

26 | the air carrier shall pay additional tax or apply for a refund
 27 | based on the actual ratio for that year. The applicable ratio
 28 | shall be applied each month to the carrier's total systemwide
 29 | gross purchases of tangible personal property and services
 30 | otherwise taxable in Florida. Additionally, the ratio shall be
 31 | applied each month to the carrier's total systemwide payments
 32 | for the lease or rental of, or license in, real property used by
 33 | the carrier substantially for aircraft maintenance if that
 34 | carrier employed, on average, during the previous calendar
 35 | quarter in excess of 3,000 full-time equivalent maintenance or
 36 | repair employees at one maintenance base that it leases, rents,
 37 | or has a license in, in this state. ~~In all other instances, the~~
 38 | ~~tax on real property leased, rented, or licensed by the carrier~~
 39 | ~~shall be as provided in s. 212.031.~~

40 | Section 3. Section 212.0602, Florida Statutes, is amended
 41 | to read:

42 | 212.0602 Education; limited exemption.—To facilitate
 43 | investment in education and job training, there is also exempt
 44 | from the taxes levied under this chapter, subject to the
 45 | provisions of this section, the purchase or lease of materials,
 46 | equipment, and other items or the license in or lease of real
 47 | property by any entity, institution, or organization that is
 48 | primarily engaged in teaching students ~~to perform any of the~~
 49 | ~~activities or services described in s. 212.031(1)(a)9.~~ that
 50 | conducts classes at a fixed location located in this state, that

HB 6093

2022

51 is licensed under chapter 1005, and that has at least 500
52 enrolled students. Any entity, institution, or organization
53 meeting the requirements of this section shall be deemed to
54 qualify for the exemptions in s. 212.08(5)(f) ~~ss.~~
55 ~~212.031(1)(a)9. and 212.08(5)(f)~~ and (12), and to qualify for an
56 exemption for its purchase or lease of materials, equipment, and
57 other items used for education or demonstration of the school's
58 curriculum, including supporting operations. Nothing in this
59 section shall preclude an entity described in this section from
60 qualifying for any other exemption provided for in this chapter.

61 Section 4. Paragraph (s) of subsection (5) of section
62 212.08, Florida Statutes, is amended to read:

63 212.08 Sales, rental, use, consumption, distribution, and
64 storage tax; specified exemptions.—The sale at retail, the
65 rental, the use, the consumption, the distribution, and the
66 storage to be used or consumed in this state of the following
67 are hereby specifically exempt from the tax imposed by this
68 chapter.

69 (5) EXEMPTIONS; ACCOUNT OF USE.—

70 (s) Data center property.—

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

72 a. "Critical IT load" means that portion of electric power
73 capacity, expressed in terms of megawatts, which is reserved
74 solely for owners or tenants of a data center to operate their
75 computer server equipment. The term does not include any

76 ancillary load for cooling, lighting, common areas, or other
77 equipment.

78 b. "Cumulative capital investment" means the combined
79 total of all expenses incurred by the owners or tenants of a
80 data center after July 1, 2017, in connection with acquiring,
81 constructing, installing, equipping, or expanding the data
82 center. However, the term does not include any expenses incurred
83 in the acquisition of improved real property operating as a data
84 center at the time of acquisition or within 6 months before the
85 acquisition.

86 c. "Data center" means a facility that:

87 (I) Consists of one or more contiguous parcels in this
88 state, along with the buildings, substations and other
89 infrastructure, fixtures, and personal property located on the
90 parcels;

91 (II) Is used exclusively to house and operate equipment
92 that receives, stores, aggregates, manages, processes,
93 transforms, retrieves, researches, or transmits data; or that is
94 necessary for the proper operation of equipment that receives,
95 stores, aggregates, manages, processes, transforms, retrieves,
96 researches, or transmits data;

97 (III) Has a critical IT load of 15 megawatts or higher,
98 and a critical IT load of 1 megawatt or higher dedicated to each
99 individual owner or tenant within the data center; and

100 (IV) Is constructed on or after July 1, 2017.

