

By the Committee on Appropriations; and Senators Calatayud, Rouson, Hooper, Osgood, and Rodriguez

576-02172-23

2023102c1

1 A bill to be entitled
2 An act relating to housing; providing a short title;
3 amending s. 125.0103, F.S.; deleting the authority of
4 local governments to adopt or maintain laws,
5 ordinances, rules, or other measures that would have
6 the effect of imposing controls on rents; amending s.
7 125.01055, F.S.; revising applicability for areas of
8 critical state concern; specifying requirements for,
9 and restrictions on, counties in approving certain
10 housing developments; providing for future expiration;
11 amending s. 125.379, F.S.; revising the date by which
12 counties must prepare inventory lists of real
13 property; requiring counties to make the inventory
14 lists publicly available on their websites;
15 authorizing counties to use certain properties for
16 affordable housing through a long-term land lease;
17 revising requirements for counties relating to
18 inventory lists of certain property for affordable
19 housing; providing that counties are encouraged to
20 adopt best practices for surplus land programs;
21 amending s. 166.04151, F.S.; revising applicability
22 for areas of critical state concern; specifying
23 requirements for, and restrictions on, municipalities
24 in approving applications for certain housing
25 developments; providing for future expiration;
26 amending s. 166.043, F.S.; deleting the authority of
27 local governments to adopt or maintain laws,
28 ordinances, rules, or other measures that would have
29 the effect of imposing controls on rents; amending s.

576-02172-23

2023102c1

30 166.0451, F.S.; revising the date by which
31 municipalities must prepare inventory lists of real
32 property; requiring municipalities to make the
33 inventory lists publicly available on their websites;
34 authorizing municipalities to use certain properties
35 for affordable housing through a long-term land lease;
36 revising requirements for municipalities relating to
37 inventory lists of certain property for affordable
38 housing; providing that municipalities are encouraged
39 to adopt best practices for surplus land programs;
40 amending s. 196.1978, F.S.; providing an exemption
41 from ad valorem taxation for land that meets certain
42 criteria; providing applicability; providing for
43 future repeal; defining terms; providing an ad valorem
44 tax exemption for portions of property in a
45 multifamily project if certain conditions are met;
46 providing that vacant units may be eligible for the
47 exemption under certain circumstances; specifying
48 percentages of the exemption for qualified properties;
49 specifying requirements for applying for the exemption
50 with the property appraiser; specifying requirements
51 for requesting certification from the Florida Housing
52 Finance Corporation; specifying requirements for the
53 corporation in reviewing requests, certifying
54 property, and posting deadlines for applications;
55 specifying requirements for property appraisers in
56 reviewing and granting exemptions and for improperly
57 granted exemptions; providing a penalty; providing
58 limitations on eligibility; specifying requirements

576-02172-23

2023102c1

59 for a rental market study; authorizing the corporation
60 to adopt rules; providing applicability; providing for
61 future repeal; creating s. 196.1979, F.S.; authorizing
62 local governments to adopt ordinances to provide an ad
63 valorem tax exemption for portions of property used to
64 provide affordable housing meeting certain
65 requirements; specifying requirements and limitations
66 for the exemption; providing that vacant units may be
67 eligible for the exemption under certain
68 circumstances; specifying requirements for ordinances
69 granting an exemption; specifying requirements for a
70 rental market study; providing that ordinances must
71 expire within a certain timeframe; requiring the
72 property appraiser to take certain action in response
73 to an improperly granted exemption; providing a
74 penalty; providing applicability; amending s. 201.15,
75 F.S.; suspending, for a specified period, the General
76 Revenue Fund service charge on documentary stamp tax
77 collections; providing for specified amounts of such
78 collections to be credited to the State Housing Trust
79 Fund for certain purposes; providing for certain
80 amounts to be credited to the General Revenue Fund
81 under certain circumstances; prohibiting the transfer
82 of such funds to the General Revenue Fund in the
83 General Appropriations Act; providing for the future
84 expiration and reversion of specified statutory text;
85 amending s. 212.08, F.S.; revising the total amount of
86 community contribution tax credits which may be
87 granted for certain projects; defining terms;

576-02172-23

2023102c1

88 providing a sales tax exemption for building materials
89 used in the construction of affordable housing units;
90 defining terms; specifying eligibility requirements;
91 specifying requirements for applying for a sales tax
92 refund with the Department of Revenue; specifying
93 requirements for and limitations on refunds; providing
94 requirements for the department in issuing refunds;
95 authorizing the department to adopt rules; providing
96 applicability; amending s. 213.053, F.S.; authorizing
97 the department to make certain information available
98 to the corporation to administer the Live Local
99 Program; creating s. 215.212, F.S.; prohibiting the
100 deduction of the General Revenue Fund service charge
101 on documentary stamp tax proceeds; providing for
102 future repeal; amending s. 215.22, F.S.; conforming a
103 provision to changes made by the act; providing for
104 the future expiration and reversion of specified
105 statutory text; amending s. 220.02, F.S.; specifying
106 the order of application of Live Local Program tax
107 credits against the state corporate income tax;
108 amending s. 220.13, F.S.; specifying requirements for
109 the addition to adjusted federal income of amounts
110 taken as a credit under the Live Local Program;
111 amending s. 220.183, F.S.; conforming a provision to
112 changes made by the act; amending s. 220.186, F.S.;
113 providing applicability of Live Local Program tax
114 credits to the Florida alternative minimum tax credit;
115 creating s. 220.1878, F.S.; providing a credit against
116 the state corporate income tax under the Live Local

576-02172-23

2023102c1

117 Program; specifying requirements and procedures for
118 making eligible contributions and claiming the credit;
119 amending s. 220.222, F.S.; requiring returns filed in
120 connection with the Live Local Program tax credits to
121 include the amount of certain credits; amending s.
122 253.034, F.S.; modifying requirements for the analysis
123 included in land use plans; making technical changes;
124 amending s. 253.0341, F.S.; requiring that local
125 government requests for the state to surplus
126 conservation or nonconservation lands for any means of
127 transfer be expedited throughout the surplus
128 process; amending s. 288.101, F.S.; authorizing the
129 Governor, under the Florida Job Growth Grant Fund, to
130 approve state or local public infrastructure projects
131 to facilitate the development or construction of
132 affordable housing; providing for future repeal;
133 amending s. 420.0003, F.S.; revising legislative
134 intent for, and policies of, the state housing
135 strategy; revising requirements for the implementation
136 of the strategy; revising duties of the Shimberg
137 Center for Housing Studies at the University of
138 Florida; requiring the Office of Program Policy
139 Analysis and Government Accountability to evaluate
140 specified strategies, policies, and programs at
141 specified intervals; specifying requirements for the
142 office's analyses; authorizing rule amendments;
143 amending s. 420.503, F.S.; revising the definition of
144 the term "qualified contract" for purposes of the
145 Florida Housing Finance Corporation Act; amending s.

576-02172-23

2023102c1

146 420.504, F.S.; revising the composition of the
147 corporation's board of directors; providing
148 specifications for filling vacancies on the board of
149 directors; amending s. 420.507, F.S.; specifying a
150 requirement for the corporation's annual budget
151 request to the Secretary of Economic Opportunity;
152 providing for the future expiration and reversion of
153 specified statutory text; amending s. 420.5087, F.S.;
154 revising prioritization of funds for the State
155 Apartment Incentive Loan Program; creating s.
156 420.50871, F.S.; specifying requirements for, and
157 authorized actions by, the corporation in allocating
158 certain increased revenues during specified fiscal
159 years to finance certain housing projects; providing
160 construction; providing for future repeal; providing a
161 directive to the Division of Law Revision; creating s.
162 420.50872, F.S.; defining terms; creating the Live
163 Local Program; specifying responsibilities of the
164 corporation; specifying the annual tax credit cap;
165 specifying requirements for applying for tax credits
166 with the department; providing requirements for the
167 carryforward of credits; specifying restrictions on,
168 and requirements for, the conveyance, transfer, or
169 assignment of credits; providing requirements and
170 procedures for the rescindment of credits; specifying
171 procedures for calculating underpayments and
172 penalties; providing construction; authorizing the
173 department and the corporation to develop a
174 cooperative agreement; authorizing the department to

576-02172-23

2023102c1

175 adopt rules; requiring the department to annually
176 notify certain taxpayers of certain information;
177 creating s. 420.5096, F.S.; providing legislative
178 findings; creating the Florida Hometown Hero Program
179 for a specified purpose; authorizing the corporation
180 to underwrite and make certain mortgage loans;
181 specifying terms for such loans and requirements for
182 borrowers; authorizing loans made under the program to
183 be used for the purchase of certain manufactured
184 homes; providing construction; amending s. 420.531,
185 F.S.; authorizing the Florida Housing Corporation to
186 contract with certain entities to provide technical
187 assistance to local governments in establishing
188 selection criteria for proposals to use certain
189 property for affordable housing purposes; amending s.
190 420.6075, F.S.; making technical changes; amending s.
191 553.792, F.S.; requiring local governments to maintain
192 on their websites a policy relating to the expedited
193 processing of certain building permits and development
194 orders; amending s. 624.509, F.S.; specifying the
195 order of application of Live Local Program tax credits
196 against the insurance premium tax; amending s.
197 624.5105, F.S.; conforming a provision to changes made
198 by the act; creating s. 624.51058, F.S.; providing a
199 credit against the insurance premium tax under the
200 Live Local Program; providing a requirement for making
201 eligible contributions; providing construction;
202 providing applicability; exempting a certain
203 initiative from certain evacuation time constraints;

576-02172-23

2023102c1

204 specifying that certain comprehensive plan amendments
205 are valid; authorizing certain local governments to
206 adopt local ordinances or regulations for certain
207 purposes; authorizing the department to adopt
208 emergency rules; providing for future expiration of
209 such rulemaking authority; providing appropriations;
210 providing a declaration of important state interest;
211 providing effective dates.

212

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

214

215 Section 1. This act may be cited as the "Live Local Act."

216 Section 2. Section 125.0103, Florida Statutes, is amended
217 to read:

218 125.0103 Ordinances and rules imposing price controls~~+~~
219 ~~findings required; procedures.-~~

220 (1) (a) Except as hereinafter provided, a ~~no~~ county,
221 municipality, or other entity of local government may not ~~shall~~
222 adopt or maintain in effect an ordinance or a rule that ~~which~~
223 has the effect of imposing price controls upon a lawful business
224 activity that ~~which~~ is not franchised by, owned by, or under
225 contract with, the governmental agency, unless specifically
226 provided by general law.

227 (b) This section does not prevent the enactment by local
228 governments of public service rates otherwise authorized by law,
229 including water, sewer, solid waste, public transportation,
230 taxicab, or port rates, rates for towing of vehicles or vessels
231 from or immobilization of vehicles or vessels on private
232 property, or rates for removal and storage of wrecked or

576-02172-23

2023102c1

233 disabled vehicles or vessels from an accident scene or the
234 removal and storage of vehicles or vessels in the event the
235 owner or operator is incapacitated, unavailable, leaves the
236 procurement of wrecker service to the law enforcement officer at
237 the scene, or otherwise does not consent to the removal of the
238 vehicle or vessel.

239 (c) Counties must establish maximum rates which may be
240 charged on the towing of vehicles or vessels from or
241 immobilization of vehicles or vessels on private property,
242 removal and storage of wrecked or disabled vehicles or vessels
243 from an accident scene or for the removal and storage of
244 vehicles or vessels, in the event the owner or operator is
245 incapacitated, unavailable, leaves the procurement of wrecker
246 service to the law enforcement officer at the scene, or
247 otherwise does not consent to the removal of the vehicle or
248 vessel. However, if a municipality chooses to enact an ordinance
249 establishing the maximum rates for the towing or immobilization
250 of vehicles or vessels as described in paragraph (b), the
251 county's ordinance does ~~shall~~ not apply within such
252 municipality.

253 ~~(2) No law, ordinance, rule, or other measure which would~~
254 ~~have the effect of imposing controls on rents shall be adopted~~
255 ~~or maintained in effect except as provided herein and unless it~~
256 ~~is found and determined, as hereinafter provided, that such~~
257 ~~controls are necessary and proper to eliminate an existing~~
258 ~~housing emergency which is so grave as to constitute a serious~~
259 ~~menace to the general public.~~

260 ~~(3) Any law, ordinance, rule, or other measure which has~~
261 ~~the effect of imposing controls on rents shall terminate and~~

576-02172-23

2023102c1

262 ~~expire within 1 year and shall not be extended or renewed except~~
263 ~~by the adoption of a new measure meeting all the requirements of~~
264 ~~this section.~~

265 ~~(4) Notwithstanding any other provisions of this section,~~
266 ~~no controls shall be imposed on rents for any accommodation used~~
267 ~~or offered for residential purposes as a seasonal or tourist~~
268 ~~unit, as a second housing unit, or on rents for dwelling units~~
269 ~~located in luxury apartment buildings. For the purposes of this~~
270 ~~section, a luxury apartment building is one wherein on January~~
271 ~~1, 1977, the aggregate rent due on a monthly basis from all~~
272 ~~dwelling units as stated in leases or rent lists existing on~~
273 ~~that date divided by the number of dwelling units exceeds \$250.~~

274 ~~(5) A~~ No municipality, county, or other entity of local
275 government may not ~~shall~~ adopt or maintain in effect any law,
276 ordinance, rule, or other measure that ~~which~~ would have the
277 effect of imposing controls on rents ~~unless:~~

278 ~~(a) Such measure is duly adopted by the governing body of~~
279 ~~such entity of local government, after notice and public~~
280 ~~hearing, in accordance with all applicable provisions of the~~
281 ~~Florida and United States Constitutions, the charter or charters~~
282 ~~governing such entity of local government, this section, and any~~
283 ~~other applicable laws.~~

284 ~~(b) Such governing body makes and recites in such measure~~
285 ~~its findings establishing the existence in fact of a housing~~
286 ~~emergency so grave as to constitute a serious menace to the~~
287 ~~general public and that such controls are necessary and proper~~
288 ~~to eliminate such grave housing emergency.~~

289 ~~(c) Such measure is approved by the voters in such~~
290 ~~municipality, county, or other entity of local government.~~

576-02172-23

2023102c1

291 ~~(6) In any court action brought to challenge the validity~~
292 ~~of rent control imposed pursuant to the provisions of this~~
293 ~~section, the evidentiary effect of any findings or recitations~~
294 ~~required by subsection (5) shall be limited to imposing upon any~~
295 ~~party challenging the validity of such measure the burden of~~
296 ~~going forward with the evidence, and the burden of proof (that~~
297 ~~is, the risk of nonpersuasion) shall rest upon any party seeking~~
298 ~~to have the measure upheld.~~

299 (3)~~(7)~~ Notwithstanding any other provisions of this
300 section, municipalities, counties, or other entities of local
301 government may adopt and maintain in effect any law, ordinance,
302 rule, or other measure which is adopted for the purposes of
303 increasing the supply of affordable housing using land use
304 mechanisms such as inclusionary housing ordinances.

305 Section 3. Subsections (5) and (6) of section 125.01055,
306 Florida Statutes, are amended, and subsection (7) is added to
307 that section, to read:

308 125.01055 Affordable housing.—

309 (5) Subsection (4) ~~(2)~~ does not apply in an area of
310 critical state concern, as designated in s. 380.0552.

311 (6) Notwithstanding any other law or local ordinance or
312 regulation to the contrary, the board of county commissioners
313 may approve the development of housing that is affordable, as
314 defined in s. 420.0004, including, but not limited to, a mixed-
315 use residential development, on any parcel zoned for
316 ~~residential, commercial, or industrial use. If a parcel is zoned~~
317 ~~for commercial or industrial use, an approval pursuant to this~~
318 ~~subsection may include any residential development project,~~
319 ~~including a mixed-use residential development project,~~ so long

576-02172-23

2023102c1

320 as at least 10 percent of the units included in the project are
321 for housing that is affordable ~~and the developer of the project~~
322 ~~agrees not to apply for or receive funding under s. 420.5087.~~

323 The provisions of this subsection are self-executing and do not
324 require the board of county commissioners to adopt an ordinance
325 or a regulation before using the approval process in this
326 subsection.

327 (7) (a) A county must authorize multifamily and mixed-use
328 residential as allowable uses in any area zoned for commercial
329 or mixed use if at least 40 percent of the residential units in
330 a proposed multifamily rental development are, for a period of
331 at least 30 years, affordable as defined in s. 420.0004.
332 Notwithstanding any other law, local ordinance, or regulation to
333 the contrary, a county may not require a proposed multifamily
334 development to obtain a zoning or land use change, special
335 exception, conditional use approval, variance, or comprehensive
336 plan amendment for the building height, zoning, and densities
337 authorized under this subsection. For mixed-use residential
338 projects, at least 65 percent of the total square footage must
339 be used for residential purposes.

