, F.S.

Public Law 92-544 authorizes the FBI to exchange criminal history record information (CHRI) with state and local governmental agencies' officials for licensing and employment purposes. Criteria established under Pub. L. 92-544 require state statutes to designate an authorized governmental agency to be responsible for receiving and screening the results of the CHRI to then determine an applicant's suitability for employment or licensing. For Level 2 screening, the Florida Department of Law Enforcement (FDLE) is this state's authorized governmental agency given the responsibility to perform a criminal history record check of its records and request that

⁶⁸ Section 212.183, F.S., and Rule 12A-1.0911, F.A.C. Direct pay permit holders include: dealers who annually make purchases in excess of \$10 million per year in any county; dealers who annually purchase at least \$100,000 of tangible personal property, including maintenance and repairs for their own use; dealers who purchase promotional materials whose ultimate use is unknown at purchase; eligible air carriers, vessels, railroads, and motor vehicles engaged in interstate and foreign commerce; and dealers who lease realty from a number of independent property owners.

⁶⁹ Sections 563.05, F.S., 564.06, F.S., and 565.12, F.S.

⁷⁰ Section 561.02, F.S. The Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation is responsible for supervising the conduct, management, and operation of the manufacturing, packaging, distribution, and sale of all alcoholic beverages in Florida.

⁷¹ Florida Office of Economic & Demographic Research, *Revenue Estimating Conference General Revenue Fund, Changes to the Estimate, General Revenue Fund (Aug. 14, 2024)*, available at <https://edr.state.fl.us/content/conferences/generalrevenue/grchng.pdf> (last visited Mar. 15, 2025).

⁷² Chapter 435, F.S.

the FBI perform a national criminal history record check of its records for each employee for whom the request is made.⁷³

Under current law, designated eligible charitable organizations are not considered authorized governmental agencies to conduct background screenings and, therefore, are unable to request or obtain national records pursuant to s. 435.04, F.S. However, the FDLE's Volunteer and Employee Criminal History System (VECHS) allows certain non-governmental organizations to obtain national criminal history results through the FDLE.⁷⁴

Once the FDLE receives fingerprints and payment for CHRI, with the assistance of the FBI, the FDLE will provide the organization:⁷⁵

- Either an indication that the person has no criminal history or the criminal history record that shows arrests and convictions for the state of Florida and other states, if any; and
- Notification of any warrants or domestic violence injunctions that the person may have.

Proposed Changes

Section 30 creates s. 402.63, F.S., establishing the Home Away From Home Tax Credit Program (Program).

The bill defines the following terms:

- “Annual tax credit amount” means, for any state fiscal year, the sum of the amount of tax credits approved under the Program, including tax credits to be taken for severance taxes on oil and gas production; self-accrued sales tax liability of direct pay permit holders; corporate income tax; the alcoholic beverage tax on beer, wine, and liquor; or the insurance premiums tax, which are approved for taxpayers whose taxable years begin on or after January 1 of the calendar year preceding the start of the applicable state fiscal year.
- “Division” means the Division of Alcoholic Beverages and Tobacco of the DBPR.
- “Eligible charitable organization” means an organization designated by the DOH as eligible to receive funding under the Program.
- “Eligible contribution” means a monetary contribution from a taxpayer, subject to the restrictions provided under the Program, to an eligible charitable organization. The taxpayer making the contribution may not designate a specific family to be assisted by the eligible charitable organization as the beneficiary of the contribution.
- “Tax credit cap amount” means the maximum annual tax credit amount that the DOR may approve for a state fiscal year.

The bill requires the DOH to designate as an eligible charitable organization an organization that meets all of the following requirements:

- Is exempt from federal income taxation under s. 501(c)(3) of the Internal Revenue Code.
- Is a Florida entity formed under ch. 605, F.S., ch. 607, F.S., or ch. 617, F.S., whose principal office is located in this state.

⁷³ *Id.*

⁷⁴ Florida Department of Law Enforcement, *Volunteer & Employee Criminal History System*, available at <https://www.fdle.state.fl.us/background-checks> (last visited Mar. 15, 2025).

⁷⁵ Florida Department of Law Enforcement, *VECHS Process and Forms*, available at <https://www.fdle.state.fl.us/Background-Checks/VECHS-Process-and-Forms> (last visited Mar. 15, 2025).

- At de minimis to no cost to the family, houses families of critically ill children receiving treatment.
- Provides to the DOH accurate information, including, at a minimum, a description of the services provided by the organization; the total number of individuals served through those services during the last calendar year; basic financial information regarding the organization and services; and contact information for the organization.
- Annually submits a statement, signed under penalty of perjury by a current officer of the organization, that the organization meets all criteria to qualify as an eligible charitable organization, has fulfilled responsibilities under the Program for the previous fiscal year if the organization received any funding through this credit during the previous fiscal year, and intends to fulfill its responsibilities during the upcoming fiscal year.
- Provides any documentation requested by the DOH to verify eligibility as an eligible charitable organization or compliance with the Program.

The bill prohibits the designation of an organization that provides abortions, or pays for or provides coverage for abortions, as an eligible charitable organization by the DOH.

The bill requires that an eligible charitable organization that receives a contribution under the Program must do all of the following:

- Apply for admittance into the Department of Law Enforcement's Volunteer and Employee Criminal History System and, if accepted, conduct background screening on all volunteers and staff working directly with children in any program funded under the Program pursuant to s. 943.0542, F.S. Background screening must use level 2 screening standards pursuant to s. 435.04, F.S., and must include, but need not be limited to, a check of the Dru Sjodin National Sex Offender Public Website.
- Expend 100 percent of any contributions received under the Program for the expansion of current structures or the construction of new facilities for the purpose of housing families of critically ill children receiving treatment.
- Annually submit to the DOH:
 - An audit of the eligible charitable organization conducted by an independent certified public accountant in accordance with auditing standards generally accepted in the United States, government auditing standards, and rules adopted by the Auditor General. The audit report must include a report on financial statements presented in accordance with generally accepted accounting principles. The audit report must be provided to the DOH within 180 days after completion of the eligible charitable organization's fiscal year.
 - A copy of the eligible charitable organization's most recent federal Internal Revenue Service Return of Organization Exempt from Income Tax form (Form 990).
- Notify the DOH immediately if it is in jeopardy of losing the eligible charitable organization designation under the Program.
- Upon receipt of a contribution, provide the taxpayer that made the contribution with a certificate of contribution. A certificate of contribution must include the taxpayer's name and, if available, its federal employer identification number, the amount contributed, the date of contribution, and the name of the eligible charitable organization.

The bill requires the DOH to do all of the following:

- Annually redesignate eligible charitable organizations that have complied with all requirements of the Program.
- Remove the designation of organizations that fail to meet all requirements of the Program. An organization that has had its designation removed by the DOH may reapply for designation as an eligible charitable organization, and the DOH may redesignate such organization if it meets the requirements of the Program and demonstrates through its application that all factors leading to its removal as an eligible charitable organization have been sufficiently addressed.
- Work with each eligible charitable organization to assist in the maintenance of eligibility requirements until the completion of any construction project involving funds awarded in accordance with the Program. The DOH must establish a redesignation window for which an organization may be redesignated without the recoument of funds.
- Publish information about the tax credit and eligible charitable organizations on a DOH website. The website must, at a minimum, provide all of the following:
 - The requirements and process for becoming designated or redesignated as an eligible charitable organization.
 - A list of the eligible charitable organizations that are currently designated by the DOH and the information provided under s. 402.63(2)(a)4., F.S., regarding each eligible charitable organization.
 - The process for a taxpayer to select an eligible charitable organization as the recipient of funding through a tax credit.
- Compel the return of funds that were provided to an eligible charitable organization that fails to comply with the requirements of the Program. Eligible charitable organizations subject to return of funds are ineligible to receive funding under the Program for a period of 10 years after final agency action to compel the return of funds.
 - In order to encourage the completion of all construction projects, the DOH must establish a process to determine whether an eligible charitable organization has failed to fulfill its responsibilities under the Program. The process must require an eligible charitable organization to provide documentation of good faith efforts made to complete construction, including, but not limited to, plans and status updates on the project.
 - An eligible charitable organization that no longer meets the eligibility requirements under the Program and makes no effort in conjunction with the DOH to rectify the situation is subject to return of funds.
- Analyze the use of funding provided by the tax credit authorized under the Program and submit a report to the Governor, the President of the Senate, and the Speaker of the House of Representatives annually, beginning October 1, 2026. The report must, at a minimum, include the total funding amount provided under the Program and the amounts provided to each eligible charitable organization, describe the eligible charitable organizations that were funded, and assess the outcomes that were achieved, as well as the projects in progress, using the funding.

The bill authorizes a tax credit cap amount of \$5.0 million in each state fiscal year beginning in fiscal year 2026-2027.

The bill authorizes a taxpayer to apply to the DOR for a tax credit or credits to be taken against the taxpayer's liability for several state taxes: severance taxes on oil and gas production; self-accrued sales tax liability of direct pay permit holders; corporate income tax; alcoholic beverage

tax on beer, wine, and spirits; and insurance premium tax. The application may be submitted beginning at 9:00 a.m., on the first day of the calendar year, which is not a Saturday, Sunday, or legal holiday.

The DOR may not approve applications for a tax credit under the Program after state fiscal year 2031-2032.

The bill requires the taxpayer to specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year for a credit towards corporate income or insurance premium tax, or the applicable state fiscal year for a credit towards severances taxes on oil and gas production, self-accrued sales tax liability of direct pay permit holders, or alcoholic beverage tax on beer, wine, and spirits. For purposes of corporate income tax, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222, F.S.

For purposes of insurance premium tax, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that prior taxable year pursuant to ss. 624.509 and 624.5092, F.S. The application must specify the eligible charitable organization to which the proposed contribution will be made. The DOR must approve tax credits on a first-come, first-served basis and must obtain the approval of the DBPR's Division of Alcoholic Beverages and Tobacco before approving a tax credit for alcoholic beverage tax on beer, wine, and spirits. Within 10 days after approving or denying an application, the DOR must provide a copy of its approval or denial letter to the eligible charitable organization specified by the taxpayer in the application.

The bill authorizes the unused amount of an approved tax credit to be carried forward for a period not to exceed 10 years if it is not fully used within the specified year because of insufficient tax liability on the part of the taxpayer. For the purpose of the corporate income tax, a credit carried forward may be used in a subsequent year after applying the other credits and unused carryovers in the order provided in s. 220.02(8), F.S.

The bill prohibits a taxpayer from conveying, transferring, or assigning an approved tax credit or a carryforward tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, a tax credit may be conveyed, transferred, or assigned between members of an affiliated group of corporations if the type of tax credit remains the same. A taxpayer must notify the DOR of its intent to convey, transfer, or assign a tax credit to another member within an affiliated group of corporations. The amount conveyed, transferred, or assigned is available to another member of the affiliated group of corporations upon approval by the DOR. The DOR must obtain the approval of the Division of Alcoholic Beverages and Tobacco of the DBPR before approving a conveyance, transfer, or assignment of a tax credit for the alcoholic beverage tax on beer, wine, and spirits.

The bill authorizes a taxpayer to rescind all or part of an approved tax credit within any state fiscal year. The amount rescinded becomes available for that state fiscal year to another eligible taxpayer as approved by the DOR if the taxpayer receives notice from the DOR that the rescindment has been accepted by the DOR. The DOR must obtain the approval of the DBPR's Division of Alcoholic Beverages and Tobacco before accepting the rescindment of a tax credit

for the alcoholic beverage tax on beer, wine, and spirits. Any amount rescinded must become available to an eligible taxpayer on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the DOR.

The bill requires the DOR to provide a copy of its approval or denial letter to the eligible charitable organization specified by the taxpayer within 10 days after approving or denying the conveyance, transfer, or assignment of a tax credit or the rescindment of a tax credit. The DOR must also include the eligible charitable organization specified by the taxpayer on all letters or correspondence of acknowledgement for tax credits for self-accrued sales tax liability of direct pay permit holders.

For purposes of calculating the underpayment of estimated corporate income taxes under s. 220.34, F.S., and tax installment payments for taxes on insurance premiums or assessments under s. 624.5092, F.S., the bill provides that the final amount due is the amount after corporate income or insurance premium tax credits earned for contributions to eligible charitable organizations are deducted. For purposes of determining whether a penalty or interest under s. 220.34(2)(d)1., F.S., will be imposed for underpayment of estimated corporate income tax, a taxpayer may, after earning a corporate income tax credit, reduce any estimated payment in that taxable year by the amount of the credit. For purposes of determining whether a penalty under s. 624.5092, F.S., will be imposed, an insurer may, after earning an insurance premium tax credit for a taxable year, reduce any installment payment for such taxable year of 27 percent of the amount of the net tax due as reported on the return for the preceding year under s. 624.5092(2)(b), F.S., by the amount of the credit.

The bill provides that if any provision or portion of the Program, s. 211.02535, F.S., s. 212.18345, F.S., s. 220.18775, F.S., s. 561.12135, F.S., or s. 624.51059, F.S., or the application thereof to any person or circumstance is held unconstitutional by any court or is otherwise declared invalid, the unconstitutionality or invalidity does not affect any credit earned under these sections by any taxpayer with respect to any contribution paid to an eligible charitable organization before the date of a determination of unconstitutionality or invalidity. The credit will be allowed at such time and in such a manner as if a determination of unconstitutionality or invalidity had not been made, provided that the allowance of any credit to any taxpayer in excess of one dollar of credit for each dollar paid to an eligible charitable organization is prohibited.

The bill authorizes the DOR, the DBPR's Division of Alcoholic Beverages and Tobacco, and the DOH to develop a cooperative agreement to assist in the administration of the Program, as needed.

The bill authorizes the DOR to adopt rules necessary to administer the Program, and ss. 211.02535, 212.18345, 220.18775, 561.12135, and 624.51059, F.S., including rules establishing application forms, procedures governing the approval of tax credits and carryforward tax credits, and procedures to be followed by taxpayers when claiming approved tax credits on returns.

The bill authorizes the DBPR's Division of Alcoholic Beverages and Tobacco to adopt rules necessary to administer its responsibilities under the Program and s. 561.12135, F.S.

The bill authorizes the DOH to adopt rules necessary to administer the Program, including, but not limited to, rules establishing application forms for organizations seeking designation as eligible charitable organizations.

Notwithstanding any provision of s. 213.053, F.S., to the contrary, the bill provides that sharing information with the DBPR's Division of Alcoholic Beverages and Tobacco related to a tax credit under the Program is considered the conduct of the DOR's official duties as contemplated in s. 213.053(8)(c), F.S., and the DOR and the DBPR's Division of Alcoholic Beverages and Tobacco are specifically authorized to share information as needed to administer the Home Away From Home Tax Credit.

Section 16 creates s. 211.02535, F.S., to authorize a tax credit of 100 percent of an eligible contribution made to an eligible charitable organization beginning January 1, 2026, which credit may be taken against any tax due on oil or gas production. However, the combined credit allowed under this section and the credits allowed for contributions to scholarship organizations, New Worlds Reading Initiative, Strong Families, and Childcare tax credits may not exceed 50 percent of the tax due on the return on which the credit is taken. If the combined credit allowed under this section and the credit allowed for contributions to scholarship organizations exceeds 50 percent of the tax due on the return, the credit must first be taken for contributions to scholarship organizations and then to the New Worlds Reading Initiative, and then to Strong Families, and then to Childcare. Any remaining liability must be taken under this section but may not exceed 50 percent of the tax due.

For the purpose of the distribution of tax revenue from oil and gas production, the bill directs the DOR to disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund.

Section 21 creates s. 212.18345, F.S., to authorize a tax credit of 100 percent of an eligible contribution made to an eligible charitable organization beginning January 1, 2026, which credit may be taken against any sales and use tax due by a direct pay permitholder.

For the purpose of the distribution of sales and use tax revenue, the bill directs the DOR to disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. A dealer who claims a tax credit under this section must file his or her tax returns and pay his or her taxes by electronic means.

Section 24 amends s. 220.02, F.S., to specify the order in which the credit is applied in relation to other corporate income tax credits.

Section 27 creates s. 220.18775, F.S., to authorize a tax credit of 100 percent of an eligible contribution made to an eligible charitable organization for taxable years beginning on or after January 1, 2026, which credit may be taken against any corporate income tax due for a taxable year after the application of any other allowable credits by the taxpayer. An eligible contribution must be made to an eligible charitable organization on or before the date the taxpayer is required to file an income tax return. The credit is reduced by the difference between the amount of

federal corporate income tax, taking into account the credit granted by this section, and the amount of federal corporate income tax without application of the credit granted by this section. A taxpayer who files a Florida consolidated return as a member of an affiliated group may be allowed the credit on a consolidated return basis, subject to limitations.

If a taxpayer applies and is approved for a credit under the Program after timely requesting an extension to file its corporate income tax return:

- The credit does not reduce the amount of tax due for purposes of the DOR's determination as to whether the taxpayer was in compliance with the requirement to pay tentative taxes under ss. 220.222 and 220.32, F.S.
- The taxpayer's noncompliance with the requirement to pay tentative taxes will result in the revocation and rescindment of any such credit.
- The taxpayer will be assessed for any taxes, penalties, or interest due from the taxpayer's noncompliance with the requirement to pay tentative taxes.

Section 32 creates s. 561.12135, F.S., to authorize a tax credit of 100 percent of an eligible contribution made to an eligible charitable organization beginning January 1, 2026, which credit may be taken against any beer, wine, and liquor tax due, except excise taxes imposed on wine produced by manufacturers in Florida from products grown in Florida. However, a credit allowed for the alcoholic beverage tax on beer, wine, and liquor may not exceed 90 percent of the tax due on the return on which the credit is taken. For the purpose of the distributions of beer, wine, and liquor tax revenue, the DBPR's Division of Alcoholic Beverages and Tobacco must disregard any tax credits allowed for the alcoholic beverage tax on beer, wine, and liquor to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund.

Section 33 amends s. 624.509, F.S., to specify the order in which credit must be taken against insurance premium tax liability.

Section 34 creates s. 624.51059, F.S., to authorize a tax credit of 100 percent of an eligible contribution made to an eligible charitable organization for taxable years beginning on or after January 1, 2026, which credit may be taken against any insurance premium tax due for a taxable year, after deducting from such tax deductions for assessments made for workers' compensation; credits for taxes paid for municipal firefighter's and police officer's pension funds; credits for corporate income taxes paid; and the credit allowed for an insurers employees located in Florida. An eligible contribution must be made to an eligible charitable organization on or before the date the taxpayer is required to file a return. An insurer claiming a credit against premium tax liability for insurance premium tax is not required to pay any additional retaliatory tax levied under as a result of claiming such credit.

Section 43 creates an undesignated section of law to authorize the DOR to adopt emergency rules under s. 120.54(4), F.S., for the purpose of implementing provisions related to the Program. Notwithstanding any other law, emergency rules adopted are effective for six months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

Section 44 creates an undesignated section of law to appropriate, for the 2025-2026 fiscal year, \$311,076 in nonrecurring funds from the General Revenue Fund to the DOR for the purpose of implementing the Program.

These sections take effect July 1, 2025.

Section 17, 19, and 44 – Clothing and Shoes Sales Tax Exemption

Present Situation

Generally, the sale of clothing and shoes is subject to Florida sales and use tax. Historically, clothing and shoes have been temporarily exempt during a Back-to-school Sales Tax Holiday. In 2023, the legislature enacted a permanent exemption for baby and toddler clothing and other products. Baby and toddler clothing includes 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.⁷⁶

The following terms are defined for use in Florida’s sales and use tax law.

- “Sale” means and includes:
 - Any transfer of title or possession, or both, exchange, barter, license, lease, or rental, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration.
 - The rental of living quarters or sleeping or housekeeping accommodations in hotels, apartment houses or roominghouses, or tourist or trailer camps, as hereinafter defined in this chapter.
 - The producing, fabricating, processing, printing, or imprinting of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the producing, fabricating, processing, printing, or imprinting.
 - The furnishing, preparing, or serving for a consideration of any tangible personal property for consumption on or off the premises of the person furnishing, preparing, or serving such tangible personal property which includes the sale of meals or prepared food by an employer to his or her employees.
 - A transaction whereby the possession of property is transferred but the seller retains title as security for the payment of the price.
- “Sales price” means, in part, the total amount paid for tangible personal property, including any services that are a part of the sale, valued in money, whether paid in money or otherwise, and includes any amount for which credit is given to the purchaser by the seller, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service cost, interest charged, losses, or any other expense whatsoever.

Proposed Changes

The bill amends s. 212.08, F.S., to provide for a permanent exemption of clothing with a sales price of \$75 or less per item from the state sales tax and county discretionary sales surtaxes.

⁷⁶ Section 212.08(7)(qqq), F.S.

Clothing includes any apparel or shoes intended to be worn on or about a person for general use or everyday wear.

The following items are excluded from the definition of clothing and are not exempt under the bill.

- Accessories, which are items worn by a person in conjunction with apparel or shoes, including but not limited to bags, backpacks, briefcases, bows, bowties, costume masks, handkerchiefs, hats, jewelry, reading glasses, ties, sunglasses, tool belts, umbrellas, wallets, watches, or watchbands.
- Protective equipment, which are items worn by a person and solely designed to protect the wearer against injury or disease or to protect against damage or injury to another person that are not suitable for general use or everyday wear, including but not limited to face shields, earmuffs, hard hats, respirators, safety goggles, hazmat suits, or an item that covers other clothing, worn to protect against dangerous substances such as poisonous chemicals or infectious viruses.
- Sports or recreational equipment, which are items worn by a person and worn in conjunction with an athletic or recreational activity that are not suitable for general use or everyday wear, including but not limited to cleated shoes, elbow pads, fishing boots, life jackets, life vests, roller blades, skates, skis, swim fins, waders, or wet suits.
- Materials that become part of clothing, including but not limited to fabric, lace, thread, or yarn.

The exemption for clothing with a sales price of \$75 or less also does not limit clothing otherwise exempt from sales tax, such as baby and toddler clothing that is already exempt with no price limitation.

The bill amends the definition of “sale”⁷⁷ to exclude any license, lease, or rental of clothing exempted under this bill. Additionally, the bill amends the definition of “sales price”⁷⁸ to exclude charges for carrying, delivery, freight, handling, pickup, shipping, and other similar charges or fees when such charges are a part of the sale of exempted clothing. Such charges must be allocated to each item on a sales invoice or receipt that includes both a taxable item and exempt clothing, excluding from the term “sales price” only the portion of such charges attributable to the sale of exempt clothing.

The clothing exemption 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.

The Department of Revenue is authorized to adopt emergency rules to implement this exemption.

This section takes effect July 1, 2025.

⁷⁷ Section 212.02(15), F.S.

⁷⁸ Section 212.02(16), F.S.

Section 18 – Forwarding Agents

Present Situation

A forwarding agent is a person or business whose principal business activity is facilitating for compensation the export of property owned by other persons. A forwarding agent engaged in international export may apply to the Department of Revenue (DOR) for a Florida Certificate of Forwarding Agent Address. The application must include information about the forwarding agent's location and export activities, including designation of an address. Each certificate expires 5 years after issue and requires the forwarding agent to update the application if material changes occur regarding the information in the application.⁷⁹

The law defines a forwarding agent as a dealer,⁸⁰ which makes a forwarding agent subject to the provisions governing all sales tax dealers in the state. In general, a person desiring to engage in or conduct business in this state must register as a dealer⁸¹ and must file with the DOR an application for a certificate of registration, which is a Florida Business Tax Application.⁸²

Tangible personal property delivered by a dealer to a forwarding agent or common carrier for export outside Florida is not subject to sales tax.⁸³ A dealer may accept the forwarding agent's certificate or rely on the list of forwarding agents' names and addresses on the DOR's website in lieu of collecting sales tax. A dealer who accepts a certificate or relies on the list in good faith and ships purchased tangible personal property to the address on the certificate is relieved from tax liability for any tax due on sales made during the effective dates indicated on the certificate.⁸⁴ As of April 9, 2025, there are 484 unique combinations of certified forwarding agent names and addresses on the list.⁸⁵

Additionally, the DOR maintains an electronic database, referred to as Florida's Address/Jurisdiction Database.⁸⁶ This electronic database allows users to find tax rates by county or for any Florida address.⁸⁷

Proposed Changes

The bill amends s. 212.06, F.S., to make changes related to forwarding agent applications. A forwarding agent already registered as a dealer with the DOR is no longer required to resubmit an application to register as a dealer when applying for a certificate or renewal of a forwarding agent certificate.

⁷⁹ Section 212.06(5), F.S.

⁸⁰ Section 212.06, F.S.

⁸¹ Section 212.18(3), F.S.

⁸² See Florida Dep't of Revenue, *Registration and Account Changes* https://floridarevenue.com/taxes/taxesfees/Pages/sales_tax.aspx (last visited April 9, 2025).

⁸³ Section 212.06(5)(a)1., F.S.

⁸⁴ Section 212.06(5)(b)11., F.S.

⁸⁵ See Florida Dep't of Revenue's List of Approved Forwarding Agents available at: https://floridarevenue.com/taxes/taxesfees/Pages/sales_tax.aspx (last visited April 9, 2025).

⁸⁶ Section 202.22, F.S.

⁸⁷ See Florida Department of Revenue Address/Jurisdiction Database, <https://pointmatch.floridarevenue.com/Default.aspx> (last visited April 9, 2025).

The bill requires a forwarding agent to surrender its application information when:

- the forwarding agent ceases to do business,
- the forwarding agent changes addresses,
- the forwarding agent’s principal business activity changes to something other than facilitating the international export of property owned by other persons, or
- the certified address ceases to be used for export.

Additionally, the bill defines an “electronic database” to mean the database created and maintained by the DOR pursuant to section 202.22(2), F.S., For any certified address with a special five-digit zip code, the DOR must report the state sales tax rate and discretionary sales surtax rate in its electronic database as zero. However, this requirement does not apply for a certified address with a special five-digit zip code if that address includes a suite address or secondary address.

Additionally, the bill requires that a dealer, other than a forwarding agent that is required to remit sales and use tax, may not collect the tax on tangible personal property shipped to a certified address listed on the department’s website or the electronic database. The bill also relieves dealers relying on the electronic database to ship to a certified address from sales tax liability.

This section takes effect January 1, 2026.

Section 19 – Bullion Sales Tax Exemption

Present Situation

The sale of gold, silver, or platinum bullion, or any combination, in a single transaction is exempt from state sales tax and county discretionary sales surtaxes if the sales price exceeds \$500. A dealer must maintain proper documentation to identify the exempt portion of a transaction which involves the sale of gold, silver, or platinum bullion.⁸⁸

Proposed Changes

The bill amends s. 212.08, F.S., to change the bullion exemption to include any sale of gold, silver, or platinum bullion by removing the requirement that a sale of bullion must exceed \$500 to be exempt. The bill also removes the requirement for a dealer to maintain proper documentation to identify the exempt portion of a transaction.

This section takes effect July 1, 2025.

Section 22, 24, 28, 29, 34, 44, and 45 – Rural Community Investment Program

Present Situation

Florida does not currently have a Rural Community Investment Program.

Corporate Income Tax

⁸⁸ Section 212.08(7)(ww), F.S.

The state of Florida imposes a 5.5 percent tax on the taxable income of certain corporations and financial institutions conducting business in the state. Corporate income tax is remitted to the DOR and distributed to the General Revenue Fund. Net collections of corporate income tax in state fiscal year 2023-2024 were determined to be \$6.02 billion.

Credits against corporate income tax or franchise tax are applied in a statutorily prescribed order.

Insurance Premium Tax

The state of Florida imposes a 1.75 percent tax on most Florida insurance premiums. Insurance premium taxes are paid by insurance companies under ch. 624, F.S., and are remitted to the DOR. These revenues are distributed to the General Revenue Fund with additional distributions to the Insurance Regulatory Trust Fund, the Police & Firefighters Premium Tax Trust Fund, and the Emergency Management Preparedness & Assistance Trust Fund. Net collections of insurance premium tax in state fiscal year 2023-2024 were determined to be \$1.74 billion.

Credits against insurance premium tax are applied in a statutorily prescribed order.

Economic Development Incentives that use Tax Credits

Florida currently does have the Rural Job Tax Credit Program, which offers a tax credit incentive for eligible businesses located within a designated qualified rural area to create new jobs.⁸⁹ The tax credit ranges from \$1,000 to \$1,500 per qualified employee and can be taken against either the businesses' corporate income tax or sales and use tax. A business is limited to no more than \$500,000 of tax credits per year.⁹⁰ The Department of Commerce administers this program and may approve up to \$5 million in tax credits per year.⁹¹

Previously, Florida also had the New Markets Development Program Act (NMDP),⁹² which used tax credits to spur economic development. The NMDP, which was modeled after the federal New Markets Tax Credit Program, allowed taxpayers to earn credits against specified taxes by making qualified investments in qualified community development entities that, in turn, invested in businesses in low-income communities to create and retain jobs in such communities.

Taxpayers that made qualified investments in qualified community development entities were eligible to receive tax credits against the corporate income tax or the insurance premium tax. The taxpayer could not claim the credit in the first two years after the investment. The credit was worth 7 percent of the purchase price of the qualified investment in year three after the investment, and from the fourth year through the seventh year the credit was worth 8 percent.⁹³ Over 7 years the credits totaled 39 percent of the total purchase price of the qualified investment. Any unused portion of the tax credit may have been carried forward for up to 5 future tax years.⁹⁴

⁸⁹ Sections 212.098, and 220.1895, F.S.

⁹⁰ Section 212.098(6)(d), F.S.

⁹¹ Department of Commerce, *Rural Job Tax Credit Program*, available at <https://floridajobs.org/business-growth-and-partnerships/for-businesses-and-entrepreneurs/business-resource/rural-and-urban-job-tax-credit-programs> (last visited April 12, 2025).