101 d. "Data center property" means property used exclusively
 102 at a data center to construct, outfit, operate, support, power,
 103 cool, dehumidify, secure, or protect a data center and any
 104 contiguous dedicated substations. The term includes, but is not
 105 limited to, construction materials, component parts, machinery,
 106 equipment, computers, servers, installations, redundancies, and
 107 operating or enabling software, including any replacements,
 108 updates and new versions, and upgrades to or for such property,
 109 regardless of whether the property is a fixture or is otherwise
 110 affixed to or incorporated into real property. The term also
 111 includes electricity used exclusively at a data center.

112 2. Data center property is exempt from the tax imposed by
 113 this chapter, ~~except for the tax imposed by s. 212.031.~~ To be
 114 eligible for the exemption provided by this paragraph, the data
 115 center's owners and tenants must make a cumulative capital
 116 investment of \$150 million or more for the data center and the
 117 data center must have a critical IT load of 15 megawatts or
 118 higher and a critical IT load of 1 megawatt or higher dedicated
 119 to each individual owner or tenant within the data center. Each
 120 of these requirements must be satisfied no later than 5 years
 121 after the commencement of construction of the data center.

122 3.a. To receive the exemption provided by this paragraph,
 123 the person seeking the exemption must apply to the department
 124 for a temporary tax exemption certificate. The application must
 125 state that a qualifying data center designation is being sought

126 and provide information that the requirements of subparagraph 2.
 127 will be met. Upon a tentative determination by the department
 128 that the data center will meet the requirements of subparagraph
 129 2., the department must issue the certificate.

130 b.(I) The certificateholder shall maintain all necessary
 131 books and records to support the exemption provided by this
 132 paragraph. Upon satisfaction of all requirements of subparagraph
 133 2., the certificateholder must deliver the temporary tax
 134 certificate to the department together with documentation
 135 sufficient to show the satisfaction of the requirements. Such
 136 documentation must include written declarations, pursuant to s.
 137 92.525, from:

138 (A) A professional engineer, licensed pursuant to chapter
 139 471, certifying that the critical IT load requirement set forth
 140 in subparagraph 2. has been satisfied at the data center; and

141 (B) A Florida certified public accountant, as defined in
 142 s. 473.302, certifying that the cumulative capital investment
 143 requirement set forth in subparagraph 2. has been satisfied for
 144 the data center.

145
 146 The professional engineer and the Florida certified public
 147 accountant may not be professionally related with the data
 148 center's owners, tenants, or contractors, except that they may
 149 be retained by a data center owner to certify that the
 150 requirements of subparagraph 2. have been met.

151 (II) If the department determines that the subparagraph 2.
152 requirements have been satisfied, the department must issue a
153 permanent tax exemption certificate.

154 (III) Notwithstanding s. 212.084(4), the permanent tax
155 exemption certificate remains valid and effective for as long as
156 the data center described in the exemption application continues
157 to operate as a data center as defined in subparagraph 1., with
158 review by the department every 5 years to ensure compliance. As
159 part of the review, the certificateholder shall, within 3 months
160 before the end of any 5-year period, submit a written
161 declaration, pursuant to s. 92.525, certifying that the critical
162 IT load of 15 megawatts or higher and the critical IT load of 1
163 megawatt or higher dedicated to each individual owner or tenant
164 within the data center required by subparagraph 2. continues to
165 be met. All owners, tenants, contractors, and others purchasing
166 exempt data center property shall maintain all necessary books
167 and records to support the exemption as to those purchases.

168 (IV) Notwithstanding s. 213.053, the department may share
169 information concerning a temporary or permanent data center
170 exemption certificate among all owners, tenants, contractors,
171 and others purchasing exempt data center property pursuant to
172 such certificate.

173 c. If, in an audit conducted by the department, it is
174 determined that the certificateholder or any owners, tenants,
175 contractors, or others purchasing, renting, or leasing data

176 center property do not meet the criteria of this paragraph, the
177 amount of taxes exempted at the time of purchase, rental, or
178 lease is immediately due and payable to the department from the
179 purchaser, renter, or lessee of those particular items, together
180 with the appropriate interest and penalty computed from the date
181 of purchase in the manner prescribed by this chapter.