340 (b) A county may not restrict the density of a proposed
341 development authorized under this subsection below the highest
342 allowed density on any unincorporated land in the county where
343 residential development is allowed.

344 (c) A county may not restrict the height of a proposed
345 development authorized under this subsection below the highest
346 currently allowed height for a commercial or residential
347 development located in its jurisdiction within 1 mile of the
348 proposed development or 3 stories, whichever is higher.

576-02172-23

2023102c1

349 (d) A proposed development authorized under this subsection
350 must be administratively approved and no further action by the
351 board of county commissioners is required if the development
352 satisfies the county's land development regulations for
353 multifamily developments in areas zoned for such use and is
354 otherwise consistent with the comprehensive plan, with the
355 exception of provisions establishing allowable densities,
356 height, and land use. Such land development regulations include,
357 but are not limited to, regulations relating to setbacks and
358 parking requirements.

359 (e) A county must consider reducing parking requirements
360 for a proposed development authorized under this subsection if
361 the development is located within one-half mile of a major
362 transit stop, as defined in the county's land development code,
363 and the major transit stop is accessible from the development.

364 (f) Except as otherwise provided in this subsection, a
365 development authorized under this subsection must comply with
366 all applicable state and local laws and regulations.

367 (g) This subsection expires October 1, 2033.

368 Section 4. Section 125.379, Florida Statutes, is amended to
369 read:

370 125.379 Disposition of county property for affordable
371 housing.—

372 (1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years
373 thereafter, each county shall prepare an inventory list of all
374 real property within its jurisdiction to which the county or any
375 dependent special district within its boundaries holds fee
376 simple title which ~~that~~ is appropriate for use as affordable
377 housing. The inventory list must include the address and legal

576-02172-23

2023102c1

378 description of each such real property and specify whether the
379 property is vacant or improved. The governing body of the county
380 must review the inventory list at a public hearing and may
381 revise it at the conclusion of the public hearing. The governing
382 body of the county shall adopt a resolution that includes an
383 inventory list of such property following the public hearing.
384 Each county shall make the inventory list publicly available on
385 its website to encourage potential development.

386 (2) The properties identified as appropriate for use as
387 affordable housing on the inventory list adopted by the county
388 may be used for affordable housing through a long-term land
389 lease requiring the development and maintenance of affordable
390 housing, offered for sale and the proceeds used to purchase land
391 for the development of affordable housing or to increase the
392 local government fund earmarked for affordable housing, ~~or may~~
393 ~~be~~ sold with a restriction that requires the development of the
394 property as permanent affordable housing, or ~~may be~~ donated to a
395 nonprofit housing organization for the construction of permanent
396 affordable housing. Alternatively, the county or special
397 district may otherwise make the property available for use for
398 the production and preservation of permanent affordable housing.
399 For purposes of this section, the term "affordable" has the same
400 meaning as in s. 420.0004(3).

401 (3) Counties are encouraged to adopt best practices for
402 surplus land programs, including, but not limited to:

403 (a) Establishing eligibility criteria for the receipt or
404 purchase of surplus land by developers;

405 (b) Making the process for requesting surplus lands
406 publicly available; and

576-02172-23

2023102c1

407 (c) Ensuring long-term affordability through ground leases
408 by retaining the right of first refusal to purchase property
409 that would be sold or offered at market rate and by requiring
410 reversion of property not used for affordable housing within a
411 certain timeframe.

412 Section 5. Subsections (5) and (6) of section 166.04151,
413 Florida Statutes, are amended, and subsection (7) is added to
414 that section, to read:

415 166.04151 Affordable housing.—

416 (5) Subsection (4) ~~(2)~~ does not apply in an area of
417 critical state concern, as designated by s. 380.0552 or chapter
418 28-36, Florida Administrative Code.

419 (6) Notwithstanding any other law or local ordinance or
420 regulation to the contrary, the governing body of a municipality
421 may approve the development of housing that is affordable, as
422 defined in s. 420.0004, including, but not limited to, a mixed-
423 use residential development, on any parcel zoned for
424 ~~residential, commercial, or industrial use. If a parcel is zoned~~
425 ~~for commercial or industrial use, an approval pursuant to this~~
426 ~~subsection may include any residential development project,~~
427 ~~including a mixed-use residential development project,~~ so long
428 as at least 10 percent of the units included in the project are
429 for housing that is affordable ~~and the developer of the project~~
430 ~~agrees not to apply for or receive funding under s. 420.5087.~~

431 The provisions of this subsection are self-executing and do not
432 require the governing body to adopt an ordinance or a regulation
433 before using the approval process in this subsection.

434 (7) (a) A municipality must authorize multifamily and mixed-
435 use residential as allowable uses in any area zoned for

576-02172-23

2023102c1

436 commercial or mixed use if at least 40 percent of the
437 residential units in a proposed multifamily rental development
438 are, for a period of at least 30 years, affordable as defined in
439 s. 420.0004. Notwithstanding any other law, local ordinance, or
440 regulation to the contrary, a municipality may not require a
441 proposed multifamily development to obtain a zoning or land use
442 change, special exception, conditional use approval, variance,
443 or comprehensive plan amendment for the building height, zoning,
444 and densities authorized under this subsection. For mixed-use
445 residential projects, at least 65 percent of the total square
446 footage must be used for residential purposes.

447 (b) A municipality may not restrict the density of a
448 proposed development authorized under this subsection below the
449 highest allowed density on any land in the municipality where
450 residential development is allowed.

451 (c) A municipality may not restrict the height of a
452 proposed development authorized under this subsection below the
453 highest currently allowed height for a commercial or residential
454 development located in its jurisdiction within 1 mile of the
455 proposed development or 3 stories, whichever is higher.

456 (d) A proposed development authorized under this subsection
457 must be administratively approved and no further action by the
458 governing body of the municipality is required if the
459 development satisfies the municipality's land development
460 regulations for multifamily developments in areas zoned for such
461 use and is otherwise consistent with the comprehensive plan,
462 with the exception of provisions establishing allowable
463 densities, height, and land use. Such land development
464 regulations include, but are not limited to, regulations

576-02172-23

2023102c1

465 relating to setbacks and parking requirements.

466 (e) A municipality must consider reducing parking
467 requirements for a proposed development authorized under this
468 subsection if the development is located within one-half mile of
469 a major transit stop, as defined in the municipality's land
470 development code, and the major transit stop is accessible from
471 the development.

472 (f) Except as otherwise provided in this subsection, a
473 development authorized under this subsection must comply with
474 all applicable state and local laws and regulations.

475 (g) This subsection expires October 1, 2033.

476 Section 6. Section 166.043, Florida Statutes, is amended to
477 read:

478 166.043 Ordinances and rules imposing price controls~~;~~
479 ~~findings required; procedures.-~~

480 (1) (a) Except as hereinafter provided, a ~~no~~ county,
481 municipality, or other entity of local government may not shall
482 adopt or maintain in effect an ordinance or a rule that ~~which~~
483 has the effect of imposing price controls upon a lawful business
484 activity that ~~which~~ is not franchised by, owned by, or under
485 contract with, the governmental agency, unless specifically
486 provided by general law.

487 (b) This section does not prevent the enactment by local
488 governments of public service rates otherwise authorized by law,
489 including water, sewer, solid waste, public transportation,
490 taxicab, or port rates, rates for towing of vehicles or vessels
491 from or immobilization of vehicles or vessels on private
492 property, or rates for removal and storage of wrecked or
493 disabled vehicles or vessels from an accident scene or the

576-02172-23

2023102c1

494 removal and storage of vehicles or vessels in the event the
495 owner or operator is incapacitated, unavailable, leaves the
496 procurement of wrecker service to the law enforcement officer at
497 the scene, or otherwise does not consent to the removal of the
498 vehicle or vessel.

499 (c) Counties must establish maximum rates which may be
500 charged on the towing of vehicles or vessels from or
501 immobilization of vehicles or vessels on private property,
502 removal and storage of wrecked or disabled vehicles or vessels
503 from an accident scene or for the removal and storage of
504 vehicles or vessels, in the event the owner or operator is
505 incapacitated, unavailable, leaves the procurement of wrecker
506 service to the law enforcement officer at the scene, or
507 otherwise does not consent to the removal of the vehicle or
508 vessel. However, if a municipality chooses to enact an ordinance
509 establishing the maximum rates for the towing or immobilization
510 of vehicles or vessels as described in paragraph (b), the
511 county's ordinance established under s. 125.0103 does ~~shall~~ not
512 apply within such municipality.

513 ~~(2) No law, ordinance, rule, or other measure which would~~
514 ~~have the effect of imposing controls on rents shall be adopted~~
515 ~~or maintained in effect except as provided herein and unless it~~
516 ~~is found and determined, as hereinafter provided, that such~~
517 ~~controls are necessary and proper to eliminate an existing~~
518 ~~housing emergency which is so grave as to constitute a serious~~
519 ~~menace to the general public.~~

520 ~~(3) Any law, ordinance, rule, or other measure which has~~
521 ~~the effect of imposing controls on rents shall terminate and~~
522 ~~expire within 1 year and shall not be extended or renewed except~~

576-02172-23

2023102c1

523 ~~by the adoption of a new measure meeting all the requirements of~~
524 ~~this section.~~

525 ~~(4) Notwithstanding any other provisions of this section,~~
526 ~~no controls shall be imposed on rents for any accommodation used~~
527 ~~or offered for residential purposes as a seasonal or tourist~~
528 ~~unit, as a second housing unit, or on rents for dwelling units~~
529 ~~located in luxury apartment buildings. For the purposes of this~~
530 ~~section, a luxury apartment building is one wherein on January~~
531 ~~1, 1977, the aggregate rent due on a monthly basis from all~~
532 ~~dwelling units as stated in leases or rent lists existing on~~
533 ~~that date divided by the number of dwelling units exceeds \$250.~~

534 ~~(5) A~~ No municipality, county, or other entity of local
535 government may not ~~shall~~ adopt or maintain in effect any law,
536 ordinance, rule, or other measure that ~~which~~ would have the
537 effect of imposing controls on rents ~~unless:~~

538 ~~(a) Such measure is duly adopted by the governing body of~~
539 ~~such entity of local government, after notice and public~~
540 ~~hearing, in accordance with all applicable provisions of the~~
541 ~~Florida and United States Constitutions, the charter or charters~~
542 ~~governing such entity of local government, this section, and any~~
543 ~~other applicable laws.~~

544 ~~(b) Such governing body makes and recites in such measure~~
545 ~~its findings establishing the existence in fact of a housing~~
546 ~~emergency so grave as to constitute a serious menace to the~~
547 ~~general public and that such controls are necessary and proper~~
548 ~~to eliminate such grave housing emergency.~~

549 ~~(c) Such measure is approved by the voters in such~~
550 ~~municipality, county, or other entity of local government.~~

551 ~~(6) In any court action brought to challenge the validity~~

576-02172-23

2023102c1

552 ~~of rent control imposed pursuant to the provisions of this~~
553 ~~section, the evidentiary effect of any findings or recitations~~
554 ~~required by subsection (5) shall be limited to imposing upon any~~
555 ~~party challenging the validity of such measure the burden of~~
556 ~~going forward with the evidence, and the burden of proof (that~~
557 ~~is, the risk of nonpersuasion) shall rest upon any party seeking~~
558 ~~to have the measure upheld.~~

559 (3)~~(7)~~ Notwithstanding any other provisions of this
560 section, municipalities, counties, or other entity of local
561 government may adopt and maintain in effect any law, ordinance,
562 rule, or other measure which is adopted for the purposes of
563 increasing the supply of affordable housing using land use
564 mechanisms such as inclusionary housing ordinances.

565 Section 7. Section 166.0451, Florida Statutes, is amended
566 to read:

567 166.0451 Disposition of municipal property for affordable
568 housing.—

569 (1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years
570 thereafter, each municipality shall prepare an inventory list of
571 all real property within its jurisdiction to which the
572 municipality or any dependent special district within its
573 boundaries holds fee simple title which ~~that~~ is appropriate for
574 use as affordable housing. The inventory list must include the
575 address and legal description of each such property and specify
576 whether the property is vacant or improved. The governing body
577 of the municipality must review the inventory list at a public
578 hearing and may revise it at the conclusion of the public
579 hearing. Following the public hearing, the governing body of the
580 municipality shall adopt a resolution that includes an inventory

576-02172-23

2023102c1

581 list of such property. Each municipality shall make the
582 inventory list publicly available on its website to encourage
583 potential development.

584 (2) The properties identified as appropriate for use as
585 affordable housing on the inventory list adopted by the
586 municipality may be used for affordable housing through a long-
587 term land lease requiring the development and maintenance of
588 affordable housing, offered for sale and the proceeds ~~may be~~
589 used to purchase land for the development of affordable housing
590 or to increase the local government fund earmarked for
591 affordable housing, ~~or may be~~ sold with a restriction that
592 requires the development of the property as permanent affordable
593 housing, or ~~may be~~ donated to a nonprofit housing organization
594 for the construction of permanent affordable housing.
595 Alternatively, the municipality or special district may
596 otherwise make the property available for use for the production
597 and preservation of permanent affordable housing. For purposes
598 of this section, the term "affordable" has the same meaning as
599 in s. 420.0004(3).

600 (3) Municipalities are encouraged to adopt best practices
601 for surplus land programs, including, but not limited to:

602 (a) Establishing eligibility criteria for the receipt or
603 purchase of surplus land by developers;

604 (b) Making the process for requesting surplus lands
605 publicly available; and

606 (c) Ensuring long-term affordability through ground leases
607 by retaining the right of first refusal to purchase property
608 that would be sold or offered at market rate and by requiring
609 reversion of property not used for affordable housing within a

576-02172-23

2023102c1

610 certain timeframe.

611 Section 8. Effective January 1, 2024, subsection (1) of
612 section 196.1978, Florida Statutes, is amended, and subsection
613 (3) is added to that section, to read:

614 196.1978 Affordable housing property exemption.—

615 (1) (a) Property used to provide affordable housing to
616 eligible persons as defined by s. 159.603 and natural persons or
617 families meeting the extremely-low-income, very-low-income, low-
618 income, or moderate-income limits specified in s. 420.0004,
619 which is owned entirely by a nonprofit entity that is a
620 corporation not for profit, qualified as charitable under s.
621 501(c)(3) of the Internal Revenue Code and in compliance with
622 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned
623 by an exempt entity and used for a charitable purpose, and those
624 portions of the affordable housing property that provide housing
625 to natural persons or families classified as extremely low
626 income, very low income, low income, or moderate income under s.
627 420.0004 are exempt from ad valorem taxation to the extent
628 authorized under s. 196.196. All property identified in this
629 subsection must comply with the criteria provided under s.
630 196.195 for determining exempt status and applied by property
631 appraisers on an annual basis. The Legislature intends that any
632 property owned by a limited liability company which is
633 disregarded as an entity for federal income tax purposes
634 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated
635 as owned by its sole member. If the sole member of the limited
636 liability company that owns the property is also a limited
637 liability company that is disregarded as an entity for federal
638 income tax purposes pursuant to Treasury Regulation 301.7701-

576-02172-23

2023102c1

639 3(b)(1)(ii), the Legislature intends that the property be
640 treated as owned by the sole member of the limited liability
641 company that owns the limited liability company that owns the
642 property. Units that are vacant and units that are occupied by
643 natural persons or families whose income no longer meets the
644 income limits of this subsection, but whose income met those
645 income limits at the time they became tenants, shall be treated
646 as portions of the affordable housing property exempt under this
647 subsection if a recorded land use restriction agreement in favor
648 of the Florida Housing Finance Corporation or any other
649 governmental or quasi-governmental jurisdiction requires that
650 all residential units within the property be used in a manner
651 that qualifies for the exemption under this subsection and if
652 the units are being offered for rent.

653 (b) Land that is owned entirely by a nonprofit entity that
654 is a corporation not for profit, qualified as charitable under
655 s. 501(c)(3) of the Internal Revenue Code and in compliance with
656 Rev. Proc. 96-32, 1996-1 C.B. 717, and is leased for a minimum
657 of 99 years for the purpose of, and is predominantly used for,
658 providing housing to natural persons or families meeting the
659 extremely-low-income, very-low-income, low-income, or moderate-
660 income limits specified in s. 420.0004 is exempt from ad valorem
661 taxation. For purposes of this paragraph, land is predominantly
662 used for qualifying purposes if the square footage of the
663 improvements on the land used to provide qualifying housing is
664 greater than 50 percent of the square footage of all
665 improvements on the land. This paragraph first applies to the
666 2024 tax roll and is repealed December 31, 2059.

667 (3)(a) As used in this subsection, the term:

576-02172-23

2023102c1

668 1. "Corporation" means the Florida Housing Finance
669 Corporation.