⁹² Chapter 2009-50, Laws of Fla.

⁹³ Section 288.9916, F.S. (2022).

⁹⁴ Section 288.9916(1)(c), F.S. (2022) .

The return on investment for the NMDP was -0.98, indicating that the state lost all of its investment and incurred additional costs.⁹⁵

The NMDP expired on December 31, 2022⁹⁶ and was subsequently repealed in 2023.⁹⁷

Examples of Similar Rural Jobs Acts in Other States

Other states have tax credit programs that target rural communities. Utah passed the Utah Rural Jobs Act, which authorizes up to \$42 million in tax credits, and caps the total contributions one entity may make under the program at \$24.36 million. Additionally, Utah assesses a \$50,000 annual fee that is split between all the rural investment companies.⁹⁸

In 2017, Georgia created the Georgia Agribusiness and Rural Jobs Act, which is designed to spur \$100 million in capital investments in rural businesses in the state. In 2018, the program approved five rural funds for a total of \$100 million in capital investment authority. Each of the five funds received \$20 million in investment authority and deployed all of their investment authority. Each of the five funds received tax credits equal to \$3 million per year for a total of \$15 million or a total of \$60 million over four years.^{99,100}

Federal Rural Business Investment Company and Small Business Investment Programs

The federal government regulates certain funds that target rural communities through the Federal Rural Business Investment Company and the Small Business Investment Programs^{101,102} Rural Business Investment Companies (RBIC) and Small Business Investment Companies (SBIC) are privately owned and managed investment funds that are licensed and regulated by the U.S. Department of Agriculture and Rural Development¹⁰³ and Small Business Administration (SBA)¹⁰⁴ respectively, that make capital investments in small businesses located in rural communities or other qualifying businesses.

Proposed Changes

The bill creates s. 288.062, F.S., to establish the Rural Community Investment Program (RCIP) in the Department of Commerce.

The bill defines the following terms:

⁹⁵ Office of Economic and Demographic Research, *Economic Evaluation for Select State Economic Development Incentive Programs*, 58 (February 2023), available at <https://edr.state.fl.us/Content/returnoninvestment/ROISELECTPROGRAMS2023final.pdf> (last visited April 12, 2025).

⁹⁶ Section 288.9922, F.S. (2022).

⁹⁷ Chapter 2023-173, Laws of Fla.

⁹⁸ Utah Code Annotated s. 63N-4-301, et seq. (2017).

⁹⁹ Georgia Department of Community Affairs, *GARJA Annual Report 2021*, available at <https://dca.georgia.gov/financing-tools/incentives/georgia-agribusiness-and-rural-jobs-act/agribusiness-rural-jobs-act-docs> (last visited April 12, 2025).

¹⁰⁰ Ga. Code Annotated s. 33-1-25, et seq. (2017).

¹⁰¹ 7 U.S.C. s. 2009cc et seq.; 7 C.F.R. s. 4290 et seq. (2009).

¹⁰² 15 U.S.C. s. 681-688.

¹⁰³ U.S. Department of Agriculture and Rural Development, *Rural Business Investment Program*, available at <https://www.rd.usda.gov/programs-services/rural-business-investment-program> (last visited April 12, 2025).

¹⁰⁴ U.S. Small Business Administration, *Become an SBIC*, available at <https://www.sba.gov/partners/sbics/apply-be-sbic> (last visited March 28, 2025).

- “Affiliate” means an entity that directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with another entity. For the purposes of this paragraph, an entity is controlled by another entity if the controlling entity holds, directly or indirectly, the majority voting or ownership interest in the controlled entity or has control over the day-to-day operations of the controlled entity.
- “Applicant” means a person who submits or updates an application on behalf of a rural fund.
- “Credit certification date” means the date on which the Department of Commerce provides a certificate and each anniversary of the date for a period of 10 years.
- “Eligible business” means a business that, at the time a rural fund initially invests in the business: has fewer than 250 employees; has its principal business operations located in this state, and has its principal business operations located in a rural community in this state, unless this requirement is waived by the Department of Commerce.
- “Eligible investment” means any capital or equity investment in an eligible business, or any loan to an eligible business with a stated maturity of at least 1 year after the date of issuance.
- “Investment authority” means the total amount of eligible investments that a rural fund intends to make to eligible businesses, which is the amount certified by the Department of Commerce under the bill.
- “Investor contribution” means a cash investment in a rural fund. The cash investment must be used to purchase an equity interest in the rural fund or to purchase at par value or premium a debt instrument that has a maturity date at least 5 years after the credit certification date and a repayment schedule that is no greater than level principal amortization over 5 years.
- “Jobs retained” means the number of full-time employment positions that existed before the initial eligible investment in an eligible business and for which the eligible business’s chief executive officer or similar officer certifies that the employment positions would have been eliminated but for the initial eligible investment.
- “Principal business operations” means the location or locations at which at least 60 percent of a business’s employees work or at which the employees who are paid at least 60 percent of the business’s payroll are located. A business that agrees to relocate or hire new employees using the proceeds of an eligible investment to establish its principal business operations in this state is deemed to have its principal business operations in the new location, provided that the business satisfies this definition within 180 days after receiving the eligible investment.
- “Rural community” means a rural community as defined in s. 288.0656, F.S., or a designated rural area of opportunity as defined in s. 288.0656(2), F.S.
- “Rural fund” means an entity certified by the Department of Commerce under the bill.
- “State tax” means the corporate income tax or the insurance premium tax.
- “Taxpayer” means a person who makes an investor contribution and is a corporate income taxpayer as defined in s. 220.03(z), F.S., or a person with insurance premium tax liability under s. 624.509, F.S.
- “Transferee” means a person who receives a transferred tax credit under the bill.

Tax Credit Application

On or before November 1, 2025, the Department of Commerce shall begin accepting applications, on a form adopted by rule, for approval as a rural fund. The application must include all of the following:

- The investment authority sought by the applicant.

- Evidence that the applicant is licensed as a rural business investment company as defined in 7 U.S.C. s. 2009cc or as a small business investment company under 15 U.S.C. s. 681. The applicant must include a certificate executed by an executive officer of the applicant attesting that such license remains in effect and has not been revoked.
- Evidence that, as of the date the application is submitted, the applicant has invested at least \$100 million in nonpublic companies located in counties within the United States with a population of less than 75,000 as of the United States Decennial Census of 2020.
- An estimate of the total number of new annual jobs that will be created and total jobs retained over the life of the program in the state because of the applicant's proposed eligible investments.
- A business plan that includes a revenue impact assessment projecting state and local tax revenues to be generated, as well as state expenditures to be reduced, by the applicant's proposed eligible investments, which is prepared by a nationally recognized third-party independent economic forecasting firm using a dynamic economic forecasting model that analyzes the applicant's business plan over the 10 years after the date the application is submitted to the department.

Tax Credit Certification and Approval

Beginning in fiscal year 2025-2026, the tax credit cap amount is \$7 million in each state fiscal year, excluding any credits carried forward. The department may not approve a cumulative amount of tax credits that may result in the claim of more than \$35 million in tax credits during the existence of the program.

The Department of Commerce is required to review applications for approval of the applicant as a rural fund in the order received. The Department of Commerce may ask the applicant for additional information about items contained in the application.

Within 60 days after receipt of a completed application, the Department of Commerce is required to approve or deny the application. The Department of Commerce is required to deem applications received on the same day as having been received simultaneously. If requests for investment authority exceed the remaining tax credit limitation, the Department of Commerce must proportionally reduce the investment authority for each approved application received simultaneously to avoid exceeding the limit.

The Department of Commerce must deny an application if:

- The application is incomplete;
- The applicant does not satisfy the application criteria;
- The revenue impact assessment in the application does not demonstrate that the applicant's business plan will result in a positive revenue impact on the state over a 10-year period which exceeds the cumulative amount of tax credits that would be issued to the applicant's investors; or
- The Department of Commerce has already approved the maximum amount of investment authority allowed.

After approving the application, the Department of Commerce must provide a certification to the applicant that contains all of the following:

- Designates the applicant as a rural fund.
- Certifies the amount of the rural fund's investment authority.
- Certifies the amount of tax credits available to persons who make investor contributions in the rural fund. The certified tax credits must be equal to 25 percent of the rural fund's investment authority.
- A statement that tax credits may not be taken against state tax liability until the rural fund receives a final order granting tax credits.

Within 90 days after receiving the certification, the rural fund is required to collect all investor contributions. The collected investor contributions must equal the investment authority specified in the certification. Within 95 days after receiving the certification, the rural fund must send a notification to the Department of Commerce demonstrating that the rural fund has collected investor contributions in an amount equal to the investment authority. The notification must include all of the following:

- Evidence that the rural fund collected the total amount of the rural fund's investment authority.
- The date on which each investor contributions were collected.
- The identity, including name and tax identification number, of each person who made an investor contribution and the amount of the investor contribution made by each person.

If the rural fund fails to meet the requirements above within 90 or 95 days, the Department of Commerce must revoke the rural fund's certification. The corresponding investment authority will not count toward the annual tax credit limitation. The Department of Commerce is required to first award revoked investment authority pro rata to each rural fund that was awarded less than the investment authority for which it applied. Any remaining investment authority may be awarded by the Department of Commerce to new applicants.

Tax Credit Final Order

Upon receipt of the notification that the rural fund met the requirements above within 90 or 95 days, the Department of Commerce must issue a final order approving the taxpayer to receive tax credits. The final order must include the identity, including name and tax identification number, of each taxpayer who is eligible to claim the credit and the amount of credits that may be claimed by each taxpayer. The amount of tax credits that the taxpayer is approved to receive must be equal to 25 percent of the investor contribution. The Department of Commerce must provide the final order to the rural fund and the DOR.

Tax Credits

Any taxpayer who receives a final order is vested with an earned credit against state tax liability. The taxpayer must attach a copy of the final order to its return when claiming the credit. The taxpayer may apply 20 percent of the credit against its state tax liability in the tax years containing the 1st through 5th credit certification dates.

A taxpayer may not claim a tax credit in excess of the taxpayer's state tax liability. If the credit granted pursuant to this section is not fully used in any single year because of insufficient tax liability on the part of the taxpayer, the unused amount may be carried forward for use in the taxpayer's subsequent tax years until the tax year containing the 10th credit certification date,

after applying the other credits and unused carryovers in the order provided in s. 220.02(8), F.S., for credits taken against the tax in corporate income tax or in the order provided in s. 624.509(7), F.S., for credits taken against insurance premium tax. Carryover credit amounts must be treated as unused credits for purposes of the transfer of unused credits.

A credit earned under this section may not be refunded, sold on the open market, or transferred, except to specified entities. Credits may be transferred from a taxpayer to affiliates of the rural fund. Credits earned by or allocated to a partnership under ch. 620, F.S., or a limited liability company under ch. 605, F.S., may be allocated to the partners, members, or shareholders of such entity for their use in accordance with the provisions of any agreement among such partners, members, or shareholders.

A taxpayer must notify the Department of Commerce and the DOR of a transfer. The notification must include the identity of the transferee, tax identification number of the transferee, and tax credit amount allocated to the transferee. The notice of transfer also must state whether unused tax credits are being transferred and the amount of unused tax credits being transferred. Such allocations and transfers may not be considered a sale for the purposes of this section.

Notification of a transfer of a tax credit must be submitted to the DOR on a form adopted by rule. Within 30 days after the transfer, the DOR is required to provide a letter to the rural fund, taxpayer, transferee, and the department acknowledging the transfer, after which time the transferee may claim the transferred credit on its return due on or after the date of the letter. The transferee must attach a copy of the letter to its return when claiming the credit.

Tax Credit Recapture

Notwithstanding s. 95.091, F.S., the Department of Commerce must direct the DOR to recapture all or a portion of a tax credit under this section if one or more of the following occur with respect to a rural fund before the rural fund exits the program.

- The rural fund does not invest 60 percent of its investment authority in eligible businesses before its first credit certification date.
- The rural fund does not invest 100 percent of its investment authority in eligible businesses before its second credit certification date, with at least 70 percent of such eligible investments made in a rural community.
- The rural fund, after initially satisfying the first two requirements, fails to maintain eligible investments equal to 100 percent of its investment authority until the tenth credit certification date, with at least 70 percent of such eligible investments made in a rural community. An investment is maintained even if it is sold or repaid, so long as the rural fund reinvests an amount equal to the capital returned or recovered from the original investment, exclusive of any profits realized, in other eligible investments in this state within 12 months after the receipt of such capital. Amounts received periodically by a rural fund must be treated as continuously invested in eligible investments if the amounts are reinvested in one or more eligible investments by the end of the following calendar year; however, there is no requirement to reinvest capital after the 10th credit certification date for purposes of eligibility under this paragraph.
- The rural fund, before exiting the program makes a distribution or payment that results in the rural fund having less than 100 percent of its investment authority invested in eligible businesses.

- The rural fund invests in an eligible business that directly, or indirectly through an affiliate, owns, has the right to acquire an ownership interest in, makes a loan to, or makes an investment in the rural fund of an affiliate of the rural fund or an investor in the rural fund.

The Department of Commerce must provide notice to the rural fund, taxpayer, transferee as applicable, and the DOR of a proposed recapture of tax credits. The rural fund has 6 months after the receipt of the notice to cure a deficiency identified in the notice and avoid recapture of a credit. The Department of Commerce must issue a final order of recapture if the rural fund fails to cure a deficiency within the 6-month period. The final order of recapture must be provided to the rural fund, taxpayer, transferee as applicable, and the DOR. Only one correction is permitted for each rural fund during the 5-year credit period. Recaptured funds is required to be deposited into the General Revenue Fund.

A rural fund, taxpayer, or transferee that submits fraudulent information to the Department of Commerce or DOR is liable for the costs associated with the investigation and prosecution of the fraudulent claim plus a penalty in an amount equal to double the tax credits claimed. This penalty is in addition to any other penalty that may be imposed by law.

The Department of Commerce must first provide revoked tax credits on a pro rata basis to each rural fund that was approved for less than the amount for which it applied, as long as the approved credits remain under the tax credit limitation for the fiscal year in which the limitation applied. Any remaining tax credits must be approved by the department to new applicants, as long as the approved credits remain under the tax credit limitation or the fiscal year in which the cap applied.

Waiver of Rural Requirement for an Eligible Business

The Department of Commerce may, upon a request, waive the requirements relating to a rural community if the Department of Commerce determines that the eligible investment is provided to an eligible business located on land classified as agricultural under s.193.461, F.S., or employs a majority of its workforce whose primary residence is located in a rural community. This waiver does not allow a rural fund to invest less than 70 percent of eligible investments in a rural community. The Department of Commerce must provide the rural fund and the DOR with a written notice of the waiver under this subsection.

Written Determination of an Eligible Business

Before making an eligible investment, a rural fund may request a written opinion from the Department of Commerce as to whether the business in which it proposes to invest satisfies the definition of an eligible business. The Department of Commerce, no later than 15 business days after the date of receipt of the request, is required to provide the rural fund with a determination letter providing its opinion. If the Department of Commerce fails to issue a determination letter within that timeframe, the business in which the rural fund proposes to invest must be considered an eligible business.

Program Exit

On or after the 5th anniversary of the credit certification date, a rural fund may apply to the Department of Commerce to exit the program and no longer be subject to regulation. The

Department of Commerce is required to approve or deny the application within 15 days after receipt. In evaluating the application, the fact that no tax credit certificates have been revoked and that the rural fund has not received a notice of revocation that has not been cured is sufficient evidence that the rural fund is eligible for exit. If the application is denied, the notice of denial must include the reasons for the determination.

The Department of Commerce may revoke a tax credit certificate after a rural fund exits the program. The Department of Commerce may take any legal action necessary to recapture the tax credits. The Department of Commerce must deposit any funds from recaptured tax credits into the General Revenue Fund.

Program Reporting

Each rural fund is required to submit to the Department of Commerce a report on or before the 15th business day after the second and third credit certification date. The report must include all of the following for the year preceding the second or third credit certification date:

- The time period covered in the report, which is the year preceding the second credit certification date or the year preceding the third credit certification date.
- The name, address, and county of each eligible business receiving an eligible investment, including either the written determination or evidence that the business qualified as an eligible business at the time the investment was made, if not previously reported.
- Financial information which provides documentation for each eligible business that the rural fund has invested the amounts required.

All of the following for each eligible business:

- The identity of the types of industries, identified by the North American Industry Classification System Code, of each eligible business.
- The number of jobs created during the time period covered in the report.
- The county of location of jobs created during the time period covered in the report.
- The number of jobs retained as a result of each eligible investment during the time period covered in the report.
- The county of location of jobs retained as a result of each eligible investment during the time period covered in the report.
- The total number of jobs as of the first credit certification date and the last credit certification date that are in the time period covered in the report.
- The range and average salary of all jobs.
- Any other information required by the Department of Commerce.

On or before the fourth credit certification date and annually until its exit from the program, the rural fund is required to submit to the Department of Commerce a report. The rural fund must also provide a final report containing these items after program exit if requested by the Department of Commerce. The report must include all of the following for the year preceding the fourth or subsequent credit certification date:

- The time period covered in the report, which is the year preceding the credit certification date.

- The name, address, and county of each eligible business receiving an eligible investment, including either the written determination or evidence that the business qualified as an eligible business at the time the investment was made, if not previously reported.
- Evidence for each eligible business that the rural fund has maintained the investment amounts required.

All of the following for each eligible business:

- The identity of the types of industries, identified by the North American Industry Classification System Code, of each eligible business.
- The number of jobs created during the time period covered in the report.
- The county of location of jobs created during the time period covered in the report.
- The number of jobs retained as a result of each eligible investment during the time period covered in the report.
- The county of location of jobs retained as a result of each eligible investment during the time period covered in the report.
- The total number of jobs as of the first credit certification date and the last credit certification date that are in the time period covered in the report.
- The range and average salary of all jobs.
- Any other information required by the Department of Commerce.

A rural fund that issues an eligible investment approved by the Department of Commerce is required to be deemed a recipient of state financial assistance under the Florida Single Audit Act, as provided in 215.97, F.S. However, an entity that makes an eligible investment or receives an eligible investment is not a subrecipient for the purposes of s. 215.97, F.S. The Department of Commerce and the DOR may conduct examinations to verify compliance with this section.

The Department of Commerce and the DOR are required to adopt rules to administer the RCIP. The Department of Commerce and the DOR are granted emergency rulemaking authority.

The Department of Commerce may not accept any new applications after December 1, 2029. The Rural Community Investment Program expires on December 31, 2040.

Section 23 amends s. 213.053, F.S., to allow the Department of Commerce and the DOR to exchange information regarding RCIP tax credits.

Section 29 amends s. 288.0001, F.S., to require the Office of Economic and Demographic Research (EDR) and the Office of Program Policy Analysis and Government Accountability (OPPAGA) to provide a detailed analysis of the RCIP by January 1, 2028, and every three years thereafter.

These sections take effect July 1, 2025.

Sections 25 and 26 – Adoption of the Internal Revenue Code

Present Situation

Florida maintains its relationship with the federal Internal Revenue Code each year by adopting the federal Internal Revenue Code in effect 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.

Proposed Changes

The bill updates Florida's corporate income tax by adopting the federal Internal Revenue Code in effect on January 1, 2025. By adopting the updated code, Florida recognizes the changes made to the code.

These sections of the bill take effect upon the bill becoming a law and apply retroactively to January 1, 2025.

Section 30 – Strong Families

Present Situation

Strong Families Tax Credit Program

The Strong Families Tax Credit Program, established in s. 402.62, 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. A tax credit may be used to offset the following tax liabilities:

- Severance Tax.
- Sales and Use Tax Direct Pay Permitholders.
- Corporate Income Tax.
- Beverage Tax.
- Insurance Premiums Tax.

An eligible charitable organization is an organization designated by the Department of Children and Families (DCF); eligible to receive funding from the program; and meets specific eligibility requirements provided in law.¹⁰⁵

In part, the organization must annually submit to the Department of Children and Families:¹⁰⁶

¹⁰⁵ Section 402.62(2), F.S.

¹⁰⁶ Section 402.62(3), F.S.

- An audit of the eligible charitable organization conducted by an independent certified public accountant in accordance with auditing standards generally accepted in the United States, government auditing standards, and rules adopted by the Auditor General.
- A copy of the eligible charitable organization's most recent federal Internal Revenue Service Return of Organization Exempt from Income Tax form (Form 990).

Internal Revenue Service Informational Return Form 990

Tax-exempt organizations, nonexempt charitable trusts, and section 527 political organizations file Form 990 to provide the IRS with information required by federal law.¹⁰⁷ Such information includes gross income, receipts, and disbursements, and other information the Secretary of the Treasury prescribes for the purpose of carrying out the internal revenue laws.¹⁰⁸

Exemption from the requirement to file Form 990 is provided to organizations that have gross receipts below \$200,000 or total assets of less than \$500,000 at the end of the tax year. In addition to this broad exemption from the filing requirement, the following organizations may be exempt:

- Religious organizations.
- Governmental organizations.
- Political organizations.
- Organizations with limited gross receipts.
- Organizations that file different kinds of annual information returns.¹⁰⁹

Proposed Changes

The bill amends s. 402.62, F.S., to require a copy of the eligible charitable organization's most recent federal Internal Revenue Service Return of Organization Exempt from Income Tax form (Form 990), if filed.

This section takes effect July 1, 2025.

Section 32 – Distribution of Beverage Tax to Health Centers

Present Situation

Florida imposes excise taxes on malt beverages, wines, and other beverages.¹¹⁰ The taxes are due from manufacturers, distributors and vendors of malt beverages, and from manufacturers and distributors of wine, liquor, and other specified alcoholic beverages. Taxes are remitted to the Division of Alcoholic Beverages and Tobacco (Division) in the Department of Business and Professional Regulation (DBPR).

¹⁰⁷ Internal Revenue Service, *About Form 990, Return of Organization Exempt from Income Tax*, available at <https://www.irs.gov/forms-pubs/about-form-990>

¹⁰⁸ 26 U.S. Code s. 6033.

¹⁰⁹ Internal Revenue Service, *Instructions for Form 990 Return of Organizations Exempt from Income Tax (2024)*, available at https://www.irs.gov/instructions/i990#en_US_2024_publink11283jd0e846 (last visited April 13, 2025).

¹¹⁰ Sections 563.05, 564.06, and 565.12, F.S.

The Division is responsible for supervising the conduct, management, and operation of the manufacturing, packaging, distribution, and sale of all alcoholic beverages in Florida.¹¹¹ Distributions of the excise taxes on alcoholic beverages are made to the General Revenue Fund, the Alcoholic Beverage and Tobacco Trust Fund, Viticulture Trust Fund, and certain health centers specified in statute. Net collections from the alcoholic beverage taxes in state fiscal year 2023-24 were determined to be \$345 million.¹¹²

The health centers specified in statute receive a total of 13 percent, but not more than \$30 million per fiscal year, of monthly collections after required distributions are made to the Alcoholic Beverage and Tobacco Trust Fund. The health centers and the distribution shares are:

- One-third to the University of Miami Sylvester Comprehensive Cancer Center;
- One-sixth to the Brain Tumor Immunotherapy Program at the University of Florida Health Shands Cancer Center;
- One-sixth to the Norman Fixel Institute for Neurological Diseases at the University of Florida; and
- One-third to the Mayo Clinic Comprehensive Cancer Center in Jacksonville.

Proposed Changes

The bill amends s. 561.121, F.S., to increase the total percentage of the distribution to the specified health centers from 13 percent to 26 percent and increases the yearly maximum from \$30 million to \$60 million.

This section takes effect July 1, 2025.

Section 37 – Disaster Preparedness Sales Tax Holiday – 17 days – May 15, 2025, through May 31, 2025

Present Situation

Florida has enacted a disaster preparedness sales tax holiday 11 times since 2006. The table below list some of the items exempted during these holidays:

¹¹¹ Section 561.02, F.S.

¹¹² Florida Office of Economic & Demographic Research, *Revenue Estimating Conference General Revenue Fund, Changes to the Estimate, General Revenue Fund (Aug. 14, 2024)*, available at <https://edr.state.fl.us/content/conferences/generalrevenue/grchng.pdf> (last visited Mar. 15, 2025).

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	\$1,000 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	\$1,000 or less
May 27 - June 9, & August 26 - Sept. 8, 2023	28 days	\$20 or less	\$40 or less	\$50 or less	\$50 or less	\$60 or less	\$60 or less	\$100 or less	\$3,000 or less
June 1 – 14 & August 24 – Sept. 6, 2024	28 days	\$20 or less	\$40 or less	\$50 or less	\$50 or less	\$60 or less	\$50 or less	\$100 or less	\$3,000 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 folded together for \$75 or less. The 2021 holiday included portable power banks selling for \$60 or less. The 2022, 2023, and 2024 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 \$10 (wet pet food) to \$100 (portable kennels or carriers). In 2023, the maximum purchase price of a generator was increased from \$1,000 to \$3,000.

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.¹¹³

Proposed Changes

The bill provides for a sales tax holiday from May 15, 2025, through May 31, 2025, for specified items. During the holiday, the following items are exempt from the state sales tax and county discretionary sales surtaxes:

- A portable self-powered light source with a sales price of \$40 or less.

¹¹³ FLA. DIV. OF EMERGENCY MGMT., *Disaster Supply Kit Checklist*, available at <https://www.floridadisaster.org/planprepare/hurricane-supply-checklist/> (last visited April 7, 2025).

- A portable self-powered radio, two-way radio, or weather-band radio with a sales price of \$50 or less.
- A tarpaulin or other flexible waterproof sheeting with a sales price of \$100 or less.
- An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit with a sales price of \$100 or less.
- A gas or diesel fuel tank with a sales price of \$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, with a sales price of \$50 or less.
- A nonelectric food storage cooler with a sales price of \$60 or less.
- A portable generator used to provide light or communications or preserve food in the event of a power outage with a sales price of \$3,000 or less.
- Reusable ice with a sales price of \$20 or less.
- A portable power bank with a sales price of \$60 or less.
- A smoke detector or smoke alarm with a sales price of \$70 or less.
- A fire extinguisher with a sales price of \$70 or less.
- A carbon monoxide detector with a sales price of \$70 or less.

The following supplies necessary for the evacuation of household pets purchased for noncommercial use:

- Bags of dry dog food or cat food weighing 50 or fewer pounds and 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 medication 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 or water bowls with a sales price of \$15 or less per item.
- Cat litter weighing 25 or fewer pounds and with a sales price of \$25 or less per item.
- 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.

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.

The Department of Revenue is authorized to adopt emergency rules to implement this sales tax holiday.

This section takes effect upon the bill becoming a law.

Section 38 – Recreational Sales Tax Holiday (“Freedom Months”) – 2 Months – June 1, 2025, through July 31, 2025***Present Situation***

Florida enacted a recreational sales tax holiday in 2021, 2022, 2024, and 2024. The sales tax holidays in 2021 and 2022 were one week, held at the beginning of July. In 2023, the holiday was 3 months, beginning at the end of May. The 2023 holiday also added recreational equipment and certain admissions to events. In 2024, the holiday spanned the entire month July and added electric scooters.

Proposed Changes

The bill provides for a sales tax holiday for two months from June 1, 2025, through July 31, 2025, for specified admissions and items related to recreational activities. During the sales tax holiday, the following admissions, if purchased during this period, are exempt from the state sales tax and county discretionary sales surtaxes:

- A live music event scheduled to be held on any date or dates from June 1, 2025, through December 31, 2025.
- A live sporting event scheduled to be held on any date or dates from June 1, 2025, through December 31, 2025.
- A movie to be shown in a movie theater on any date or dates from June 1, 2025, through December 31, 2025.
- Entry to a museum, including any annual passes.
- Entry to a state park, including any annual passes.
- Entry to a ballet, play, or musical theatre performance scheduled to be held on any date or dates from June 1, 2025, through December 31, 2025.
- Season tickets for ballets, plays, music events, or musical theatre performances.
- Entry to a fair, festival, or cultural event scheduled to be held on any date or dates from June 1, 2025, through December 31, 2025.
- Use of or access to private and membership clubs providing physical fitness facilities from June 1, 2025, through December 31, 2025.

If a purchaser of an admission purchases the admission exempt from tax pursuant to this section and subsequently resells the admission, the purchaser shall collect tax on the full sales price of the resold admission.

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

- Boating and water activity supplies:
 - Life jackets and coolers with a sales price of \$75 or less.
 - Recreational pool tubes, pool floats, inflatable chairs, and pool toys with a sales price of \$35 or less.
 - Safety flares with a sales price of \$50 or less.
 - Water skis, wakeboards, kneeboards, and recreational inflatable water tubes or floats capable of being towed with a sales price of \$150 or less.
 - Paddleboards and surfboards with a sales price of \$300 or less.
 - Canoes and kayaks with a sales price of \$500 or less.

- Paddles and oars with a sales price of \$75 or less.
- Snorkels, goggles, and swimming masks with a sales price of \$25 or less.
- Camping supplies:
 - Tents with a sales price of \$200 or less.
 - Sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs with a sales price of \$50 or less.
 - Camping lanterns and flashlights with a sales price of \$30 or less.
- Electric scooters, which are vehicles having two or fewer wheels, with or without a seat or saddle for the use of the rider, which is equipped to be propelled by an electric motor and which weighs less than 75 pounds, is less than 2 feet wide, and is designed for maximum speed of less than 35 miles per hour, with a sales price of \$500 or less.
- Fishing supplies:
 - Rods and reels with a sales price of \$75 or less if sold individually, or \$150 or less if sold as a set.
 - Tackle boxes or bags with a sales price of \$30 or less.
 - Bait or fishing tackle with a sales price of \$5 or less if sold individually, or \$10 or less if multiple items are sold together. The term does not include supplies used for commercial fishing purposes.
- General outdoor supplies:
 - Sunscreen, sunblock, or insect repellent with a sales price of \$15 or less.
 - Sunglasses with a sales price of \$100 or less.
 - Binoculars with a sales price of \$200 or less.
 - Water bottles with a sales price of \$30 or less.
 - Hydration packs with a sales price of \$50 or less.
 - Outdoor gas or charcoal grills with a sales price of \$250 or less.
 - Bicycle helmets with a sales price of \$50 or less.
 - Bicycles with a sales price of \$500 or less.
- Residential pool supplies:
 - Individual residential pool and spa replacement parts, nets, filters, lights, and covers with a sales price of \$100 or less.
 - Residential pool and spa chemicals purchased by an individual with a sales price of \$150 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.
- Sales within an airport, as defined in s. 330.27(2), F.S.