182 Notwithstanding s. 95.091(3)(a), any tax due as provided in this
183 sub-subparagraph may be assessed by the department within 6
184 years after the date the data center property was purchased.

185 d. Purchasers, lessees, and renters of data center
186 property who qualify for the exemption provided by this
187 paragraph shall obtain from the data center a copy of the tax
188 exemption certificate issued pursuant to sub-subparagraph a. or
189 sub-subparagraph b. Before or at the time of purchase of the
190 item or items eligible for exemption, the purchaser, lessee, or
191 renter shall provide to the seller a copy of the tax exemption
192 certificate and a signed certificate of entitlement. Purchasers,
193 lessees, and renters with self-accrual authority shall maintain
194 all documentation necessary to prove the exempt status of
195 purchases.

196 e. For any purchase, lease, or rental of property that is
197 exempt pursuant to this paragraph, the possession of a copy of a
198 tax exemption certificate issued pursuant to sub-subparagraph a.
199 or sub-subparagraph b. and a signed certificate of entitlement
200 relieves the seller of the responsibility of collecting the tax

201 on the sale, lease, or rental of such property, and the
 202 department must look solely to the purchaser, renter, or lessee
 203 for recovery of the tax if it determines that the purchase,
 204 rental, or lease was not entitled to the exemption.

205 4. After June 30, 2027, the department may not issue a
 206 temporary tax exemption certificate pursuant to this paragraph.

207 Section 5. Section 212.099, Florida Statutes, is repealed.

208 Section 6. Paragraphs (b) and (c) of subsection (2) and
 209 subsection (3) of section 288.1258, Florida Statutes, are
 210 amended to read:

211 288.1258 Entertainment industry qualified production
 212 companies; application procedure; categories; duties of the
 213 Department of Revenue; records and reports.—

214 (2) APPLICATION PROCEDURE.—

215 (b)1. The Office of Film and Entertainment shall establish
 216 a process by which an entertainment industry production company
 217 may be approved by the office as a qualified production company
 218 and may receive a certificate of exemption from the Department
 219 of Revenue for the sales and use tax exemptions under ss.
 220 ~~212.031~~, 212.06~~7~~, and 212.08.

221 2. Upon determination by the Office of Film and
 222 Entertainment that a production company meets the established
 223 approval criteria and qualifies for exemption, the Office of
 224 Film and Entertainment shall return the approved application or
 225 application renewal or extension to the Department of Revenue,

HB 6093

2022

226 | which shall issue a certificate of exemption.

227 | 3. The Office of Film and Entertainment shall deny an
228 | application or application for renewal or extension from a
229 | production company if it determines that the production company
230 | does not meet the established approval criteria.

231 | (c) The Office of Film and Entertainment shall develop,
232 | with the cooperation of the Department of Revenue and local
233 | government entertainment industry promotion agencies, a
234 | standardized application form for use in approving qualified
235 | production companies.

236 | 1. The application form shall include, but not be limited
237 | to, production-related information on employment, proposed
238 | budgets, planned purchases of items exempted from sales and use
239 | taxes under ss. ~~212.031~~, 212.06~~7~~ and 212.08, a signed
240 | affirmation from the applicant that any items purchased for
241 | which the applicant is seeking a tax exemption are intended for
242 | use exclusively as an integral part of entertainment industry
243 | preproduction, production, or postproduction activities engaged
244 | in primarily in this state, and a signed affirmation from the
245 | Office of Film and Entertainment that the information on the
246 | application form has been verified and is correct. In lieu of
247 | information on projected employment, proposed budgets, or
248 | planned purchases of exempted items, a production company
249 | seeking a 1-year certificate of exemption may submit summary
250 | historical data on employment, production budgets, and purchases

HB 6093

2022

251 of exempted items related to production activities in this
252 state. Any information gathered from production companies for
253 the purposes of this section shall be considered confidential
254 taxpayer information and shall be disclosed only as provided in
255 s. 213.053.

256 2. The application form may be distributed to applicants
257 by the Office of Film and Entertainment or local film
258 commissions.