670 2. "Newly constructed" means an improvement to real
671 property which was substantially completed within 5 years before
672 the date of an applicant's first submission of a request for
673 certification or an application for an exemption pursuant to
674 this section, whichever is earlier.

675 3. "Substantially completed" has the same meaning as in s.
676 192.042(1).

677 (b) Notwithstanding ss. 196.195 and 196.196, portions of
678 property in a multifamily project are considered property used
679 for a charitable purpose and are eligible to receive an ad
680 valorem property tax exemption if such portions:

681 1. Provide affordable housing to natural persons or
682 families meeting the income limitations provided in paragraph
683 (d);

684 2. Are within a newly constructed multifamily project that
685 contains more than 70 units dedicated to housing natural persons
686 or families meeting the income limitations provided in paragraph
687 (d); and

688 3. Are rented for an amount that does not exceed the amount
689 as specified by the most recent multifamily rental programs
690 income and rent limit chart posted by the corporation and
691 derived from the Multifamily Tax Subsidy Projects Income Limits
692 published by the United States Department of Housing and Urban
693 Development or 90 percent of the fair market value rent as
694 determined by a rental market study meeting the requirements of
695 paragraph (m), whichever is less.

696 (c) If a unit that in the previous year qualified for the

576-02172-23

2023102c1

697 exemption under this subsection and was occupied by a tenant is
698 vacant on January 1, the vacant unit is eligible for the
699 exemption if the use of the unit is restricted to providing
700 affordable housing that would otherwise meet the requirements of
701 this subsection and a reasonable effort is made to lease the
702 unit to eligible persons or families.

703 (d)1. Qualified property used to house natural persons or
704 families whose annual household income is greater than 80
705 percent but not more than 120 percent of the median annual
706 adjusted gross income for households within the metropolitan
707 statistical area or, if not within a metropolitan statistical
708 area, within the county in which the person or family resides,
709 must receive an ad valorem property tax exemption of 75 percent
710 of the assessed value.

711 2. Qualified property used to house natural persons or
712 families whose annual household income does not exceed 80
713 percent of the median annual adjusted gross income for
714 households within the metropolitan statistical area or, if not
715 within a metropolitan statistical area, within the county in
716 which the person or family resides, is exempt from ad valorem
717 property taxes.

718 (e) To receive an exemption under this subsection, a
719 property owner must submit an application on a form prescribed
720 by the department by March 1 for the exemption, accompanied by a
721 certification notice from the corporation to the property
722 appraiser.

723 (f) To receive a certification notice, a property owner
724 must submit a request to the corporation for certification on a
725 form provided by the corporation which includes all of the

576-02172-23

2023102c1

726 following:

727 1. The most recently completed rental market study meeting
728 the requirements of paragraph (m).

729 2. A list of the units for which the property owner seeks
730 an exemption.

731 3. The rent amount received by the property owner for each
732 unit for which the property owner seeks an exemption. If a unit
733 is vacant and qualifies for an exemption under paragraph (c),
734 the property owner must provide evidence of the published rent
735 amount for each vacant unit.

736 4. A sworn statement, under penalty of perjury, from the
737 applicant restricting the property for a period of not less than
738 3 years to housing persons or families who meet the income
739 limitations under this subsection.

740 (g) The corporation shall review the request for
741 certification and certify property that meets the eligibility
742 criteria of this subsection. A determination by the corporation
743 regarding a request for certification does not constitute final
744 agency action pursuant to chapter 120.

745 1. If the corporation determines that the property meets
746 the eligibility criteria for an exemption under this subsection,
747 the corporation must send a certification notice to the property
748 owner and the property appraiser.

749 2. If the corporation determines that the property does not
750 meet the eligibility criteria, the corporation must notify the
751 property owner and include the reasons for such determination.

752 (h) The corporation shall post on its website the deadline
753 to submit a request for certification. The deadline must allow
754 adequate time for a property owner to submit a timely

576-02172-23

2023102c1

755 application for exemption to the property appraiser.

756 (i) The property appraiser shall review the application and
757 determine if the applicant is entitled to an exemption. A
758 property appraiser may grant an exemption only for a property
759 for which the corporation has issued a certification notice.

760 (j) If the property appraiser determines that for any year
761 during the immediately previous 10 years a person who was not
762 entitled to an exemption under this subsection was granted such
763 an exemption, the property appraiser must serve upon the owner a
764 notice of intent to record in the public records of the county a
765 notice of tax lien against any property owned by that person in
766 the county, and that property must be identified in the notice
767 of tax lien. Any property owned by the taxpayer and situated in
768 this state is subject to the taxes exempted by the improper
769 exemption, plus a penalty of 50 percent of the unpaid taxes for
770 each year and interest at a rate of 15 percent per annum. If an
771 exemption is improperly granted as a result of a clerical
772 mistake or an omission by the property appraiser, the property
773 owner improperly receiving the exemption may not be assessed a
774 penalty or interest.

775 (k) Units subject to an agreement with the corporation
776 pursuant to chapter 420 recorded in the official records of the
777 county in which the property is located to provide housing to
778 natural persons or families meeting the extremely-low-income,
779 very-low-income, or low-income limits specified in s. 420.0004
780 are not eligible for this exemption.

781 (l) Property receiving an exemption pursuant to s. 196.1979
782 is not eligible for this exemption.

783 (m) A rental market study submitted as required by

576-02172-23

2023102c1

784 paragraph (f) must identify the fair market value rent of each
785 unit for which a property owner seeks an exemption. Only a
786 certified general appraiser as defined in s. 475.611 may issue a
787 rental market study. The certified general appraiser must be
788 independent of the property owner who requests the rental market
789 study. In preparing the rental market study, a certified general
790 appraiser shall comply with the standards of professional
791 practice pursuant to part II of chapter 475 and use comparable
792 property within the same geographic area and of the same type as
793 the property for which the exemption is sought. A rental market
794 study must have been completed within 3 years before submission
795 of the application.

796 (n) The corporation may adopt rules to implement this
797 section.

798 (o) This subsection first applies to the 2024 tax roll and
799 is repealed December 31, 2059.

800 Section 9. Section 196.1979, Florida Statutes, is created
801 to read:

802 196.1979 County and municipal affordable housing property
803 exemption.—

804 (1) (a) Notwithstanding ss. 196.195 and 196.196, the board
805 of county commissioners of a county or the governing body of a
806 municipality may adopt an ordinance to exempt those portions of
807 property used to provide affordable housing meeting the
808 requirements of this section. Such property is considered
809 property used for a charitable purpose. To be eligible for the
810 exemption, the portions of property:

811 1. Must be used to house natural persons or families whose
812 annual household income:

576-02172-23

2023102c1

813 a. Is greater than 30 percent but not more than 60 percent
814 of the median annual adjusted gross income for households within
815 the metropolitan statistical area or, if not within a
816 metropolitan statistical area, within the county in which the
817 person or family resides; or

818 b. Does not exceed 30 percent of the median annual adjusted
819 gross income for households within the metropolitan statistical
820 area or, if not within a metropolitan statistical area, within
821 the county in which the person or family resides;

822 2. Must be within a multifamily project containing 50 or
823 more residential units, at least 20 percent of which are used to
824 provide affordable housing that meets the requirements of this
825 section;

826 3. Must be rented for an amount no greater than the amount
827 as specified by the most recent multifamily rental programs
828 income and rent limit chart posted by the corporation and
829 derived from the Multifamily Tax Subsidy Projects Income Limits
830 published by the United States Department of Housing and Urban
831 Development or 90 percent of the fair market value rent as
832 determined by a rental market study meeting the requirements of
833 subsection (4), whichever is less;

834 4. May not have been cited for code violations on three or
835 more occasions in the 24 months before the submission of a tax
836 exemption application;

837 5. May not have any cited code violations that have not
838 been properly remedied by the property owner before the
839 submission of a tax exemption application; and

840 6. May not have any unpaid fines or charges relating to the
841 cited code violations. Payment of unpaid fines or charges before

576-02172-23

2023102c1

842 a final determination on a property's qualification for an
843 exemption under this section will not exclude such property from
844 eligibility if the property otherwise complies with all other
845 requirements for the exemption.

846 (b) Qualified property may receive an ad valorem property
847 tax exemption of:

848 1. Up to 75 percent of the assessed value of each
849 residential unit used to provide affordable housing if fewer
850 than 100 percent of the multifamily project's residential units
851 are used to provide affordable housing meeting the requirements
852 of this section.

853 2. Up to 100 percent of the assessed value if 100 percent
854 of the multifamily project's residential units are used to
855 provide affordable housing meeting the requirements of this
856 section.

857 (c) The board of county commissioners of the county or the
858 governing body of the municipality, as applicable, may choose to
859 adopt an ordinance that exempts property used to provide
860 affordable housing for natural persons or families meeting the
861 income limits of sub-subparagraph (a)1.a., natural persons or
862 families meeting the income limits of sub-subparagraph (a)1.b.,
863 or both.

864 (2) If a residential unit that in the previous year
865 qualified for the exemption under this section and was occupied
866 by a tenant is vacant on January 1, the vacant unit may qualify
867 for the exemption under this section if the use of the unit is
868 restricted to providing affordable housing that would otherwise
869 meet the requirements of this section and a reasonable effort is
870 made to lease the unit to eligible persons or families.

576-02172-23

2023102c1

871 (3) An ordinance granting the exemption authorized by this
872 section must:

873 (a) Be adopted under the procedures for adoption of a
874 nonemergency ordinance by a board of county commissioners
875 specified in chapter 125 or by a municipal governing body
876 specified in chapter 166.

877 (b) Designate the local entity under the supervision of the
878 board of county commissioners or governing body of a
879 municipality which must develop, receive, and review
880 applications for certification and develop notices of
881 determination of eligibility.

882 (c) Require the property owner to apply for certification
883 by the local entity in order to receive the exemption. The
884 application for certification must be on a form provided by the
885 local entity designated pursuant to paragraph (b) and include
886 all of the following:

887 1. The most recently completed rental market study meeting
888 the requirements of subsection (4).

889 2. A list of the units for which the property owner seeks
890 an exemption.

891 3. The rent amount received by the property owner for each
892 unit for which the property owner seeks an exemption. If a unit
893 is vacant and qualifies for an exemption under subsection (2),
894 the property owner must provide evidence of the published rent
895 amount for the vacant unit.

896 (d) Require the local entity to verify and certify property
897 that meets the requirements of the ordinance as qualified
898 property and forward the certification to the property owner and
899 the property appraiser. If the local entity denies the

576-02172-23

2023102c1

900 exemption, it must notify the applicant and include reasons for
901 the denial.

902 (e) Require the eligible unit to meet the eligibility
903 criteria of paragraph (1) (a).

904 (f) Require the property owner to submit an application for
905 exemption, on a form prescribed by the department, accompanied
906 by the certification of qualified property, to the property
907 appraiser no later than March 1.

908 (g) Specify that the exemption applies only to the taxes
909 levied by the unit of government granting the exemption.

910 (h) Specify that the property may not receive an exemption
911 authorized by this section after expiration or repeal of the
912 ordinance.

913 (i) Identify the percentage of the assessed value which is
914 exempted, subject to the percentage limitations in paragraph
915 (1) (b).

916 (j) Identify whether the exemption applies to natural
917 persons or families meeting the income limits of sub-
918 paragraph (1) (a)1.a., natural persons or families meeting the
919 income limits of sub-paragraph (1) (a)1.b., or both.

920 (k) Require that the deadline to submit an application for
921 certification be published on the county's or municipality's
922 website. The deadline must allow adequate time for a property
923 owner to make a timely application for exemption to the property
924 appraiser.

925 (l) Require the county or municipality to post on its
926 website a list of certified properties for the purpose of
927 facilitating access to affordable housing.

928 (4) A rental market study submitted as required by

576-02172-23

2023102c1

929 paragraph (3)(c) must identify the fair market value rent of
930 each unit for which a property owner seeks an exemption. Only a
931 certified general appraiser, as defined in s. 475.611, may issue
932 a rental market study. The certified general appraiser must be
933 independent of the property owner who requests a rental market
934 study. In preparing the rental market study, a certified general
935 appraiser shall comply with the standards of professional
936 practice pursuant to part II of chapter 475 and use comparable
937 property within the same geographic area and of the same type as
938 the property for which the exemption is sought. A rental market
939 study must have been completed within 3 years before submission
940 of the application.

941 (5) An ordinance adopted under this section must expire
942 before the fourth January 1 after adoption; however, the board
943 of county commissioners or the governing body of the
944 municipality may adopt a new ordinance to renew the exemption.
945 The board of county commissioners or the governing body of the
946 municipality shall deliver a copy of an ordinance adopted under
947 this section to the department and the property appraiser within
948 10 days after its adoption. If the ordinance expires or is
949 repealed, the board of county commissioners or the governing
950 body of the municipality must notify the department and the
951 property appraiser within 10 days after its expiration or
952 repeal.

953 (6) If the property appraiser determines that for any year
954 during the immediately previous 10 years a person who was not
955 entitled to an exemption under this section was granted such an
956 exemption, the property appraiser must serve upon the owner a
957 notice of intent to record in the public records of the county a

576-02172-23

2023102c1

958 notice of tax lien against any property owned by that person in
959 the county, and that property must be identified in the notice
960 of tax lien. Any property owned by the taxpayer and situated in
961 this state is subject to the taxes exempted by the improper
962 exemption, plus a penalty of 50 percent of the unpaid taxes for
963 each year and interest at a rate of 15 percent per annum. If an
964 exemption is improperly granted as a result of a clerical
965 mistake or an omission by the property appraiser, the property
966 owner improperly receiving the exemption may not be assessed a
967 penalty or interest.

968 (7) This section first applies to the 2024 tax roll.

969 Section 10. Section 201.15, Florida Statutes, is amended to
970 read:

971 201.15 Distribution of taxes collected.—All taxes collected
972 under this chapter are hereby pledged and shall be first made
973 available to make payments when due on bonds issued pursuant to
974 s. 215.618 or s. 215.619, or any other bonds authorized to be
975 issued on a parity basis with such bonds. Such pledge and
976 availability for the payment of these bonds shall have priority
977 over any requirement for the ~~payment of service charges or costs~~
978 of collection and enforcement under this section. ~~All taxes~~
979 ~~collected under this chapter, except taxes distributed to the~~
980 ~~Land Acquisition Trust Fund pursuant to subsections (1) and (2),~~
981 ~~are subject to the service charge imposed in s. 215.20(1).~~

982 Before distribution pursuant to this section, the Department of
983 Revenue shall deduct amounts necessary to pay the costs of the
984 collection and enforcement of the tax levied by this chapter.

985 The costs ~~and service charge~~ may not be levied against any
986 portion of taxes pledged to debt service on bonds to the extent

576-02172-23

2023102c1

987 that the costs ~~and service charge~~ are required to pay any
988 amounts relating to the bonds. All of the costs of the
989 collection and enforcement of the tax levied by this chapter ~~and~~
990 ~~the service charge~~ shall be available and transferred to the
991 extent necessary to pay debt service and any other amounts
992 payable with respect to bonds authorized before January 1, 2017,
993 secured by revenues distributed pursuant to this section. All
994 taxes remaining after deduction of costs shall be distributed as
995 follows:

996 (1) Amounts necessary to make payments on bonds issued
997 pursuant to s. 215.618 or s. 215.619, as provided under
998 paragraphs (3) (a) and (b), or on any other bonds authorized to
999 be issued on a parity basis with such bonds shall be deposited
1000 into the Land Acquisition Trust Fund.

1001 (2) If the amounts deposited pursuant to subsection (1) are
1002 less than 33 percent of all taxes collected after first
1003 deducting the costs of collection, an amount equal to 33 percent
1004 of all taxes collected after first deducting the costs of
1005 collection, minus the amounts deposited pursuant to subsection
1006 (1), shall be deposited into the Land Acquisition Trust Fund.

1007 (3) Amounts on deposit in the Land Acquisition Trust Fund
1008 shall be used in the following order:

1009 (a) Payment of debt service or funding of debt service
1010 reserve funds, rebate obligations, or other amounts payable with
1011 respect to Florida Forever bonds issued pursuant to s. 215.618.
1012 The amount used for such purposes may not exceed \$300 million in
1013 each fiscal year. It is the intent of the Legislature that all
1014 bonds issued to fund the Florida Forever Act be retired by
1015 December 31, 2040. Except for bonds issued to refund previously

576-02172-23

2023102c1

1016 issued bonds, no series of bonds may be issued pursuant to this
 1017 paragraph unless such bonds are approved and the debt service
 1018 for the remainder of the fiscal year in which the bonds are
 1019 issued is specifically appropriated in the General
 1020 Appropriations Act or other law with respect to bonds issued for
 1021 the purposes of s. 373.4598.