The Department of Revenue is authorized to adopt emergency rules to implement this sales tax holiday.

This section takes effect upon the bill becoming a law.

Section 39 – Back-to-School Sales Tax Holiday – 10 days – August 1, 2025, through August 10, 2025

Present Situation

Florida has enacted a back-to-school sales tax holiday twenty-three times since 1998. The following table describes the history of the 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
July 24-August 6, 2023, & January 1-14, 2024	28 days	\$100 or less	\$100 or less	\$30 (Learning Aids/Puzzles)	\$1,500 or less	\$50 or less
July 29-August 11, 2024	14 days	\$100 or less	\$100 or less	\$30 (Learning Aids/Puzzles)	\$1,500 or less	\$50 or less

Proposed Changes

The bill provides for a sales tax holiday from August 1, 2025, through August 10, 2025. During the holiday, the following items are exempt from the state sales tax and county discretionary sales surtaxes.

- Wallets and bags with a sales price of \$100 or less. This includes handbags, backpacks, fanny packs, and diaper bags, but excludes briefcases, suitcases, and other garment bags.
- School supplies with a sales price of \$50 or less. This includes pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, and compasses.
- Learning aids and jigsaw puzzles with a sales price of \$30 or less. This includes 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.
- Personal computers purchased for noncommercial home or personal use with a sales price of \$1,500 or less. This includes electronic book readers, calculators, laptops, desktops, handhelds, tablets, or tower computers. This excludes cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.
- Personal computer-related accessories purchased for noncommercial home or personal use with a sales price of \$1,500 or less. This includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. This does not include furniture or systems, devices, software, monitors with a television tuner, or peripherals that are designed or intended primarily for recreational use.

Dealers are authorized to opt out of the back-to-school sales tax holiday if less than 5 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 14, 2025, the dealer must notify the Department of Revenue (DOR) 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.
- Sales within an airport, as defined in s. 330.27(2), F.S.

The Department of Revenue is authorized to adopt emergency rules to implement this sales tax holiday.

This section takes effect upon the bill becoming a law.

Section 40 – Skilled Worker Tools Sales Tax Holiday (“Tool Time”) – 10 days – August 29, 2025, through September 7, 2025***Present Situation***

In 2022, 2023, 2024, 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 Changes

The bill provides a ten-day sales tax holiday from August 29, 2025, through September 7, 2025, 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 with a sales price of \$50 or less per item.
- Power tools with a sales price of \$300 or less per item.
- Power tool batteries with a sales price of \$150 or less per item.
- Work gloves with a sales price of \$25 or less per pair.
- Safety glasses with a sales price of \$50 or less per pair, or the equivalent if sold in sets of more than one pair.
- Protective coveralls with a sales price of \$50 or less per item.
- Work boots with a sales price of \$175 or less per pair.
- Tool belts with a sales price of \$100 or less per item.
- Duffle bags or tote bags with a sales price of \$50 or less per item.
- Tool boxes with a sales price of \$75 or less per item.
- Tool boxes for vehicles with a sales price of \$300 or less per item.
- Industry textbooks and code books with a sales price of \$125 or less per item.
- Electrical voltage and testing equipment with a sales price of \$100 or less per item.
- LED flashlights with a sales price of \$50 or less per item.
- Shop lights with a sales price of \$100 or less per item.
- Handheld pipe cutters, drain opening tools, and plumbing inspection equipment with a sales price of \$150 or less per item.
- Shovels with a sales price of \$50 or less.
- Rakes with a sales price of \$50 or less.
- Hard hats and other head protection with a sales price of \$100 or less.
- Hearing protection items with a sales price of \$75 or less.
- Ladders with a sales price of \$250 or less.
- Fuel cans with a sales price of \$50 or less.
- High visibility safety vests with a sales price of \$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.

The Department of Revenue is authorized to adopt emergency rules to implement this sales tax holiday.

This section takes effect upon the bill becoming a law.

Section 41 – Hunting Season Sales Tax Holiday – Approximately 3.5 Months – September 8, 2025, through December 31, 2025

Present Situation

The sale of ammunition, firearms, bows, crossbows and associated accessories is subject to Florida sales and use tax. In recent history, Florida has not enacted a sales tax holiday for these items.

Proposed Changes

The bill provides a sales tax holiday for approximately 3.5 months from September 8, 2025, through December 31, 2025. During the holiday, the following items are exempt from the state sales tax and county discretionary sales surtaxes.

- Ammunition, which means an object consisting of all of the following: a fixed metallic or nonmetallic hull or casing containing a primer, one or more projectiles, one or more bullets, or shot, and gunpowder.
- A firearm, which means any weapon (including a starter gun) which will, is designed to, or may readily be converted to expel a projectile by the action of an explosive; the frame or receiver of any such weapon; a firearm muffler or firearm silencer; a destructive device. The term also includes a firearm which shoots, or is designed to shoot, automatically more than one shot, without manually reloading, by a single function of the trigger.
- The following firearm accessories: charging handles, cleaning kits, holsters, pistol grips, sights or optics, or stocks.
- A bow, which means a device consisting of flexible material having a string connecting its two ends, either indirectly by cables or pulleys or directly, for the purpose of discharging arrows; which propels arrows only by the energy stored by the drawing of the device; and which is hand-held, hand-drawn, and hand-released.
- A crossbow, which means a device consisting of flexible material having a string connecting its two ends, either indirectly by cables or pulleys or directly, affixed to a stock for the purpose of discharging quarrels, bolts, or arrows; which propels quarrels, bolts, or arrows only by the energy stored by the drawing of the device; and which uses a non-hand-held locking mechanism to maintain the device in a drawn or ready-to-discharge condition.
- The following accessories used for bows or crossbows: arrows, bolts, quarrels, quivers, releases, sights or optics, or wristguards.

The Department of Revenue is authorized to adopt emergency rules to implement this sales tax holiday.

This section takes effect upon the bill becoming a law.

Section 42 – Motor Vehicle Registration Credit

Present Situation

Motor vehicles must be registered either annually or biennially in Florida. License taxes vary depending upon the vehicle's weight.¹¹⁴ In addition to a license tax, various fees and surcharges are applied at the time of registration.¹¹⁵

Section 320.03(5), F.S., levies a fee of \$0.50 on each license tax to cover the costs of the Florida Real Time Vehicle Information System. These funds are deposited in the Highway Safety Operating Trust Fund.

Section 320.03(6), F.S., levies a non-refundable fee of \$1 on each license registration sold, transferred, or replaced. These funds are deposited in the Air Pollution Control Trust Fund in the Department of Environmental Protection and used only for purposes of air pollution control pursuant to ch. 403, F.S.

Section 320.03(9), F.S., levies a non-refundable fee of \$1.50 on the initial and renewal registration of each automobile for private use and on the initial and renewal registration of each truck having a net weight of 5,000 pounds or less. These fees are deposited in the Transportation Disadvantaged Trust Fund.

Section 320.04(1), F.S., provides for a registration service charge of \$2.50 for each application handled in connection with the issuance or transfer of license plates, mobile home stickers, or validation stickers. The service charge is retained by the Department of Highway Safety and Motor Vehicles or by the tax collector who provides the service.

Section 320.06(1)(b)1., F.S., provides that license plates shall be issued for a 10-year period with an initial fee of \$28. The fee for replacement of the plate after that 10-year period, also \$28, is paid at the time of registration renewal in 10 annual increments of \$2.80, credited towards the total. The revenue from these fees is deposited in the Highway Safety Operating Trust Fund.

Section 320.08(1) – (4), F.S., provide for a variety of license taxes on motorcycles, mopeds, automobiles, tri-vehicles, light trucks and heavy trucks (see table below). The funds are distributed pursuant to s. 320.20, F.S.¹¹⁶

¹¹⁴ Section 320.08, F.S. *See also* s. 320.07, F.S.

¹¹⁵ FLHSMV, *Registration Fees*, <https://www.flhsmv.gov/fees/#mvfees> (last visited April 13, 2025).

¹¹⁶ The proceeds are first deposited in the district Capital Outlay and Debt Service School Trust Fund to comply with the provisions of s. 9(d), Art. XII, of the Florida Constitution. The remainder is deposited in the State Transportation Trust Fund to fund a variety of purposes.

Statute	Type of Vehicle	License Tax
Motorcycles and Mopeds		
s. 320.08(1)(a)	Any motorcycle	\$10.00
s. 320.08(1)(b)	Any moped	\$5.00
s. 320.08(1)(g)	Ancient or antique motorcycle	\$7.50
Automobiles and Tri-Vehicles		
s. 320.08(2)(a)	Ancient or antique automobile	\$7.50
s. 320.08(2)(a)	Street rod	\$7.50
s. 320.08(2)(b)	Net weight < 2,500 lbs.	\$14.50
s. 320.08(2)(c)	Net weight 2,500 – 3,499 lbs.	\$22.50
s. 320.08(2)(d)	Net weight >= 3,500 lbs.	\$32.50
Light Trucks		
s. 320.08(3)(a)	Net weight < 2,000 lbs.	\$14.50
s. 320.08(3)(b)	Net weight 2,000 – 3,000 lbs.	\$22.50
s. 320.08(3)(c)	Net weight 3,001 – 5,000 lbs.	\$32.50
s. 320.08(3)(d)	Trucks defined as “goat” ¹¹⁷	\$7.50
s. 320.08(3)(e)	Ancient or Antique Truck	\$7.50
Heavy Trucks		
s. 320.08(4)(a)	Gross weight 5,001 – 5,999 lbs.	\$60.75
s. 320.08(4)(b)	Gross weight 6,000 – 7,999 lbs.	\$87.75
s. 320.08(4)(c)	Gross weight 8,000 – 9,999 lbs.	\$103.00
s. 320.08(4)(d)	Gross weight 10,000 – 14,999 lbs.	\$118.00

Section 320.0801(2), F.S., levies an additional surcharge of \$10 on each commercial motor vehicle having a gross vehicle weight of \$10,000 or more. Of this amount, 50 percent of the revenues are deposited into the State Transportation Trust Fund, and 50 percent are deposited into the General Revenue Fund.

Section 320.0804, F.S., levies an additional surcharge of \$1.20 on each license tax imposed under s. 320.08, F.S., except on mobile homes. Of this amount, \$1 is deposited into the State Transportation Trust Fund, and \$0.20 cents are deposited into the Highway Safety Operating Trust Fund.

Section 320.08046, F.S., levies an additional surcharge of \$1 on each license tax imposed under s. 320.08, F.S., except for those for mobile homes. The funds are deposited in the Grants and Donations Trust Fund in the Department of Juvenile Justice to fund the juvenile crime prevention programs and community juvenile justice partnerships program.

Sections 320.0805(c), F.S., levies a processing fee of \$5 for personalized prestige license plates, which is deposited into the Highway Safety Operating Trust Fund.

¹¹⁷ A "goat" is a motor vehicle designed, constructed, and used principally for the transportation of citrus fruit within citrus groves or for the transportation of crops on farms, and which can also be used for the hauling of associated equipment or supplies, including required sanitary equipment, and the towing of farm trailers.

Proposed Changes

The bill makes available a one-time credit to motor vehicle registrations that are active on June 30, 2025, or for new registrations that are issued on or after July 1, 2025.

The value of a credit is equal to the annual license tax owed for that registration, including ancillary fees.

The term "ancillary fees" is defined by the bill to mean the following fees, as applicable to each license tax specified in the bill:

- Sections 320.03(5), 320.03(6), and 320.03(9), F. S.
- Section 320.04(1)(a), F. S.
- Section 320.06(1)(b)1., F. S.
- Section 320.0801(2), F. S.
- Section 320.0804, F. S.
- Section 320.08046, F. S.
- Section 320.0805(2)(c), F. S.

Only a motor vehicle registration that is subject to a license tax under s. 320.08(1)(a), (b), and (g), (2)(a)-(d), (3)(a)-(e), and (4)(a)-(d), F.S., is eligible for a credit.

The credit shall be granted to a registrant at the time the motor vehicle registration is next renewed or a new registration is issued.

The Department of Highway Safety and Motor Vehicles (DHSMV) is required to first apply the credit to a registration which expires after September 30, 2025. A registrant that renewed the registration before September 30, 2025, will have the credit apply to the next time the registration is required to be renewed. The DHSMV shall first apply the credit to a new registration issued on or after July 1, 2025.

The DHSMV must adjust the total amount owed for a new or a renewal registration issued pursuant to s. 320.07(2), F.S., to provide for a one-time credit of the annual license tax, including ancillary fees. The DHSMV must account for the credit against the first year of a registration pursuant to s. 320.07(2), F.S.

This section of the bill may not be construed to provide for a refund of any license tax credit, including ancillary fees, paid or not charged.

A credit may not be granted to a registrant who is renewing a motor vehicle registration after the 10th day of the month following the registration's expiration date.

A credit may not be granted after October 10, 2027.

A registrant may only receive one credit for each vehicle registered during the time periods provided in this section. A person may elect to pay biennially pursuant to s. 320.07(2), F. S., and shall pay only that portion not subject to the credit provided by this section.

The DHSMV is authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), F.S., for the purpose of implementing the credit authorized by this section. Notwithstanding any other law, emergency rules adopted under this section 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 bill grants the Chief Financial Officer authority to transfer to the DHSMV up to \$830 million to make necessary transfers to trust funds impacted by the credits granted in the bill.

The transfer authority expires November 1, 2027.

This section takes effect upon the bill becoming a law.

Section 43 – Property Tax Study

Present Situation

There is no law requiring a study of Florida's property tax.

Proposed Changes

The bill requires a study of Florida's property tax. By November 1, 2025, the Office of Economic and Demographic Research is required to submit a report to the President of the Senate and the Speaker of the House of Representatives detailing the study's findings and options.

The Legislature finds a majority of Floridians believe their property taxes are too high and, while the American dream still includes home ownership, costs related to such ownership contribute to hardships in achieving and maintaining that dream. The Legislature further finds property taxes are a significant source of general revenue for local governments and political subdivisions, funding essential local services to Floridians, including, but not limited to, education, infrastructure, public safety, and emergency services. This tension between dual objectives makes it necessary to carefully analyze the current tax structure and the expenditure of the revenues provided by it at both the state and local levels before enacting significant tax relief measures for homeowners of this state, ensuring such relief is meaningful, and does not negatively impact services Floridians deem essential.

The Office of Economic and Demographic Research is required to conduct a study of the property tax structure of this state and the expenditure of property tax revenues by recipient local governments and political subdivisions and focus on the taxation of homestead property. The primary purpose of the study is to analyze the potential impact of eliminating or significantly reducing ad valorem assessments on homestead property and provide policy options for mitigating negative fiscal consequences. The study must include:

- An analysis of the effects of the Save-Our-Homes assessment limitation pursuant to s. 4(d), Art. VII of the State Constitution, the portability of the Save-Our-Homes assessment limitation pursuant to s. 4(d)(8), Art. VII of the State Constitution, and other constitutional provisions that currently provide tax relief to homestead property owners.

- An analysis of the millage rates adopted by local governments compared to the rolled back rate calculated as required under s. 200.065, F.S.
- An analysis of the potential impacts on public services, including, but not limited to, education, infrastructure, public safety, and emergency services.
- An assessment of the housing market in this state, including, but not limited to, changes in homeownership rates and property values, effects on first-time homebuyers, and homeowner willingness to relocate to another property when needs change.
- An analysis of consumer behavior regarding home improvements that would likely cause the assessed value of a homestead property and property taxes collected for a homestead property to increase under current law, including, but not limited to, the elevation of homes in flood-prone areas, the addition of accessory dwelling units, and other home renovation projects. The analysis must include discussion of whether reducing or eliminating property taxes on homestead property would change consumer behavior leading to increased homestead property damage mitigation and resiliency.

Based on the research, data, and analysis, the Office of Economic and Demographic Research must develop a series of findings and an array of policy options, including changes to the State Constitution or statute, for eliminating or reducing the property tax burden on homestead property in this state while mitigating any reductions to services Floridians deem essential to quality of life.

The options may include changes to local government property taxes, required local effort millage rates, and tax assessments by local and state government.

The options must attempt to balance the ability of the property tax system to produce revenues that are sufficient to fund appropriate governmental functions and expenditures.

The options may include any actions or measures necessary to ensure tax enforcement and collection are fair, reasonable, and have minimal compliance costs; to increase the visibility and awareness of the taxes being paid; and to procedures to adequately inform taxpayers of local government tax and budget decisions.

The Office of Economic and Demographic Research may contract as needed with state universities, nationally recognized organizations, and tax policy experts for the purpose of developing findings and policy options to be included in the report. The Department of Revenue shall provide any data or technical assistance required by the Office of Economic and Demographic Research to complete the study.

The sum of \$1,000,000 in nonrecurring funds from the General Revenue Fund is appropriated to the Office of Economic and Demographic Research for the purpose of conducting the study.

This section takes effect upon the bill becoming a law.

Section 47 – Division of Law Revision

The bill directs the Division of Law Revision to replace the phrase “the effective date of this act” where it occurs in the bill with the date the bill becomes a law.

Section 48 – Effective Date

The bill takes effect July 1, 2025, except as otherwise provided in this act.

IV. Constitutional Issues:**A. Municipality/County Mandates Restrictions:**

Article VII, s. 18(b) of the Florida Constitution provides that, except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandates requirements do not apply to laws having an insignificant impact,¹¹⁸ which is \$2.4 million or less for Fiscal Year 2025-2026.¹¹⁹

The bill is estimated to reduce the authority local governments have to raise revenue from local option sales taxes and property taxes by \$45.4 million in Fiscal Year 2025-2026; 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.

¹¹⁸ 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 April 13, 2025).

¹¹⁹ Based on the Demographic Estimating Conference's estimated population adopted on February 4, 2025. The conference packet is available at https://edr.state.fl.us/Content/conferences/population/ConferenceResults_Tables.pdf (last visited April 13, 2025).

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

The bill is estimated by staff to reduce revenues in total by \$2,128.5 million, which is the sum of \$946.8 million (recurring), and \$1,181.7 million (pure nonrecurring in Fiscal Year 2025-2026 and reductions resulting from nonrecurring impacts in other 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 2025-2026 by \$1,830.1 million (\$946.8 million recurring); General Revenue Fund receipts are reduced by \$979.4 million (\$750.8 million recurring), state trust fund receipts are reduced by \$590.7 million (\$0.0 million recurring); and local government revenue is reduced by \$260.0 million (\$196.0 million recurring), as displayed in the table below.

SPB 7034								
	General Revenue		State Trust Funds		Local/Other		Total	
	1st Yr.	Recur.	1st Yr.	Recur.	1st Yr.	Recur.	1st Yr.	Recur.
<u>Sales and Use Tax</u>								
Clothing & Shoes \$75 or less - Perm	(675.2)	(707.2)	(*)	(*)	(182.6)	(191.2)	(857.8)	(898.4)
Back-to-School - Aug. 1-10	(23.9)	-	(*)	-	(7.0)	-	(30.9)	-
Hunting Season Holiday - Sept. 8 - Dec. 31	(22.1)	-	(*)	-	(6.5)	-	(28.6)	-
Freedom Months - June - July	(184.0)	-	(*)	-	(53.6)	-	(237.6)	-
Skilled Worker Tax Holiday - Aug. 29 - Sept. 7	(16.8)	-	(*)	-	(4.9)	-	(21.7)	-
Fully Exempt Gold, Silver, Platinum Bullion	(1.6)	(1.6)	(*)	(*)	(0.5)	(0.6)	(2.1)	(2.2)
Forwarding Agents	-	-	-	-	-	-	-	-
<u>Highway Safety Fees</u>								
Motor Vehicle Registration Credit	(17.5)	-	(590.7)	-	-	-	(608.2)	-
<u>Corporate Income Tax</u>								
IRC Piggyback	-	-	-	-	-	-	-	-
<u>Various Taxes</u>								
Home Away From Home Tax Credit	(**)	(5.0)	-	-	-	-	-	(5.0)
Strong Families F990	-	-	-	-	-	-	-	-
<u>Ins. Prem. & Corp. Inc. Tax</u>								
Rural Community Investment Program	(7.0)	(7.0)	-	-	-	-	(7.0)	(7.0)
<u>Local Taxes</u>								
Ad Valorem: Property Tax Study	-	-	-	-	-	-	-	-
Ad Valorem: Gold Seal Education Property Lease	-	-	-	-	(4.1)	(4.1)	(4.1)	(4.1)
Ad Valorem: VAB Remote Hearings	-	-	-	-	-	-	-	-
Ad Valorem: VAB Appeal Deadline	-	-	-	-	-	-	-	-
Ad Valorem: Application Denial Material	-	-	-	-	-	-	-	-
Ad Valorem: TPP Salvage Value 2025 - Citrus Packing and Processing	-	-	-	-	(0.8)	-	(0.8)	-
Ad Valorem: Agricultural Classification Extension for Citrus	-	-	-	-	-	(0.1)	-	(0.1)
Tourist Dev. Tax: Cap Tourism Promotion and Advertisement Expenditure Requirement for Certain Counties	-	-	-	-	-	-	-	-
Local CST: Extend Cap to 2031	-	-	-	-	-	-	-	-
<u>Beverage Tax</u>								
Distributions to Health Centers	(30.0)	(30.0)	-	-	-	-	(30.0)	(30.0)
<u>Other</u>								
Administration:								
Pre-Audit Preparation	-	-	-	-	-	-	-	-
Cross-reference Correction	-	-	-	-	-	-	-	-
Overpayment/delinquency Clarification	-	-	-	-	-	-	-	-
Appropriation: Home Away From Homes	(0.3)	-	-	-	-	-	(0.3)	-
Appropriation: Property Tax Study	(1.0)	-	-	-	-	-	(1.0)	-
2025-26	(979.4)	(750.8)	(590.7)	-	(260.0)	(196.0)	(1,830.1)	(946.8)

	General Revenue		State Trust Funds		Local/Other		Total	
	1st Yr.	Recur.	1st Yr.	Recur.	1st Yr.	Recur.	1st Yr.	Recur.
<u>Nonrecurring Current/Out-year Impacts</u>								
Disaster Preparedness - May 15 - 31 (FYE 25)	(37.9)	-	(*)	-	(11.1)	-	(49.0)	-
Registration Fee Reduction (FYE 27)	(5.9)	-	(199.0)	-	-	-	(204.9)	-
Total	(43.8)	-	(199.0)	-	(11.1)	-	(253.9)	-

Bill Total	(1,023.2)	(750.8)	(789.7)	-	(271.1)	(196.0)	(2,084.0)	(946.8)
-------------------	------------------	----------------	----------------	----------	----------------	----------------	------------------	----------------

(*) Impact is less than \$100,000
 (**) Impact is indeterminate

Pure Nonrecurring **(1,181.7)**
 Recurring + Pure Nonrecurring **(2,128.5)**

B. Private Sector Impact:

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

C. Government Sector Impact:

Various departments and agencies will need to implement provisions of this bill and may need to engage in rulemaking. This will likely require the expenditure of funds.

The Department of Revenue is appropriated \$311,076 in nonrecurring General Revenue funds to implement the Home Away From Home Tax Credit Program.

The Office of Economics and Demographic Research is appropriated \$1 million in nonrecurring General Revenue funds for the purpose of conducting the property tax study.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes:

125.0104, 193.4516, 193.461, 194.014, 194.032, 94.171, 196.151, 196.198, 202.19, 202.34, 212.02, 212.06, 212.08, 212.13, 213.053, 213.37, 220.02, 220.03, 288.0001, 402.62, 561.121, 624.509, and 1002.945.

This bill creates the following sections of the Florida Statutes:

211.02535, 212.18345, 220.18775, 288.062, 402.63, 561.12135, and 624.51059.

This bill creates undesignated sections of the Florida law.

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

593-03355A-25

20257034pb

1 A bill to be entitled
 2 An act relating to taxation; amending s. 125.0104,
 3 F.S.; specifying an annual limit on the amount of
 4 tourist development tax revenues used for a specified
 5 purpose; amending s. 193.4516, F.S.; providing that
 6 tangible personal property owned and operated by a
 7 citrus packinghouse or processor is deemed to have a
 8 certain market value under certain circumstances and
 9 for certain purposes for a specified tax roll;
 10 defining terms; requiring an applicant for a certain
 11 assessment to file an application with the property
 12 appraiser on or before a specified date; authorizing
 13 applicants to file a certain petition with the value
 14 adjustment board under certain circumstances;
 15 specifying the timeframe in which such petition must
 16 be filed; providing retroactive applicability;
 17 amending s. 193.461, F.S.; revising the timeframe in
 18 which certain agricultural lands may be classified as
 19 agricultural lands when taken out of production by a
 20 state or federal eradication or quarantine program;
 21 requiring that such lands continue to be classified as
 22 agricultural lands and be assessed at a certain de
 23 minimis value pursuant to certain requirements;
 24 revising the timeframe in which certain agricultural
 25 lands continue to be classified as agricultural lands
 26 and be assessed at a certain de minimis value;
 27 providing applicability; amending s. 194.014, F.S.;
 28 revising the timeframe in which a refund of a certain
 29 overpayment of ad valorem taxes accrues interest;

Page 1 of 95

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

593-03355A-25

20257034pb

30 amending s. 194.032, F.S.; requiring that the notice
 31 for scheduled appearances before the value adjustment
 32 board provide certain information; requiring the board
 33 to allow petitioners to appear at a hearing using
 34 certain electronic or other communication equipment if
 35 such petitioners request in writing to do so within a
 36 specified timeframe; requiring the board to ensure
 37 that all communication equipment used at hearings is
 38 adequate and functional; requiring that the hearings
 39 remain open to the public through specified means;
 40 requiring the board to establish specified uniform
 41 methods for the hearings; requiring the petitioner to
 42 submit and transmit evidence to the board in a
 43 specified manner; authorizing certain counties to opt
 44 out of providing hearing using electronic or other
 45 communication equipment; amending s. 194.171, F.S.;
 46 authorizing certain taxpayers to bring a specified
 47 action; providing applicability; amending s. 196.151,
 48 F.S.; requiring property appraisers to notify
 49 applicants not entitled to a tax exemption in a
 50 specified manner; providing construction and
 51 applicability; amending s. 196.198, F.S.; exempting
 52 from ad valorem taxes any portion of property used as
 53 a child care facility that has achieved Gold Seal
 54 Quality status; requiring that the lessee child care
 55 facility operator be considered eligible to derive the
 56 benefit of the exemption upon a specified
 57 demonstration; requiring the owner of such property to
 58 make certain disclosures to the lessee child care

Page 2 of 95

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

593-03355A-25

20257034pb

59 facility operator; providing applicability; amending
 60 s. 202.19, F.S.; revising the date after which a
 61 specified tax may be increased; amending s. 202.34,
 62 F.S.; authorizing the Department of Revenue to respond
 63 to certain contact initiated by a taxpayer;
 64 authorizing taxpayers to provide certain information
 65 to the department; authorizing the department to
 66 examine certain information; specifying that such
 67 examination does not commence an audit if certain
 68 conditions are met; providing construction; requiring
 69 the taxpayer to object in writing before a specified
 70 timeframe under certain circumstances; requiring that
 71 a tolling period be considered lifted for a specified
 72 timeframe if certain conditions are met; authorizing
 73 the department to adopt rules; creating s. 211.02535,
 74 F.S.; providing a credit against oil and gas
 75 production taxes under the Home Away From Home Tax
 76 Credit beginning on a specified date; prohibiting the
 77 combined credit allowed under certain provisions from
 78 exceeding a certain amount; requiring that a specified
 79 credit be taken in a certain order under certain
 80 provisions, as applicable; prohibiting any remaining
 81 liability from exceeding a certain amount; providing
 82 applicability; amending s. 212.02, F.S.; revising the
 83 definitions of the terms "sales" and "sales price";
 84 amending s. 212.06, F.S.; defining the term
 85 "electronic database"; providing that a forwarding
 86 agent is not required to submit an application to
 87 register as a dealer under certain circumstances;

Page 3 of 95

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

593-03355A-25

20257034pb

88 requiring a forwarding agent to surrender its
 89 certificate to the department under certain
 90 circumstances; requiring the department to report the
 91 state sales tax rate and discretionary sales surtax
 92 rate in a specified system as zero for certain
 93 certified addresses; providing applicability;
 94 prohibiting certain dealers from collecting certain
 95 taxes under certain circumstances; revising the
 96 liability of a dealer under certain circumstances;
 97 amending s. 212.08, F.S.; exempting the sale of gold,
 98 silver, and platinum bullion from the state sales tax;
 99 exempting certain clothing from the state sales tax;
 100 defining the term "clothing"; providing construction
 101 and applicability; amending s. 212.13, F.S.;
 102 authorizing the department to respond to certain
 103 contact and authorizing the taxpayer to provide
 104 certain information to the department; authorizing the
 105 department to examine certain information provided by
 106 certain persons; specifying that examination of such
 107 information does not commence an audit under certain
 108 circumstances; providing construction; requiring the
 109 taxpayer to object in writing to the department before
 110 the issuance of an assessment or the objection is
 111 waived; specifying that the tolling period shall be
 112 considered lifted for a specified timeframe under
 113 certain circumstances; authorizing the department to
 114 adopt rules; creating s. 212.18345, F.S.; providing a
 115 credit against sales taxes payable by direct pay
 116 permitholders under the Home Away From Home Tax Credit