259 (3) CATEGORIES.—

260 (a)1. A production company may be qualified for
261 designation as a qualified production company for a period of 1
262 year if the company has operated a business in Florida at a
263 permanent address for a period of 12 consecutive months. Such a
264 qualified production company shall receive a single 1-year
265 certificate of exemption from the Department of Revenue for the
266 sales and use tax exemptions under ss. ~~212.031~~, ~~212.06~~ and
267 212.08, which certificate shall expire 1 year after issuance or
268 upon the cessation of business operations in the state, at which
269 time the certificate shall be surrendered to the Department of
270 Revenue.

271 2. The Office of Film and Entertainment shall develop a
272 method by which a qualified production company may annually
273 renew a 1-year certificate of exemption for a period of up to 5
274 years without requiring the production company to resubmit a new
275 application during that 5-year period.

276 3. Any qualified production company may submit a new
 277 application for a 1-year certificate of exemption upon the
 278 expiration of that company's certificate of exemption.

279 (b)1. A production company may be qualified for
 280 designation as a qualified production company for a period of 90
 281 days. Such production company shall receive a single 90-day
 282 certificate of exemption from the Department of Revenue for the
 283 sales and use tax exemptions under ss. ~~212.031~~, 212.06~~7~~ and
 284 212.08, which certificate shall expire 90 days after issuance,
 285 with extensions contingent upon approval of the Office of Film
 286 and Entertainment. The certificate shall be surrendered to the
 287 Department of Revenue upon its expiration.

288 2. Any production company may submit a new application for
 289 a 90-day certificate of exemption upon the expiration of that
 290 company's certificate of exemption.

291 Section 7. Section 338.234, Florida Statutes, is amended
 292 to read:

293 338.234 Granting concessions or selling along the turnpike
 294 system; ~~immunity from taxation.~~

295 ~~(1)~~ The department may enter into contracts or licenses
 296 with any person for the sale of services or products or business
 297 opportunities on the turnpike system, or the turnpike enterprise
 298 may sell services, products, or business opportunities on the
 299 turnpike system, which benefit the traveling public or provide
 300 additional revenue to the turnpike system. Services, business

301 opportunities, and products authorized to be sold include, but
 302 are not limited to, motor fuel, vehicle towing, and vehicle
 303 maintenance services; food with attendant nonalcoholic
 304 beverages; lodging, meeting rooms, and other business services
 305 opportunities; advertising and other promotional opportunities,
 306 which advertising and promotions must be consistent with the
 307 dignity and integrity of the state; state lottery tickets sold
 308 by authorized retailers; games and amusements that operate by
 309 the application of skill, not including games of chance as
 310 defined in s. 849.16 or other illegal gambling games; Florida
 311 citrus, goods promoting the state, or handmade goods produced
 312 within the state; and travel information, tickets, reservations,
 313 or other related services. However, the department, pursuant to
 314 the grants of authority to the turnpike enterprise under this
 315 section, shall not exercise the power of eminent domain solely
 316 for the purpose of acquiring real property in order to provide
 317 business services or opportunities, such as lodging and meeting-
 318 room space on the turnpike system.

319 ~~(2) The effectuation of the authorized purposes of the~~
 320 ~~Strategic Intermodal System, created under ss. 339.61-339.65,~~
 321 ~~and Florida Turnpike Enterprise, created under this chapter, is~~
 322 ~~for the benefit of the people of the state, for the increase of~~
 323 ~~their commerce and prosperity, and for the improvement of their~~
 324 ~~health and living conditions; and, because the system and~~
 325 ~~enterprise perform essential government functions in~~

HB 6093

2022

326 ~~effectuating such purposes, neither the turnpike enterprise nor~~
327 ~~any nongovernment lessee or licensee renting, leasing, or~~
328 ~~licensing real property from the turnpike enterprise, pursuant~~
329 ~~to an agreement authorized by this section, are required to pay~~
330 ~~any commercial rental tax imposed under s. 212.031 on any~~
331 ~~capital improvements constructed, improved, acquired, installed,~~
332 ~~or used for such purposes.~~