1022 (b) Payment of debt service or funding of debt service
 1023 reserve funds, rebate obligations, or other amounts due with
 1024 respect to Everglades restoration bonds issued pursuant to s.
 1025 215.619. Taxes distributed under paragraph (a) and this
 1026 paragraph must be collectively distributed on a pro rata basis
 1027 when the available moneys under this subsection are not
 1028 sufficient to cover the amounts required under paragraph (a) and
 1029 this paragraph.

1030
 1031 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally
 1032 and ratably secured by moneys distributable to the Land
 1033 Acquisition Trust Fund.

1034 (4) After the required distributions to the Land
 1035 Acquisition Trust Fund pursuant to subsections (1) and (2), the
 1036 lesser of 8 percent of the remainder or \$150 million in each
 1037 fiscal year shall be paid into the State Treasury to the credit
 1038 of the State Housing Trust Fund and shall be expended pursuant
 1039 to s. 420.50871. If 8 percent of the remainder is greater than
 1040 \$150 million in any fiscal year, the difference between 8
 1041 percent of the remainder and \$150 million shall be paid into the
 1042 State Treasury to the credit of the General Revenue Fund. and
 1043 ~~deduction of the service charge imposed pursuant to s.~~
 1044 ~~215.20(1),~~ The remainder shall be distributed as follows:

576-02172-23

2023102c1

1045 (a) The lesser of 20.5453 percent of the remainder or
1046 \$466.75 million in each fiscal year shall be paid into the State
1047 Treasury to the credit of the State Transportation Trust Fund.
1048 Notwithstanding any other law, the amount credited to the State
1049 Transportation Trust Fund shall be used for:

1050 1. Capital funding for the New Starts Transit Program,
1051 authorized by Title 49, U.S.C. s. 5309 and specified in s.
1052 341.051, in the amount of 10 percent of the funds;

1053 2. The Small County Outreach Program specified in s.
1054 339.2818, in the amount of 10 percent of the funds;

1055 3. The Strategic Intermodal System specified in ss. 339.61,
1056 339.62, 339.63, and 339.64, in the amount of 75 percent of the
1057 funds after deduction of the payments required pursuant to
1058 subparagraphs 1. and 2.; and

1059 4. The Transportation Regional Incentive Program specified
1060 in s. 339.2819, in the amount of 25 percent of the funds after
1061 deduction of the payments required pursuant to subparagraphs 1.
1062 and 2. The first \$60 million of the funds allocated pursuant to
1063 this subparagraph shall be allocated annually to the Florida
1064 Rail Enterprise for the purposes established in s. 341.303(5).

1065 (b) The lesser of 0.1456 percent of the remainder or \$3.25
1066 million in each fiscal year shall be paid into the State
1067 Treasury to the credit of the Grants and Donations Trust Fund in
1068 the Department of Economic Opportunity to fund technical
1069 assistance to local governments.

1070
1071 Moneys distributed pursuant to paragraphs (a) and (b) may not be
1072 pledged for debt service unless such pledge is approved by
1073 referendum of the voters.

576-02172-23

2023102c1

1074 (c) An amount equaling 4.5 percent of the remainder in each
1075 fiscal year shall be paid into the State Treasury to the credit
1076 of the State Housing Trust Fund. The funds shall be used as
1077 follows:

1078 1. Half of that amount shall be used for the purposes for
1079 which the State Housing Trust Fund was created and exists by
1080 law.

1081 2. Half of that amount shall be paid into the State
1082 Treasury to the credit of the Local Government Housing Trust
1083 Fund and used for the purposes for which the Local Government
1084 Housing Trust Fund was created and exists by law.

1085 (d) An amount equaling 5.20254 percent of the remainder in
1086 each fiscal year shall be paid into the State Treasury to the
1087 credit of the State Housing Trust Fund. Of such funds:

1088 1. Twelve and one-half percent of that amount shall be
1089 deposited into the State Housing Trust Fund and expended by the
1090 Department of Economic Opportunity and the Florida Housing
1091 Finance Corporation for the purposes for which the State Housing
1092 Trust Fund was created and exists by law.

1093 2. Eighty-seven and one-half percent of that amount shall
1094 be distributed to the Local Government Housing Trust Fund and
1095 used for the purposes for which the Local Government Housing
1096 Trust Fund was created and exists by law. Funds from this
1097 category may also be used to provide for state and local
1098 services to assist the homeless.

1099 (e) The lesser of 0.017 percent of the remainder or
1100 \$300,000 in each fiscal year shall be paid into the State
1101 Treasury to the credit of the General Inspection Trust Fund to
1102 be used to fund oyster management and restoration programs as

576-02172-23

2023102c1

1103 provided in s. 379.362(3).

1104 (f) A total of \$75 million shall be paid into the State
1105 Treasury to the credit of the State Economic Enhancement and
1106 Development Trust Fund within the Department of Economic
1107 Opportunity.

1108 (g) An amount equaling 5.4175 percent of the remainder
1109 shall be paid into the Resilient Florida Trust Fund to be used
1110 for the purposes for which the Resilient Florida Trust Fund was
1111 created and exists by law. Funds may be used for planning and
1112 project grants.

1113 (h) An amount equaling 5.4175 percent of the remainder
1114 shall be paid into the Water Protection and Sustainability
1115 Program Trust Fund to be used to fund wastewater grants as
1116 specified in s. 403.0673.

1117 (5) Notwithstanding s. 215.32(2)(b)4.a., funds distributed
1118 to the State Housing Trust Fund and expended pursuant to s.
1119 420.50871 and funds distributed to the State Housing Trust Fund
1120 and the Local Government Housing Trust Fund pursuant to
1121 paragraphs (4)(c) and (d) ~~paragraph (4)(e)~~ may not be
1122 transferred to the General Revenue Fund in the General
1123 Appropriations Act.

1124 (6) After the distributions provided in the preceding
1125 subsections, any remaining taxes shall be paid into the State
1126 Treasury to the credit of the General Revenue Fund.

1127 Section 11. The amendments made by this act to s. 201.15,
1128 Florida Statutes, expire on July 1, 2033, and the text of that
1129 section shall revert to that in existence on June 30, 2023,
1130 except that any amendments to such text enacted other than by
1131 this act must be preserved and continue to operate to the extent

576-02172-23

2023102c1

1132 that such amendments are not dependent upon the portions of the
1133 text which expire pursuant to this section.

1134 Section 12. Paragraph (p) of subsection (5) of section
1135 212.08, Florida Statutes, is amended, and paragraph (v) is added
1136 to that subsection, to read:

1137 212.08 Sales, rental, use, consumption, distribution, and
1138 storage tax; specified exemptions.—The sale at retail, the
1139 rental, the use, the consumption, the distribution, and the
1140 storage to be used or consumed in this state of the following
1141 are hereby specifically exempt from the tax imposed by this
1142 chapter.

1143 (5) EXEMPTIONS; ACCOUNT OF USE.—

1144 (p) *Community contribution tax credit for donations.*—

1145 1. Authorization.—Persons who are registered with the
1146 department under s. 212.18 to collect or remit sales or use tax
1147 and who make donations to eligible sponsors are eligible for tax
1148 credits against their state sales and use tax liabilities as
1149 provided in this paragraph:

1150 a. The credit shall be computed as 50 percent of the
1151 person's approved annual community contribution.

1152 b. The credit shall be granted as a refund against state
1153 sales and use taxes reported on returns and remitted in the 12
1154 months preceding the date of application to the department for
1155 the credit as required in sub-subparagraph 3.c. If the annual
1156 credit is not fully used through such refund because of
1157 insufficient tax payments during the applicable 12-month period,
1158 the unused amount may be included in an application for a refund
1159 made pursuant to sub-subparagraph 3.c. in subsequent years
1160 against the total tax payments made for such year. Carryover

576-02172-23

2023102c1

1161 credits may be applied for a 3-year period without regard to any
1162 time limitation that would otherwise apply under s. 215.26.

1163 c. A person may not receive more than \$200,000 in annual
1164 tax credits for all approved community contributions made in any
1165 one year.

1166 d. All proposals for the granting of the tax credit require
1167 the prior approval of the Department of Economic Opportunity.

1168 e. The total amount of tax credits which may be granted for
1169 all programs approved under this paragraph and ss. 220.183 and
1170 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~ fiscal
1171 year and in each fiscal year thereafter for projects that
1172 provide housing opportunities for persons with special needs or
1173 homeownership opportunities for low-income households or very-
1174 low-income households and \$4.5 million in the 2022-2023 fiscal
1175 year and in each fiscal year thereafter for all other projects.
1176 As used in this paragraph, the term "person with special needs"
1177 has the same meaning as in s. 420.0004 and the terms "low-income
1178 person," "low-income household," "very-low-income person," and
1179 "very-low-income household" have the same meanings as in s.
1180 420.9071.

1181 f. A person who is eligible to receive the credit provided
1182 in this paragraph, s. 220.183, or s. 624.5105 may receive the
1183 credit only under one section of the person's choice.

1184 2. Eligibility requirements.—

1185 a. A community contribution by a person must be in the
1186 following form:

1187 (I) Cash or other liquid assets;

1188 (II) Real property, including 100 percent ownership of a
1189 real property holding company;

576-02172-23

2023102c1

1190 (III) Goods or inventory; or
1191 (IV) Other physical resources identified by the Department
1192 of Economic Opportunity.

1193
1194 For purposes of this sub-subparagraph, the term "real property
1195 holding company" means a Florida entity, such as a Florida
1196 limited liability company, that is wholly owned by the person;
1197 is the sole owner of real property, as defined in s.
1198 192.001(12), located in this ~~the~~ state; is disregarded as an
1199 entity for federal income tax purposes pursuant to 26 C.F.R. s.
1200 301.7701-3(b)(1)(ii); and at the time of contribution to an
1201 eligible sponsor, has no material assets other than the real
1202 property and any other property that qualifies as a community
1203 contribution.

1204 b. All community contributions must be reserved exclusively
1205 for use in a project. As used in this sub-subparagraph, the term
1206 "project" means activity undertaken by an eligible sponsor which
1207 is designed to construct, improve, or substantially rehabilitate
1208 housing that is affordable to low-income households or very-low-
1209 income households; designed to provide housing opportunities for
1210 persons with special needs; designed to provide commercial,
1211 industrial, or public resources and facilities; or designed to
1212 improve entrepreneurial and job-development opportunities for
1213 low-income persons. A project may be the investment necessary to
1214 increase access to high-speed broadband capability in a rural
1215 community that had an enterprise zone designated pursuant to
1216 chapter 290 as of May 1, 2015, including projects that result in
1217 improvements to communications assets that are owned by a
1218 business. A project may include the provision of museum

576-02172-23

2023102c1

1219 educational programs and materials that are directly related to
1220 a project approved between January 1, 1996, and December 31,
1221 1999, and located in an area which was in an enterprise zone
1222 designated pursuant to s. 290.0065 as of May 1, 2015. This
1223 paragraph does not preclude projects that propose to construct
1224 or rehabilitate housing for low-income households or very-low-
1225 income households on scattered sites or housing opportunities
1226 for persons with special needs. With respect to housing,
1227 contributions may be used to pay the following eligible special
1228 needs, low-income, and very-low-income housing-related
1229 activities:

1230 (I) Project development impact and management fees for
1231 special needs, low-income, or very-low-income housing projects;

1232 (II) Down payment and closing costs for persons with
1233 special needs, low-income persons, and very-low-income persons;

1234 (III) Administrative costs, including housing counseling
1235 and marketing fees, not to exceed 10 percent of the community
1236 contribution, directly related to special needs, low-income, or
1237 very-low-income projects; and

1238 (IV) Removal of liens recorded against residential property
1239 by municipal, county, or special district local governments if
1240 satisfaction of the lien is a necessary precedent to the
1241 transfer of the property to a low-income person or very-low-
1242 income person for the purpose of promoting home ownership.
1243 Contributions for lien removal must be received from a
1244 nonrelated third party.

1245 c. The project must be undertaken by an "eligible sponsor,"
1246 which includes:

1247 (I) A community action program;

576-02172-23

2023102c1

1248 (II) A nonprofit community-based development organization
1249 whose mission is the provision of housing for persons with
1250 special needs, low-income households, or very-low-income
1251 households or increasing entrepreneurial and job-development
1252 opportunities for low-income persons;

1253 (III) A neighborhood housing services corporation;

1254 (IV) A local housing authority created under chapter 421;

1255 (V) A community redevelopment agency created under s.
1256 163.356;

1257 (VI) A historic preservation district agency or
1258 organization;

1259 (VII) A local workforce development board;

1260 (VIII) A direct-support organization as provided in s.
1261 1009.983;

1262 (IX) An enterprise zone development agency created under s.
1263 290.0056;

1264 (X) A community-based organization incorporated under
1265 chapter 617 which is recognized as educational, charitable, or
1266 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
1267 and whose bylaws and articles of incorporation include
1268 affordable housing, economic development, or community
1269 development as the primary mission of the corporation;

1270 (XI) Units of local government;

1271 (XII) Units of state government; or

1272 (XIII) Any other agency that the Department of Economic
1273 Opportunity designates by rule.

1274

1275 A contributing person may not have a financial interest in the
1276 eligible sponsor.

576-02172-23

2023102c1

1277 d. The project must be located in an area which was in an
1278 enterprise zone designated pursuant to chapter 290 as of May 1,
1279 2015, or a Front Porch Florida Community, unless the project
1280 increases access to high-speed broadband capability in a rural
1281 community that had an enterprise zone designated pursuant to
1282 chapter 290 as of May 1, 2015, but is physically located outside
1283 the designated rural zone boundaries. Any project designed to
1284 construct or rehabilitate housing for low-income households or
1285 very-low-income households or housing opportunities for persons
1286 with special needs is exempt from the area requirement of this
1287 sub-subparagraph.

1288 e.(I) If, during the first 10 business days of the state
1289 fiscal year, eligible tax credit applications for projects that
1290 provide housing opportunities for persons with special needs or
1291 homeownership opportunities for low-income households or very-
1292 low-income households are received for less than the annual tax
1293 credits available for those projects, the Department of Economic
1294 Opportunity shall grant tax credits for those applications and
1295 grant remaining tax credits on a first-come, first-served basis
1296 for subsequent eligible applications received before the end of
1297 the state fiscal year. If, during the first 10 business days of
1298 the state fiscal year, eligible tax credit applications for
1299 projects that provide housing opportunities for persons with
1300 special needs or homeownership opportunities for low-income
1301 households or very-low-income households are received for more
1302 than the annual tax credits available for those projects, the
1303 Department of Economic Opportunity shall grant the tax credits
1304 for those applications as follows:

1305 (A) If tax credit applications submitted for approved

576-02172-23

2023102c1

1306 projects of an eligible sponsor do not exceed \$200,000 in total,
1307 the credits shall be granted in full if the tax credit
1308 applications are approved.

1309 (B) If tax credit applications submitted for approved
1310 projects of an eligible sponsor exceed \$200,000 in total, the
1311 amount of tax credits granted pursuant to sub-sub-sub-
1312 subparagraph (A) shall be subtracted from the amount of
1313 available tax credits, and the remaining credits shall be
1314 granted to each approved tax credit application on a pro rata
1315 basis.

1316 (II) If, during the first 10 business days of the state
1317 fiscal year, eligible tax credit applications for projects other
1318 than those that provide housing opportunities for persons with
1319 special needs or homeownership opportunities for low-income
1320 households or very-low-income households are received for less
1321 than the annual tax credits available for those projects, the
1322 Department of Economic Opportunity shall grant tax credits for
1323 those applications and shall grant remaining tax credits on a
1324 first-come, first-served basis for subsequent eligible
1325 applications received before the end of the state fiscal year.
1326 If, during the first 10 business days of the state fiscal year,
1327 eligible tax credit applications for projects other than those
1328 that provide housing opportunities for persons with special
1329 needs or homeownership opportunities for low-income households
1330 or very-low-income households are received for more than the
1331 annual tax credits available for those projects, the Department
1332 of Economic Opportunity shall grant the tax credits for those
1333 applications on a pro rata basis.

1334 3. Application requirements.-

576-02172-23

2023102c1

1335 a. An eligible sponsor seeking to participate in this
1336 program must submit a proposal to the Department of Economic
1337 Opportunity which sets forth the name of the sponsor, a
1338 description of the project, and the area in which the project is
1339 located, together with such supporting information as is
1340 prescribed by rule. The proposal must also contain a resolution
1341 from the local governmental unit in which the project is located
1342 certifying that the project is consistent with local plans and
1343 regulations.

1344 b. A person seeking to participate in this program must
1345 submit an application for tax credit to the Department of
1346 Economic Opportunity which sets forth the name of the sponsor; a
1347 description of the project; and the type, value, and purpose of
1348 the contribution. The sponsor shall verify, in writing, the
1349 terms of the application and indicate its receipt of the
1350 contribution, and such verification must accompany the
1351 application for tax credit. The person must submit a separate
1352 tax credit application to the Department of Economic Opportunity
1353 for each individual contribution that it makes to each
1354 individual project.