Page 4 of 95

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

593-03355A-25

20257034pb

117 beginning on a specified date; requiring that the
 118 amount of tax due used to calculate the credit include
 119 certain contributions; requiring the department to
 120 disregard certain tax credits for a specified reason;
 121 providing applicability; requiring a dealer to file
 122 tax returns and pay taxes electronically under certain
 123 circumstances; amending s. 213.053, F.S.; authorizing
 124 the department to provide state tax information under
 125 certain circumstances; amending s. 213.37, F.S.;
 126 revising the manner of verifying exemption
 127 applications, refund applications, and certain tax
 128 returns; amending s. 220.02, F.S.; revising
 129 legislative intent; amending s. 220.03, F.S.; revising
 130 the date of adoption of the Internal Revenue Code and
 131 other federal income tax statutes for purposes of the
 132 state corporate income tax; providing retroactive
 133 operation; creating s. 220.18775, F.S.; providing a
 134 credit against the corporate income tax under the Home
 135 Away From Home Tax Credit beginning on a specified
 136 date; requiring that an eligible contribution be made
 137 on or before a specified date; providing that such
 138 credit is reduced by a specified calculation;
 139 authorizing the credit on a consolidated return basis
 140 under certain circumstances, subject to a certain
 141 limitation; providing applicability; providing certain
 142 conditions if a taxpayer applies and is approved for a
 143 specified credit; amending s. 288.0001, F.S.; revising
 144 the schedule for the Office of Economic and
 145 Demographic Research and Office of Program Policy

Page 5 of 95

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

593-03355A-25

20257034pb

146 Analysis and Government Accountability to provide a
 147 specified analysis; creating s. 288.062, F.S.;
 148 creating the Rural Community Investment Program within
 149 the Department of Commerce; defining terms; requiring,
 150 by a specified date, the Department of Commerce to
 151 begin accepting applications for approval as a rural
 152 fund; specifying requirements for such applications;
 153 requiring the department to review such applications
 154 in a specified manner; authorizing the department to
 155 ask the applicant for additional information;
 156 requiring the department to approve or deny such
 157 applications within a specified timeframe; requiring
 158 the department to deem applications received on the
 159 same day as having been received simultaneously;
 160 specifying, beginning in a specified fiscal year, the
 161 tax credit cap in each state fiscal year; prohibiting
 162 the department from approving a specified cumulative
 163 amount of tax credits; requiring the department to
 164 deny applications under certain circumstances;
 165 specifying that a tax credit certified under certain
 166 provisions cannot be taken against certain state tax
 167 liability until a specified time; requiring the
 168 department to provide a specified certification;
 169 specifying the contents of such certification;
 170 requiring the rural fund to collect investor
 171 contributions; requiring the rural fund's collected
 172 investor contributions to equal the investment
 173 authority; requiring the rural fund to send a
 174 specified notification to the department; specifying

Page 6 of 95

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

593-03355A-25

20257034pb

175 the contents of such notification; requiring the
 176 department to revoke the rural fund's certification
 177 under certain circumstances; specifying that the
 178 corresponding investment authority will not count
 179 toward certain tax credit limitation; requiring the
 180 department to distribute revoked investment authority
 181 among certain rural funds; requiring the department to
 182 issue a final order approving the tax credit upon
 183 receipt of certain documentation; specifying the
 184 contents of such final order; requiring that the
 185 amount of tax credits be equal to a certain amount;
 186 requiring the department to provide the final order to
 187 the rural fund and the Department of Revenue;
 188 specifying that taxpayers that receive a final order
 189 are vested with an earned credit against tax
 190 liability; specifying the manner the taxpayer may
 191 claim the credit; prohibiting the tax credit from
 192 being refunded, sold, or transferred; providing
 193 exceptions; providing requirements and procedures for
 194 transfers of the tax credit; requiring the Department
 195 of Revenue to recapture all or a portion of the tax
 196 credit if certain conditions are met; requiring that
 197 recaptured funds be deposited into the General Revenue
 198 Fund; requiring the department to provide notice to
 199 certain persons and the Department of Revenue of
 200 proposed recapture of tax credits; specifying that the
 201 rural fund has a specified timeframe to cure
 202 deficiencies and avoid recapture of the tax credit;
 203 requiring the department to issue a final order of

Page 7 of 95

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

593-03355A-25

20257034pb

204 recapture if certain conditions are met; requiring
 205 that such final order be provided to certain persons
 206 and the Department of Revenue; specifying that only
 207 one correction is permitted for each rural fund during
 208 a specified period; specifying that certain persons
 209 who submit fraudulent information are liable to the
 210 department or the Department of Revenue for certain
 211 costs and penalties; specifying such penalty is in
 212 addition to other penalties; requiring the department
 213 to provide revoked tax credits in a specified manner;
 214 requiring the department to approve remaining tax
 215 credits in a specified manner; authorizing the
 216 department to waive certain requirements if certain
 217 conditions are met; authorizing a rural fund to
 218 request a written opinion from the department;
 219 requiring the department to provide the rural fund
 220 with a determination letter no later than a specified
 221 timeframe; authorizing a rural fund to apply to the
 222 department to exit the program; requiring the
 223 department to approve or deny such application within
 224 a specified period of time; specifying that certain
 225 facts are sufficient evidence that the rural fund is
 226 eligible for exit; specifying requirements for a
 227 notice of denial; prohibiting the department from
 228 revoking a tax credit certificate after the rural fund
 229 exits the program; authorizing the department to take
 230 certain actions to recapture tax credits; requiring
 231 the department to deposit recaptured tax credits into
 232 the General Revenue Fund; requiring a rural fund to

Page 8 of 95

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

593-03355A-25

20257034pb

233 submit specified reports to the department at a
 234 specified time; specifying the requirements of such
 235 reports; specifying that rural funds that issue
 236 eligible investments are deemed to be a recipient of
 237 state financial assistance; specifying that certain
 238 entities are not subrecipients for certain purposes;
 239 authorizing the department and the Department of
 240 Revenue to conduct examinations; requiring the
 241 department and the Department of Revenue to adopt
 242 rules; prohibiting the department from accepting new
 243 applications after a certain date; providing an
 244 expiration date; amending s. 402.62, F.S.; revising
 245 the responsibilities of eligible charitable
 246 organizations receiving a contribution under the
 247 Strong Families Tax Credit; creating s. 402.63, F.S.;
 248 defining terms; requiring the Department of Health to
 249 designate organizations that meet specified criteria
 250 as eligible charitable organizations for purposes of
 251 the Home Away From Home Tax Credit; prohibiting the
 252 department from designating certain organizations as
 253 eligible charitable organizations; specifying
 254 requirements for eligible charitable organizations
 255 that receive contributions; specifying
 256 responsibilities of the department; specifying a
 257 limitation on, and application procedures for, the tax
 258 credit; specifying requirements and procedures for,
 259 and restrictions on, the carryforward, conveyance,
 260 transfer, assignment, and rescindment of credits;
 261 specifying requirements and procedures for the

593-03355A-25

20257034pb

262 Department of Revenue; providing construction;
 263 authorizing the Department of Revenue, the Division of
 264 Alcoholic Beverages and Tobacco of the Department of
 265 Business and Professional Regulation, and the
 266 Department of Health to develop a cooperative
 267 agreement and adopt rules; authorizing certain
 268 interagency information sharing; amending s. 561.121,
 269 F.S.; revising the distribution of funds collected
 270 from certain excise taxes and state license taxes;
 271 revising the amount that such distributions may not
 272 exceed; creating s. 561.12135, F.S.; providing a
 273 credit against excise taxes on certain alcoholic
 274 beverages under the Home Away From Home Tax Credit
 275 beginning on a specified date; prohibiting the credit
 276 from exceeding a certain amount; requiring the
 277 Division of Alcoholic Beverages and Tobacco of the
 278 Department of Business and Professional Regulation to
 279 disregard certain tax credits for a specified reason;
 280 providing applicability; amending s. 624.509, F.S.;
 281 revising the order of credits and deductions taken
 282 against a specified tax; creating s. 624.51059, F.S.;
 283 providing a credit against the insurance premium tax
 284 under the Home Away From Home Tax Credit for certain
 285 taxable years; specifying that certain insurers are
 286 not required to pay additional retaliatory tax;
 287 providing that a certain provision does not limit the
 288 credit; providing applicability; amending s. 1002.945,
 289 F.S.; conforming provisions to changes made by the
 290 act; exempting from sales and use tax specified

593-03355A-25

20257034pb

291 disaster preparedness supplies during a specified
 292 timeframe; providing applicability; authorizing the
 293 Department of Revenue to adopt emergency rules;
 294 exempting from sales and use tax admissions to certain
 295 events, performances, and facilities, certain season
 296 tickets, and the retail sale of certain boating and
 297 water activity supplies, camping supplies, fishing
 298 supplies, general outdoor supplies, residential pool
 299 supplies, and electric scooters during specified
 300 timeframes; defining terms; providing applicability;
 301 requiring the purchaser to collect tax on the full
 302 sales price of resold admissions; authorizing the
 303 department to adopt emergency rules; exempting from
 304 sales and use tax the retail sale of certain wallets,
 305 bags, school supplies, learning aids and jigsaw
 306 puzzles, and personal computers and personal computer-
 307 related accessories during a specified timeframe;
 308 defining terms; providing applicability; requiring
 309 dealers choosing not to participate in the tax holiday
 310 to notify the department by a specified date in
 311 writing and post a copy of such notice at their places
 312 of business; authorizing the department to adopt
 313 emergency rules; exempting from sales and use tax the
 314 retail sale of certain tools during a specified
 315 timeframe; providing applicability; authorizing the
 316 department to adopt emergency rules; exempting from
 317 sales and use tax the retail sale of ammunition,
 318 firearms, certain firearm accessories, bows, and
 319 crossbows, and certain bow and crossbow accessories;

Page 11 of 95

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

593-03355A-25

20257034pb

320 defining terms; authorizing the department to adopt
 321 emergency rules; providing a one-time credit for
 322 certain motor vehicle registrations; specifying the
 323 value of such credits; defining the term "ancillary
 324 fees"; specifying that certain motor vehicle
 325 registrations are eligible for the credit; specifying
 326 when such credit shall be granted; requiring the
 327 Department of Highway Safety and Motor Vehicles to
 328 apply the credits in a specified manner; requiring the
 329 department to adjust the total amount owed for a new
 330 or renewal registration under certain provisions to
 331 provide the credit; requiring the department to
 332 account for the credit against the first year of
 333 registration; providing construction; prohibiting the
 334 credit from being granted under certain circumstances;
 335 specifying that a registrant may only receive one
 336 credit for each vehicle registered during a specified
 337 timeframe; authorizing persons to elect to pay
 338 biennially and to pay a certain amount; authorizing
 339 the department to adopt emergency rules; specifying
 340 the timeframe in which such rules are effective;
 341 authorizing the renewal of such rules; authorizing,
 342 beginning on a specified date, the Chief Financial
 343 Officer to transfer certain funds to the department;
 344 specifying a limitation on such transfer during a
 345 specified timeframe; authorizing the department to
 346 request monthly transfers from the Chief Financial
 347 Officer; requiring the department to provide the Chief
 348 Financial Officer with certain information; requiring

Page 12 of 95

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

593-03355A-25

20257034pb

349 the department, beginning on a specified date, to
 350 transfer certain funds for a certain distribution;
 351 authorizing the department to retain certain revenues;
 352 prohibiting funds transferred by the Chief Financial
 353 officer from being held under certain provisions;
 354 providing an expiration date; providing legislative
 355 findings; requiring the Office of Economic and
 356 Demographic Research to conduct a specified study
 357 relating to property tax; specifying the purpose and
 358 requirements of such study; requiring the office to
 359 submit a report to the Legislature by a specified
 360 date; requiring the office to develop a series of
 361 findings and an array of policy options; specifying
 362 what such policy options may include; requiring that
 363 the policy options attempt to balance certain revenues
 364 and expenditures; authorizing the office to contract
 365 with certain universities, organizations, and experts;
 366 requiring the Department of Revenue to provide data or
 367 technical assistance; requiring the office to submit
 368 the report to the Legislature by a specified date;
 369 providing an appropriation; authorizing the Department
 370 of Revenue to adopt emergency rules for a certain
 371 purpose related to the Home Away From Home Tax Credit,
 372 the Rural Community Investment Program, and the tax
 373 exemption of clothing; providing that such emergency
 374 rules are effective for a specified period of time;
 375 providing that such emergency rules may be renewed
 376 under certain circumstances; authorizing the
 377 Department of Commerce to adopt emergency rules

Page 13 of 95

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

593-03355A-25

20257034pb

378 related to the Rural Community Investment Program;
 379 providing that such emergency rules are effective for
 380 a specified period of time; providing that such
 381 emergency rules may be renewed under certain
 382 circumstances; providing an appropriation; providing a
 383 directive to the Division of Law Revision; providing
 384 effective dates.
 385

386 Be It Enacted by the Legislature of the State of Florida:
 387

388 Section 1. Paragraph (a) of subsection (5) of section
 389 125.0104, Florida Statutes, is amended to read:
 390 125.0104 Tourist development tax; procedure for levying;
 391 authorized uses; referendum; enforcement.—

392 (5) AUTHORIZED USES OF REVENUE.—

393 (a) All tax revenues received pursuant to this section by a
 394 county imposing the tourist development tax shall be used by
 395 that county for the following purposes only:

396 1. To acquire, construct, extend, enlarge, remodel, repair,
 397 improve, maintain, operate, or promote one or more:

398 a. Publicly owned and operated convention centers, sports
 399 stadiums, sports arenas, coliseums, or auditoriums within the
 400 boundaries of the county or subcounty special taxing district in
 401 which the tax is levied;

402 b. Auditoriums that are publicly owned but are operated by
 403 organizations that are exempt from federal taxation pursuant to
 404 26 U.S.C. s. 501(c)(3) and open to the public, within the
 405 boundaries of the county or subcounty special taxing district in
 406 which the tax is levied; or

Page 14 of 95

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

593-03355A-25

20257034pb

407 c. Aquariums or museums that are publicly owned and
 408 operated or owned and operated by not-for-profit organizations
 409 and open to the public, within the boundaries of the county or
 410 subcounty special taxing district in which the tax is levied;
 411 2. To promote zoological parks that are publicly owned and
 412 operated or owned and operated by not-for-profit organizations
 413 and open to the public;
 414 3. To promote and advertise tourism in this state and
 415 nationally and internationally; however, if tax revenues are
 416 expended for an activity, service, venue, or event, the
 417 activity, service, venue, or event must have as one of its main
 418 purposes the attraction of tourists as evidenced by the
 419 promotion of the activity, service, venue, or event to tourists;
 420 4. To fund convention bureaus, tourist bureaus, tourist
 421 information centers, and news bureaus as county agencies or by
 422 contract with the chambers of commerce or similar associations
 423 in the county, which may include any indirect administrative
 424 costs for services performed by the county on behalf of the
 425 promotion agency;
 426 5. To finance beach park facilities, or beach, channel,
 427 estuary, or lagoon improvement, maintenance, renourishment,
 428 restoration, and erosion control, including construction of
 429 beach groins and shoreline protection, enhancement, cleanup, or
 430 restoration of inland lakes and rivers to which there is public
 431 access as those uses relate to the physical preservation of the
 432 beach, shoreline, channel, estuary, lagoon, or inland lake or
 433 river. However, any funds identified by a county as the local
 434 matching source for beach renourishment, restoration, or erosion
 435 control projects included in the long-range budget plan of the

Page 15 of 95

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

593-03355A-25

20257034pb

436 state's Beach Management Plan, pursuant to s. 161.091, or funds
 437 contractually obligated by a county in the financial plan for a
 438 federally authorized shore protection project may not be used or
 439 loaned for any other purpose. In counties of fewer than 100,000
 440 population, up to 10 percent of the revenues from the tourist
 441 development tax may be used for beach park facilities; or
 442 6. To acquire, construct, extend, enlarge, remodel, repair,
 443 improve, maintain, operate, or finance public facilities within
 444 the boundaries of the county or subcounty special taxing
 445 district in which the tax is levied, if the public facilities
 446 are needed to increase tourist-related business activities in
 447 the county or subcounty special district and are recommended by
 448 the county tourist development council created pursuant to
 449 paragraph (4) (e). Tax revenues may be used for any related land
 450 acquisition, land improvement, design and engineering costs, and
 451 all other professional and related costs required to bring the
 452 public facilities into service. As used in this subparagraph,
 453 the term "public facilities" means major capital improvements
 454 that have a life expectancy of 5 or more years, including, but
 455 not limited to, transportation, sanitary sewer, solid waste,
 456 drainage, potable water, and pedestrian facilities. Tax revenues
 457 may be used for these purposes only if the following conditions
 458 are satisfied:
 459 a. In the county fiscal year immediately preceding the
 460 fiscal year in which the tax revenues were initially used for
 461 such purposes, at least \$10 million in tourist development tax
 462 revenue was received;
 463 b. The county governing board approves the use for the
 464 proposed public facilities by a vote of at least two-thirds of

Page 16 of 95

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

593-03355A-25

20257034pb

465 its membership;

466 c. No more than 70 percent of the cost of the proposed
467 public facilities will be paid for with tourist development tax
468 revenues, and sources of funding for the remaining cost are
469 identified and confirmed by the county governing board;

470 d. At least 40 percent of all tourist development tax
471 revenues collected in the county, up to a total of \$50 million
472 annually, are spent to promote and advertise tourism as provided
473 by this subsection; and

474 e. An independent professional analysis, performed at the
475 expense of the county tourist development council, demonstrates
476 the positive impact of the infrastructure project on tourist-
477 related businesses in the county.

478 Subparagraphs 1. and 2. may be implemented through service
479 contracts and leases with lessees that have sufficient expertise
480 or financial capability to operate such facilities.

482 Section 2. Effective upon becoming a law, section 193.4516,
483 Florida Statutes, is amended to read:

484 193.4516 Assessment of citrus packinghouse ~~fruit packing~~
485 and processor ~~processing~~ equipment rendered unused due to
486 ~~Hurricane Irma~~ or citrus greening.—

487 (1) For purposes of ad valorem taxation, and applying to
488 the ~~2025~~ ~~2018~~ tax roll only, tangible personal property owned
489 and operated by a citrus packinghouse ~~fruit packing~~ or processor
490 ~~processing facility~~ is deemed to have a market value no greater
491 than its value for salvage, provided the tangible personal
492 property is no longer used in the operation of the facility due
493 to ~~the effects of Hurricane Irma~~ or to citrus greening.

Page 17 of 95

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

593-03355A-25

20257034pb

494 (2) As used in this section, the term:

495 (a) "Citrus" has the same meaning as provided in s. 581.011
496 ~~s. 581.011(7).~~

497 (b) "Packinghouse" has the same meaning as provided in s.
498 601.03.

499 (c) "Processor" has the same meaning as provided in s.
500 601.03.

501 (3) For assessment pursuant to this section, an applicant
502 must file an application with the property appraiser on or
503 before August 1, 2025.

504 (4) If the property appraiser denies an application, the
505 applicant may file, pursuant to s. 194.011(3), a petition with
506 the value adjustment board which requests that the tangible
507 personal property be assessed pursuant to this section. Such
508 petition must be filed on or before the 25th day after the
509 mailing by the property appraiser during the 2025 calendar year
510 of the notice required under s. 194.011(1).

511 Section 3. (1) The amendments made by this act to s.
512 193.4516, Florida Statutes, apply retroactively to January 1,
513 2025.

514 (2) This section shall take effect upon becoming a law.

515 Section 4. Effective upon becoming a law, paragraph (a) of
516 subsection (7) of section 193.461, Florida Statutes, is amended
517 to read:

518 193.461 Agricultural lands; classification and assessment;
519 mandated eradication or quarantine program; natural disasters.—

520 (7) (a) Lands classified for assessment purposes as
521 agricultural lands which are taken out of production by a state
522 or federal eradication or quarantine program, including the

Page 18 of 95

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

593-03355A-25

20257034pb

523 Citrus Health Response Program, shall continue to be classified
 524 as agricultural lands for ~~10~~ 5 years after the date of execution
 525 of a compliance agreement between the landowner and the
 526 Department of Agriculture and Consumer Services or a federal
 527 agency, as applicable, pursuant to such program or successor
 528 programs. Lands under these programs which are converted to
 529 fallow or otherwise nonincome-producing uses shall continue to
 530 be classified as agricultural lands and shall be assessed at a
 531 de minimis value of up to \$50 per acre on a single-year
 532 assessment methodology while fallow or otherwise used for
 533 nonincome-producing purposes pursuant to the requirements of the
 534 compliance agreement. Lands under these programs which are
 535 replanted in citrus pursuant to the requirements of the
 536 compliance agreement shall continue to be classified as
 537 agricultural lands and shall be assessed at a de minimis value
 538 of up to \$50 per acre, on a single-year assessment methodology,
 539 for 10 years after the date of execution of a compliance during
 540 the 5-year term of agreement. However, lands converted to other
 541 income-producing agricultural uses permissible under such
 542 programs shall be assessed pursuant to this section. Land under
 543 a mandated eradication or quarantine program which is diverted
 544 from an agricultural to a nonagricultural use shall be assessed
 545 under s. 193.011.

546 Section 5. (1) The amendments made by this act to s.
 547 193.461(7), Florida Statutes, apply to agricultural lands that
 548 have been taken out of production and are eligible to receive a
 549 de minimis assessment on or after the effective date of this
 550 act.

551 (2) This section shall take effect upon becoming a law.

Page 19 of 95

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

593-03355A-25

20257034pb

552 Section 6. Subsection (2) of section 194.014, Florida
 553 Statutes, is amended to read:

554 194.014 Partial payment of ad valorem taxes; proceedings
 555 before value adjustment board.—

556 (2) If the value adjustment board or the property appraiser
 557 determines that the petitioner owes ad valorem taxes in excess
 558 of the amount paid, the unpaid amount accrues interest at an
 559 annual percentage rate equal to the bank prime loan rate on July
 560 1, or the first business day thereafter if July 1 is a Saturday,
 561 Sunday, or legal holiday, of the year, beginning on the date the
 562 taxes became delinquent pursuant to s. 197.333 until the unpaid
 563 amount is paid. If the value adjustment board or the property
 564 appraiser determines that a refund is due, the overpaid amount
 565 accrues interest at an annual percentage rate equal to the bank
 566 prime loan rate on July 1, or the first business day thereafter
 567 if July 1 is a Saturday, Sunday, or legal holiday, of the tax
 568 year, beginning on the date the taxes would have become ~~became~~
 569 delinquent pursuant to s. 197.333 until a refund is paid.
 570 Interest on an overpayment related to a petition shall be funded
 571 proportionately by each taxing authority that was overpaid.
 572 Interest does not accrue on amounts paid in excess of 100
 573 percent of the current taxes due as provided on the tax notice
 574 issued pursuant to s. 197.322. For purposes of this subsection,
 575 the term "bank prime loan rate" means the average predominant
 576 prime rate quoted by commercial banks to large businesses as
 577 published by the Board of Governors of the Federal Reserve
 578 System.

579 Section 7. Effective January 1, 2026, present paragraphs
 580 (b) and (c) of subsection (2) of section 194.032, Florida

Page 20 of 95

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

593-03355A-25

20257034pb

581 Statutes, are redesignated as paragraphs (c) and (d),
 582 respectively, a new paragraph (b) is added to that subsection,
 583 and paragraph (a) of that subsection is amended, to read:

584 194.032 Hearing purposes; timetable.—

585 (2)

586 (a) The clerk of the governing body of the county shall
 587 prepare a schedule of appearances before the board based on
 588 petitions timely filed with him or her. The clerk shall notify
 589 each petitioner of the scheduled time of his or her appearance
 590 at least 25 calendar days before the day of the scheduled
 591 appearance. The notice must indicate whether the petition has
 592 been scheduled to be heard at a particular time or during a
 593 block of time. If the petition has been scheduled to be heard
 594 within a block of time, the beginning and ending of that block
 595 of time must be indicated on the notice; however, as provided in
 596 paragraph (c) ~~(b)~~, a petitioner may not be required to wait for
 597 more than a reasonable time, not to exceed 2 hours, after the
 598 beginning of the block of time. The notice must also provide
 599 information for the petitioner to appear at the hearing using
 600 electronic or other communication equipment if the county has
 601 not opted out as provided in paragraph (b). The property
 602 appraiser must provide a copy of the property record card
 603 containing information relevant to the computation of the
 604 current assessment, with confidential information redacted, to
 605 the petitioner upon receipt of the petition from the clerk
 606 regardless of whether the petitioner initiates evidence
 607 exchange, unless the property record card is available online
 608 from the property appraiser, in which case the property
 609 appraiser must notify the petitioner that the property record

Page 21 of 95

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

593-03355A-25

20257034pb

610 card is available online. The petitioner and the property
 611 appraiser may each reschedule the hearing a single time for good
 612 cause. As used in this paragraph, the term "good cause" means
 613 circumstances beyond the control of the person seeking to
 614 reschedule the hearing which reasonably prevent the party from
 615 having adequate representation at the hearing. If the hearing is
 616 rescheduled by the petitioner or the property appraiser, the
 617 clerk shall notify the petitioner of the rescheduled time of his
 618 or her appearance at least 15 calendar days before the day of
 619 the rescheduled appearance, unless this notice is waived by both
 620 parties.

621 (b)1. The value adjustment board must allow petitioners to
 622 appear at a hearing using electronic or other communication
 623 equipment if a petitioner submits a written request to appear in
 624 such manner at least 10 calendar days before the date of the
 625 hearing.

626 2. The board must ensure that the equipment is adequate and
 627 functional for allowing clear communication among the
 628 participants and for creating the hearing records required by
 629 law. The hearing must be open to the public either by providing
 630 the ability for interested members of the public to join the
 631 hearing electronically or to monitor the hearing at the location
 632 of the board. The board must establish a uniform method for
 633 swearing witnesses; receiving evidence submitted by a petitioner
 634 and presenting evidence, before, during, or after the hearing;
 635 and placing testimony on the record.

636 3. The petitioner must submit and transmit evidence to the
 637 board in a format that can be processed, viewed, printed, and
 638 archived.

Page 22 of 95

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

593-03355A-25 20257034pb

639 4. Counties having a population of less than 75,000 may opt
 640 out of providing a hearing using electronic or other
 641 communication equipment under this paragraph.

642 Section 8. Subsection (2) of section 194.171, Florida
 643 Statutes, is amended to read:

644 194.171 Circuit court to have original jurisdiction in tax
 645 cases.—

646 (2)(a) No action shall be brought to contest a tax
 647 assessment after 60 days from the date the assessment being
 648 contested is certified for collection under s. 193.122(2), or
 649 after 60 days from the date a decision is rendered concerning
 650 such assessment by the value adjustment board if a petition
 651 contesting the assessment had not received final action by the
 652 value adjustment board prior to extension of the roll under s.
 653 197.323.

654 (b) Notwithstanding paragraph (a), the taxpayer that
 655 received a final action by the value adjustment board may bring
 656 an action within 30 days after recertification by the property
 657 appraiser under s. 193.122(3) if the roll was extended pursuant
 658 to s. 197.323.

659 Section 9. The amendments made to s. 194.171, Florida
 660 Statutes, first apply beginning with the 2026 tax roll.

661 Section 10. Effective upon becoming a law, section 196.151,
 662 Florida Statutes, is amended to read:

663 196.151 Homestead exemptions; approval, refusal, hearings.—
 664 The property appraisers of the counties of the state shall, as
 665 soon as practicable after March 1 of each current year and on or
 666 before July 1 of that year, carefully consider all applications
 667 for tax exemptions that have been filed in their respective

593-03355A-25 20257034pb

668 offices on or before March 1 of that year. If, upon
 669 investigation, the property appraiser finds that the applicant
 670 is entitled to the tax exemption applied for under the law, he
 671 or she shall make such entries upon the tax rolls of the county
 672 as are necessary to allow the exemption to the applicant. If,
 673 after due consideration, the property appraiser finds that the
 674 applicant is not entitled under the law to the exemption asked
 675 for, he or she must notify the applicant pursuant to s.
 676 196.193(5) shall immediately make out a notice of such
 677 disapproval, giving his or her reasons therefor, a copy of which
 678 notice must be served upon the applicant by the property
 679 appraiser either by personal delivery or by registered mail to
 680 the post office address given by the applicant. The applicant
 681 may appeal to the value adjustment board the decision of the
 682 property appraiser refusing to allow the exemption for which
 683 application was made, and the board shall review the application
 684 and evidence presented to the property appraiser upon which the
 685 applicant based the claim for exemption and shall hear the
 686 applicant in person or by agent on behalf of his or her right to
 687 such exemption. The value adjustment board shall reverse the
 688 decision of the property appraiser in the cause and grant
 689 exemption to the applicant if in its judgment the applicant is
 690 entitled thereto or shall affirm the decision of the property
 691 appraiser. The action of the board is final in the cause unless
 692 the applicant shall, within 15 days from the date of refusal of
 693 the application by the board, file in the circuit court of the
 694 county in which the homestead is situated a proceeding against
 695 the property appraiser for a declaratory judgment as is provided
 696 by chapter 86 or other appropriate proceeding. The failure of

593-03355A-25 20257034pb

697 the taxpayer to appear before the property appraiser or value
698 adjustment board or to file any paper other than the application
699 above provided does not constitute any bar or defense to the
700 proceedings.

701 Section 11. (1) The amendment made by this act to s.
702 196.151, Florida Statutes, is remedial and clarifying in nature
703 and applies to actions pending as of the effective date of this
704 act.

705 (2) This section shall take effect upon this act becoming a
706 law.