333 Section 8. Paragraph (a) of subsection (3) of section
334 341.840, Florida Statutes, is amended to read:

335 341.840 Tax exemption.—

336 (3)(a) Purchases or leases of tangible personal property
337 or real property by the enterprise, excluding agents of the
338 enterprise, are exempt from taxes imposed by chapter 212 as
339 provided in s. 212.08(6). Purchases or leases of tangible
340 personal property that is incorporated into the high-speed rail
341 system as a component part thereof, as determined by the
342 enterprise, by agents of the enterprise or the owner of the
343 high-speed rail system are exempt from sales or use taxes
344 imposed by chapter 212. ~~Leases, rentals, or licenses to use real~~
345 ~~property granted to agents of the enterprise or the owner of the~~
346 ~~high-speed rail system are exempt from taxes imposed by s.~~
347 ~~212.031 if the real property becomes part of such system. The~~
348 exemptions granted in this subsection do not apply to sales,
349 leases, or licenses by the enterprise, agents of the enterprise,
350 or the owner of the high-speed rail system.

351 Section 9. Paragraph (j) of subsection (6) of section
 352 1002.395, Florida Statutes, is amended to read:

353 1002.395 Florida Tax Credit Scholarship Program.—

354 (6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING
 355 ORGANIZATIONS.—An eligible nonprofit scholarship-funding
 356 organization:

357 (j)1. May use eligible contributions received pursuant to
 358 this section and ss. ~~212.099~~, 212.1832, and 1002.40 during the
 359 state fiscal year in which such contributions are collected for
 360 administrative expenses if the organization has operated as an
 361 eligible nonprofit scholarship-funding organization for at least
 362 the preceding 3 fiscal years and did not have any findings of
 363 material weakness or material noncompliance in its most recent
 364 audit under paragraph (m). Administrative expenses from eligible
 365 contributions may not exceed 3 percent of the total amount of
 366 all scholarships funded by an eligible scholarship-funding
 367 organization under this chapter. Such administrative expenses
 368 must be reasonable and necessary for the organization's
 369 management and distribution of scholarships funded under this
 370 chapter. No funds authorized under this subparagraph shall be
 371 used for lobbying or political activity or expenses related to
 372 lobbying or political activity. Up to one-third of the funds
 373 authorized for administrative expenses under this subparagraph
 374 may be used for expenses related to the recruitment of
 375 contributions from taxpayers. An eligible nonprofit scholarship-

376 funding organization may not charge an application fee.

377 2. Must expend for annual or partial-year scholarships an
378 amount equal to or greater than 75 percent of the net eligible
379 contributions remaining after administrative expenses during the
380 state fiscal year in which such contributions are collected. No
381 more than 25 percent of such net eligible contributions may be
382 carried forward to the following state fiscal year. All amounts
383 carried forward, for audit purposes, must be specifically
384 identified for particular students, by student name and the name
385 of the school to which the student is admitted, subject to the
386 requirements of ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g,
387 and the applicable rules and regulations issued pursuant
388 thereto. Any amounts carried forward shall be expended for
389 annual or partial-year scholarships in the following state
390 fiscal year. No later than September 30 of each year, net
391 eligible contributions remaining on June 30 of each year that
392 are in excess of the 25 percent that may be carried forward
393 shall be used to provide scholarships to eligible students or
394 transferred to other eligible nonprofit scholarship-funding
395 organizations to provide scholarships for eligible students. All
396 transferred funds must be deposited by each eligible nonprofit
397 scholarship-funding organization receiving such funds into its
398 scholarship account. All transferred amounts received by any
399 eligible nonprofit scholarship-funding organization must be
400 separately disclosed in the annual financial audit required

HB 6093

2022

401 under paragraph (m).

402 3. Must, before granting a scholarship for an academic
403 year, document each scholarship student's eligibility for that
404 academic year. A scholarship-funding organization may not grant
405 multiyear scholarships in one approval process.

406

407 Information and documentation provided to the Department of
408 Education and the Auditor General relating to the identity of a
409 taxpayer that provides an eligible contribution under this
410 section shall remain confidential at all times in accordance
411 with s. 213.053.

412 Section 10. This act shall take effect July 1, 2026.