1355 c. A person who has received notification from the
1356 Department of Economic Opportunity that a tax credit has been
1357 approved must apply to the department to receive the refund.
1358 Application must be made on the form prescribed for claiming
1359 refunds of sales and use taxes and be accompanied by a copy of
1360 the notification. A person may submit only one application for
1361 refund to the department within a 12-month period.

1362 4. Administration.—

1363 a. The Department of Economic Opportunity may adopt rules

576-02172-23

2023102c1

1364 necessary to administer this paragraph, including rules for the
1365 approval or disapproval of proposals by a person.

1366 b. The decision of the Department of Economic Opportunity
1367 must be in writing, and, if approved, the notification shall
1368 state the maximum credit allowable to the person. Upon approval,
1369 the Department of Economic Opportunity shall transmit a copy of
1370 the decision to the department.

1371 c. The Department of Economic Opportunity shall
1372 periodically monitor all projects in a manner consistent with
1373 available resources to ensure that resources are used in
1374 accordance with this paragraph; however, each project must be
1375 reviewed at least once every 2 years.

1376 d. The Department of Economic Opportunity shall, in
1377 consultation with the statewide and regional housing and
1378 financial intermediaries, market the availability of the
1379 community contribution tax credit program to community-based
1380 organizations.

1381 (v) Building materials used in construction of affordable
1382 housing units.-

1383 1. As used in this paragraph, the term:

1384 a. "Affordable housing development" means property that has
1385 units subject to an agreement with the Florida Housing Finance
1386 Corporation pursuant to chapter 420 recorded in the official
1387 records of the county in which the property is located to
1388 provide affordable housing to natural persons or families
1389 meeting the extremely-low-income, very-low-income, or low-income
1390 limits specified in s. 420.0004.

1391 b. "Building materials" means tangible personal property
1392 that becomes a component part of eligible residential units in

576-02172-23

2023102c1

1393 an affordable housing development. The term includes appliances
1394 and does not include plants, landscaping, fencing, and
1395 hardscaping.

1396 c. "Eligible residential units" means newly constructed
1397 units within an affordable housing development which are
1398 restricted under the land use restriction agreement.

1399 d. "Newly constructed" means improvements to real property
1400 which did not previously exist or the construction of a new
1401 improvement where an old improvement was removed. The term does
1402 not include the renovation, restoration, rehabilitation,
1403 modification, alteration, or expansion of buildings already
1404 located on the parcel on which the eligible residential unit is
1405 built.

1406 e. "Real property" has the same meaning as provided in s.
1407 192.001(12).

1408 f. "Substantially completed" has the same meaning as in s.
1409 192.042(1).

1410 2. Building materials used in eligible residential units
1411 are exempt from the tax imposed by this chapter if an owner
1412 demonstrates to the satisfaction of the department that the
1413 requirements of this paragraph have been met. Except as provided
1414 in subparagraph 3., this exemption inures to the owner at the
1415 time an eligible residential unit is substantially completed,
1416 but only through a refund of previously paid taxes. To receive a
1417 refund pursuant to this paragraph, the owner of the eligible
1418 residential units must file an application with the department.
1419 The application must include all of the following:

1420 a. The name and address of the person claiming the refund.

1421 b. An address and assessment roll parcel number of the real

576-02172-23

2023102c1

1422 property that was improved for which a refund of previously paid
1423 taxes is being sought.

1424 c. A description of the eligible residential units for
1425 which a refund of previously paid taxes is being sought,
1426 including the number of such units.

1427 d. A copy of a valid building permit issued by the county
1428 or municipal building department for the eligible residential
1429 units.

1430 e. A sworn statement, under penalty of perjury, from the
1431 general contractor licensed in this state with whom the owner
1432 contracted to build the eligible residential units which
1433 specifies the building materials, the actual cost of the
1434 building materials, and the amount of sales tax paid in this
1435 state on the building materials, and which states that the
1436 improvement to the real property was newly constructed. If a
1437 general contractor was not used, the owner must make the sworn
1438 statement required by this sub-subparagraph. Copies of the
1439 invoices evidencing the actual cost of the building materials
1440 and the amount of sales tax paid on such building materials must
1441 be attached to the sworn statement provided by the general
1442 contractor or by the owner. If copies of such invoices are not
1443 attached, the cost of the building materials is deemed to be an
1444 amount equal to 40 percent of the increase in the final assessed
1445 value of the eligible residential units for ad valorem tax
1446 purposes less the most recent assessed value of land for the
1447 units.

1448 f. A certification by the local building code inspector
1449 that the eligible residential unit is substantially completed.

1450 g. A copy of the land use restriction agreement with the

576-02172-23

2023102c1

1451 Florida Housing Finance Corporation for the eligible residential
1452 units.

1453 3. The exemption under this paragraph inures to a
1454 municipality, county, other governmental unit or agency, or
1455 nonprofit community-based organization through a refund of
1456 previously paid taxes if the building materials are paid for
1457 from the funds of a community development block grant, the State
1458 Housing Initiatives Partnership Program, or a similar grant or
1459 loan program. To receive a refund, a municipality, county, other
1460 governmental unit or agency, or nonprofit community-based
1461 organization must submit an application that includes the same
1462 information required under subparagraph 2. In addition, the
1463 applicant must include a sworn statement signed by the chief
1464 executive officer of the municipality, county, other
1465 governmental unit or agency, or nonprofit community-based
1466 organization seeking a refund which states that the building
1467 materials for which a refund is sought were funded by a
1468 community development block grant, the State Housing Initiatives
1469 Partnership Program, or a similar grant or loan program.

1470 4. The person seeking a refund must submit an application
1471 for refund to the department within 6 months after the eligible
1472 residential unit is deemed to be substantially completed by the
1473 local building code inspector or by November 1 after the
1474 improved property is first subject to assessment.

1475 5. Only one exemption through a refund of previously paid
1476 taxes may be claimed for any eligible residential unit. A refund
1477 may not be granted unless the amount to be refunded exceeds
1478 \$500. A refund may not exceed the lesser of \$5,000 or 97.5
1479 percent of the Florida sales or use tax paid on the cost of

576-02172-23

2023102c1

1480 building materials as determined pursuant to sub-subparagraph
1481 2.e. The department shall issue a refund within 30 days after it
1482 formally approves a refund application.

1483 6. The department may adopt rules governing the manner and
1484 format of refund applications and may establish guidelines as to
1485 the requisites for an affirmative showing of qualification for
1486 exemption under this paragraph.

1487 7. This exemption under this paragraph applies to sales of
1488 building materials that occur on or after July 1, 2023.

1489 Section 13. Subsection (24) is added to section 213.053,
1490 Florida Statutes, to read:

1491 213.053 Confidentiality and information sharing.—

1492 (24) The department may make available to the Florida
1493 Housing Finance Corporation, exclusively for official purposes,
1494 information for the purpose of administering the Live Local
1495 Program pursuant to s. 420.50872.

1496 Section 14. Section 215.212, Florida Statutes, is created
1497 to read:

1498 215.212 Service charge elimination.—

1499 (1) Notwithstanding s. 215.20(1), the service charge
1500 provided in s. 215.20(1) may not be deducted from the proceeds
1501 of the taxes distributed under s. 201.15.

1502 (2) This section is repealed July 1, 2033.

1503 Section 15. Paragraph (i) of subsection (1) of section
1504 215.22, Florida Statutes, is amended to read:

1505 215.22 Certain income and certain trust funds exempt.—

1506 (1) The following income of a revenue nature or the
1507 following trust funds shall be exempt from the appropriation
1508 required by s. 215.20(1):

576-02172-23

2023102c1

1509 (i) Bond proceeds or revenues dedicated for bond repayment,
1510 ~~except for the Documentary Stamp Clearing Trust Fund~~
1511 ~~administered by the Department of Revenue.~~

1512 Section 16. The amendment made by this act to s. 215.22,
1513 Florida Statutes, expires on July 1, 2033, and the text of that
1514 section shall revert to that in existence on June 30, 2023,
1515 except that any amendments to such text enacted other than by
1516 this act must be preserved and continue to operate to the extent
1517 that such amendments are not dependent upon the portions of the
1518 text which expire pursuant to this section.

1519 Section 17. Subsection (8) of section 220.02, Florida
1520 Statutes, is amended to read:

1521 220.02 Legislative intent.—

1522 (8) It is the intent of the Legislature that credits
1523 against either the corporate income tax or the franchise tax be
1524 applied in the following order: those enumerated in s. 631.828,
1525 those enumerated in s. 220.191, those enumerated in s. 220.181,
1526 those enumerated in s. 220.183, those enumerated in s. 220.182,
1527 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1528 those enumerated in s. 220.184, those enumerated in s. 220.186,
1529 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1530 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1531 those enumerated in s. 220.1876, those enumerated in s.
1532 220.1877, those enumerated in s. 220.1878, those enumerated in
1533 s. 220.193, those enumerated in s. 288.9916, those enumerated in
1534 s. 220.1899, those enumerated in s. 220.194, those enumerated in
1535 s. 220.196, those enumerated in s. 220.198, and those enumerated
1536 in s. 220.1915.

1537 Section 18. Paragraph (a) of subsection (1) of section

576-02172-23

2023102c1

1538 220.13, Florida Statutes, is amended to read:

1539 220.13 "Adjusted federal income" defined.—

1540 (1) The term "adjusted federal income" means an amount
1541 equal to the taxpayer's taxable income as defined in subsection
1542 (2), or such taxable income of more than one taxpayer as
1543 provided in s. 220.131, for the taxable year, adjusted as
1544 follows:

1545 (a) *Additions*.—There shall be added to such taxable income:

1546 1.a. The amount of any tax upon or measured by income,
1547 excluding taxes based on gross receipts or revenues, paid or
1548 accrued as a liability to the District of Columbia or any state
1549 of the United States which is deductible from gross income in
1550 the computation of taxable income for the taxable year.

1551 b. Notwithstanding sub-subparagraph a., if a credit taken
1552 under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878
1553 is added to taxable income in a previous taxable year under
1554 subparagraph 1. and is taken as a deduction for federal tax
1555 purposes in the current taxable year, the amount of the
1556 deduction allowed shall not be added to taxable income in the
1557 current year. The exception in this sub-subparagraph is intended
1558 to ensure that the credit under s. 220.1875, s. 220.1876, ~~or~~ s.
1559 220.1877, or s. 220.1878 is added in the applicable taxable year
1560 and does not result in a duplicate addition in a subsequent
1561 year.

1562 2. The amount of interest which is excluded from taxable
1563 income under s. 103(a) of the Internal Revenue Code or any other
1564 federal law, less the associated expenses disallowed in the
1565 computation of taxable income under s. 265 of the Internal
1566 Revenue Code or any other law, excluding 60 percent of any

576-02172-23

2023102c1

1567 amounts included in alternative minimum taxable income, as
1568 defined in s. 55(b)(2) of the Internal Revenue Code, if the
1569 taxpayer pays tax under s. 220.11(3).

1570 3. In the case of a regulated investment company or real
1571 estate investment trust, an amount equal to the excess of the
1572 net long-term capital gain for the taxable year over the amount
1573 of the capital gain dividends attributable to the taxable year.

1574 4. That portion of the wages or salaries paid or incurred
1575 for the taxable year which is equal to the amount of the credit
1576 allowable for the taxable year under s. 220.181. This
1577 subparagraph shall expire on the date specified in s. 290.016
1578 for the expiration of the Florida Enterprise Zone Act.

1579 5. That portion of the ad valorem school taxes paid or
1580 incurred for the taxable year which is equal to the amount of
1581 the credit allowable for the taxable year under s. 220.182. This
1582 subparagraph shall expire on the date specified in s. 290.016
1583 for the expiration of the Florida Enterprise Zone Act.

1584 6. The amount taken as a credit under s. 220.195 which is
1585 deductible from gross income in the computation of taxable
1586 income for the taxable year.

1587 7. That portion of assessments to fund a guaranty
1588 association incurred for the taxable year which is equal to the
1589 amount of the credit allowable for the taxable year.

1590 8. In the case of a nonprofit corporation which holds a
1591 pari-mutuel permit and which is exempt from federal income tax
1592 as a farmers' cooperative, an amount equal to the excess of the
1593 gross income attributable to the pari-mutuel operations over the
1594 attributable expenses for the taxable year.

1595 9. The amount taken as a credit for the taxable year under

576-02172-23

2023102c1

1596 s. 220.1895.

1597 10. Up to nine percent of the eligible basis of any
1598 designated project which is equal to the credit allowable for
1599 the taxable year under s. 220.185.

1600 11. Any amount taken as a credit for the taxable year under
1601 s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878. The
1602 addition in this subparagraph is intended to ensure that the
1603 same amount is not allowed for the tax purposes of this state as
1604 both a deduction from income and a credit against the tax. This
1605 addition is not intended to result in adding the same expense
1606 back to income more than once.

1607 12. The amount taken as a credit for the taxable year under
1608 s. 220.193.

1609 13. Any portion of a qualified investment, as defined in s.
1610 288.9913, which is claimed as a deduction by the taxpayer and
1611 taken as a credit against income tax pursuant to s. 288.9916.

1612 14. The costs to acquire a tax credit pursuant to s.
1613 288.1254(5) that are deducted from or otherwise reduce federal
1614 taxable income for the taxable year.

1615 15. The amount taken as a credit for the taxable year
1616 pursuant to s. 220.194.

1617 16. The amount taken as a credit for the taxable year under
1618 s. 220.196. The addition in this subparagraph is intended to
1619 ensure that the same amount is not allowed for the tax purposes
1620 of this state as both a deduction from income and a credit
1621 against the tax. The addition is not intended to result in
1622 adding the same expense back to income more than once.

1623 17. The amount taken as a credit for the taxable year
1624 pursuant to s. 220.198.

576-02172-23

2023102c1

1625 18. The amount taken as a credit for the taxable year
 1626 pursuant to s. 220.1915.

1627 Section 19. Paragraph (c) of subsection (1) of section
 1628 220.183, Florida Statutes, is amended to read:

1629 220.183 Community contribution tax credit.—

1630 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1631 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1632 SPENDING.—

1633 (c) The total amount of tax credit which may be granted for
 1634 all programs approved under this section and ss. 212.08(5)(p)
 1635 and 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~
 1636 fiscal year and in each fiscal year thereafter for projects that
 1637 provide housing opportunities for persons with special needs as
 1638 defined in s. 420.0004 and homeownership opportunities for low-
 1639 income households or very-low-income households as defined in s.
 1640 420.9071 and \$4.5 million in the 2022-2023 fiscal year and in
 1641 each fiscal year thereafter for all other projects.

1642 Section 20. Subsection (2) of section 220.186, Florida
 1643 Statutes, is amended to read:

1644 220.186 Credit for Florida alternative minimum tax.—

1645 (2) The credit pursuant to this section shall be the amount
 1646 of the excess, if any, of the tax paid based upon taxable income
 1647 determined pursuant to s. 220.13(2)(k) over the amount of tax
 1648 which would have been due based upon taxable income without
 1649 application of s. 220.13(2)(k), before application of this
 1650 credit without application of any credit under s. 220.1875, s.
 1651 220.1876, ~~or~~ s. 220.1877, or s. 220.1878.

1652 Section 21. Section 220.1878, Florida Statutes, is created
 1653 to read:

576-02172-23

2023102c1

1654 220.1878 Credit for contributions to the Live Local
1655 Program.—

1656 (1) For taxable years beginning on or after January 1,
1657 2023, there is allowed a credit of 100 percent of an eligible
1658 contribution made to the Live Local Program under s. 420.50872
1659 against any tax due for a taxable year under this chapter after
1660 the application of any other allowable credits by the taxpayer.
1661 An eligible contribution must be made to the Live Local Program
1662 on or before the date the taxpayer is required to file a return
1663 pursuant to s. 220.222. The credit granted by this section must
1664 be reduced by the difference between the amount of federal
1665 corporate income tax, taking into account the credit granted by
1666 this section, and the amount of federal corporate income tax
1667 without application of the credit granted by this section.

1668 (2) A taxpayer who files a Florida consolidated return as a
1669 member of an affiliated group pursuant to s. 220.131(1) may be
1670 allowed the credit on a consolidated return basis; however, the
1671 total credit taken by the affiliated group is subject to the
1672 limitation established under subsection (1).

1673 (3) Section 420.50872 applies to the credit authorized by
1674 this section.

1675 (4) If a taxpayer applies and is approved for a credit
1676 under s. 420.50872 after timely requesting an extension to file
1677 under s. 220.222(2):

1678 (a) The credit does not reduce the amount of tax due for
1679 purposes of the department's determination as to whether the
1680 taxpayer was in compliance with the requirement to pay tentative
1681 taxes under ss. 220.222 and 220.32.