707 Section 12. Section 196.198, Florida Statutes, is amended
708 to read:

709 196.198 Educational property exemption.—Educational
710 institutions within this state and their property used by them
711 or by any other exempt entity or educational institution
712 exclusively for educational purposes are exempt from taxation.
713 Sheltered workshops providing rehabilitation and retraining of
714 individuals who have disabilities and exempted by a certificate
715 under s. (d) of the federal Fair Labor Standards Act of 1938, as
716 amended, are declared wholly educational in purpose and are
717 exempt from certification, accreditation, and membership
718 requirements set forth in s. 196.012. Those portions of property
719 of college fraternities and sororities certified by the
720 president of the college or university to the appropriate
721 property appraiser as being essential to the educational process
722 are exempt from ad valorem taxation. The use of property by
723 public fairs and expositions chartered by chapter 616 is
724 presumed to be an educational use of such property and is exempt
725 from ad valorem taxation to the extent of such use. Property

593-03355A-25 20257034pb

726 used exclusively for educational purposes shall be deemed owned
727 by an educational institution if the entity owning 100 percent
728 of the educational institution is owned by the identical persons
729 who own the property, or if the entity owning 100 percent of the
730 educational institution and the entity owning the property are
731 owned by the identical natural persons, or if the educational
732 institution is a lessee that owns the leasehold interest in a
733 bona fide lease for a nominal amount per year having an original
734 term of 98 years or more. Land, buildings, and other
735 improvements to real property used exclusively for educational
736 purposes shall be deemed owned by an educational institution if
737 the entity owning 100 percent of the land is a nonprofit entity
738 and the land is used, under a ground lease or other contractual
739 arrangement, by an educational institution that owns the
740 buildings and other improvements to the real property, is a
741 nonprofit entity under s. 501(c)(3) of the Internal Revenue
742 Code, and provides education limited to students in
743 prekindergarten through grade 8. Land, buildings, and other
744 improvements to real property used exclusively for educational
745 purposes are deemed owned by an educational institution if the
746 educational institution that currently uses the land, buildings,
747 and other improvements for educational purposes received the
748 exemption under this section on the same property in any 10
749 consecutive prior years, or, is an educational institution
750 described in s. 212.0602, and, under a lease, the educational
751 institution is responsible for any taxes owed and for ongoing
752 maintenance and operational expenses for the land, buildings,
753 and other improvements. For such leasehold properties, the
754 educational institution shall receive the full benefit of the

593-03355A-25

20257034pb

755 exemption. The owner of the property shall disclose to the
 756 educational institution the full amount of the benefit derived
 757 from the exemption and the method for ensuring that the
 758 educational institution receives the benefit. Any portion of
 759 real property used by a child care facility that has achieved
 760 Gold Seal Quality status under s. 1002.945 is deemed owned by
 761 such facility and used for an educational purpose if, under a
 762 lease, the operator of a facility is responsible for payment of
 763 ad valorem taxes. The owner of such property shall disclose to
 764 the lessee child care facility operator the total amount of the
 765 benefit derived from the exemption and the method for ensuring
 766 that the operator receives the benefit. Notwithstanding ss.
 767 196.195 and 196.196, property owned by a house of public worship
 768 and used by an educational institution for educational purposes
 769 limited to students in preschool through grade 8 shall be exempt
 770 from ad valorem taxes. If legal title to property is held by a
 771 governmental agency that leases the property to a lessee, the
 772 property ~~is shall be~~ deemed to be owned by the governmental
 773 agency and used exclusively for educational purposes if the
 774 governmental agency continues to use such property exclusively
 775 for educational purposes pursuant to a sublease or other
 776 contractual agreement with that lessee. If the title to land is
 777 held by the trustee of an irrevocable inter vivos trust and if
 778 the trust grantor owns 100 percent of the entity that owns an
 779 educational institution that is using the land exclusively for
 780 educational purposes, the land is deemed to be property owned by
 781 the educational institution for purposes of this exemption.
 782 Property owned by an educational institution ~~is shall be~~ deemed
 783 to be used for an educational purpose if the institution has

Page 27 of 95

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

593-03355A-25

20257034pb

784 taken affirmative steps to prepare the property for educational
 785 use. The term "affirmative steps" means environmental or land
 786 use permitting activities, creation of architectural plans or
 787 schematic drawings, land clearing or site preparation,
 788 construction or renovation activities, or other similar
 789 activities that demonstrate commitment of the property to an
 790 educational use.
 791 Section 13. The amendment made by this act to s. 196.198,
 792 Florida Statutes, first applies beginning with the 2026 tax
 793 roll.
 794 Section 14. Paragraph (d) of subsection (2) and subsection
 795 (5) of section 202.19, Florida Statutes, are amended to read:
 796 202.19 Authorization to impose local communications
 797 services tax.—
 798 (2)
 799 (d) The local communications services tax rate in effect on
 800 January 1, 2023, may not be increased before January 1, 2031
 801 ~~2026~~.
 802 (5) In addition to the communications services taxes
 803 authorized by subsection (1), a discretionary sales surtax that
 804 a county or school board has levied under s. 212.055 is imposed
 805 as a local communications services tax under this section, and
 806 the rate shall be determined in accordance with s. 202.20(3).
 807 However, any increase to the discretionary sales surtax levied
 808 under s. 212.055 on or after January 1, 2023, may not be added
 809 to the local communications services tax under this section
 810 before January 1, 2031 ~~2026~~.
 811 (a) Except as otherwise provided in this subsection, each
 812 such tax rate shall be applied, in addition to the other tax

Page 28 of 95

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

593-03355A-25

20257034pb

813 rates applied under this chapter, to communications services
814 subject to tax under s. 202.12 which:

815 1. Originate or terminate in this state; and

816 2. Are charged to a service address in the county.

817 (b) With respect to private communications services, the
818 tax shall be on the sales price of such services provided within
819 the county, which shall be determined in accordance with the
820 following provisions:

821 1. Any charge with respect to a channel termination point
822 located within such county;

823 2. Any charge for the use of a channel between two channel
824 termination points located in such county; and

825 3. Where channel termination points are located both within
826 and outside of such county:

827 a. If any segment between two such channel termination
828 points is separately billed, 50 percent of such charge; and

829 b. If any segment of the circuit is not separately billed,
830 an amount equal to the total charge for such circuit multiplied
831 by a fraction, the numerator of which is the number of channel
832 termination points within such county and the denominator of
833 which is the total number of channel termination points of the
834 circuit.

835 Section 15. Paragraph (f) is added to subsection (4) of
836 section 202.34, Florida Statutes, and subsection (6) is added to
837 that section, to read:

838 202.34 Records required to be kept; power to inspect; audit
839 procedure.—

840 (4)

841 (f) Once the notification required by paragraph (a) is

593-03355A-25

20257034pb

842 issued, the department, at any time, may respond to contact
843 initiated by a taxpayer to discuss the audit, and the taxpayer
844 may provide records or other information, electronically or
845 otherwise, to the department. The department may examine, at any
846 time, documentation and other information voluntarily provided
847 by the taxpayer, its representative, or other parties,
848 information already in the department's possession, or publicly
849 available information. Examination by the department of such
850 information does not commence an audit if the review takes place
851 within 60 days after the notice of intent to conduct an audit.
852 The requirement in paragraph (a) does not limit the department
853 from making initial contact with the taxpayer to confirm receipt
854 of the notification or to confirm the date that the audit will
855 begin. If the taxpayer has not previously waived the 60-day
856 notice period and believes the department commenced the audit
857 before the 61st day, the taxpayer must object in writing to the
858 department before the issuance of an assessment or the objection
859 is waived. If the objection is not waived and it is determined
860 during a formal or informal protest that the audit was commenced
861 before the 61st day after the issuance of the notice of intent
862 to audit, the tolling period provided for in s. 213.345 is
863 considered lifted for the number days equal to the difference
864 between the date the audit commenced and the 61st day after the
865 date of the department's notice of intent to audit.

866 (6) The department may adopt rules to administer this
867 section.

868 Section 16. Section 211.02535, Florida Statutes, is created
869 to read:

870 211.02535 Credit for contributions to eligible charitable

593-03355A-25

20257034pb

871 organizations for the Home Away From Home Tax Credit.—Beginning
 872 January 1, 2026, there is allowed a credit of 100 percent of an
 873 eligible contribution made to an eligible charitable
 874 organization under s. 402.63 against any tax due under s. 211.02
 875 or s. 211.025. However, the combined credit allowed under this
 876 section and ss. 211.0251, 211.0252, 211.0253, and 211.0254 may
 877 not exceed 50 percent of the tax due on the return on which the
 878 credit is taken. If the combined credit allowed under the
 879 foregoing sections exceeds 50 percent of the tax due on the
 880 return, the credit must first be taken under s. 211.0251, then
 881 under s. 211.0253, then under s. 211.0252, then under s.
 882 211.0254. Any remaining liability must be taken under this
 883 section but may not exceed 50 percent of the tax due. For
 884 purposes of the distributions of tax revenue under s. 211.06,
 885 the department shall disregard any tax credits allowed under
 886 this section to ensure that any reduction in tax revenue
 887 received which is attributable to the tax credits results only
 888 in a reduction in distributions to the General Revenue Fund.
 889 Section 402.63 applies to the credit authorized by this section.

890 Section 17. Subsections (15) and (16) of section 212.02,
 891 Florida Statutes, are amended to read:

892 212.02 Definitions.—The following terms and phrases when
 893 used in this chapter have the meanings ascribed to them in this
 894 section, except where the context clearly indicates a different
 895 meaning:

896 (15) "Sale" means and includes:

897 (a) Any transfer of title or possession, or both, exchange,
 898 barter, license, lease, or rental, conditional or otherwise, in
 899 any manner or by any means whatsoever, of tangible personal

Page 31 of 95

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

593-03355A-25

20257034pb

900 property for a consideration. The term does not include any
 901 license, lease, or rental of clothing exempted under s.
 902 212.08(20).

903 (b) The rental of living quarters or sleeping or
 904 housekeeping accommodations in hotels, apartment houses or
 905 roominghouses, or tourist or trailer camps, as hereinafter
 906 defined in this chapter.

907 (c) The producing, fabricating, processing, printing, or
 908 imprinting of tangible personal property for a consideration for
 909 consumers who furnish either directly or indirectly the
 910 materials used in the producing, fabricating, processing,
 911 printing, or imprinting.

912 (d) The furnishing, preparing, or serving for a
 913 consideration of any tangible personal property for consumption
 914 on or off the premises of the person furnishing, preparing, or
 915 serving such tangible personal property which includes the sale
 916 of meals or prepared food by an employer to his or her
 917 employees.

918 (e) A transaction whereby the possession of property is
 919 transferred but the seller retains title as security for the
 920 payment of the price.

921 (16) "Sales price" means the total amount paid for tangible
 922 personal property, including any services that are a part of the
 923 sale, valued in money, whether paid in money or otherwise, and
 924 includes any amount for which credit is given to the purchaser
 925 by the seller, without any deduction therefrom on account of the
 926 cost of the property sold, the cost of materials used, labor or
 927 service cost, interest charged, losses, or any other expense
 928 whatsoever. "Sales price" also includes the consideration for a

Page 32 of 95

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

593-03355A-25

20257034pb

929 transaction which requires both labor and material to alter,
 930 remodel, maintain, adjust, or repair tangible personal property.
 931 Trade-ins or discounts allowed and taken at the time of sale
 932 shall not be included within the purview of this subsection.
 933 "Sales price" also includes the full face value of any coupon
 934 used by a purchaser to reduce the price paid to a retailer for
 935 an item of tangible personal property; where the retailer will
 936 be reimbursed for such coupon, in whole or in part, by the
 937 manufacturer of the item of tangible personal property; or
 938 whenever it is not practicable for the retailer to determine, at
 939 the time of sale, the extent to which reimbursement for the
 940 coupon will be made. The term "sales price" does not include
 941 federal excise taxes imposed upon the retailer on the sale of
 942 tangible personal property. The term "sales price" does include
 943 federal manufacturers' excise taxes, even if the federal tax is
 944 listed as a separate item on the invoice. To the extent required
 945 by federal law, the term "sales price" does not include charges
 946 for Internet access services which are not itemized on the
 947 customer's bill, but which can be reasonably identified from the
 948 selling dealer's books and records kept in the regular course of
 949 business. The dealer may support the allocation of charges with
 950 books and records kept in the regular course of business
 951 covering the dealer's entire service area, including territories
 952 outside this state. The term "sales price" does not include
 953 charges for carrying, delivery, freight, handling, pickup,
 954 shipping, or other similar charges or fees when such charges are
 955 a part of the sale of clothing exempted under s. 212.08(20).
 956 Such charges must be allocated to each item on a sales invoice
 957 or receipt that includes both a taxable item and exempt

Page 33 of 95

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

593-03355A-25

20257034pb

958 clothing, excluding from the term "sales price" only the portion
 959 of such charges attributable to the sale of exempt clothing.
 960 Section 18. Effective January 1, 2026, paragraph (b) of
 961 subsection (5) of section 212.06, Florida Statutes, is amended
 962 to read:
 963 212.06 Sales, storage, use tax; collectible from dealers;
 964 "dealer" defined; dealers to collect from purchasers;
 965 legislative intent as to scope of tax.—
 966 (5)
 967 (b)1. As used in this subsection, the term:
 968 a. "Certificate" means a Florida Certificate of Forwarding
 969 Agent Address.
 970 b. "Electronic database" means the database created and
 971 maintained by the department pursuant to s. 202.22(2).
 972 c. "Facilitating" means preparation for or arranging for
 973 export.
 974 ~~d.e.~~ "Forwarding agent" means a person or business whose
 975 principal business activity is facilitating for compensation the
 976 export of property owned by other persons.
 977 ~~e.d.~~ "NAICS" means those classifications contained in the
 978 North American Industry Classification System as published in
 979 2007 by the Office of Management and Budget, Executive Office of
 980 the President.
 981 ~~f.e.~~ "Principal business activity" means the activity from
 982 which the person or business derives the highest percentage of
 983 its total receipts.
 984 2. A forwarding agent engaged in international export may
 985 apply to the department for a certificate.
 986 3. Each application must include all of the following:

Page 34 of 95

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

593-03355A-25

20257034pb

- 987 a. The designation of an address for the forwarding agent.
 988 b. A certification that:
 989 (I) The tangible personal property delivered to the
 990 designated address ~~for export~~ originates with a United States
 991 vendor;
 992 (II) The tangible personal property delivered to the
 993 designated address for export is irrevocably committed to export
 994 out of the United States through a continuous and unbroken
 995 exportation process; and
 996 (III) The designated address is used exclusively by the
 997 forwarding agent for such export.
 998 c. A copy of the forwarding agent's last filed federal
 999 income tax return showing the entity's principal business
 1000 activity classified under NAICS code 488510, except as provided
 1001 under subparagraph 4. or subparagraph 5.
 1002 d. A statement of the total revenues of the forwarding
 1003 agent.
 1004 e. A statement of the amount of revenues associated with
 1005 international export of the forwarding agent.
 1006 f. A description of all business activity that occurs at
 1007 the designated address.
 1008 g. The name and contact information of a designated contact
 1009 person of the forwarding agent.
 1010 h. The forwarding agent's website address.
 1011 i. Any additional information the department requires by
 1012 rule to demonstrate eligibility for the certificate.
 1013 j. ~~and~~ A signature attesting to the validity of the
 1014 information provided.
 1015 4. An applicant that has not filed a federal return for the

Page 35 of 95

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

593-03355A-25

20257034pb

- 1016 preceding tax year under NAICS code 488510 shall provide all of
 1017 the following:
 1018 a. A statement of estimated total revenues.
 1019 b. A statement of estimated revenues associated with
 1020 international export.
 1021 c. The NAICS code under which the forwarding agent intends
 1022 to file a federal return.
 1023 5. If an applicant does not file a federal return
 1024 identifying a NAICS code, the applicant must ~~shall~~ provide
 1025 documentation to support that its principal business activity is
 1026 that of a forwarding agent and that the applicant is otherwise
 1027 eligible for the certificate.
 1028 6. A forwarding agent that applies for and receives a
 1029 certificate shall register as a dealer with the department. An
 1030 applicant is not required to submit an application to register
 1031 as a dealer when an application is made for a certificate, or
 1032 renewal of a certificate, if the applicant is already registered
 1033 as a dealer with the department.
 1034 7. A forwarding agent must ~~shall~~ remit the tax imposed
 1035 under this chapter on any tangible personal property shipped to
 1036 the certified designated forwarding agent address if no tax was
 1037 collected and the tangible personal property remained in this
 1038 state or if delivery to the purchaser or purchaser's
 1039 representative occurs in this state. This subparagraph does not
 1040 prohibit the forwarding agent from collecting such tax from the
 1041 consumer of the tangible personal property.
 1042 8. A forwarding agent shall maintain the following records:
 1043 a. Copies of sales invoices or receipts between the vendor
 1044 and the consumer when provided by the vendor to the forwarding

Page 36 of 95

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

593-03355A-25 20257034pb

- 1045 agent. If sales invoices or receipts are not provided to the
 1046 forwarding agent, the forwarding agent must maintain export
 1047 documentation evidencing the value of the purchase consistent
 1048 with the federal Export Administration Regulations, 15 C.F.R.
 1049 parts 730-774.
- 1050 b. Copies of federal returns evidencing the forwarding
 1051 agent's NAICS principal business activity code.
- 1052 c. Copies of invoices or other documentation evidencing
 1053 shipment to the forwarding agent.
- 1054 d. Invoices between the forwarding agent and the consumer
 1055 or other documentation evidencing the ship-to destination
 1056 outside the United States.
- 1057 e. Invoices for foreign postal or transportation services.
- 1058 f. Bills of lading.
- 1059 g. Any other export documentation.

1060 Such records must be kept in an electronic format and made
 1061 available for the department's review pursuant to subparagraph
 1062 9. and ss. 212.13 and 213.35.

1063 9. Each certificate expires 5 years after the date of
 1064 issuance, except as specified in this subparagraph.

1065 a. At least 30 days before expiration, a new application
 1066 must be submitted to renew the certificate, and the application
 1067 must contain the information required in subparagraph 3. Upon
 1068 application for renewal, the certificate is subject to the
 1069 review and reissuance procedures prescribed by this chapter and
 1070 department rule.

1071 b. Each forwarding agent shall update its application
 1072 information annually or within 30 days after any material
 1073

593-03355A-25 20257034pb

- 1074 change.
- 1075 c. The department shall verify that the forwarding agent is
 1076 actively engaged in facilitating the international export of
 1077 tangible personal property.
- 1078 d. The department may suspend or revoke the certificate of
 1079 any forwarding agent that fails to respond within 30 days to a
 1080 written request for information regarding its business
 1081 transactions.
- 1082 e. A forwarding agent shall surrender its certificate to
 1083 the department if:
- 1084 (I) The forwarding agent has ceased to do business;
 1085 (II) The forwarding agent has changed addresses;
 1086 (III) The forwarding agent's principal business activity
 1087 has changed to something other than facilitating the
 1088 international export of property owned by other persons; or
 1089 (IV) The certified address is not used for export under
 1090 this paragraph.
- 1091 10.a. The department shall provide a list on the
 1092 department's website of forwarding agents that have applied for
 1093 and received a Florida Certificate of Forwarding Agent Address
 1094 from the department. The list must include a forwarding agent's
 1095 entity name, address, and expiration date as provided on the
 1096 Florida Certificate of Forwarding Agent Address.
- 1097 b. For any certified address with a special five-digit zip
 1098 code provided by the United States Postal Service, the
 1099 department shall report the state sales tax rate and
 1100 discretionary sales surtax rate in the department's Tax and
 1101 Address Lookup System as zero. This sub-subparagraph does not
 1102 apply to a certified address with a special five-digit zip code

593-03355A-25

20257034pb

1103 provided by the United States Postal Service if that address
 1104 includes a suite address or secondary address.

1105 11. A dealer may not, other than a forwarding agent
 1106 required to remit tax pursuant to subparagraph 7., collect the
 1107 tax imposed under this chapter on tangible personal property
 1108 shipped to a certified address listed ~~may accept a copy of the~~
 1109 ~~forwarding agent's certificate or rely on the list of forwarding~~
 1110 ~~agents' names and addresses on the department's website or in~~
 1111 ~~the department's electronic database in lieu of collecting the~~
 1112 ~~tax imposed under this chapter when the property is required by~~
 1113 ~~terms of the sale to be shipped to the designated address on the~~
 1114 ~~certificate.~~ A dealer who accepts a valid copy of a certificate
 1115 or who relies on the list of forwarding agents' names and
 1116 addresses on the department's website or the department's
 1117 electronic database and who in good faith and ships purchased
 1118 tangible personal property to a certified ~~the address on the~~
 1119 ~~certificate~~ is not liable for any tax due on sales made during
 1120 the effective dates indicated on the certificate.

1121 12. The department may revoke a forwarding agent's
 1122 certificate for noncompliance with this paragraph. A ~~Any~~ person
 1123 found to fraudulently use the address on the certificate for the
 1124 purpose of evading tax is subject to the penalties provided in
 1125 s. 212.085.

1126 13. The department may adopt rules to administer this
 1127 paragraph, including, but not limited to, rules relating to
 1128 procedures, application and eligibility requirements, and forms.

1129 Section 19. Paragraph (ww) of subsection (7) of section
 1130 212.08, Florida Statutes, is amended, and subsection (20) is
 1131 added to that section, to read:

Page 39 of 95

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

593-03355A-25

20257034pb

1132 212.08 Sales, rental, use, consumption, distribution, and
 1133 storage tax; specified exemptions.—The sale at retail, the
 1134 rental, the use, the consumption, the distribution, and the
 1135 storage to be used or consumed in this state of the following
 1136 are hereby specifically exempt from the tax imposed by this
 1137 chapter.

1138 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 1139 entity by this chapter do not inure to any transaction that is
 1140 otherwise taxable under this chapter when payment is made by a
 1141 representative or employee of the entity by any means,
 1142 including, but not limited to, cash, check, or credit card, even
 1143 when that representative or employee is subsequently reimbursed
 1144 by the entity. In addition, exemptions provided to any entity by
 1145 this subsection do not inure to any transaction that is
 1146 otherwise taxable under this chapter unless the entity has
 1147 obtained a sales tax exemption certificate from the department
 1148 or the entity obtains or provides other documentation as
 1149 required by the department. Eligible purchases or leases made
 1150 with such a certificate must be in strict compliance with this
 1151 subsection and departmental rules, and any person who makes an
 1152 exempt purchase with a certificate that is not in strict
 1153 compliance with this subsection and the rules is liable for and
 1154 shall pay the tax. The department may adopt rules to administer
 1155 this subsection.

1156 (ww) *Bullion*.—The sale of gold, silver, or platinum
 1157 bullion, or any combination thereof, ~~in a single transaction~~ is
 1158 exempt ~~if the sales price exceeds \$500. The dealer must maintain~~
 1159 ~~proper documentation, as prescribed by rule of the department,~~
 1160 ~~to identify that portion of a transaction which involves the~~

Page 40 of 95

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

593-03355A-25

20257034pb

1161 ~~sale of gold, silver, or platinum bullion and is exempt under~~
1162 ~~this paragraph.~~

1163 (20) EXEMPTIONS; CLOTHING AND SHOES.—

1164 (a) There shall be exempt from the tax imposed by this
1165 chapter the sale of clothing with a sales price of \$75 or less
1166 per item.

1167 (b) As used in this subsection, the term “clothing” means
1168 any apparel or shoes intended to be worn on or about a person
1169 for general use or everyday wear. The term does not include any
1170 of the following items:

1171 1. Accessories, which are items worn by a person in
1172 conjunction with apparel or shoes, including, but not limited
1173 to, bags, backpacks, briefcases, bows, bowties, costume masks,
1174 handkerchiefs, hats, jewelry, reading glasses, ties, sunglasses,
1175 tool belts, umbrellas, wallets, watches, or watchbands.

1176 2. Protective equipment, which are items worn by a person
1177 and solely designed to protect the wearer against injury or
1178 disease or to protect against damage or injury to another person
1179 and which are not suitable for general use or everyday wear,
1180 including, but not limited to, face shields, earmuffs, hard
1181 hats, respirators, safety goggles, hazmat suits, or any item
1182 that covers other clothing and is worn to protect against
1183 dangerous substances such as poisonous chemicals or infectious
1184 viruses.

1185 3. Sports or recreational equipment, which are items worn
1186 by a person in conjunction with an athletic or recreational
1187 activity and which are not suitable for general use or everyday
1188 wear, including, but not limited to, cleated shoes, elbow pads,
1189 fishing boots, life jackets, life vests, roller blades, skates,

Page 41 of 95

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

593-03355A-25

20257034pb

1190 skis, swim fins, waders, or wet suits.

1191 4. Materials that become part of clothing, including, but
1192 not limited to, fabric, lace, thread, or yarn.

1193 (c) This subsection does not limit the exemption of
1194 clothing otherwise provided for under this chapter.

1195 (d) The exemption provided in this subsection does not
1196 apply to sales within a theme park or entertainment complex as
1197 defined in s. 509.013(9), within a public lodging establishment
1198 as defined in s. 509.013(4), or within an airport as defined in
1199 s. 330.27(2). A person who makes a purchase at such complex,
1200 establishment, or airport is not entitled to a refund of tax
1201 paid.

1202 Section 20. Paragraph (f) is added to subsection (5) of
1203 section 212.13, Florida Statutes, and subsection (7) is added to
1204 that section, to read:

1205 212.13 Records required to be kept; power to inspect; audit
1206 procedure.—

1207 (5)

1208 (f) Once the notification required by paragraph (a) is
1209 issued, the department, at any time, may respond to contact
1210 initiated by a taxpayer to discuss the audit, and the taxpayer
1211 may provide records or other information, electronically or
1212 otherwise, to the department. The department may examine, at any
1213 time, documentation and other information voluntarily provided
1214 by the taxpayer, its representative, or other parties,
1215 information already in the department’s possession, or publicly
1216 available information. Examination by the department of such
1217 information does not commence an audit if the review takes place
1218 within 60 days after the notice of intent to conduct an audit.

Page 42 of 95

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

593-03355A-25

20257034pb

1219 The requirement in paragraph (a) does not limit the department
 1220 from making initial contact with the taxpayer to confirm receipt
 1221 of the notification or to confirm the date that the audit will
 1222 begin. If the taxpayer has not previously waived the 60-day
 1223 notice period and believes the department commenced the audit
 1224 before the 61st day, the taxpayer must object in writing to the
 1225 department before the issuance of an assessment or the objection
 1226 is waived. If the objection is not waived and it is determined
 1227 during a formal or informal protest that the audit was commenced
 1228 before the 61st day after the issuance of the notice of intent
 1229 to audit, the tolling period provided for in s. 213.345 shall be
 1230 considered lifted for the number days equal to the difference
 1231 between the date the audit commenced and the 61st day after the
 1232 date of the department's notice of intent to audit.

1233 (7) The department may adopt rules to administer this
 1234 section.

1235 Section 21. Section 212.18345, Florida Statutes, is created
 1236 to read:

1237 212.18345 Credit for contributions to eligible charitable
 1238 organizations for the Home Away From Home Tax Credit.—Beginning
 1239 January 1, 2026, there is allowed a credit of 100 percent of an
 1240 eligible contribution made to an eligible charitable
 1241 organization under s. 402.63 against any tax imposed by the
 1242 state and due under this chapter from a direct pay permit holder
 1243 as a result of the direct pay permit held pursuant to s.
 1244 212.183. For purposes of the dealer's credit granted for keeping
 1245 prescribed records, filing timely tax returns, and properly
 1246 accounting and remitting taxes under s. 212.12, the amount of
 1247 tax due used to calculate the credit must include any eligible

Page 43 of 95

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

593-03355A-25

20257034pb

1248 contribution made to an eligible charitable organization from a
 1249 direct pay permit holder. For purposes of the distributions of
 1250 tax revenue under s. 212.20, the department shall disregard any
 1251 tax credits allowed under this section to ensure that any
 1252 reduction in tax revenue received which is attributable to the
 1253 tax credits results only in a reduction in distributions to the
 1254 General Revenue Fund. Section 402.63 applies to the credit
 1255 authorized by this section. A dealer who claims a tax credit
 1256 under this section must file his or her tax returns and pay his
 1257 or her taxes by electronic means under s. 213.755.

1258 Section 22. Paragraph (cc) is added to subsection (8) of
 1259 section 213.053, Florida Statutes, to read:

1260 213.053 Confidentiality and information sharing.—

1261 (8) Notwithstanding any other provision of this section,
 1262 the department may provide:

1263 (cc) State tax information regarding tax credits under s.
 1264 288.062 to the Secretary of Commerce or his or her authorized
 1265 designee pursuant to any formal agreement for the exchange of
 1266 mutual information between the department and the Department of
 1267 Commerce.

1268 Disclosure of information under this subsection shall be
 1269 pursuant to a written agreement between the executive director
 1270 and the agency. Such agencies, governmental or nongovernmental,
 1271 shall be bound by the same requirements of confidentiality as
 1272 the Department of Revenue. Breach of confidentiality is a
 1273 misdemeanor of the first degree, punishable as provided by s.
 1274 775.082 or s. 775.083.

1275 Section 23. Subsection (2) of section 213.37, Florida
 1276

Page 44 of 95

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

593-03355A-25

20257034pb

1277 Statutes, is amended to read:

1278 213.37 Authority to require sworn statements.—

1279 (2) Verification shall be accomplished as provided in s.
1280 92.525(1)(c) ~~s. 92.525(1)(b)~~ and subject to the provisions of s.
1281 92.525(3).