1682 (b) The taxpayer's noncompliance with the requirement to

576-02172-23

2023102c1

1683 pay tentative taxes shall result in the revocation and
1684 rescindment of any such credit.

1685 (c) The taxpayer shall be assessed for any taxes,
1686 penalties, or interest due from the taxpayer's noncompliance
1687 with the requirement to pay tentative taxes.

1688 Section 22. Paragraph (c) of subsection (2) of section
1689 220.222, Florida Statutes, is amended to read:

1690 220.222 Returns; time and place for filing.—

1691 (2)

1692 (c)1. For purposes of this subsection, a taxpayer is not in
1693 compliance with s. 220.32 if the taxpayer underpays the required
1694 payment by more than the greater of \$2,000 or 30 percent of the
1695 tax shown on the return when filed.

1696 2. For the purpose of determining compliance with s. 220.32
1697 as referenced in subparagraph 1., the tax shown on the return
1698 when filed must include the amount of the allowable credits
1699 taken on the return pursuant to s. 220.1878.

1700 Section 23. Subsection (5) of section 253.034, Florida
1701 Statutes, is amended to read:

1702 253.034 State-owned lands; uses.—

1703 (5) Each manager of conservation lands shall submit to the
1704 Division of State Lands a land management plan at least every 10
1705 years in a form and manner adopted by rule of the board of
1706 trustees and in accordance with s. 259.032. Each manager of
1707 conservation lands shall also update a land management plan
1708 whenever the manager proposes to add new facilities or make
1709 substantive land use or management changes that were not
1710 addressed in the approved plan, or within 1 year after the
1711 addition of significant new lands. Each manager of

576-02172-23

2023102c1

1712 nonconservation lands shall submit to the Division of State
1713 Lands a land use plan at least every 10 years in a form and
1714 manner adopted by rule of the board of trustees. The division
1715 shall review each plan for compliance with the requirements of
1716 this subsection and the requirements of the rules adopted by the
1717 board of trustees pursuant to this section. All nonconservation
1718 land use plans, whether for single-use or multiple-use
1719 properties, shall be managed to provide the greatest benefit to
1720 the state. Plans for managed areas larger than 1,000 acres shall
1721 contain an analysis of the multiple-use potential of the
1722 property which includes the potential of the property to
1723 generate revenues to enhance the management of the property. In
1724 addition, the plan shall contain an analysis of the potential
1725 use of private land managers to facilitate the restoration or
1726 management of these lands and whether nonconservation lands
1727 would be more appropriately transferred to the county or
1728 municipality in which the land is located for the purpose of
1729 providing affordable multifamily rental housing that meets the
1730 criteria of s. 420.0004(3). If a newly acquired property has a
1731 valid conservation plan that was developed by a soil and
1732 conservation district, such plan shall be used to guide
1733 management of the property until a formal land use plan is
1734 completed.

1735 (a) State conservation lands shall be managed to ensure the
1736 conservation of this ~~the~~ state's plant and animal species and to
1737 ensure the accessibility of state lands for the benefit and
1738 enjoyment of all people of this ~~the~~ state, both present and
1739 future. Each land management plan for state conservation lands
1740 shall provide a desired outcome, describe both short-term and

576-02172-23

2023102c1

1741 long-term management goals, and include measurable objectives to
1742 achieve those goals. Short-term goals shall be achievable within
1743 a 2-year planning period, and long-term goals shall be
1744 achievable within a 10-year planning period. These short-term
1745 and long-term management goals shall be the basis for all
1746 subsequent land management activities.

1747 (b) Short-term and long-term management goals for state
1748 conservation lands shall include measurable objectives for the
1749 following, as appropriate:

- 1750 1. Habitat restoration and improvement.
- 1751 2. Public access and recreational opportunities.
- 1752 3. Hydrological preservation and restoration.
- 1753 4. Sustainable forest management.
- 1754 5. Exotic and invasive species maintenance and control.
- 1755 6. Capital facilities and infrastructure.
- 1756 7. Cultural and historical resources.
- 1757 8. Imperiled species habitat maintenance, enhancement,
1758 restoration, or population restoration.

1759 (c) The land management plan shall, at a minimum, contain
1760 the following elements:

- 1761 1. A physical description of the land.
- 1762 2. A quantitative data description of the land which
1763 includes an inventory of forest and other natural resources;
1764 exotic and invasive plants; hydrological features;
1765 infrastructure, including recreational facilities; and other
1766 significant land, cultural, or historical features. The
1767 inventory shall reflect the number of acres for each resource
1768 and feature, when appropriate. The inventory shall be of such
1769 detail that objective measures and benchmarks can be established

576-02172-23

2023102c1

1770 for each tract of land and monitored during the lifetime of the
1771 plan. All quantitative data collected shall be aggregated,
1772 standardized, collected, and presented in an electronic format
1773 to allow for uniform management reporting and analysis. The
1774 information collected by the Department of Environmental
1775 Protection pursuant to s. 253.0325(2) shall be available to the
1776 land manager and his or her assignee.

1777 3. A detailed description of each short-term and long-term
1778 land management goal, the associated measurable objectives, and
1779 the related activities that are to be performed to meet the land
1780 management objectives. Each land management objective must be
1781 addressed by the land management plan, and if practicable, a
1782 land management objective may not be performed to the detriment
1783 of the other land management objectives.

1784 4. A schedule of land management activities which contains
1785 short-term and long-term land management goals and the related
1786 measurable objective and activities. The schedule shall include
1787 for each activity a timeline for completion, quantitative
1788 measures, and detailed expense and manpower budgets. The
1789 schedule shall provide a management tool that facilitates
1790 development of performance measures.

1791 5. A summary budget for the scheduled land management
1792 activities of the land management plan. For state lands
1793 containing or anticipated to contain imperiled species habitat,
1794 the summary budget shall include any fees anticipated from
1795 public or private entities for projects to offset adverse
1796 impacts to imperiled species or such habitat, which fees shall
1797 be used solely to restore, manage, enhance, repopulate, or
1798 acquire imperiled species habitat. The summary budget shall be

576-02172-23

2023102c1

1799 prepared in such manner that it facilitates computing an
1800 aggregate of land management costs for all state-managed lands
1801 using the categories described in s. 259.037(3).

1802 (d) Upon completion, the land management plan must be
1803 transmitted to the Acquisition and Restoration Council for
1804 review. The council shall have 90 days after receipt of the plan
1805 to review the plan and submit its recommendations to the board
1806 of trustees. During the review period, the land management plan
1807 may be revised if agreed to by the primary land manager and the
1808 council taking into consideration public input. The land
1809 management plan becomes effective upon approval by the board of
1810 trustees.

1811 (e) Land management plans are to be updated every 10 years
1812 on a rotating basis. Each updated land management plan must
1813 identify any conservation lands under the plan, in part or in
1814 whole, that are no longer needed for conservation purposes and
1815 could be disposed of in fee simple or with the state retaining a
1816 permanent conservation easement.

1817 (f) In developing land management plans, at least one
1818 public hearing shall be held in any one affected county.

1819 (g) The Division of State Lands shall make available to the
1820 public an electronic copy of each land management plan for
1821 parcels that exceed 160 acres in size. The division shall review
1822 each plan for compliance with the requirements of this
1823 subsection, the requirements of chapter 259, and the
1824 requirements of the rules adopted by the board of trustees
1825 pursuant to this section. The Acquisition and Restoration
1826 Council shall also consider the propriety of the recommendations
1827 of the managing entity with regard to the future use of the

576-02172-23

2023102c1

1828 property, the protection of fragile or nonrenewable resources,
1829 the potential for alternative or multiple uses not recognized by
1830 the managing entity, and the possibility of disposal of the
1831 property by the board of trustees. After its review, the council
1832 shall submit the plan, along with its recommendations and
1833 comments, to the board of trustees. The council shall
1834 specifically recommend to the board of trustees whether to
1835 approve the plan as submitted, approve the plan with
1836 modifications, or reject the plan. If the council fails to make
1837 a recommendation for a land management plan, the Secretary of
1838 Environmental Protection, Commissioner of Agriculture, or
1839 executive director of the Fish and Wildlife Conservation
1840 Commission or their designees shall submit the land management
1841 plan to the board of trustees.

1842 (h) The board of trustees shall consider the land
1843 management plan submitted by each entity and the recommendations
1844 of the Acquisition and Restoration Council and the Division of
1845 State Lands and shall approve the plan with or without
1846 modification or reject such plan. The use or possession of any
1847 such lands that is not in accordance with an approved land
1848 management plan is subject to termination by the board of
1849 trustees.

1850 (i)1. State nonconservation lands shall be managed to
1851 provide the greatest benefit to the state. State nonconservation
1852 lands may be grouped by similar land use types under one land
1853 use plan. Each land use plan shall, at a minimum, contain the
1854 following elements:

1855 a. A physical description of the land to include any
1856 significant natural or cultural resources as well as management

576-02172-23

2023102c1

1857 strategies developed by the land manager to protect such
1858 resources.

1859 b. A desired development outcome.

1860 c. A schedule for achieving the desired development
1861 outcome.

1862 d. A description of both short-term and long-term
1863 development goals.

1864 e. A management and control plan for invasive nonnative
1865 plants.

1866 f. A management and control plan for soil erosion and soil
1867 and water contamination.

1868 g. Measureable objectives to achieve the goals identified
1869 in the land use plan.

1870 2. Short-term goals shall be achievable within a 5-year
1871 planning period and long-term goals shall be achievable within a
1872 10-year planning period.

1873 3. The use or possession of any such lands that is not in
1874 accordance with an approved land use plan is subject to
1875 termination by the board of trustees.

1876 4. Land use plans submitted by a manager shall include
1877 reference to appropriate statutory authority for such use or
1878 uses and shall conform to the appropriate policies and
1879 guidelines of the state land management plan.

1880 Section 24. Subsection (1) of section 253.0341, Florida
1881 Statutes, is amended to read:

1882 253.0341 Surplus of state-owned lands.—

1883 (1) The board of trustees shall determine which lands, the
1884 title to which is vested in the board, may be surplus. For all
1885 conservation lands, the Acquisition and Restoration Council

576-02172-23

2023102c1

1886 shall make a recommendation to the board of trustees, and the
1887 board of trustees shall determine whether the lands are no
1888 longer needed for conservation purposes. If the board of
1889 trustees determines the lands are no longer needed for
1890 conservation purposes, it may dispose of such lands by an
1891 affirmative vote of at least three members. In the case of a
1892 land exchange involving the disposition of conservation lands,
1893 the board of trustees must determine by an affirmative vote of
1894 at least three members that the exchange will result in a net
1895 positive conservation benefit. For all nonconservation lands,
1896 the board of trustees shall determine whether the lands are no
1897 longer needed. If the board of trustees determines the lands are
1898 no longer needed, it may dispose of such lands by an affirmative
1899 vote of at least three members. Local government requests for
1900 the state to surplus conservation or nonconservation lands,
1901 whether for purchase, ~~or~~ exchange, or any other means of
1902 transfer, must shall be expedited throughout the surplusing
1903 process. Property jointly acquired by the state and other
1904 entities may not be surplusd without the consent of all joint
1905 owners.

1906 Section 25. Subsection (2) of section 288.101, Florida
1907 Statutes, is amended to read:

1908 288.101 Florida Job Growth Grant Fund.—

1909 (2) The department and Enterprise Florida, Inc., may
1910 identify projects, solicit proposals, and make funding
1911 recommendations to the Governor, who is authorized to approve:

1912 (a) State or local public infrastructure projects to
1913 promote:

1914 1. Economic recovery in specific regions of this ~~the~~

576-02172-23

2023102c1

1915 state;~~7~~1916 2. Economic diversification;~~7~~ or1917 3. Economic enhancement in a targeted industry.

1918 (b) State or local public infrastructure projects to
1919 facilitate the development or construction of affordable
1920 housing. This paragraph is repealed July 1, 2033.

1921 (c) Infrastructure funding to accelerate the rehabilitation
1922 of the Herbert Hoover Dike. The department or the South Florida
1923 Water Management District may enter into agreements, as
1924 necessary, with the United States Army Corps of Engineers to
1925 implement this paragraph.

1926 (d)~~(e)~~ Workforce training grants to support programs at
1927 state colleges and state technical centers that provide
1928 participants with transferable, sustainable workforce skills
1929 applicable to more than a single employer, and for equipment
1930 associated with these programs. The department shall work with
1931 CareerSource Florida, Inc., to ensure programs are offered to
1932 the public based on criteria established by the state college or
1933 state technical center and do not exclude applicants who are
1934 unemployed or underemployed.

1935 Section 26. Section 420.0003, Florida Statutes, is amended
1936 to read:

1937 (Substantial rewording of section. See1938 s. 420.0003, F.S., for present text.)1939 420.0003 State housing strategy.-

1940 (1) LEGISLATIVE INTENT.-It is the intent of this act to
1941 articulate a state housing strategy that will carry the state
1942 toward the goal of ensuring that each Floridian has safe,
1943 decent, and affordable housing. This strategy must involve state

576-02172-23

2023102c1

1944 and local governments working in partnership with communities
1945 and the private sector and must involve financial, as well as
1946 regulatory, commitment to accomplish this goal.

1947 (2) POLICIES.—

1948 (a) *Housing production and rehabilitation programs.*—

1949 Programs to encourage housing production or rehabilitation must
1950 be guided by the following general policies, as appropriate for
1951 the purpose of the specific program:

1952 1. State and local governments shall provide incentives to
1953 encourage the private sector to be the primary delivery vehicle
1954 for the development of affordable housing. When possible, state
1955 funds should be heavily leveraged to achieve the maximum
1956 federal, local, and private commitment of funds and be used to
1957 ensure long-term affordability. To the maximum extent possible,
1958 state funds should be expended to create new housing stock and
1959 be used for repayable loans rather than grants. Local incentives
1960 to stimulate private sector development of affordable housing
1961 may include establishment of density bonus incentives.

1962 2. State and local governments should consider and
1963 implement innovative solutions to housing issues where
1964 appropriate. Innovative solutions include, but are not limited
1965 to:

1966 a. Utilizing publicly held land to develop affordable
1967 housing through state or local land purchases, long-term land
1968 leasing, and school district affordable housing programs. To the
1969 maximum extent possible, state-owned lands that are appropriate
1970 for the development of affordable housing must be made available
1971 for that purpose.

1972 b. Community-led planning that focuses on urban infill,

576-02172-23

2023102c1

1973 flexible zoning, redevelopment of commercial property into
1974 mixed-use property, resiliency, and furthering development in
1975 areas with preexisting public services, such as wastewater,
1976 transit, and schools.

1977 c. Project features that maximize efficiency in land and
1978 resource use, such as high density, high rise, and mixed use.

1979 d. Mixed-income projects that facilitate more diverse and
1980 successful communities.

1981 e. Modern housing concepts such as manufactured homes, tiny
1982 homes, 3D-printed homes, and accessory dwelling units.

1983 3. State funds should be available only to local
1984 governments that provide incentives or financial assistance for
1985 housing. State funding for housing should not be made available
1986 to local governments whose comprehensive plans have been found
1987 not in compliance with chapter 163 and who have not entered into
1988 a stipulated settlement agreement with the department to bring
1989 the plans into compliance. State funds should be made available
1990 only for projects consistent with the local government's
1991 comprehensive plan.

1992 4. Local governments are encouraged to enter into
1993 interlocal agreements, as appropriate, to coordinate strategies
1994 and maximize the use of state and local funds.

1995 5. State-funded development should emphasize use of
1996 developed land, urban infill, and the transformation of existing
1997 infrastructure in order to minimize sprawl, separation of
1998 housing from employment, and effects of increased housing on
1999 ecological preservation areas. Housing available to the state's
2000 workforce should prioritize proximity to employment and
2001 services.

576-02172-23

2023102c1

2002 (b) Public-private partnerships.—Cost-effective public-
2003 private partnerships must emphasize production and preservation
2004 of affordable housing.

2005 1. Data must be developed and maintained on the affordable
2006 housing activities of local governments, community-based
2007 organizations, and private developers.

2008 2. The state shall assist local governments and community-
2009 based organizations by providing training and technical
2010 assistance.

2011 3. In coordination with local activities and with federal
2012 initiatives, the state shall provide incentives for public
2013 sector and private sector development of affordable housing.

2014 (c) Preservation of housing stock.—The existing stock of
2015 affordable housing must be preserved and improved through
2016 rehabilitation programs and expanded neighborhood revitalization
2017 efforts to promote suitable living environments for individuals
2018 and families.

2019 (d) Unique housing needs.—The wide range of need for safe,
2020 decent, and affordable housing must be addressed, with an
2021 emphasis on assisting the neediest persons.

2022 1. State housing programs must promote the self-sufficiency
2023 and economic dignity of the people of this state, including
2024 elderly persons and persons with disabilities.

2025 2. The housing requirements of special needs populations
2026 must be addressed through programs that promote a range of
2027 housing options bolstering integration with the community.

2028 3. All housing initiatives and programs must be
2029 nondiscriminatory.

2030 4. The geographic distribution of resources must provide

576-02172-23

2023102c1

2031 for the development of housing in rural and urban areas.

2032 5. The important contribution of public housing to the
2033 well-being of citizens in need shall be acknowledged through
2034 efforts to continue and bolster existing programs. State and
2035 local government funds allocated to enhance public housing must
2036 be used to supplement, not supplant, federal support.

2037 (3) IMPLEMENTATION.—The state, in carrying out the strategy
2038 articulated in this section, shall have the following duties:

2039 (a) State fiscal resources must be directed to achieve the
2040 following programmatic objectives:

2041 1. Effective technical assistance and capacity-building
2042 programs must be established at the state and local levels.

2043 2. The Shimberg Center for Housing Studies at the
2044 University of Florida shall develop and maintain statewide data
2045 on housing needs and production, provide technical assistance
2046 relating to real estate development and finance, operate an
2047 information clearinghouse on housing programs, and coordinate
2048 state housing initiatives with local government and federal
2049 programs.

2050 3. The corporation shall maintain a consumer-focused
2051 website for connecting tenants with affordable housing.

2052 (b) The long-range program plan of the department must
2053 include specific goals, objectives, and strategies that
2054 implement the housing policies in this section.

2055 (c) The Shimberg Center for Housing Studies at the
2056 University of Florida, in consultation with the department and
2057 the corporation, shall perform functions related to the research
2058 and planning for affordable housing. Functions must include
2059 quantifying affordable housing needs, documenting results of

576-02172-23

2023102c1

2060 programs administered, and inventorying the supply of affordable
2061 housing units made available in this state. The recommendations
2062 required in this section and a report of any programmatic
2063 modifications made as a result of these policies must be
2064 included in the housing report required by s. 420.6075. The
2065 report must identify the needs of specific populations,
2066 including, but not limited to, elderly persons, persons with
2067 disabilities, and persons with special needs, and may recommend
2068 statutory modifications when appropriate.

2069 (d) The Office of Program Policy Analysis and Government
2070 Accountability (OPPAGA) shall evaluate affordable housing issues
2071 pursuant to the schedule set forth in this paragraph. OPPAGA may
2072 coordinate with and rely upon the expertise and research
2073 activities of the Shimberg Center for Housing Studies in
2074 conducting the evaluations. The analysis may include relevant
2075 reports prepared by the Shimberg Center for Housing Studies, the
2076 department, the corporation, and the provider of the Affordable
2077 Housing Catalyst Program; interviews with the agencies,
2078 providers, offices, developers, and other organizations related
2079 to the development and provision of affordable housing at the
2080 state and local levels; and any other relevant data. When
2081 appropriate, each report must recommend policy and statutory
2082 modifications for consideration by the Legislature. Each report
2083 must be submitted to the President of the Senate and the Speaker
2084 of the House of Representatives pursuant to the schedule. OPPAGA
2085 shall review and evaluate:

2086 1. By December 15, 2023, and every 5 years thereafter,
2087 innovative affordable housing strategies implemented by other
2088 states, their effectiveness, and their potential for

576-02172-23

2023102c1

2089 implementation in this state.

2090 2. By December 15, 2024, and every 5 years thereafter,
2091 affordable housing policies enacted by local governments, their
2092 effectiveness, and which policies constitute best practices for
2093 replication across this state. The report must include a review
2094 and evaluation of the extent to which interlocal cooperation is
2095 used, effective, or hampered.

2096 3. By December 15, 2025, and every 5 years thereafter,
2097 existing state-level housing rehabilitation, production,
2098 preservation, and finance programs to determine their
2099 consistency with relevant policies in this section and
2100 effectiveness in providing affordable housing. The report must
2101 also include an evaluation of the degree of coordination between
2102 housing programs of this state, and between state, federal, and
2103 local housing activities, and shall recommend improved program
2104 linkages when appropriate.

2105 (e) The department and the corporation should conform the
2106 administrative rules for each housing program to the policies
2107 stated in this section, provided that such changes in the rules
2108 are consistent with the statutory intent or requirements for the
2109 program. This authority applies only to programs offering loans,
2110 grants, or tax credits and only to the extent that state
2111 policies are consistent with applicable federal requirements.

2112 Section 27. Subsection (36) of section 420.503, Florida
2113 Statutes, is amended to read:

2114 420.503 Definitions.—As used in this part, the term:

2115 (36) "Qualified contract" has the same meaning as in 26
2116 U.S.C. s. 42(h)(6)(F) in effect on the date of the preliminary
2117 determination certificate for the low-income housing tax credits

576-02172-23

2023102c1

2118 for the development that is the subject of the qualified
2119 contract request, unless the Internal Revenue Code requires a
2120 different statute or regulation to apply to the development. The
2121 corporation shall deem a bona fide contract to be a qualified
2122 contract at the time the bona fide contract is presented to the
2123 owner and the initial ~~second earnest money~~ deposit is deposited
2124 in escrow in accordance with the terms of the bona fide
2125 contract, and, in such event, the corporation is deemed to have
2126 fulfilled its responsibility to present the owner with a
2127 qualified contract.

2128 Section 28. Subsection (3) and paragraph (a) of subsection
2129 (4) of section 420.504, Florida Statutes, are amended to read:

2130 420.504 Public corporation; creation, membership, terms,
2131 expenses.—

2132 (3) The corporation is a separate budget entity and is not
2133 subject to control, supervision, or direction by the department
2134 ~~of Economic Opportunity~~ in any manner, including, but not
2135 limited to, personnel, purchasing, transactions involving real
2136 or personal property, and budgetary matters. The corporation
2137 shall consist of a board of directors composed of the Secretary
2138 of Economic Opportunity as an ex officio and voting member, or a
2139 senior-level agency employee designated by the secretary, one
2140 member appointed by the President of the Senate, one member
2141 appointed by the Speaker of the House of Representatives, and
2142 eight members appointed by the Governor subject to confirmation
2143 by the Senate from the following:

2144 (a) One citizen actively engaged in the residential home
2145 building industry.

2146 (b) One citizen actively engaged in the banking or mortgage

576-02172-23

2023102c1

2147 banking industry.

2148 (c) One citizen who is a representative of those areas of
2149 labor engaged in home building.

2150 (d) One citizen with experience in housing development who
2151 is an advocate for low-income persons.

2152 (e) One citizen actively engaged in the commercial building
2153 industry.

2154 (f) One citizen who is a former local government elected
2155 official.

2156 (g) Two citizens of the state who are not principally
2157 employed as members or representatives of any of the groups
2158 specified in paragraphs (a)-(f).

2159 (4) (a) Members of the corporation shall be appointed for
2160 terms of 4 years, except that any vacancy shall be filled for
2161 the unexpired term. Vacancies on the board shall be filled by
2162 appointment by the Governor, the President of the Senate, or the
2163 Speaker of the House of Representatives, respectively, depending
2164 on who appointed the member whose vacancy is to be filled or
2165 whose term has expired.

2166 Section 29. Subsection (30) of section 420.507, Florida
2167 Statutes, is amended to read:

2168 420.507 Powers of the corporation.—The corporation shall
2169 have all the powers necessary or convenient to carry out and
2170 effectuate the purposes and provisions of this part, including
2171 the following powers which are in addition to all other powers
2172 granted by other provisions of this part:

2173 (30) To prepare and submit to the Secretary of Economic
2174 Opportunity a budget request for purposes of the corporation,
2175 which request must ~~shall~~, notwithstanding the provisions of

576-02172-23

2023102c1

2176 chapter 216 and in accordance with s. 216.351, contain a request
2177 for operational expenditures and separate requests for other
2178 authorized corporation programs. The request must include, for
2179 informational purposes, the amount of state funds necessary to
2180 use all federal housing funds anticipated to be received by, or
2181 allocated to, the state in the fiscal year in order to maximize
2182 the production of new, affordable multifamily housing units in
2183 this state. The request need not contain information on the
2184 number of employees, salaries, or any classification thereof,
2185 and the approved operating budget therefor need not comply with
2186 s. 216.181(8)-(10). The secretary may include within the
2187 department's budget request the corporation's budget request in
2188 the form as authorized by this section.

2189 Section 30. The amendment made by this act to s.
2190 420.507(30), Florida Statutes, expires July 1, 2033, and the
2191 text of that subsection shall revert to that in existence on
2192 June 30, 2023, except that any amendments to such text enacted
2193 other than by this act shall be preserved and continue to
2194 operate to the extent that such amendments are not dependent
2195 upon the portions of text which expire pursuant to this section.

2196 Section 31. Subsection (10) of section 420.5087, Florida
2197 Statutes, is amended to read:

2198 420.5087 State Apartment Incentive Loan Program.—There is
2199 hereby created the State Apartment Incentive Loan Program for
2200 the purpose of providing first, second, or other subordinated
2201 mortgage loans or loan guarantees to sponsors, including for-
2202 profit, nonprofit, and public entities, to provide housing
2203 affordable to very-low-income persons.

2204 (10) The corporation may prioritize a portion of the

576-02172-23

2023102c1

2205 program funds set aside under paragraph (3)(d) for persons with
 2206 special needs as defined in s. 420.0004(13) to provide funding
 2207 for the development of newly constructed permanent rental
 2208 housing ~~on a campus~~ that provides housing for persons in foster
 2209 care or persons aging out of foster care pursuant to s.
 2210 409.1451. Such housing shall promote and facilitate access to
 2211 community-based supportive, educational, and employment services
 2212 and resources that assist persons aging out of foster care to
 2213 successfully transition to independent living and adulthood. The
 2214 corporation must consult with the Department of Children and
 2215 Families to create minimum criteria for such housing.

2216 Section 32. Section 420.50871, Florida Statutes, is created
 2217 to read:

2218 420.50871 Allocation of increased revenues derived from
 2219 amendments to s. 201.15 made by this act.—Funds that result from
 2220 increased revenues to the State Housing Trust Fund derived from
 2221 amendments made to s. 201.15 made by this act must be used
 2222 annually for projects under the State Apartment Incentive Loan
 2223 Program under s. 420.5087 as set forth in this section,
 2224 notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and
 2225 (3). The Legislature intends for these funds to provide for
 2226 innovative projects that provide affordable and attainable
 2227 housing for persons and families working, going to school, or
 2228 living in this state. Projects approved under this section are
 2229 intended to provide housing that is affordable as defined in s.
 2230 420.0004, notwithstanding the income limitations in s.
 2231 420.5087(2). Beginning in the 2023-2024 fiscal year and annually
 2232 for 10 years thereafter:

2233 (1) The corporation shall allocate 70 percent of the funds

576-02172-23

2023102c1

2234 provided by this section to issue competitive requests for
2235 application for the affordable housing project purposes
2236 specified in this subsection. The corporation shall finance
2237 projects that:

2238 (a) Both redevelop an existing affordable housing
2239 development and provide for the construction of a new
2240 development within close proximity to the existing development
2241 to be rehabilitated. Each project must provide for building the
2242 new affordable housing development first, relocating the tenants
2243 of the existing development to the new development, and then
2244 demolishing the existing development for reconstruction of an
2245 affordable housing development with more overall and affordable
2246 units.

2247 (b) Address urban infill, including conversions of vacant,
2248 dilapidated, or functionally obsolete buildings or the use of
2249 underused commercial property.

2250 (c) Provide for mixed use of the location, incorporating
2251 nonresidential uses, such as retail, office, institutional, or
2252 other appropriate commercial or nonresidential uses.

2253 (d) Provide housing near military installations in this
2254 state, with preference given to projects that incorporate
2255 critical services for servicemembers, their families, and
2256 veterans, such as mental health treatment services, employment
2257 services, and assistance with transition from active-duty
2258 service to civilian life.

2259 (2) From the remaining funds, the corporation shall
2260 allocate the funds to issue competitive requests for application
2261 for any of the following affordable housing purposes specified
2262 in this subsection. The corporation shall finance projects that:

576-02172-23

2023102c1

2263 (a) Propose using or leasing public lands. Projects that
2264 propose to use or lease public lands must include a resolution
2265 or other agreement with the unit of government owning the land
2266 to use the land for affordable housing purposes.

2267 (b) Address the needs of young adults who age out of the
2268 foster care system.

2269 (c) Meet the needs of elderly persons.

2270 (d) Provide housing to meet the needs in areas of rural
2271 opportunity, designated pursuant to s. 288.0656.

2272 (3) Under any request for application under this section,
2273 the corporation shall coordinate with the appropriate state
2274 department or agency and prioritize projects that provide for
2275 mixed-income developments.

2276 (4) This section does not prohibit the corporation from
2277 allocating additional funds to the purposes described in this
2278 section. In any fiscal year, if the funds allocated by the
2279 corporation to any request for application under subsections (1)
2280 and (2) are not fully used after the application and award
2281 processes are complete, the corporation may use those funds to
2282 supplement any future request for application under this
2283 section.

2284 (5) This section is repealed June 30, 2033.

2285 Section 33. The Division of Law Revision is directed to
2286 replace the phrase "this act" wherever it occurs in s.
2287 420.50871, Florida Statutes, as created by this act, with the
2288 assigned chapter number of this act.

2289 Section 34. Section 420.50872, Florida Statutes, is created
2290 to read:

2291 420.50872 Live Local Program.—

576-02172-23

2023102c1

2292 (1) DEFINITIONS.—As used in this section, the term:
2293 (a) "Annual tax credit amount" means, for any state fiscal
2294 year, the sum of the amount of tax credits approved under
2295 paragraph (3) (a), including tax credits to be taken under s.
2296 220.1878 or s. 624.51058, which are approved for taxpayers whose
2297 taxable years begin on or after January 1 of the calendar year
2298 preceding the start of the applicable state fiscal year.
2299 (b) "Eligible contribution" means a monetary contribution
2300 from a taxpayer, subject to the restrictions provided in this
2301 section, to the corporation for use in the State Apartment
2302 Incentive Loan Program under s. 420.5087. The taxpayer making
2303 the contribution may not designate a specific project, property,
2304 or geographic area of this state as the beneficiary of the
2305 eligible contribution.
2306 (c) "Live Local Program" means the program described in
2307 this section whereby eligible contributions are made to the
2308 corporation.
2309 (d) "Tax credit cap amount" means the maximum annual tax
2310 credit amount that the Department of Revenue may approve for a
2311 state fiscal year.
2312 (2) RESPONSIBILITIES OF THE CORPORATION.—The corporation
2313 shall:
2314 (a) Expend 100 percent of eligible contributions received
2315 under this section for the State Apartment Incentive Loan
2316 Program under s. 420.5087. However, the corporation may use up
2317 to \$25 million of eligible contributions to provide loans for
2318 the construction of large-scale projects of significant regional
2319 impact. Such projects must include a substantial civic,
2320 educational, or health care use and may include a commercial

576-02172-23

2023102c1

2321 use, any of which must be incorporated within or contiguous to
2322 the project property. Such a loan must be made, except as
2323 otherwise provided in this subsection, in accordance with the
2324 practices and policies of the State Apartment Incentive Loan
2325 Program. Such a loan is subject to the competitive application
2326 process and may not exceed 25 percent of the total project cost.
2327 The corporation must find that the loan provides a unique
2328 opportunity for investment alongside local government
2329 participation that would enable creation of a significant amount
2330 of affordable housing. Projects approved under this section are
2331 intended to provide housing that is affordable as defined in s.
2332 420.0004, notwithstanding the income limitations in s.
2333 420.5087(2).

2334 (b) Upon receipt of an eligible contribution, provide the
2335 taxpayer that made the contribution with a certificate of
2336 contribution. A certificate of contribution must include the
2337 taxpayer's name; its federal employer identification number, if
2338 available; the amount contributed; and the date of contribution.

2339 (c) Within 10 days after issuing a certificate of
2340 contribution, provide a copy to the Department of Revenue.

2341 (3) LIVE LOCAL TAX CREDITS; APPLICATIONS, TRANSFERS, AND
2342 LIMITATIONS.—

2343 (a) Beginning in the 2023-2024 fiscal year, the tax credit
2344 cap amount is \$100 million in each state fiscal year.

2345 (b) Beginning October 1, 2023, a taxpayer may submit an
2346 application to the Department of Revenue for an allocation of
2347 the tax credit cap for tax credits to be taken under either or
2348 both of s. 220.1878 or s. 624.51058.