1282 Section 24. Subsection (8) of section 220.02, Florida
1283 Statutes, is amended to read:

1284 220.02 Legislative intent.—

1285 (8) It is the intent of the Legislature that credits
1286 against either the corporate income tax or the franchise tax be
1287 applied in the following order: those enumerated in s. 631.828,
1288 those enumerated in s. 220.191, those enumerated in s. 220.181,
1289 those enumerated in s. 220.183, those enumerated in s. 220.182,
1290 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1291 those enumerated in s. 220.184, those enumerated in s. 220.186,
1292 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1293 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1294 those enumerated in s. 220.1876, those enumerated in s.
1295 220.1877, those enumerated in s. 220.18775, those enumerated in
1296 s. 220.1878, those enumerated in s. 220.193, those enumerated in
1297 s. 288.062, those enumerated in former s. 288.9916, those
1298 enumerated in former s. 220.1899, those enumerated in former s.
1299 220.194, those enumerated in s. 220.196, those enumerated in s.
1300 220.198, those enumerated in s. 220.1915, those enumerated in s.
1301 220.199, those enumerated in s. 220.1991, and those enumerated
1302 in s. 220.1992.

1303 Section 25. Effective upon becoming a law, paragraph (n) of
1304 subsection (1) and paragraph (c) of subsection (2) of section
1305 220.03, Florida Statutes, are amended to read:

Page 45 of 95

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

593-03355A-25

20257034pb

1306 220.03 Definitions.—

1307 (1) SPECIFIC TERMS.—When used in this code, and when not
1308 otherwise distinctly expressed or manifestly incompatible with
1309 the intent thereof, the following terms shall have the following
1310 meanings:

1311 (n) "Internal Revenue Code" means the United States
1312 Internal Revenue Code of 1986, as amended and in effect on
1313 January 1, 2025 ~~2024~~, except as provided in subsection (3).

1314 (2) DEFINITIONAL RULES.—When used in this code and neither
1315 otherwise distinctly expressed nor manifestly incompatible with
1316 the intent thereof:

1317 (c) Any term used in this code has the same meaning as when
1318 used in a comparable context in the Internal Revenue Code and
1319 other statutes of the United States relating to federal income
1320 taxes, as such code and statutes are in effect on January 1,
1321 2025 ~~2024~~. However, if subsection (3) is implemented, the
1322 meaning of a term shall be taken at the time the term is applied
1323 under this code.

1324 Section 26. (1) The amendment made by this act to s.
1325 220.03, Florida Statutes, operates retroactively to January 1,
1326 2025.

1327 (2) This section shall take effect upon becoming a law.

1328 Section 27. Section 220.18775, Florida Statutes, is created
1329 to read:

1330 220.18775 Credit for contributions to eligible charitable
1331 organizations for the Home Away From Home Tax Credit.—

1332 (1) For taxable years beginning on or after January 1,
1333 2026, there is allowed a credit of 100 percent of an eligible
1334 contribution made to an eligible charitable organization under

Page 46 of 95

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

593-03355A-25

20257034pb

1335 s. 402.63 against any tax due for a taxable year under this
 1336 chapter after the application of any other allowable credits by
 1337 the taxpayer. An eligible contribution must be made to an
 1338 eligible charitable organization on or before the date the
 1339 taxpayer is required to file a return pursuant to s. 220.222.
 1340 The credit granted by this section is reduced by the difference
 1341 between the amount of federal corporate income tax, taking into
 1342 account the credit granted by this section and the amount of
 1343 federal corporate income tax without application of the credit
 1344 granted by this section.

1345 (2) A taxpayer who files a Florida consolidated return as a
 1346 member of an affiliated group pursuant to s. 220.131(1) may be
 1347 allowed the credit on a consolidated return basis; however, the
 1348 total credit taken by the affiliated group is subject to the
 1349 limitation established under subsection (1).

1350 (3) Section 402.63 applies to the credit authorized by this
 1351 section.

1352 (4) If a taxpayer applies and is approved for a credit
 1353 under s. 402.63 after timely requesting an extension to file
 1354 under s. 220.222(2):

1355 (a) The credit does not reduce the amount of tax due for
 1356 purposes of the department's determination as to whether the
 1357 taxpayer was in compliance with the requirement to pay tentative
 1358 taxes under ss. 220.222 and 220.32.

1359 (b) The taxpayer's noncompliance with the requirement to
 1360 pay tentative taxes will result in the revocation and
 1361 rescindment of any such credit.

1362 (c) The taxpayer will be assessed for any taxes, penalties,
 1363 or interest due from the taxpayer's noncompliance with the

Page 47 of 95

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

593-03355A-25

20257034pb

1364 requirement to pay tentative taxes.

1365 Section 28. Paragraph (f) is added to subsection (2) of
 1366 section 288.0001, Florida Statutes, to read:

1367 288.0001 Economic Development Programs Evaluation.—The
 1368 Office of Economic and Demographic Research and the Office of
 1369 Program Policy Analysis and Government Accountability (OPPAGA)
 1370 shall develop and present to the Governor, the President of the
 1371 Senate, the Speaker of the House of Representatives, and the
 1372 chairs of the legislative appropriations committees the Economic
 1373 Development Programs Evaluation.

1374 (2) The Office of Economic and Demographic Research and
 1375 OPPAGA shall provide a detailed analysis of economic development
 1376 programs as provided in the following schedule:

1377 (f) By January 1, 2028, and every 3 years thereafter, an
 1378 analysis of the Rural Community Investment Program established
 1379 under s. 288.062.

1380 Section 29. Section 288.062, Florida Statutes, is created
 1381 to read:

1382 288.062 Rural Community Investment Program.—

1383 (1) The Rural Community Investment Program is created
 1384 within the department.

1385 (2) As used in this section, the term:

1386 (a) "Affiliate" means an entity that directly, or
 1387 indirectly through one or more intermediaries, controls, is
 1388 controlled by, or is under common control with another entity.
 1389 For the purposes of this paragraph, an entity is controlled by
 1390 another entity if the controlling entity holds, directly or
 1391 indirectly, the majority voting or ownership interest in the
 1392 controlled entity or has control over the day-to-day operations

Page 48 of 95

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

593-03355A-25

20257034pb

1393 of the controlled entity.

1394 (b) "Applicant" means a person who submits or updates an
 1395 application on behalf of a rural fund.

1396 (c) "Credit certification date" means the date on which the
 1397 department provides a certificate under paragraph (4)(f) and
 1398 each anniversary of such date for a period of 10 years.

1399 (d) "Eligible business" means a business that, at the time
 1400 a rural fund initially invests in the business:

1401 1. Has fewer than 250 employees;

1402 2. Has its principal business operations located in this
 1403 state; and

1404 3. Has its principal business operations located in a rural
 1405 community in this state, unless this requirement is waived by
 1406 the department pursuant to subsection (8).

1407 (e) "Eligible investment" means any capital or equity
 1408 investment in an eligible business, or any loan to an eligible
 1409 business with a stated maturity of at least 1 year after the
 1410 date of issuance.

1411 (f) "Investment authority" means the total amount of
 1412 eligible investments which a rural fund intends to make to
 1413 eligible businesses, which is the amount certified by the
 1414 department under paragraph (4)(f).

1415 (g) "Investor contribution" means a cash investment in a
 1416 rural fund. The cash investment must be used to purchase an
 1417 equity interest in the rural fund or to purchase at par value or
 1418 premium a debt instrument that has a maturity date at least 5
 1419 years after the credit certification date and a repayment
 1420 schedule that is no greater than level principal amortization
 1421 over 5 years.

593-03355A-25

20257034pb

1422 (h) "Jobs retained" means the number of full-time
 1423 employment positions that existed before the initial eligible
 1424 investment in an eligible business and for which the eligible
 1425 business's chief executive officer or similar officer certifies
 1426 that the employment positions would have been eliminated but for
 1427 the initial eligible investment.

1428 (i) "Principal business operations" means the location or
 1429 locations at which at least 60 percent of a business's employees
 1430 work or at which the employees who are paid at least 60 percent
 1431 of the business's payroll are located. A business that agrees to
 1432 relocate or hire new employees using the proceeds of an eligible
 1433 investment to establish its principal business operations in
 1434 this state is deemed to have its principal business operations
 1435 in the new location, provided that the business satisfies this
 1436 definition within 180 days after receiving the eligible
 1437 investment.

1438 (j) "Rural community" means a rural community as defined in
 1439 s. 288.0656 or a designated rural area of opportunity as defined
 1440 in s. 288.0656(2).

1441 (k) "Rural fund" means an entity certified by the
 1442 department under paragraph (4)(f).

1443 (l) "State tax" means a tax identified in s. 220.11 or s.
 1444 624.509.

1445 (m) "Taxpayer" means a person who makes an investor
 1446 contribution and is a taxpayer as defined in s. 220.03(z) or a
 1447 person with tax liability under s. 624.509.

1448 (n) "Transferee" means a person who receives a transferred
 1449 tax credit under paragraph (6)(b).

1450 (3) On or before November 1, 2025, the department shall

593-03355A-25

20257034pb

1451 begin accepting applications, on a form adopted by department
 1452 rule, for approval as a rural fund. The application must include
 1453 all of the following:

1454 (a) The investment authority sought by the applicant.
 1455 (b) Evidence that the applicant is licensed as a rural
 1456 business investment company as defined in 7 U.S.C. s. 2009cc or
 1457 as a small business investment company under 15 U.S.C. s. 681.
 1458 The applicant must include a certificate executed by an
 1459 executive officer of the applicant attesting that such license
 1460 remains in effect and has not been revoked.

1461 (c) Evidence that, as of the date the application is
 1462 submitted, the applicant has invested at least \$100 million in
 1463 nonpublic companies located in counties within the United States
 1464 with a population of less than 75,000 as of the United States
 1465 Decennial Census of 2020.

1466 (d) An estimate of the total number of new annual jobs that
 1467 will be created and total jobs retained over the life of the
 1468 program in the state because of the applicant's proposed
 1469 eligible investments.

1470 (e) A business plan that includes a revenue impact
 1471 assessment projecting state and local tax revenues to be
 1472 generated, as well as state expenditures to be reduced, by the
 1473 applicant's proposed eligible investments, which is prepared by
 1474 a nationally recognized third-party independent economic
 1475 forecasting firm using a dynamic economic forecasting model that
 1476 analyzes the applicant's business plan over the 10 years after
 1477 the date the application is submitted to the department.

1478 (4) (a) The department shall review applications for
 1479 approval of the applicant as a rural fund in the order received.

Page 51 of 95

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

593-03355A-25

20257034pb

1480 The department may ask the applicant for additional information
 1481 about items contained in the application. Within 60 days after
 1482 receipt of a completed application, the department shall approve
 1483 or deny the application.

1484 (b) The department shall deem applications received on the
 1485 same day as having been received simultaneously. If requests for
 1486 investment authority exceed the remaining tax credit limitation
 1487 under paragraph (c), the department must proportionally reduce
 1488 the investment authority for each approved application received
 1489 simultaneously to avoid exceeding the limit.

1490 (c) Beginning in fiscal year 2025-2026, the tax credit cap
 1491 amount is \$7 million in each state fiscal year, excluding any
 1492 credits carried forward pursuant to subsection (6). The
 1493 department may not approve a cumulative amount of tax credits
 1494 which may result in the claim of more than \$35 million in tax
 1495 credits during the existence of the program.

1496 (d) The department must deny an application if:
 1497 1. The application is incomplete;
 1498 2. The applicant does not satisfy the criteria set forth in
 1499 subsection (3);

1500 3. The revenue impact assessment submitted under paragraph
 1501 (3) (e) does not demonstrate that the applicant's business plan
 1502 will result in a positive revenue impact on the state over a 10-
 1503 year period which exceeds the cumulative amount of tax credits
 1504 that would be issued to the applicant's investors; or

1505 4. The department has already approved the maximum amount
 1506 of investment authority allowed under paragraph (c).

1507 (e) A tax credit certified under this paragraph may not be
 1508 taken against state tax liability until a rural fund receives a

Page 52 of 95

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

593-03355A-25

20257034pb

1509 final order under subsection (5). After approving the
 1510 application, the department must provide a certification to the
 1511 applicant which does all of the following:
 1512 1. Designates the applicant as a rural fund.
 1513 2. Certifies the amount of the rural fund's investment
 1514 authority.
 1515 3. Certifies the amount of tax credits available to persons
 1516 who make investor contributions in the rural fund. The certified
 1517 tax credits must be equal to 25 percent of the rural fund's
 1518 investment authority under subparagraph 2.
 1519 4. A statement that tax credits may not be taken against
 1520 state tax liability until the rural fund receives a final order
 1521 under subsection (5).
 1522 (f) Within 90 days after receiving the certification issued
 1523 under paragraph (e), the rural fund shall collect all investor
 1524 contributions. The collected investor contributions must equal
 1525 the investment authority specified in the certification under
 1526 subparagraph (e)2.
 1527 (g) Within 95 days after receiving the certification issued
 1528 under paragraph (e), the rural fund must send a notification to
 1529 the department demonstrating that the rural fund has collected
 1530 investor contributions in an amount equal to the investment
 1531 authority specified in the certification under subparagraph
 1532 (e)2. The notification must include all of the following:
 1533 1. Evidence that the rural fund collected the total amount
 1534 required under subparagraph (e)2.
 1535 2. The date on which each investor contribution was
 1536 collected.
 1537 3. The identity, including name and tax identification

Page 53 of 95

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

593-03355A-25

20257034pb

1538 number, of each person who made an investor contribution and the
 1539 amount of the investor contribution made by each person.
 1540 (h) If the rural fund fails to comply with paragraphs (f)
 1541 and (g), the department must revoke the rural fund's
 1542 certification that was made pursuant to paragraph (e). The
 1543 corresponding investment authority will not count toward the tax
 1544 credit limitation set forth in paragraph (c).
 1545 (i) The department shall first award revoked investment
 1546 authority pro rata to each rural fund that was awarded less than
 1547 the investment authority for which it applied. Any remaining
 1548 investment authority may be awarded by the department to new
 1549 applicants.
 1550 (5) Upon receipt of the notification under paragraph
 1551 (4) (g), the department must issue a final order approving the
 1552 taxpayer to receive tax credits under this section. The final
 1553 order must include the identity, including name and tax
 1554 identification number, of each taxpayer who is eligible to claim
 1555 the credit and the amount of credits that may be claimed by each
 1556 taxpayer. The amount of tax credits that the taxpayer is
 1557 approved to receive must be equal to 25 percent of the investor
 1558 contribution specified in the notification under subparagraph
 1559 (4) (g)3. The department must provide the final order to the
 1560 rural fund and the Department of Revenue.
 1561 (6) (a) Any taxpayer who receives a final order under
 1562 subsection (5) is vested with an earned credit against state tax
 1563 liability. The taxpayer must attach a copy of the final order
 1564 issued under subsection (5) to its return when claiming the
 1565 credit. The taxpayer may claim the credit as follows:
 1566 1. The taxpayer may apply 20 percent of the credit against

Page 54 of 95

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

593-03355A-25

20257034pb

1567 its state tax liability in the tax years containing the first
 1568 through fifth credit certification dates.

1569 2. A taxpayer may not claim a tax credit in excess of the
 1570 taxpayer's state tax liability. If the credit granted pursuant
 1571 to this section is not fully used in any single year because of
 1572 insufficient tax liability on the part of the taxpayer, the
 1573 unused amount may be carried forward for use in the taxpayer's
 1574 subsequent tax years until the tax year containing the tenth
 1575 credit certification date, after applying the other credits and
 1576 unused carryovers in the order provided in s. 220.02(8) for
 1577 credits taken against the tax in s. 220.11 or in the order
 1578 provided in s. 624.509(7) for credits taken against the tax in
 1579 s. 624.509. Carryover credit amounts must be treated as unused
 1580 credits for purposes of the transfer of unused credits pursuant
 1581 to paragraph (b).

1582 (b) A credit earned under this section may not be refunded,
 1583 sold on the open market, or transferred, except as provided in
 1584 this paragraph.

1585 1. Credits earned under this section may be transferred
 1586 from a taxpayer to affiliates of the rural fund. Credits earned
 1587 by or allocated to a partnership under chapter 620 or a limited
 1588 liability company under chapter 605 may be allocated to the
 1589 partners, members, or shareholders of such entity for their use
 1590 in accordance with the provisions of any agreement among such
 1591 partners, members, or shareholders.

1592 2. A taxpayer must notify the department and the Department
 1593 of Revenue of a transfer. The notification must include the
 1594 identity of the transferee, tax identification number of the
 1595 transferee, and tax credit amount allocated to the transferee.

Page 55 of 95

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

593-03355A-25

20257034pb

1596 The notice of transfer also must state whether unused tax
 1597 credits are being transferred and the amount of unused tax
 1598 credits being transferred. Such allocations and transfers may
 1599 not be considered a sale for the purposes of this section.

1600 3. Notification of a transfer of a tax credit must be
 1601 submitted to the Department of Revenue on a form adopted by rule
 1602 of the Department of Revenue. Within 30 days after the transfer,
 1603 the Department of Revenue shall provide a letter to the rural
 1604 fund, taxpayer, transferee, and the department acknowledging the
 1605 transfer, after which time the transferee may claim the
 1606 transferred credit on its return due on or after the date of the
 1607 letter. The transferee must attach a copy of the letter to its
 1608 return when claiming the credit.

1609 (7) (a) Notwithstanding s. 95.091, the department must
 1610 direct the Department of Revenue to recapture all or a portion
 1611 of a tax credit under this section if one or more of the
 1612 following occur with respect to a rural fund before the rural
 1613 fund exits the program in accordance with subsection (10):

1614 1. The rural fund does not invest 60 percent of its
 1615 investment authority in eligible businesses before its first
 1616 credit certification date.

1617 2. The rural fund does not invest 100 percent of its
 1618 investment authority in eligible businesses before its second
 1619 credit certification date, with at least 70 percent of such
 1620 eligible investments made in a rural community.

1621 3. The rural fund, after initially satisfying subparagraph
 1622 (a)2., fails to maintain eligible investments equal to 100
 1623 percent of its investment authority until the tenth credit
 1624 certification date, with at least 70 percent of such eligible

Page 56 of 95

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

593-03355A-25

20257034pb

1625 investments made in a rural community. For purposes of this
 1626 paragraph, an investment is maintained even if it is sold or
 1627 repaid, so long as the rural fund reinvests an amount equal to
 1628 the capital returned or recovered from the original investment,
 1629 exclusive of any profits realized, in other eligible investments
 1630 in this state within 12 months after the receipt of such
 1631 capital. Amounts received periodically by a rural fund must be
 1632 treated as continuously invested in eligible investments if the
 1633 amounts are reinvested in one or more eligible investments by
 1634 the end of the following calendar year; however, there is no
 1635 requirement to reinvest capital after the tenth credit
 1636 certification date for purposes of eligibility under this
 1637 paragraph.

1638 4. The rural fund, before exiting the program in accordance
 1639 with subsection (10), makes a distribution or payment that
 1640 results in the rural fund having less than 100 percent of its
 1641 investment authority invested in eligible businesses.

1642 5. The rural fund invests in an eligible business that
 1643 directly, or indirectly through an affiliate, owns, has the
 1644 right to acquire an ownership interest in, makes a loan to, or
 1645 makes an investment in the rural fund of an affiliate of the
 1646 rural fund or an investor in the rural fund.

1647 (b) The department must provide notice to the rural fund,
 1648 taxpayer, transferee as applicable, and the Department of
 1649 Revenue of a proposed recapture of tax credits. The rural fund
 1650 has 6 months after the receipt of the notice to cure a
 1651 deficiency identified in the notice and avoid recapture of a
 1652 credit. The department must issue a final order of recapture if
 1653 the rural fund fails to cure a deficiency within the 6-month

Page 57 of 95

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

593-03355A-25

20257034pb

1654 period. The final order of recapture must be provided to the
 1655 rural fund, taxpayer, transferee as applicable, and the
 1656 Department of Revenue. Only one correction is permitted for each
 1657 rural fund during the 5-year credit period. Recaptured funds
 1658 shall be deposited into the General Revenue Fund.

1659 (c) A rural fund, taxpayer, or transferee that submits
 1660 fraudulent information to the department or Department of
 1661 Revenue is liable for the costs associated with the
 1662 investigation and prosecution of the fraudulent claim plus a
 1663 penalty in an amount equal to double the tax credits claimed.
 1664 This penalty is in addition to any other penalty that may be
 1665 imposed by law.

1666 (d)1. The department must first provide revoked tax credits
 1667 on a pro rata basis to each rural fund that was approved for
 1668 less than the amount for which it applied, as long as the
 1669 approved credits remain under the tax credit limitation in
 1670 paragraph (4) (c) for the fiscal year in which the limitation
 1671 applied.

1672 2. Any remaining tax credits must be approved by the
 1673 department to new applicants, as long as the approved credits
 1674 remain under the tax credit limitation in paragraph (4) (c) or
 1675 the fiscal year in which the cap applied.

1676 (8) The department may, upon a request made pursuant to
 1677 subsection (9), waive the requirements relating to a rural
 1678 community and allow an eligible investment to count toward the
 1679 satisfaction of paragraphs (4) (f) and (g), if the department
 1680 determines that the eligible investment is provided to an
 1681 eligible business located on land classified as agricultural
 1682 under s. 193.461 or employs a majority of its workforce whose

Page 58 of 95

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

593-03355A-25

20257034pb

1683 primary residence is located in a rural community. This waiver
 1684 does not allow a rural fund to invest less than 70 percent of
 1685 eligible investments in a rural community. The department must
 1686 provide the rural fund and the Department of Revenue with a
 1687 written notice of the waiver under this subsection.

1688 (9) Before making an eligible investment, a rural fund may
 1689 request a written opinion from the department as to whether the
 1690 business in which it proposes to invest satisfies the definition
 1691 of an eligible business. The department, no later than 15
 1692 business days after the date of receipt of the request, shall
 1693 provide the rural fund with a determination letter providing its
 1694 opinion. If the department fails to issue a determination letter
 1695 within that timeframe, the business in which the rural fund
 1696 proposes to invest must be considered an eligible business.

1697 (10) (a) On or after the fifth anniversary of the credit
 1698 certification date, a rural fund may apply to the department to
 1699 exit the program and no longer be subject to regulation. The
 1700 department shall approve or deny the application within 15 days
 1701 after receipt. In evaluating the application, the fact that no
 1702 tax credit certificates have been revoked and that the rural
 1703 fund has not received a notice of revocation that has not been
 1704 cured pursuant to subsection (7) is sufficient evidence that the
 1705 rural fund is eligible for exit. If the application is denied,
 1706 the notice of denial must include the reasons for the
 1707 determination.

1708 (b) The department may revoke a tax credit certificate
 1709 after a rural fund exits the program. The department may take
 1710 any legal action necessary to recapture the tax credits. The
 1711 department must deposit any funds from recaptured tax credits

Page 59 of 95

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

593-03355A-25

20257034pb

1712 into the General Revenue Fund.

1713 (11) (a) Each rural fund shall submit to the department a
 1714 report on or before the 15th business day after the second and
 1715 third credit certification date. The report must include all of
 1716 the following for the year preceding the second or third credit
 1717 certification date:

1718 1. The time period covered in the report, which is the year
 1719 preceding the second credit certification date or the year
 1720 preceding the third credit certification date.

1721 2. The name, address, and county of each eligible business
 1722 receiving an eligible investment, including either the written
 1723 determination under subsection (9) or evidence that the business
 1724 qualified as an eligible business at the time the investment was
 1725 made, if not previously reported.

1726 3. Financial information that provides documentation for
 1727 each eligible business that the rural fund has invested the
 1728 amounts required in paragraph (7) (a).

1729 4. All of the following for each eligible business:

1730 a. The types of industries, identified by the North
 1731 American Industry Classification System Code, of each eligible
 1732 business.

1733 b. The number of jobs created during the time period
 1734 covered in the report.

1735 c. The county in which jobs were created during the time
 1736 period covered in the report.

1737 d. The number of jobs retained as a result of each eligible
 1738 investment during the time period covered in the report.

1739 e. The county in which jobs were retained as a result of
 1740 each eligible investment during the time period covered in the

Page 60 of 95

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

593-03355A-25

20257034pb

1741 report.

1742 f. The total number of jobs as of the first credit

1743 certification date and the last credit certification date which

1744 are in the time period covered in the report.

1745 g. The range and average salary of all jobs.

1746 5. Any other information required by the department.

1747 6. A final report containing the items specified under

1748 paragraph (11) (b) after exiting the program if requested by the

1749 department.

1750 (b) On or before the fourth credit certification date after

1751 the final report required in paragraph (a), and annually until

1752 its exit from the program in accordance with subsection (10),

1753 the rural fund shall submit to the department a report. The

1754 report must include all of the following for the year preceding

1755 the fourth or subsequent credit certification date:

1756 1. The time period covered in the report, which is the year

1757 preceding the credit certification date.

1758 2. The name, address, and county of each eligible business

1759 receiving an eligible investment, including either the written

1760 determination under subsection (9) or evidence that the business

1761 qualified as an eligible business at the time the investment was

1762 made, if not previously reported.

1763 3. Evidence for each eligible business that the rural fund

1764 has maintained the investment amounts required in paragraph

1765 (7) (a).

1766 4. All of the following for each eligible business:

1767 a. The types of industries, identified by the North

1768 American Industry Classification System Code, of each eligible

1769 business.

Page 61 of 95

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

593-03355A-25

20257034pb

1770 b. The number of jobs created during the time period

1771 covered in the report.

1772 c. The county in which jobs were created during the time

1773 period covered in the report.

1774 d. The number of jobs retained as a result of each eligible

1775 investment during the time period covered in the report.

1776 e. The county in which jobs were retained as a result of

1777 each eligible investment during the time period covered in the

1778 report.

1779 f. The total number of jobs as of the first credit

1780 certification date and the last credit certification date which

1781 are in the time period covered in the report.

1782 g. The range and average salary of all jobs.

1783 5. Any other information required by the department.

1784 (12) (a) A rural fund that issues an eligible investment

1785 approved by the department shall be deemed a recipient of state

1786 financial assistance under the Florida Single Audit Act, as

1787 provided in 215.97. However, an entity that makes an eligible

1788 investment or receives an eligible investment is not a

1789 subrecipient for the purposes of s. 215.97.

1790 (b) The department and the Department of Revenue may

1791 conduct examinations to verify compliance with this section.

1792 (13) The department and the Department of Revenue shall

1793 adopt rules to administer this section.

1794 (14) The department may not accept any new applications

1795 after December 1, 2029.

1796 (15) This section expires on December 31, 2040.

1797 Section 30. Paragraph (c) of subsection (3) of section

1798 402.62, Florida Statutes, is amended to read:

Page 62 of 95

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

593-03355A-25

20257034pb

1799 402.62 Strong Families Tax Credit.—

1800 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—

1801 An eligible charitable organization that receives a contribution
1802 under this section must do all of the following:

1803 (c) Annually submit to the Department of Children and
1804 Families:

1805 1. An audit of the eligible charitable organization
1806 conducted by an independent certified public accountant in
1807 accordance with auditing standards generally accepted in the
1808 United States, government auditing standards, and rules adopted
1809 by the Auditor General. The audit report must include a report
1810 on financial statements presented in accordance with generally
1811 accepted accounting principles. The audit report must be
1812 provided to the Department of Children and Families within 180
1813 days after completion of the eligible charitable organization's
1814 fiscal year; and

1815 2. A copy of the eligible charitable organization's most
1816 recent federal Internal Revenue Service Return of Organization
1817 Exempt from Income Tax form (Form 990), if filed.

1818 Section 31. Section 402.63, Florida Statutes, is created to
1819 read:

1820 402.63 Home Away From Home Tax Credit.—

1821 (1) DEFINITIONS.—As used in this section, the term:

1822 (a) "Annual tax credit amount" means, for any state fiscal
1823 year, the sum of the amount of tax credits approved under
1824 paragraph (5) (b), including tax credits to be taken under s.
1825 211.02535, s. 212.18345, s. 220.18775, s. 561.12135, or s.
1826 624.51059, which are approved for taxpayers whose taxable years
1827 begin on or after January 1 of the calendar year preceding the

Page 63 of 95

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

593-03355A-25

20257034pb

1828 start of the applicable state fiscal year.

1829 (b) "Division" means the Division of Alcoholic Beverages
1830 and Tobacco of the Department of Business and Professional
1831 Regulation.

1832 (c) "Eligible charitable organization" means an
1833 organization designated by the Department of Health as eligible
1834 to receive funding under this section.

1835 (d) "Eligible contribution" means a monetary contribution
1836 from a taxpayer, subject to the restrictions provided in this
1837 section, to an eligible charitable organization. The taxpayer
1838 making the contribution may not designate a specific family to
1839 be assisted by the eligible charitable organization as the
1840 beneficiary of the contribution.

1841 (e) "Tax credit cap amount" means the maximum annual tax
1842 credit amount that the Department of Revenue may approve for a
1843 state fiscal year.

1844 (2) HOME AWAY FROM HOME TAX CREDITS; ELIGIBILITY.—

1845 (a) The Department of Health shall designate as an eligible
1846 charitable organization an organization that meets all of the
1847 following requirements:

1848 1. Is exempt from federal income taxation under s.
1849 501(c) (3) of the Internal Revenue Code.

1850 2. Is a Florida entity formed under chapter 605, chapter
1851 607, or chapter 617 whose principal office is located in this
1852 state.

1853 3. At de minimis to no cost to the family, houses families
1854 of critically ill children receiving treatment.

1855 4. Provides to the department accurate information,
1856 including, at a minimum, a description of the services provided

Page 64 of 95

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

593-03355A-25

20257034pb

1857 by the organization; the total number of individuals served
 1858 through those services during the last calendar year; basic
 1859 financial information regarding the organization and services;
 1860 and contact information for the organization.

1861 5. Annually submits a statement, signed under penalty of
 1862 perjury by a current officer of the organization, attesting that
 1863 the organization meets all criteria to qualify as an eligible
 1864 charitable organization, has fulfilled responsibilities under
 1865 this section for the previous fiscal year if the organization
 1866 received any funding through the credit during the previous
 1867 fiscal year, and intends to fulfill its responsibilities during
 1868 the upcoming fiscal year.

1869 6. Provides any documentation requested by the department
 1870 to verify eligibility or compliance with this section.

1871 (b) The department may not designate as an eligible
 1872 charitable organization an organization that provides abortions
 1873 or pays for or provides coverage for abortions.

1874 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—
 1875 An eligible charitable organization that receives a contribution
 1876 under this section shall do all of the following:

1877 (a) Apply for admittance into the Department of Law
 1878 Enforcement's Volunteer and Employee Criminal History System
 1879 and, if accepted, conduct background screening on all volunteers
 1880 and staff working directly with children in any program funded
 1881 under this section pursuant to s. 943.0542. Background screening
 1882 must meet level 2 screening standards pursuant to s. 435.04 and
 1883 must include, but need not be limited to, a check of the Dru
 1884 Sjodin National Sex Offender Public Website.

1885 (b) Expend 100 percent of any contributions received under

Page 65 of 95

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

593-03355A-25

20257034pb

1886 this section for the expansion of current structures or the
 1887 construction of new facilities for the purpose specified in
 1888 subparagraph (2) (a)3.

1889 (c) Annually submit to the Department of Health:

1890 1. An audit of the eligible charitable organization
 1891 conducted by an independent certified public accountant in
 1892 accordance with auditing standards generally accepted in the
 1893 United States, government auditing standards, and rules adopted
 1894 by the Auditor General. The audit report must include a report
 1895 on financial statements presented in accordance with generally
 1896 accepted accounting principles. The audit report must be
 1897 provided to the department within 180 days after completion of
 1898 the eligible charitable organization's fiscal year; and

1899 2. A copy of the eligible charitable organization's most
 1900 recent federal Internal Revenue Service Return of Organization
 1901 Exempt from Income Tax form (Form 990), if filed.

1902 (d) Notify the Department of Health immediately if it is in
 1903 jeopardy of losing the eligible charitable organization
 1904 designation under this section.

1905 (e) Upon receipt of a contribution, provide the taxpayer
 1906 that made the contribution with a certificate of contribution. A
 1907 certificate of contribution must include the taxpayer's name
 1908 and, if available, a federal employer identification number, the
 1909 amount contributed, the date of contribution, and the name of
 1910 the eligible charitable organization.

1911 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The Department of
 1912 Health shall do all of the following:

1913 (a) Annually redesignate eligible charitable organizations
 1914 that have complied with all requirements of this section.

Page 66 of 95

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

593-03355A-25

20257034pb

1915 (b) Remove the designation of organizations that fail to
 1916 meet all requirements of this section. An organization that has
 1917 had its designation removed by the department may reapply for
 1918 designation as an eligible charitable organization, and the
 1919 department may redesignate such organization, if it meets the
 1920 requirements of this section and demonstrates through its
 1921 application that all factors leading to its removal as an
 1922 eligible charitable organization have been sufficiently
 1923 addressed.

1924 (c) Work with each eligible charitable organization to
 1925 assist in the maintenance of eligibility requirements until the
 1926 completion of any construction project involving funds awarded
 1927 in accordance with this section. The department shall establish
 1928 a redesignation window for which an organization may be
 1929 redesignated without the recoupment of funds.

1930 (d) Publish information about the tax credit and eligible
 1931 charitable organizations on the department's website. The
 1932 website must, at a minimum, provide all of the following:

1933 1. The requirements and process for becoming designated or
 1934 redesignated as an eligible charitable organization.

1935 2. A list of the eligible charitable organizations that are
 1936 currently designated by the department and the information
 1937 provided under subparagraph (2) (a)4. regarding each eligible
 1938 charitable organization.

1939 3. The process for a taxpayer to select an eligible
 1940 charitable organization as the recipient of funding through a
 1941 tax credit.

1942 (e) Compel the return of funds that were provided to an
 1943 eligible charitable organization that fails to comply with the

593-03355A-25

20257034pb

1944 requirements of this section. Eligible charitable organizations
 1945 subject to return of funds are ineligible to receive funding
 1946 under this section for a period of 10 years after final agency
 1947 action to compel the return of funds.

1948 1. In order to encourage the completion of all construction
 1949 projects, the department shall establish a process to determine
 1950 whether an eligible charitable organization has failed to
 1951 fulfill its responsibilities under this section. The process
 1952 must require an eligible charitable organization to provide
 1953 documentation of good faith efforts made to complete
 1954 construction, including, but not limited to, plans and status
 1955 updates on the project.

1956 2. An eligible charitable organization that no longer meets
 1957 the eligibility requirements under this section and makes no
 1958 effort in conjunction with the department to rectify the
 1959 situation is subject to return of funds.

1960 (f) Analyze the use of funding provided by the tax credit
 1961 authorized under this section and submit a report to the
 1962 Governor, the President of the Senate, and the Speaker of the
 1963 House of Representatives annually, beginning October 1, 2026.
 1964 The report must, at a minimum, include the total funding amount
 1965 provided under this section and the amounts provided to each
 1966 eligible charitable organization; describe the eligible
 1967 charitable organizations that were funded; and assess the
 1968 outcomes that were achieved, as well as the projects in
 1969 progress, using the funding.

1970 (5) HOME AWAY FROM HOME TAX CREDITS; APPLICATIONS,
 1971 TRANSFERS, AND LIMITATIONS.-

1972 (a) Beginning in fiscal year 2026-2027, the tax credit cap

593-03355A-25

20257034pb

1973 amount is \$5 million in each state fiscal year.

1974 (b) A taxpayer may submit an application to the Department
 1975 of Revenue for a tax credit or credits to be taken under one or
 1976 more of s. 211.02535, s. 212.18345, s. 220.18775, s. 561.12135,
 1977 or s. 624.51059, beginning at 9 a.m. on the first day of the
 1978 calendar year which is not a Saturday, Sunday, or legal holiday.
 1979 The Department of Revenue may not approve applications for a tax
 1980 credit under this section after state fiscal year 2031-2032.

1981 1. The taxpayer must specify in the application each tax
 1982 for which the taxpayer requests a credit and the applicable
 1983 taxable year for a credit under s. 220.18775 or s. 624.51059 or
 1984 the applicable state fiscal year for a credit under s.
 1985 211.02535, s. 212.18345, or s. 561.12135. For purposes of s.
 1986 220.18775, a taxpayer may apply for a credit to be used for a
 1987 prior taxable year before the date the taxpayer is required to
 1988 file a return for that year pursuant to s. 220.222. For purposes
 1989 of s. 624.51059, a taxpayer may apply for a credit to be used
 1990 for a prior taxable year before the date the taxpayer is
 1991 required to file a return for that prior taxable year pursuant
 1992 to ss. 624.509 and 624.5092. The application must specify the
 1993 eligible charitable organization to which the proposed
 1994 contribution will be made. The Department of Revenue shall
 1995 approve tax credits on a first-come, first-served basis and must
 1996 obtain the division's approval before approving a tax credit
 1997 under s. 561.12135.

1998 2. Within 10 days after approving or denying an
 1999 application, the Department of Revenue shall provide a copy of
 2000 its approval or denial letter to the eligible charitable
 2001 organization specified by the taxpayer in the application.

Page 69 of 95

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

593-03355A-25

20257034pb

2002 (c) If a tax credit approved under paragraph (b) is not
 2003 fully used within the specified state fiscal year for credits
 2004 under s. 211.02535, s. 212.18345, or s. 561.12135 or against
 2005 taxes due for the specified taxable year for credits under s.
 2006 220.18775 or s. 624.51059 because of insufficient tax liability
 2007 on the part of the taxpayer, the unused amount must be carried
 2008 forward for a period not to exceed 10 years. For purposes of s.
 2009 220.18775, a credit carried forward may be used in a subsequent
 2010 year after applying the other credits and unused carryovers in
 2011 the order provided in s. 220.02(8).

2012 (d) A taxpayer may not convey, transfer, or assign an
 2013 approved tax credit or a carryforward tax credit to another
 2014 entity unless all of the assets of the taxpayer are conveyed,
 2015 assigned, or transferred in the same transaction. However, a tax
 2016 credit under s. 211.02535, s. 212.18345, s. 220.18775, s.
 2017 561.12135, or s. 624.51059 may be conveyed, transferred, or
 2018 assigned between members of an affiliated group of corporations
 2019 if the type of tax credit under s. 211.02535, s. 212.18345, s.
 2020 220.18775, s. 561.12135, or s. 624.51059 remains the same. A
 2021 taxpayer shall notify the Department of Revenue of its intent to
 2022 convey, transfer, or assign a tax credit to another member
 2023 within an affiliated group of corporations. The amount conveyed,
 2024 transferred, or assigned is available to another member of the
 2025 affiliated group of corporations upon approval by the Department
 2026 of Revenue. The Department of Revenue shall obtain the
 2027 division's approval before approving a conveyance, transfer, or
 2028 assignment of a tax credit under s. 561.12135.

2029 (e) Within any state fiscal year, a taxpayer may rescind
 2030 all or part of a tax credit approved under paragraph (b). The

Page 70 of 95

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

593-03355A-25

20257034pb

2031 amount rescinded becomes available for that state fiscal year to
 2032 another eligible taxpayer as approved by the Department of
 2033 Revenue if the taxpayer receives notice from the Department of
 2034 Revenue that the rescindment has been accepted by the Department
 2035 of Revenue. The Department of Revenue must obtain the division's
 2036 approval before accepting the rescindment of a tax credit under
 2037 s. 561.12135. Any amount rescinded under this paragraph must
 2038 become available to an eligible taxpayer on a first-come, first-
 2039 served basis based on tax credit applications received after the
 2040 date the rescindment is accepted by the Department of Revenue.

2041 (f) Within 10 days after approving or denying the
 2042 conveyance, transfer, or assignment of a tax credit under
 2043 paragraph (d), or the rescindment of a tax credit under
 2044 paragraph (e), the Department of Revenue shall provide a copy of
 2045 its approval or denial letter to the eligible charitable
 2046 organization specified by the taxpayer. The Department of
 2047 Revenue shall also include the eligible charitable organization
 2048 specified by the taxpayer on all letters or correspondence of
 2049 acknowledgment for tax credits under s. 212.18345.

2050 (g) For purposes of calculating the underpayment of
 2051 estimated corporate income taxes under s. 220.34 and tax
 2052 installment payments for taxes on insurance premiums or
 2053 assessments under s. 624.5092, the final amount due is the
 2054 amount after credits earned under s. 220.18775 or s. 624.51059
 2055 for contributions to eligible charitable organizations are
 2056 deducted.

2057 1. For purposes of determining whether a penalty or
 2058 interest under s. 220.34(2)(d)1. will be imposed for
 2059 underpayment of estimated corporate income tax, a taxpayer may,

Page 71 of 95

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

593-03355A-25

20257034pb

2060 after earning a credit under s. 220.18775, reduce any estimated
 2061 payment in that taxable year by the amount of the credit.

2062 2. For purposes of determining whether a penalty under s.
 2063 624.5092 will be imposed, an insurer may, after earning a credit
 2064 under s. 624.51059 for a taxable year, reduce any installment
 2065 payment for such taxable year by 27 percent of the amount of the
 2066 net tax due as reported on the return for the preceding year
 2067 under s. 624.5092(2)(b) by the amount of the credit.

2068 (6) PRESERVATION OF CREDIT.—If any provision or portion of
 2069 this section, s. 211.02535, s. 212.18345, s. 220.18775, s.
 2070 561.12135, or s. 624.51059 or the application thereof to any
 2071 person or circumstance is held unconstitutional by any court or
 2072 is otherwise declared invalid, the unconstitutionality or
 2073 invalidity does not affect any credit earned under s. 211.02535,
 2074 s. 212.18345, s. 220.18775, s. 561.12135, or s. 624.51059 by any
 2075 taxpayer with respect to any contribution paid to an eligible
 2076 charitable organization before the date of a determination of
 2077 unconstitutionality or invalidity. The credit will be allowed at
 2078 such time and in such a manner as if a determination of
 2079 unconstitutionality or invalidity had not been made, provided
 2080 that nothing in this subsection by itself or in combination with
 2081 any other provision of law may result in the allowance of any
 2082 credit to any taxpayer in excess of one dollar of credit for
 2083 each dollar paid to an eligible charitable organization.

2084 (7) ADMINISTRATION; RULES.—

2085 (a) The Department of Revenue, the division, and the
 2086 Department of Health may develop a cooperative agreement to
 2087 assist in the administration of this section, as needed.

2088 (b) The Department of Revenue may adopt rules necessary to

Page 72 of 95

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

593-03355A-25 20257034pb

2089 administer this section and ss. 211.02535, 212.18345, 220.18775,
 2090 561.12135, and 624.51059, including rules establishing
 2091 application forms, procedures governing the approval of tax
 2092 credits and carryforward tax credits under subsection (5), and
 2093 procedures to be followed by taxpayers when claiming approved
 2094 tax credits on their returns.

2095 (c) The division may adopt rules necessary to administer
 2096 its responsibilities under this section and s. 561.12135.

2097 (d) The Department of Health may adopt rules necessary to
 2098 administer this section, including, but not limited to, rules
 2099 establishing application forms for organizations seeking
 2100 designation as eligible charitable organizations under this act.

2101 (e) Notwithstanding any provision of s. 213.053, sharing
 2102 information with the division related to a tax credit under this
 2103 section is considered the conduct of the Department of Revenue's
 2104 official duties as contemplated in s. 213.053(8)(c), and the
 2105 Department of Revenue and the division are specifically
 2106 authorized to share information as needed to administer this
 2107 section.

2108 Section 32. Paragraph (b) of subsection (1) of section
 2109 561.121, Florida Statutes, is amended to read:

2110 561.121 Deposit of revenue.—

2111 (1) All state funds collected pursuant to ss. 563.05,
 2112 564.06, 565.02(9), and 565.12 shall be paid into the State
 2113 Treasury and disbursed in the following manner:

2114 (b)1. After the distribution in paragraph (a), from the
 2115 remainder of the funds collected pursuant to ss. 563.05, 564.06,
 2116 565.02(9), and 565.12, 26 ~~43~~ percent of monthly collections
 2117 shall be paid in the following shares:

Page 73 of 95

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

593-03355A-25 20257034pb

2118 a. One-third to the University of Miami Sylvester
 2119 Comprehensive Cancer Center;

2120 b. One-sixth to the Brain Tumor Immunotherapy Program at
 2121 the University of Florida Health Shands Cancer Center;

2122 c. One-sixth to the Norman Fixel Institute for Neurological
 2123 Diseases at the University of Florida; and

2124 d. One-third to the Mayo Clinic Comprehensive Cancer Center
 2125 in Jacksonville.

2126 2. The distributions in subparagraph 1. may not exceed \$60
 2127 ~~30~~ million per fiscal year.

2128 3. These funds are appropriated monthly, to be used for
 2129 lawful purposes, including constructing, furnishing, equipping,
 2130 financing, operating, and maintaining cancer research and
 2131 clinical and related facilities, and furnishing, equipping,
 2132 operating, and maintaining other properties owned or leased by
 2133 the University of Miami Sylvester Comprehensive Cancer Center,
 2134 the University of Florida Health Shands Cancer Center, and the
 2135 Mayo Clinic Comprehensive Cancer Center in Jacksonville; and
 2136 constructing, furnishing, equipping, financing, operating, and
 2137 maintaining neurological disease research and clinical and
 2138 related facilities, and furnishing, equipping, operating, and
 2139 maintaining other properties, owned or leased by the Norman
 2140 Fixel Institute for Neurological Diseases at the University of
 2141 Florida. Moneys distributed pursuant to this paragraph may not
 2142 be used to secure bonds or other forms of indebtedness nor be
 2143 pledged for debt service. This paragraph is repealed June 30,
 2144 2054.

2145 Section 33. Section 561.12135, Florida Statutes, is created
 2146 to read:

Page 74 of 95

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

593-03355A-25

20257034pb

2147 561.12135 Credit for contributions to eligible charitable
 2148 organizations for the Home Away From Home Tax Credit.—Beginning
 2149 January 1, 2026, there is allowed a credit of 100 percent of an
 2150 eligible contribution made to an eligible charitable
 2151 organization under s. 402.63 against any tax due under s.
 2152 563.05, s. 564.06, or s. 565.12, except excise taxes imposed on
 2153 wine produced by manufacturers in this state from products grown
 2154 in this state. However, a credit allowed under this section may
 2155 not exceed 90 percent of the tax due on the return on which the
 2156 credit is taken. For purposes of the distributions of tax
 2157 revenue under ss. 561.121 and 564.06(10), the division shall
 2158 disregard any tax credits allowed under this section to ensure
 2159 that any reduction in tax revenue received which is attributable
 2160 to the tax credits results only in a reduction in distributions
 2161 to the General Revenue Fund. Section 402.63 applies to the
 2162 credit authorized by this section.

2163 Section 34. Subsection (7) of section 624.509, Florida
 2164 Statutes, is amended to read:

2165 624.509 Premium tax; rate and computation.—

2166 (7) Credits and deductions against the tax imposed by this
 2167 section shall be taken in the following order: deductions for
 2168 assessments made pursuant to s. 440.51; credits for taxes paid
 2169 under ss. 175.101 and 185.08; credits for income taxes paid
 2170 under chapter 220 and the credit allowed under subsection (5),
 2171 as these credits are limited by subsection (6); the credit
 2172 allowed under s. 624.51057; the credit allowed under s.
 2173 624.51058; the credit allowed under s. 624.5107; the credit
 2174 allowed under s. 624.51059; the credit allowed under s. 288.062;
 2175 all other available credits and deductions.

Page 75 of 95

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

593-03355A-25

20257034pb

2176 Section 35. Section 624.51059, Florida Statutes, is created
 2177 to read:

2178 624.51059 Credit for contributions to eligible charitable
 2179 organizations for the Home Away From Home Tax Credit.—

2180 (1) For taxable years beginning on or after January 1,
 2181 2026, there is allowed a credit of 100 percent of an eligible
 2182 contribution made to an eligible charitable organization under
 2183 s. 402.63 against any tax due for a taxable year under s.
 2184 624.509(1) after deducting from such tax deductions for
 2185 assessments made pursuant to s. 440.51; credits for taxes paid
 2186 under ss. 175.101 and 185.08; credits for income taxes paid
 2187 under chapter 220; and the credit allowed under s. 624.509(5),
 2188 as such credit is limited by s. 624.509(6). An eligible
 2189 contribution must be made to an eligible charitable organization
 2190 on or before the date the taxpayer is required to file a return
 2191 pursuant to ss. 624.509 and 624.5092. An insurer claiming a
 2192 credit against premium tax liability under this section is not
 2193 required to pay any additional retaliatory tax levied under s.
 2194 624.5091 as a result of claiming such credit. Section 624.5091
 2195 does not limit such credit in any manner.

2196 (2) Section 402.63 applies to the credit authorized by this
 2197 section.

2198 Section 36. Effective January 1, 2026, subsection (5) of
 2199 section 1002.945, Florida Statutes, is amended to read:

2200 1002.945 Gold Seal Quality Care Program.—

2201 (5) Any real estate or part thereof owned or leased as a
 2202 child care facility licensed under s. 402.305 or a child care
 2203 facility exempt from licensing under s. 402.316 which achieves
 2204 Gold Seal Quality status under this section is ~~shall be~~

Page 76 of 95

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

593-03355A-25 20257034pb

2205 considered an educational institution for the purpose of
 2206 qualifying for exemption from ad valorem tax under s. 196.198.
 2207 Section 37. Disaster preparedness supplies; sales tax
 2208 holiday.—
 2209 (1) The tax levied under chapter 212, Florida Statutes, may
 2210 not be collected during the period from May 15, 2025, through
 2211 May 31, 2025, on the sale of:
 2212 (a) A portable self-powered light source with a sales price
 2213 of \$40 or less.
 2214 (b) A portable self-powered radio, two-way radio, or
 2215 weather-band radio with a sales price of \$50 or less.
 2216 (c) A tarpaulin or other flexible waterproof sheeting with
 2217 a sales price of \$100 or less.
 2218 (d) An item normally sold as, or generally advertised as, a
 2219 ground anchor system or tie-down kit with a sales price of \$100
 2220 or less.
 2221 (e) A gas or diesel fuel tank with a sales price of \$50 or
 2222 less.
 2223 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
 2224 or 9-volt batteries, excluding automobile and boat batteries,
 2225 with a sales price of \$50 or less.
 2226 (g) A nonelectric food storage cooler with a sales price of
 2227 \$60 or less.
 2228 (h) A portable generator used to provide light or
 2229 communications or preserve food in the event of a power outage
 2230 with a sales price of \$3,000 or less.
 2231 (i) Reusable ice with a sales price of \$20 or less.
 2232 (j) A portable power bank with a sales price of \$60 or
 2233 less.

Page 77 of 95

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

593-03355A-25 20257034pb

2234 (k) A smoke detector or smoke alarm with a sales price of
 2235 \$70 or less.
 2236 (l) A fire extinguisher with a sales price of \$70 or less.
 2237 (m) A carbon monoxide detector with a sales price of \$70 or
 2238 less.
 2239 (n) The following supplies necessary for the evacuation of
 2240 household pets purchased for noncommercial use:
 2241 1. Bags of dry dog food or cat food weighing 50 or fewer
 2242 pounds and with a sales price of \$100 or less per bag.
 2243 2. Cans or pouches of wet dog food or cat food with a sales
 2244 price of \$10 or less per can or pouch or the equivalent if sold
 2245 in a box or case.
 2246 3. Over-the-counter pet medication with a sales price of
 2247 \$100 or less per item.
 2248 4. Portable kennels or pet carriers with a sales price of
 2249 \$100 or less per item.
 2250 5. Manual can openers with a sales price of \$15 or less per
 2251 item.
 2252 6. Leashes, collars, and muzzles with a sales price of \$20
 2253 or less per item.
 2254 7. Collapsible or travel-sized food or water bowls with a
 2255 sales price of \$15 or less per item.
 2256 8. Cat litter weighing 25 or fewer pounds and with a sales
 2257 price of \$25 or less per item.
 2258 9. Cat litter pans with a sales price of \$15 or less per
 2259 item.
 2260 10. Pet waste disposal bags with a sales price of \$15 or
 2261 less per package.
 2262 11. Pet pads with a sales price of \$20 or less per box or

Page 78 of 95

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

593-03355A-25

20257034pb

2263 package.2264 12. Hamster or rabbit substrate with a sales price of \$15
2265 or less per package.2266 13. Pet beds with a sales price of \$40 or less per item.2267 (2) The tax exemptions provided in this section do not
2268 apply to sales within a theme park or entertainment complex as
2269 defined in s. 509.013(9), Florida Statutes, within a public
2270 lodging establishment as defined in s. 509.013(4), Florida
2271 Statutes, or within an airport as defined in s. 330.27(2),
2272 Florida Statutes.2273 (3) The Department of Revenue is authorized, and all
2274 conditions are deemed met, to adopt emergency rules pursuant to
2275 s. 120.54(4), Florida Statutes, for the purpose of implementing
2276 this section.2277 (4) This section shall take effect upon this act becoming a
2278 law.2279 Section 38. Freedom Months; sales tax holiday.-2280 (1) The taxes levied under chapter 212, Florida Statutes,
2281 may not be collected on purchases made during the period from
2282 June 1, 2025, through July 31, 2025, on:2283 (a) The sale by way of admissions, as defined in s.
2284 212.02(1), Florida Statutes, for:2285 1. A live music event scheduled to be held on any date or
2286 dates from June 1, 2025, through December 31, 2025;2287 2. A live sporting event scheduled to be held on any date
2288 or dates from June 1, 2025, through December 31, 2025;2289 3. A movie to be shown in a movie theater on any date or
2290 dates from June 1, 2025, through December 31, 2025;2291 4. Entry to a museum, including any annual passes;

Page 79 of 95

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

593-03355A-25

20257034pb

2292 5. Entry to a state park, including any annual passes;2293 6. Entry to a ballet, play, or musical theatre performance
2294 scheduled to be held on any date or dates from June 1, 2025,
2295 through December 31, 2025;2296 7. Season tickets for ballets, plays, music events, or
2297 musical theatre performances;2298 8. Entry to a fair, festival, or cultural event scheduled
2299 to be held on any date or dates from June 1, 2025, through
2300 December 31, 2025; or2301 9. Use of or access to private and membership clubs
2302 providing physical fitness facilities from June 1, 2025, through
2303 December 31, 2025.2304 (b) The retail sale of boating and water activity supplies,
2305 camping supplies, fishing supplies, general outdoor supplies,
2306 residential pool supplies, and electric scooters. As used in
2307 this section, the term:2308 1. "Boating and water activity supplies" means life jackets
2309 and coolers with a sales price of \$75 or less; recreational pool
2310 tubes, pool floats, inflatable chairs, and pool toys with a
2311 sales price of \$35 or less; safety flares with a sales price of
2312 \$50 or less; water skis, wakeboards, kneeboards, and
2313 recreational inflatable water tubes or floats capable of being
2314 towed with a sales price of \$150 or less; paddleboards and
2315 surfboards with a sales price of \$300 or less; canoes and kayaks
2316 with a sales price of \$500 or less; paddles and oars with a
2317 sales price of \$75 or less; and snorkels, goggles, and swimming
2318 masks with a sales price of \$25 or less.2319 2. "Camping supplies" means tents with a sales price of
2320 \$200 or less; sleeping bags, portable hammocks, camping stoves,

Page 80 of 95

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

593-03355A-25 20257034pb

2321 and collapsible camping chairs with a sales price of \$50 or
 2322 less; and camping lanterns and flashlights with a sales price of
 2323 \$30 or less.

2324 3. "Electric scooter" means a vehicle having two or fewer
 2325 wheels, with or without a seat or saddle for the use of the
 2326 rider, which is equipped to be propelled by an electric motor
 2327 and which weighs less than 75 pounds, is less than 2 feet wide,
 2328 and is designed for maximum speed of less than 35 miles per
 2329 hour, with a sales price of \$500 or less.

2330 4. "Fishing supplies" means rods and reels with a sales
 2331 price of \$75 or less if sold individually, or \$150 or less if
 2332 sold as a set; tackle boxes or bags with a sales price of \$30 or
 2333 less; and bait or fishing tackle with a sales price of \$5 or
 2334 less if sold individually, or \$10 or less if multiple items are
 2335 sold together. The term does not include supplies used for
 2336 commercial fishing purposes.

2337 5. "General outdoor supplies" means sunscreen, sunblock, or
 2338 insect repellent with a sales price of \$15 or less; sunglasses
 2339 with a sales price of \$100 or less; binoculars with a sales
 2340 price of \$200 or less; water bottles with a sales price of \$30
 2341 or less; hydration packs with a sales price of \$50 or less;
 2342 outdoor gas or charcoal grills with a sales price of \$250 or
 2343 less; bicycle helmets with a sales price of \$50 or less; and
 2344 bicycles with a sales price of \$500 or less.

2345 6. "Residential pool supplies" means individual residential
 2346 pool and spa replacement parts, nets, filters, lights, and
 2347 covers with a sales price of \$100 or less; and residential pool
 2348 and spa chemicals purchased by an individual with a sales price
 2349 of \$150 or less.

593-03355A-25 20257034pb

2350 (2) The tax exemptions provided in this section do not
 2351 apply to sales within a theme park or entertainment complex as
 2352 defined in s. 509.013(9), Florida Statutes, within a public
 2353 lodging establishment as defined in s. 509.013(4), Florida
 2354 Statutes, or within an airport as defined in s. 330.27(2),
 2355 Florida Statutes.

2356 (3) If a purchaser of an admission purchases the admission
 2357 exempt from tax pursuant to this section and subsequently
 2358 resells the admission, the purchaser must collect tax on the
 2359 full sales price of the resold admission.

2360 (4) The Department of Revenue is authorized, and all
 2361 conditions are deemed met, to adopt emergency rules pursuant to
 2362 s. 120.54(4), Florida Statutes, for the purpose of implementing
 2363 this section.

2364 (5) This section shall take effect upon this act becoming a
 2365 law.

2366 Section 39. Wallets and bags; school supplies; learning
 2367 aids and jigsaw puzzles, personal computers and personal
 2368 computer-related accessories; sales tax holiday.-

2369 (1) The tax levied under chapter 212, Florida Statutes, may
 2370 not be collected during the period from August 1, 2025, through
 2371 August 10, 2025, on the retail sale of:

2372 (a) Wallets, or bags, including handbags, backpacks, fanny
 2373 packs, and diaper bags, but excluding briefcases, suitcases, and
 2374 other garment bags, having a sales price of \$100 or less per
 2375 item.

2376 (b) School supplies having a sales price of \$50 or less per
 2377 item. As used in this paragraph, the term "school supplies"
 2378 means pens, pencils, erasers, crayons, notebooks, notebook

593-03355A-25

20257034pb

2379 filler paper, legal pads, binders, lunch boxes, construction
 2380 paper, markers, folders, poster board, composition books, poster
 2381 paper, scissors, cellophane tape, glue or paste, rulers,
 2382 computer disks, staplers and staples used to secure paper
 2383 products, protractors, and compasses.

2384 (c) Learning aids and jigsaw puzzles having a sales price
 2385 of \$30 or less. As used in this paragraph, the term "learning
 2386 aids" means flashcards or other learning cards, matching or
 2387 other memory games, puzzle books and search-and-find books,
 2388 interactive or electronic books and toys intended to teach
 2389 reading or math skills, and stacking or nesting blocks or sets.

2390 (d) Personal computers or personal computer-related
 2391 accessories purchased for noncommercial home or personal use
 2392 having a sale price of \$1,500 or less. As used in this
 2393 paragraph, the term:

2394 1. "Personal computer-related accessories" includes
 2395 keyboards, mice, personal digital assistants, monitors, other
 2396 peripheral devices, modems, routers, and nonrecreational
 2397 software, regardless of whether the accessories are used in
 2398 association with a personal computer base unit. The term does
 2399 not include furniture or systems, devices, software, monitors
 2400 with a television tuner, or peripherals that are designed or
 2401 intended primarily for recreational use.

2402 2. "Personal computers" includes electronic book readers,
 2403 calculators, laptops, desktops, handhelds, tablets, or tower
 2404 computers. The term does not include cellular telephones, video
 2405 game consoles, digital media receivers, or devices that are not
 2406 primarily designed to process data.

2407 (2) The tax exemptions provided in this section do not

593-03355A-25

20257034pb

2408 apply to sales within a theme park or entertainment complex as
 2409 defined in s. 509.013(9), Florida Statutes, within a public
 2410 lodging establishment as defined in s. 509.013(4), Florida
 2411 Statutes, or within an airport as defined in s. 330.27(2),
 2412 Florida Statutes.

2413 (3) The tax exemptions provided in this section apply at
 2414 the option of the dealer if less than 5 percent of the dealer's
 2415 gross sales of tangible personal property in the prior calendar
 2416 year consisted of items that would be exempt under this section.
 2417 If a qualifying dealer chooses not to participate in the tax
 2418 holiday, by July 14, 2025, the dealer must notify the Department
 2419 of Revenue in writing of its election to collect sales tax
 2420 during the holiday and must post a copy of the notice in a
 2421 conspicuous location at its place of business.

2422 (4) The Department of Revenue is authorized, and all
 2423 conditions are deemed met, to adopt emergency rules pursuant to
 2424 s. 120.54(4), Florida Statutes, for the purpose of implementing
 2425 this section.

2426 (5) This section shall take effect upon this act becoming a
 2427 law.

2428 Section 40. Tools commonly used by skilled trade workers;
 2429 Tool Time sales tax holiday.—

2430 (1) The tax levied under chapter 212, Florida Statutes, may
 2431 not be collected during the period from August 29, 2025, through
 2432 September 7, 2025, on the retail sale of:

2433 (a) Hand tools with a sales price of \$50 or less per item.

2434 (b) Power tools with a sales price of \$300 or less per
 2435 item.

2436 (c) Power tool batteries with a sales price of \$150 or less

593-03355A-25

20257034pb

2437 per item.

2438 (d) Work gloves with a sales price of \$25 or less per pair.

2439 (e) Safety glasses with a sales price of \$50 or less per

2440 pair, or the equivalent if sold in sets of more than one pair.

2441 (f) Protective coveralls with a sales price of \$50 or less

2442 per item.

2443 (g) Work boots with a sales price of \$175 or less per pair.

2444 (h) Tool belts with a sales price of \$100 or less per item.

2445 (i) Duffle bags or tote bags with a sales price of \$50 or

2446 less per item.

2447 (j) Tool boxes with a sales price of \$75 or less per item.

2448 (k) Tool boxes for vehicles with a sales price of \$300 or

2449 less per item.

2450 (l) Industry textbooks and code books with a sales price of

2451 \$125 or less per item.

2452 (m) Electrical voltage and testing equipment with a sales

2453 price of \$100 or less per item.

2454 (n) LED flashlights with a sales price of \$50 or less per

2455 item.

2456 (o) Shop lights with a sales price of \$100 or less per

2457 item.

2458 (p) Handheld pipe cutters, drain opening tools, and

2459 plumbing inspection equipment with a sales price of \$150 or less

2460 per item.

2461 (q) Shovels with a sales price of \$50 or less.

2462 (r) Rakes with a sales price of \$50 or less.

2463 (s) Hard hats and other head protection with a sales price

2464 of \$100 or less.

2465 (t) Hearing protection items with a sales price of \$75 or

Page 85 of 95

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

593-03355A-25

20257034pb

2466 less.

2467 (u) Ladders with a sales price of \$250 or less.

2468 (v) Fuel cans with a sales price of \$50 or less.

2469 (w) High visibility safety vests with a sales price of \$30

2470 or less.

2471 (2) The tax exemptions provided in this section do not

2472 apply to sales within a theme park or entertainment complex as

2473 defined in s. 509.013(9), Florida Statutes, within a public

2474 lodging establishment as defined in s. 509.013(4), Florida

2475 Statutes, or within an airport as defined in s. 330.27(2),

2476 Florida Statutes.

2477 (3) The Department of Revenue is authorized, and all

2478 conditions are deemed met, to adopt emergency rules pursuant to

2479 s. 120.54(4), Florida Statutes, for the purpose of implementing

2480 this section.

2481 (4) This section shall take effect upon this act becoming a

2482 law.

2483 Section 41. Hunting season; sales tax holiday.—

2484 (1) The tax levied under chapter 212, Florida Statutes, may

2485 not be collected during the period from September 8, 2025,

2486 through December 31, 2025, on the retail sale of:

2487 (a) Ammunition, as defined in s. 790.001(1), Florida

2488 Statutes.

2489 (b) A firearm. For the purposes of this section, the term

2490 "firearm" means any weapon, including a starter gun, which is

2491 designed to, will, or may readily be converted to expel a

2492 projectile by the action of an explosive; the frame or receiver

2493 of any such weapon; a firearm muffler or firearm silencer; or a

2494 destructive device. The term also includes a firearm which

Page 86 of 95

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

593-03355A-25

20257034pb

2495 shoots, or is designed to shoot, automatically more than one
 2496 shot, without manually reloading, by a single function of the
 2497 trigger.

2498 (c) The following accessories used for firearms:

- 2499 1. Charging handles.
- 2500 2. Cleaning kits.
- 2501 3. Holsters.
- 2502 4. Pistol grips.
- 2503 5. Sights or optics.
- 2504 6. Stocks.

2505 (d) A bow. For the purposes of this section, the term "bow"
 2506 means a device consisting of flexible material having a string
 2507 connecting its two ends, either indirectly by cables or pulleys
 2508 or directly, for the purpose of discharging arrows; which
 2509 propels arrows only by the energy stored by the drawing of the
 2510 device; and which is hand-held, hand-drawn, and hand-released.

2511 (e) A crossbow. For the purposes of this section, the term
 2512 "crossbow" means a device consisting of flexible material having
 2513 a string connecting its two ends, either indirectly by cables or
 2514 pulleys or directly, affixed to a stock for the purpose of
 2515 discharging quarrels, bolts, or arrows; which propels quarrels,
 2516 bolts, or arrows only by the energy stored by the drawing of the
 2517 device; and which uses a non-hand-held locking mechanism to
 2518 maintain the device in a drawn or ready-to-discharge condition.

2519 (f) The following accessories used for bows or crossbows:

- 2520 1. Arrows.
- 2521 2. Bolts.
- 2522 3. Quarrels.
- 2523 4. Quivers.

593-03355A-25

20257034pb

2524 5. Releases.

2525 6. Sights or optics.

2526 7. Wristguards.

2527 (2) The Department of Revenue is authorized, and all
 2528 conditions are deemed met, to adopt emergency rules pursuant to
 2529 s. 120.54(4), Florida Statutes, for the purpose of implementing
 2530 this section.

2531 (3) This section shall take effect upon this act becoming a
 2532 law.

2533 Section 42. Motor vehicle registration credit.-

2534 (1) There shall be made available a one-time credit as
 2535 provided for under this section to motor vehicle registrations
 2536 that are active on June 30, 2025, or for new registrations that
 2537 are issued on or after July 1, 2025.

2538 (2) The value of a credit is equal to the annual license
 2539 tax owed for that registration pursuant to s. 320.08, Florida
 2540 Statutes, including ancillary fees.

2541 (3) For purposes of this section, the term "ancillary fees"
 2542 means the following fees, as applicable to each license tax
 2543 specified under subsection (4):

2544 (a) Section 320.03(5), (6), and (9), Florida Statutes.

2545 (b) Section 320.04(1)(a), Florida Statutes.

2546 (c) Section 320.06(1)(b)1., Florida Statutes.

2547 (d) Section 320.0801(2), Florida Statutes.

2548 (e) Section 320.0804, Florida Statutes.

2549 (f) Section 320.08046, Florida Statutes.

2550 (g) Section 320.0805(2)(c), Florida Statutes.

2551 (4) Only a motor vehicle registration subject to a license
 2552 tax under s. 320.08(1)(a), (b), or (g), (2)(a)-(d), (3)(a)-(e),

593-03355A-25

20257034pb

2553 or (4) (a)-(d), Florida Statutes, is eligible for a credit.

2554 (5) The credit shall be granted to a registrant at the time
 2555 the motor vehicle registration is next renewed or a new
 2556 registration is issued.

2557 (6) The Department of Highway Safety and Motor Vehicles
 2558 shall first apply the credit to a registration that expires
 2559 after September 30, 2025. A registrant who renewed the
 2560 registration before September 30, 2025, will have the credit
 2561 apply to the next time the registration is required to be
 2562 renewed. The department shall first apply the credit to a new
 2563 registration issued on or after July 1, 2025.

2564 (7) The Department of Highway Safety and Motor Vehicles
 2565 must adjust the total amount owed for a new or a renewal
 2566 registration issued under s. 320.07(2), Florida Statutes, to
 2567 provide for a one-time credit of the annual license tax,
 2568 including ancillary fees. The department must account for the
 2569 credit against the first year of a registration pursuant to s.
 2570 320.07(2), Florida Statutes.

2571 (8) This section may not be construed to provide for a
 2572 refund of any license tax credit, including ancillary fees, paid
 2573 or not charged.

2574 (9) A credit may not be granted to a registrant who is
 2575 renewing a motor vehicle registration after the 10th day of the
 2576 month following the registration's expiration date.

2577 (10) A credit may not be granted after October 10, 2027.

2578 (11) A registrant may only receive one credit for each
 2579 vehicle registered during the time periods provided in this
 2580 section. A person may elect to pay biennially pursuant to s.
 2581 320.07(2), Florida Statutes, and shall pay only that portion not

593-03355A-25

20257034pb

2582 subject to the credit provided by this section.

2583 (12) The Department of Highway Safety and Motor Vehicles is
 2584 authorized, and all conditions are deemed met, to adopt
 2585 emergency rules under s. 120.54(4), Florida Statutes, for the
 2586 purpose of implementing the credit authorized by this section.
 2587 Notwithstanding any other law, emergency rules adopted under
 2588 this section are effective for 6 months after adoption and may
 2589 be renewed during the pendency of procedures to adopt permanent
 2590 rules addressing the subject of the emergency rules.

2591 (13) (a) Beginning July 1, 2025, the Chief Financial Officer
 2592 is authorized to transfer to the Department of Highway Safety
 2593 and Motor Vehicles amounts necessary for the department to
 2594 provide for transfers through the Motor Vehicle License Clearing
 2595 Trust Fund to the appropriate funds according to ss.
 2596 320.08(1) (a), (b), and (g), (2) (a)-(d), (3) (a)-(e), and (4) (a)-
 2597 (d), s. 320.03(5), (6), and (9), s. 320.04(1) (a), s.
 2598 320.06(1) (b)1., s. 320.0801(2), s. 320.0804, s. 320.08046, and
 2599 s. 320.0805(2) (c), Florida Statutes, in lieu of credits granted
 2600 for license taxes, including ancillary fees, pursuant to this
 2601 section or transfer of funds for biennial vehicle registration
 2602 license tax received in the previous year. Up to \$830 million
 2603 may be transferred by the Chief Financial Officer to the
 2604 department through November 1, 2027.

2605 (b) The Department of Highway Safety and Motor Vehicles is
 2606 authorized to request monthly transfers from the Chief Financial
 2607 Officer to the Motor Vehicle License Clearing Trust Fund in
 2608 order to make transfers to the appropriate funds pursuant to
 2609 paragraph (a). The department shall provide the Chief Financial
 2610 Officer with information necessary to support the transfer each

593-03355A-25

20257034pb

2611 month.

2612 (c) Pursuant to s. 320.203, Florida Statutes, beginning
 2613 October 1, 2025, the department shall transfer funds held
 2614 pursuant to s. 320.203, Florida Statutes, for revenues collected
 2615 from biennial vehicle registration renewals paid pursuant to s.
 2616 320.07(2), Florida Statutes, in the 2024-2025 fiscal year and
 2617 held in the Motor Vehicle License Clearing Trust Fund for
 2618 distribution in the 2025-2026 fiscal year. The department shall
 2619 retain revenues collected from biennial vehicle registration
 2620 renewals paid pursuant to s. 320.07(2), Florida Statutes, in the
 2621 2025-2026 fiscal year for distribution in the 2026-2027 fiscal
 2622 year.

2623 (14) Funds transferred by the Chief Financial Officer
 2624 pursuant to this section for any credits provided by this
 2625 section may not be held under s. 320.203, Florida Statutes.

2626 (15) This section expires November 30, 2027.

2627 Section 43. (1) The Legislature finds a majority of
 2628 Floridians believe that their property taxes are too high and,
 2629 while the American Dream still includes home ownership, costs
 2630 related to such ownership contribute to hardships in achieving
 2631 and maintaining that dream. The Legislature further finds
 2632 property taxes are a significant source of general revenue for
 2633 local governments and political subdivisions, funding essential
 2634 local services to Floridians, including, but not limited to,
 2635 education, infrastructure, public safety, and emergency
 2636 services. This tension between dual objectives makes it
 2637 necessary to carefully analyze the current tax structure and the
 2638 expenditure of the revenues provided by it at both the state and
 2639 local levels before enacting significant tax relief measures for

Page 91 of 95

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

593-03355A-25

20257034pb

2640 homeowners of this state, ensuring that such relief is
 2641 meaningful and does not negatively impact services Floridians
 2642 deem essential.

2643 (2) The Office of Economic and Demographic Research shall
 2644 conduct a study of the property tax structure of this state and
 2645 the expenditure of property tax revenues by recipient local
 2646 governments and political subdivisions and focus on the taxation
 2647 of homestead property. The primary purpose of the study is to
 2648 analyze the potential impact of eliminating or significantly
 2649 reducing ad valorem assessments on homestead property and
 2650 provide policy options for mitigating negative fiscal
 2651 consequences. The study must include:

2652 (a) An analysis of the effects of the Save-Our-Homes
 2653 assessment limitation pursuant to s. 4(d), Article VII of the
 2654 State Constitution, the portability of the Save-Our-Homes
 2655 assessment limitation pursuant to s. 4(d)(8), Article VII of the
 2656 State Constitution, and other constitutional provisions that
 2657 currently provide tax relief to homestead property owners.

2658 (b) An analysis of the millage rates adopted by local
 2659 governments compared to the rolled back rate calculated as
 2660 required under s. 200.065, Florida Statutes.

2661 (c) An analysis of the potential impacts on public
 2662 services, including, but not limited to, education,
 2663 infrastructure, public safety, and emergency services.

2664 (d) An assessment of the housing market in this state,
 2665 including, but not limited to, changes in homeownership rates
 2666 and property values, effects on first-time homebuyers, and
 2667 homeowner willingness to relocate to another property when needs
 2668 change.

Page 92 of 95

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

593-03355A-25

20257034pb

2669 (e) An analysis of consumer behavior regarding home
 2670 improvements that would likely cause the assessed value of a
 2671 homestead property and property taxes collected for a homestead
 2672 property to increase under current law, including, but not
 2673 limited to, the elevation of homes in flood-prone areas, the
 2674 addition of accessory dwelling units, and other home renovation
 2675 projects. The analysis must include discussion of whether
 2676 reducing or eliminating property taxes on homestead property
 2677 would change consumer behavior leading to increased homestead
 2678 property damage mitigation and resiliency.

2679 (3) Based on the research, data, and analysis, the Office
 2680 of Economic and Demographic Research must develop a series of
 2681 findings and an array of policy options, including changes to
 2682 law or the State Constitution, for eliminating or reducing the
 2683 property tax burden on homestead property in this state while
 2684 mitigating any reductions to services Floridians deem essential
 2685 to quality of life.

2686 (a) The policy options may include changes to local
 2687 government property taxes, required local effort millage rates,
 2688 and tax assessments by local and state government.

2689 (b) The policy options must attempt to balance the ability
 2690 of the property tax system to produce revenues that are
 2691 sufficient to fund appropriate governmental functions and
 2692 expenditures.

2693 (c) The policy options may include any actions or measures
 2694 necessary to ensure tax enforcement and collection are fair,
 2695 reasonable, and have minimal compliance costs; to increase the
 2696 visibility and awareness of the taxes being paid; and to
 2697 procedures to adequately inform taxpayers of local government

593-03355A-25

20257034pb

2698 tax and budget decisions.

2699 (4) The Office of Economic and Demographic Research may
 2700 contract as needed with state universities, nationally
 2701 recognized organizations, and tax policy experts for the purpose
 2702 of developing findings and policy options to be included in the
 2703 report. The Department of Revenue shall provide any data or
 2704 technical assistance required by the Office of Economic and
 2705 Demographic Research to complete the study.

2706 (5) By November 1, 2025, the Office of Economic and
 2707 Demographic Research shall submit a report to the President of
 2708 the Senate and the Speaker of the House of Representatives
 2709 detailing the study's findings and options.

2710 (6) The sum of \$1 million in nonrecurring funds from the
 2711 General Revenue Fund is appropriated to the Office of Economic
 2712 and Demographic Research for the purpose of conducting the
 2713 study.

2714 (7) This section takes effect upon becoming a law.

2715 Section 44. The Department of Revenue is authorized, and
 2716 all conditions are deemed met, to adopt emergency rules under s.
 2717 120.54(4), Florida Statutes, for the purpose of implementing
 2718 provisions related to the Home Away From Home Tax Credit, the
 2719 Rural Community Investment Program, and the tax exemption for
 2720 clothing. Notwithstanding any other law, emergency rules adopted
 2721 under this section are effective for 6 months after adoption and
 2722 may be renewed during the pendency of procedures to adopt
 2723 permanent rules addressing the subject of the emergency rules.

2724 Section 45. The Department of Commerce is authorized, and
 2725 all conditions are deemed met, to adopt emergency rules under s.
 2726 120.54(4), Florida Statutes, for the purpose of implementing

593-03355A-25

20257034pb

2727 provisions related to the Rural Community Investment Program.
2728 Notwithstanding any other law, emergency rules adopted under
2729 this section are effective for 6 months after adoption and may
2730 be renewed during the pendency of procedures to adopt permanent
2731 rules addressing the subject of the emergency rules.

2732 Section 46. For the 2025-2026 fiscal year, the sum of
2733 \$311,076 in nonrecurring funds is appropriated from the General
2734 Revenue Fund to the Department of Revenue for the purpose of
2735 implementing the Home Away From Home Tax Credit as created by
2736 this act.

2737 Section 47. (1) The Division of Law Revision is directed
2738 to replace the phrase "the effective date of this act" where it
2739 occurs in this act with the date this act becomes a law.

2740 (2) This section shall take effect upon this act becoming a
2741 law.

2742 Section 48. Except as otherwise provided in this act and
2743 except for this section, which shall take effect upon becoming a
2744 law, this act shall take effect July 1, 2025.

The Florida Senate

APPEARANCE RECORD

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

4/15/25

Meeting Date

Finance & Tax

Committee

7034

Bill Number or Topic

Amendment Barcode (if applicable)

Name Samantha Padgett

Phone 850-528-5006

Address 230 S. Adams St.
Street

Email spadgett@frla.org

Tallahassee
City

FL
State

32301
Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Restaurant & Lodging 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. [2020-2022JointRules.pdf flsenate.gov](https://www.flsenate.gov)

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

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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

4/15/25 Meeting Date

SPB 7034 Bill Number or Topic

Senate Committee

Amendment Barcode (if applicable)

Name Alexis Weinberg Phone 954 610 1817

Address 10425 NW 45th Dr. Email hwaalexis12@gmail.com

Parkland FL 33076 City State Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

[X] I am appearing without compensation or sponsorship.

[] I am a registered lobbyist, representing:

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

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

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

The Florida Senate

APPEARANCE RECORD

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

4/15/28

Meeting Date

SB 7034

Bill Number or Topic

Finance + Tax

Committee

Amendment Barcode (if applicable)

Name Loren Levy

Phone 850-219-0220

Address 1828 Piggins Rd
Street

Email llevy@levylaw.com

Tallahassee

City

FL

State

32308

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

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

Property Appraisers' Ass'n of Fla.

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

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

The Florida Senate

APPEARANCE RECORD

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

04/15/2025

Meeting Date

SPB 7034

Bill Number or Topic

Senate

Committee

Amendment Barcode (if applicable)

Name Lily Joyce

Phone (608) 343-3563

Address 815 W Monowar St
Street

Email lily.c.joyce@gmail.com

Tomah

City

Wi

State

54668

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

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

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

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

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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

SB 7034

Bill Number or Topic

03/15/25

Meeting Date

Finance and Tax

Committee

Amendment Barcode (if applicable)

Name Jackson Oberlin

Phone

Address

Email

Street

City

State

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

[] I am appearing without compensation or sponsorship.

[X] I am a registered lobbyist, representing:

Florida Rising

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

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

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

The Florida Senate

APPEARANCE RECORD

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

04/15/25

Meeting Date

SB 7034

Bill Number or Topic

Finance and Tax

Committee

Amendment Barcode (if applicable)

Name

Nadeska Concha

Phone

Address

1810 E Palm Ave

Email

Street

Tampa

FL

33605

City

State

Zip

Speaking:

For

Against

Information

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

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

Florida Rising

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

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

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

09/15/2025

Meeting Date

7034

Bill Number or Topic

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

Committee

Amendment Barcode (if applicable)

Name Elisabeth Mann

Phone 239-451-8721

Address 2636 Mission Rd
Street

Email Lissagmann@gmail.com

Tallahassee
City

FL
State

32304
Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

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

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

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

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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

4/15/2025

Meeting Date

SPB 7034

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name Madison Piscigno

Phone (904) 400-3655

Address 10562 Castlebar Glen Dr S

Email mpiscigno03@gmail.com

Street

Jacksonville

FL

32256

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)

The Florida Senate

APPEARANCE RECORD

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

04/15/25

Meeting Date

SB 7034

Bill Number or Topic

Finance and Tax

Committee

Amendment Barcode (if applicable)

Name Jayden D'Onofrio

Phone 772-999-1912

Address 522 Carrington Lane

Street

Email /

Weston

City

FL

State

33326

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.

The Florida Senate

APPEARANCE RECORD

04/15/2025

Meeting Date

SPB7034

Bill Number or Topic

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

FINANCE AND TAX

Committee

Amendment Barcode (if applicable)

NAME DAKOTA BODGES

PHONE 954-744-2921

ADDRESS 4021 SAPPHERE LANE

EMAIL dakotahms@gmail.com

WESTON FLORIDA 33331

City

State

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

[X] I am appearing without compensation or sponsorship.

[] I am a registered lobbyist, representing:

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

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

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

The Florida Senate

APPEARANCE RECORD

73
SB 0004

04/15/23

Meeting Date

Bill Number or Topic

Finance and tax

Committee

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

Amendment Barcode (if applicable)

Name Tyler Hoffman

Phone 561-602-0409

Address 1853 Gulfstream way
Street

Email Tyhoff4150@gmail.com

West palm beach FL
City State

33411
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.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Rules, *Vice Chair*
Appropriations Committee on Pre-K - 12 Education
Community Affairs
Education Postsecondary
Finance and Tax
Fiscal Policy
Military and Veterans Affairs, Space, and Domestic
Security
Transportation

SENATOR SHEVRIN D. "SHEV" JONES

34th District

April 14, 2025

The Honorable Senator Bryan Avila

Chairman, Finance and Tax
309 Senate Building
404 South Monroe Street
Tallahassee, FL 32399

Dear Chairman Avila,

I respectfully request an excused absence from the Tuesday, April 15, 2025, Finance and Tax Committee at 12:30 p.m. while I recover from a recent emergency surgery.

Thank you in advance for considering this request. If you have any questions, comments, or concerns, please do not hesitate to contact me or my office.

Sincerely,

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

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

REPLY TO:

- 606 NW 183rd Street, Miami Gardens, Florida 33169 (305) 493-6022
- 214 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5034

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore

CourtSmart Tag Report

Room: SB 301
Caption: Senate Finance and Tax Committee

Case No.:

Type:
Judge:

Started: 4/15/2025 12:33:05 PM

Ends: 4/15/2025 1:42:39 PM

Length: 01:09:35

12:33:07 PM Chair Avila calls the meeting to order
12:33:09 PM Roll call
12:33:22 PM Chair Avila makes opening remarks
12:33:48 PM Tab 2, SB 674 by Wright, Bonuses for Employee of County Tax Collectors and Property Appraisers
12:33:59 PM Senator Wright explains the bill
12:34:36 PM Chair Avila recognizes public appearances
12:35:17 PM Dana Blickley
12:36:39 PM Senator Wright waives close on the bill
12:36:47 PM Roll call
12:37:11 PM Tab 1, SJR 318 by Truenow, Ad Valorem Tax Exemption
12:37:19 PM Senator Truenow explains the bill
12:38:06 PM Amendment #722920 by Truenow
12:38:14 PM Senator Truenow explains the amendment
12:39:00 PM Questions:
12:39:04 PM Senator Passidomo
12:39:31 PM Senator Truenow
12:39:54 PM Senator Passidomo
12:40:12 PM Senator Truenow
12:40:29 PM Senator Truenow waives close on the amendment
12:40:39 PM Chair Avila reports the amendment
12:40:49 PM Back on the bill
12:41:10 PM Chair Avila recognizes public appearances
12:41:33 PM Senator Truenow closes on the bill
12:42:03 PM Roll call
12:42:29 PM Tab 5, CS/SB 1664 by CA/Trumbull, Local Option Taxes
12:42:52 PM Senator Trumbull explains the bill
12:43:00 PM Amendment #928256 by Trumbull
12:43:13 PM Senator Trumbull explains the amendment
12:44:23 PM Questions:
12:44:26 PM Senator Bernard
12:44:46 PM Senator Trumbull
12:45:15 PM Senator Bernard
12:45:24 PM Senator Trumbull
12:46:20 PM Senator Trumbull waives close on the amendment
12:46:30 PM Chair Avila reports the amendment
12:46:40 PM Back on the bill
12:46:42 PM Chair Avila recognizes public appearances
12:46:58 PM Robert Skrob
12:48:23 PM Pepper Uchino
12:49:38 PM Jeff Scala
12:50:57 PM Charles Chapman
12:52:28 PM Jess McCarthy
12:53:12 PM Debate:
12:53:14 PM Senator Gaetz
12:54:29 PM Senator Trumbull closes on the bill
12:55:42 PM Roll call
12:56:04 PM Chair Avila passes the gavel to Vice Chair Gruters
12:56:19 PM Tab 3, SJR 1510 by Avila, Homestead Property Exemption and Assessment Limitations
12:56:42 PM Amendment #311512 by Avila
12:57:29 PM Senator Avila explains the amendment
12:57:53 PM Amendment #433754 by Avila
12:58:04 PM Senator Avila explains the amendment to the amendment

12:59:27 PM Senator Avila waives close on the amendment to the amendment
12:59:36 PM Chair Gruters reports the amendment to the amendment
12:59:37 PM Back on the main amendment
12:59:52 PM Chair Gruters recognizes public appearances
12:59:56 PM Jeff Scala
1:01:29 PM Senator Avila closes on the amendment
1:02:24 PM Chair Gruters reports the amendment
1:02:28 PM Back on the bill
1:02:33 PM Debate:
1:02:39 PM Senator Passidomo
1:03:17 PM Senator Avila closes on the bill
1:03:42 PM Senator Gaetz
1:03:46 PM Senator Avila
1:04:11 PM Roll call
1:04:28 PM Tab 4, SB 1512 by Avila, Property Tax Exemption and Assessment Limitation on Long-term Leased
Property
1:04:39 PM Senator Avila explains the bill
1:04:53 PM Amendment #525696 by Avila
1:04:54 PM Senator Avila explains the amendment
1:05:54 PM Amendment #802884 by Avila
1:06:00 PM Senator Avila explains the amendment to the amendment
1:06:25 PM Senator Avila waives close on the amendment to the amendment
1:06:34 PM Chair Gruters reports the amendment to the amendment
1:06:37 PM Back on main amendment
1:06:41 PM Senator Avila waives close on amendment
1:06:45 PM Back on the bill
1:06:50 PM Chair Gruters recognizes those who waive speaking
1:07:01 PM Senator Avila waives close on the bill
1:07:07 PM Roll call
1:07:34 PM Tab 6, SPB 7034 by Finance and Tax, Taxation
1:07:35 PM Senator Avila explains the bill
1:13:17 PM Questions:
1:13:21 PM Senator Bernard
1:13:47 PM Senator Avila
1:15:01 PM Senator Bernard
1:15:15 PM Senator Avila
1:15:31 PM Senator Bernard
1:15:48 PM Senator Avila
1:17:10 PM Senator Gaetz
1:18:09 PM Senator Avila
1:19:53 PM Chair Gruters passes the gavel to Senator Passidomo
1:20:12 PM Chair Passidomo recognizes public appearances
1:20:20 PM Loren Levy
1:22:06 PM Lily Joyce
1:23:16 PM Alexis Weinberg
1:24:39 PM Jackson Oberlink
1:27:33 PM Nadeska Concha
1:29:16 PM Elisabeth Mann
1:30:29 PM Madison Riscigno
1:32:08 PM Jayden D'Onofrio
1:33:30 PM Dakota Bages
1:34:44 PM Tyler Hoffman
1:36:07 PM Debate:
1:36:09 PM Senator Bernard
1:37:03 PM Chair Passidomo
1:38:41 PM Chair Passidomo moves to submit SPB 7034 as a committee bill
1:38:50 PM Senator Avila closes on the bill
1:41:31 PM Roll call
1:41:49 PM Chair Passidomo passes the gavel back to Senator Avila
1:41:58 PM Chair Avila makes closing remarks
1:42:03 PM Chair Avila recognizes Senators wishing to record missed votes
1:42:07 PM Senator Bernard

1:42:28 PM Senator Passidomo moves to adjourn

1:42:29 PM Meeting adjourned