2349 1. The taxpayer shall specify in the application each tax

576-02172-23

2023102c1

2350 for which the taxpayer requests a credit and the applicable
2351 taxable year. For purposes of s. 220.1878, a taxpayer may apply
2352 for a credit to be used for a prior taxable year before the date
2353 the taxpayer is required to file a return for that year pursuant
2354 to s. 220.222. For purposes of s. 624.51058, a taxpayer may
2355 apply for a credit to be used for a prior taxable year before
2356 the date the taxpayer is required to file a return for that
2357 prior taxable year pursuant to ss. 624.509 and 624.5092. The
2358 Department of Revenue shall approve tax credits on a first-come,
2359 first-served basis.

2360 2. Within 10 days after approving or denying an
2361 application, the Department of Revenue shall provide a copy of
2362 its approval or denial letter to the corporation.

2363 (c) If a tax credit approved under paragraph (b) is not
2364 fully used for the specified taxable year for credits under s.
2365 220.1878 or s. 624.51058 because of insufficient tax liability
2366 on the part of the taxpayer, the unused amount may be carried
2367 forward for a period not to exceed 10 taxable years. For
2368 purposes of s. 220.1878, a credit carried forward may be used in
2369 a subsequent year after applying the other credits and unused
2370 carryovers in the order provided in s. 220.02(8).

2371 (d) A taxpayer may not convey, transfer, or assign an
2372 approved tax credit or a carryforward tax credit to another
2373 entity unless all of the assets of the taxpayer are conveyed,
2374 assigned, or transferred in the same transaction. However, a tax
2375 credit under s. 220.1878 or s. 624.51058 may be conveyed,
2376 transferred, or assigned between members of an affiliated group
2377 of corporations if the type of tax credit under s. 220.1878 or
2378 s. 624.51058 remains the same. A taxpayer shall notify the

576-02172-23

2023102c1

2379 Department of Revenue of its intent to convey, transfer, or
2380 assign a tax credit to another member within an affiliated group
2381 of corporations. The amount conveyed, transferred, or assigned
2382 is available to another member of the affiliated group of
2383 corporations upon approval by the Department of Revenue.

2384 (e) Within any state fiscal year, a taxpayer may rescind
2385 all or part of a tax credit allocation approved under paragraph
2386 (b). The amount rescinded must become available for that state
2387 fiscal year to another eligible taxpayer as approved by the
2388 Department of Revenue if the taxpayer receives notice from the
2389 Department of Revenue that the rescindment has been accepted by
2390 the Department of Revenue. Any amount rescinded under this
2391 paragraph must become available to an eligible taxpayer on a
2392 first-come, first-served basis based on tax credit applications
2393 received after the date the rescindment is accepted by the
2394 Department of Revenue.

2395 (f) Within 10 days after approving or denying the
2396 conveyance, transfer, or assignment of a tax credit under
2397 paragraph (d), or the rescindment of a tax credit under
2398 paragraph (e), the Department of Revenue shall provide a copy of
2399 its approval or denial letter to the corporation.

2400 (g) For purposes of calculating the underpayment of
2401 estimated corporate income taxes under s. 220.34 and tax
2402 installment payments for taxes on insurance premiums or
2403 assessments under s. 624.5092, the final amount due is the
2404 amount after credits earned under s. 220.1878 or s. 624.51058
2405 for contributions to eligible charitable organizations are
2406 deducted.

2407 1. For purposes of determining if a penalty or interest

576-02172-23

2023102c1

2408 under s. 220.34(2)(d)1. will be imposed for underpayment of
2409 estimated corporate income tax, a taxpayer may, after earning a
2410 credit under s. 220.1878, reduce any estimated payment in that
2411 taxable year by the amount of the credit.

2412 2. For purposes of determining if a penalty under s.
2413 624.5092 will be imposed, an insurer, after earning a credit
2414 under s. 624.51058 for a taxable year, may reduce any
2415 installment payment for such taxable year of 27 percent of the
2416 amount of the net tax due as reported on the return for the
2417 preceding year under s. 624.5092(2)(b) by the amount of the
2418 credit.

2419 (4) PRESERVATION OF CREDIT.—If any provision or portion of
2420 this section, s. 220.1878, or s. 624.51058 or the application
2421 thereof to any person or circumstance is held unconstitutional
2422 by any court or is otherwise declared invalid, the
2423 unconstitutionality or invalidity does not affect any credit
2424 earned under s. 220.1878 or s. 624.51058 by any taxpayer with
2425 respect to any contribution paid to the Live Local Program
2426 before the date of a determination of unconstitutionality or
2427 invalidity. The credit must be allowed at such time and in such
2428 a manner as if a determination of unconstitutionality or
2429 invalidity had not been made, provided that nothing in this
2430 subsection by itself or in combination with any other provision
2431 of law may result in the allowance of any credit to any taxpayer
2432 in excess of \$1 of credit for each dollar paid to an eligible
2433 charitable organization.

2434 (5) ADMINISTRATION; RULES.—

2435 (a) The Department of Revenue and the corporation may
2436 develop a cooperative agreement to assist in the administration

576-02172-23

2023102c1

2437 of this section, as needed.

2438 (b) The Department of Revenue may adopt rules necessary to
2439 administer this section, s. 220.1878, and s. 624.51058,
2440 including rules establishing application forms, procedures
2441 governing the approval of tax credits and carryforward tax
2442 credits under subsection (3), and procedures to be followed by
2443 taxpayers when claiming approved tax credits on their returns.

2444 (c) By August 15, 2023, and by each August 15 thereafter,
2445 the Department of Revenue shall determine the 500 taxpayers with
2446 the greatest total corporate income or franchise tax due as
2447 reported on the taxpayer's return filed pursuant to s. 220.22
2448 during the previous calendar year and notify those taxpayers of
2449 the existence of the Live Local Program and the process for
2450 obtaining an allocation of the tax credit cap. The Department of
2451 Revenue shall confer with the corporation in the drafting of the
2452 notification. The Department of Revenue may provide this
2453 notification by electronic means.

2454 Section 35. Section 420.5096, Florida Statutes, is created
2455 to read:

2456 420.5096 Florida Hometown Hero Program.—

2457 (1) The Legislature finds that individual homeownership is
2458 vital to building long-term housing and financial security. With
2459 rising home prices, down payment and closing costs are often
2460 significant barriers to homeownership for working Floridians.
2461 Each person in Florida's hometown workforce is essential to
2462 creating thriving communities, and the Legislature finds that
2463 the ability of Floridians to reside within the communities in
2464 which they work is of great importance. Therefore, the
2465 Legislature finds that providing assistance to homebuyers in

576-02172-23

2023102c1

2466 this state by reducing the amount of down payment and closing
2467 costs is a necessary step toward expanding access to
2468 homeownership and achieving safe, decent, and affordable housing
2469 for all Floridians.

2470 (2) The Florida Hometown Hero Program is created to assist
2471 Florida's hometown workforce in attaining homeownership by
2472 providing financial assistance to residents to purchase a home
2473 as their primary residence. Under the program, a borrower may
2474 apply to the corporation for a loan to reduce the amount of the
2475 down payment and closing costs paid by the borrower by a minimum
2476 of \$10,000 and up to 5 percent of the first mortgage loan, not
2477 exceeding \$35,000. Loans must be made available at a zero
2478 percent interest rate and must be made available for the term of
2479 the first mortgage. The balance of any loan is due at closing if
2480 the property is sold, refinanced, rented, or transferred, unless
2481 otherwise approved by the corporation.

2482 (3) For loans made available pursuant to s.
2483 420.507(23)(a)1. or 2., the corporation may underwrite and make
2484 those mortgage loans through the program to persons or families
2485 who have household incomes that do not exceed 150 percent of the
2486 state median income or local median income, whichever is
2487 greater. A borrower must be seeking to purchase a home as a
2488 primary residence; a first-time homebuyer and a Florida
2489 resident; and employed full-time by a Florida-based employer.
2490 The borrower must provide documentation of full-time employment,
2491 or full-time status for self-employed individuals, of 35 hours
2492 or more per week. The requirement to be a first-time homebuyer
2493 does not apply to a borrower who is an active duty servicemember
2494 of a branch of the armed forces or the Florida National Guard,

576-02172-23

2023102c1

2495 as defined in s. 250.01, or a veteran.

2496 (4) Loans made under the Florida Hometown Hero Program may
2497 be used for the purchase of manufactured homes, as defined in s.
2498 320.01(2)(b), which were constructed after July 13, 1994, and
2499 which are titled and financed as tangible personal property or
2500 as real property.

2501 (5) This program is intended to be evergreen, and
2502 repayments for loans made under this program shall be retained
2503 within the program to make additional loans.

2504 Section 36. Subsection (3) is added to section 420.531,
2505 Florida Statutes, to read:

2506 420.531 Affordable Housing Catalyst Program.—

2507 (3) The corporation may contract with the entity providing
2508 statewide training and technical assistance to provide technical
2509 assistance to local governments to establish selection criteria
2510 and related provisions for requests for proposals or other
2511 competitive solicitations for use or lease of government-owned
2512 real property for affordable housing purposes. The entity
2513 providing statewide training and technical assistance may
2514 develop best practices or other key elements for successful use
2515 of public property for affordable housing, in conjunction with
2516 technical support provided under subsection (1).

2517 Section 37. Section 420.6075, Florida Statutes, is amended
2518 to read:

2519 420.6075 Research and planning for affordable housing;
2520 annual housing report.—

2521 (1) The research and planning functions of the department
2522 shall include the collection of data on the need for affordable
2523 housing in this state and the extent to which that need is being

576-02172-23

2023102c1

2524 met through federal, state, and local programs, in order to
2525 facilitate planning to meet the housing needs in this state and
2526 to enable the development of sound strategies and programs for
2527 affordable housing. To fulfill this function, the Shimberg
2528 Center for Housing Studies ~~Affordable Housing~~ at the University
2529 of Florida shall perform the following functions:

2530 (a) Quantify affordable housing needs in this ~~the~~ state by
2531 analyzing available data, including information provided through
2532 the housing elements of local comprehensive plans, and identify
2533 revisions in the housing element data requirements that would
2534 result in more uniform, meaningful information being obtained.

2535 (b) Document the results since 1980 of all programs
2536 administered by the department which provide for or act as
2537 incentives for housing production or improvement. Data on
2538 program results must include the number of units produced and
2539 the unit cost under each program.

2540 (c) Inventory the supply of affordable housing units made
2541 available through federal, state, and local programs. Data on
2542 the geographic distribution of affordable units must show the
2543 availability of units in each county and municipality.

2544 (2) By December 31 of each year, the Shimberg Center for
2545 Housing Studies ~~Affordable Housing~~ shall submit to the
2546 Legislature an updated housing report describing the supply of
2547 and need for affordable housing. This annual housing report
2548 shall include:

2549 (a) A synopsis of training and technical assistance
2550 activities and community-based organization housing activities
2551 for the year.

2552 (b) A status report on the degree of progress toward

576-02172-23

2023102c1

2553 meeting the housing objectives of the department's agency
2554 functional plan.

2555 (c) Recommended housing initiatives for the next fiscal
2556 year and recommended priorities for assistance to the various
2557 target populations within the spectrum of housing need.

2558 (3) The Shimberg Center for Housing Studies ~~Affordable~~
2559 ~~Housing~~ shall:

2560 (a) Conduct research on program options to address the need
2561 for affordable housing.

2562 (b) Conduct research on training models to be replicated or
2563 adapted to meet the needs of community-based organizations and
2564 state and local government staff involved in housing
2565 development.

2566 Section 38. Paragraph (a) of subsection (1) of section
2567 553.792, Florida Statutes, is amended to read:

2568 553.792 Building permit application to local government.—

2569 (1) (a) Within 10 days of an applicant submitting an
2570 application to the local government, the local government shall
2571 advise the applicant what information, if any, is needed to deem
2572 the application properly completed in compliance with the filing
2573 requirements published by the local government. If the local
2574 government does not provide written notice that the applicant
2575 has not submitted the properly completed application, the
2576 application shall be automatically deemed properly completed and
2577 accepted. Within 45 days after receiving a completed
2578 application, a local government must notify an applicant if
2579 additional information is required for the local government to
2580 determine the sufficiency of the application, and shall specify
2581 the additional information that is required. The applicant must

576-02172-23

2023102c1

2582 submit the additional information to the local government or
2583 request that the local government act without the additional
2584 information. While the applicant responds to the request for
2585 additional information, the 120-day period described in this
2586 subsection is tolled. Both parties may agree to a reasonable
2587 request for an extension of time, particularly in the event of a
2588 force majeure or other extraordinary circumstance. The local
2589 government must approve, approve with conditions, or deny the
2590 application within 120 days following receipt of a completed
2591 application. A local government shall maintain on its website a
2592 policy containing procedures and expectations for expedited
2593 processing of those building permits and development orders
2594 required by law to be expedited.

2595 Section 39. Subsection (7) of section 624.509, Florida
2596 Statutes, is amended to read:

2597 624.509 Premium tax; rate and computation.—

2598 (7) Credits and deductions against the tax imposed by this
2599 section shall be taken in the following order: deductions for
2600 assessments made pursuant to s. 440.51; credits for taxes paid
2601 under ss. 175.101 and 185.08; credits for income taxes paid
2602 under chapter 220 and the credit allowed under subsection (5),
2603 as these credits are limited by subsection (6); the credit
2604 allowed under s. 624.51057; the credit allowed under s.
2605 624.51058; all other available credits and deductions.

2606 Section 40. Paragraph (c) of subsection (1) of section
2607 624.5105, Florida Statutes, is amended to read:

2608 624.5105 Community contribution tax credit; authorization;
2609 limitations; eligibility and application requirements;
2610 administration; definitions; expiration.—

576-02172-23

2023102c1

2611 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

2612 (c) The total amount of tax credit which may be granted for
2613 all programs approved under this section and ss. 212.08(5)(p)
2614 and 220.183 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~
2615 fiscal year and in each fiscal year thereafter for projects that
2616 provide housing opportunities for persons with special needs as
2617 defined in s. 420.0004 or homeownership opportunities for low-
2618 income or very-low-income households as defined in s. 420.9071
2619 and \$4.5 million in the 2022-2023 fiscal year and in each fiscal
2620 year thereafter for all other projects.

2621 Section 41. Section 624.51058, Florida Statutes, is created
2622 to read:

2623 624.51058 Credit for contributions to the Live Local
2624 Program.—

2625 (1) For taxable years beginning on or after January 1,
2626 2023, there is allowed a credit of 100 percent of an eligible
2627 contribution made to the Live Local Program under s. 420.50872
2628 against any tax due for a taxable year under s. 624.509(1) after
2629 deducting from such tax deductions for assessments made pursuant
2630 to s. 440.51; credits for taxes paid under ss. 175.101 and
2631 185.08; credits for income taxes paid under chapter 220; and the
2632 credit allowed under s. 624.509(5), as such credit is limited by
2633 s. 624.509(6). An eligible contribution must be made to the Live
2634 Local Program on or before the date the taxpayer is required to
2635 file a return pursuant to ss. 624.509 and 624.5092. An insurer
2636 claiming a credit against premium tax liability under this
2637 section is not required to pay any additional retaliatory tax
2638 levied under s. 624.5091 as a result of claiming such credit.
2639 Section 624.5091 does not limit such credit in any manner.

576-02172-23

2023102c1

2640 (2) Section 420.50872 applies to the credit authorized by
2641 this section.

2642 Section 42. The Department of Economic Opportunity's Keys
2643 Workforce Housing Initiative, approved by the Administration
2644 Commission on June 13, 2018, is considered an exception to the
2645 evacuation time constraints of s. 380.0552(9)(a)2., Florida
2646 Statutes, by requiring deed-restricted affordable workforce
2647 housing properties receiving permit allocations to agree to
2648 evacuate at least 48 hours in advance of hurricane landfall. A
2649 comprehensive plan amendment approved by the Department of
2650 Economic Opportunity to implement the initiative is hereby valid
2651 and the respective local governments may adopt local ordinances
2652 or regulations to implement such plan amendment.

2653 Section 43. (1) The Department of Revenue is authorized,
2654 and all conditions are deemed met, to adopt emergency rules
2655 under s. 120.54(4), Florida Statutes, for the purpose of
2656 implementing provisions related to the Live Local Program
2657 created by this act. Notwithstanding any other law, emergency
2658 rules adopted under this section are effective for 6 months
2659 after adoption and may be renewed during the pendency of
2660 procedures to adopt permanent rules addressing the subject of
2661 the emergency rules.

2662 (2) This section expires July 1, 2026.

2663 Section 44. For the 2023-2024 fiscal year, the sum of \$100
2664 million in nonrecurring funds from the General Revenue Fund is
2665 appropriated to the Florida Housing Finance Corporation to
2666 implement the Florida Hometown Hero Housing Program established
2667 in s. 420.5096, Florida Statutes, as created by this act.

2668 Section 45. For the 2023-2024 fiscal year, the sum of \$252

576-02172-23

2023102c1

2669 million in nonrecurring funds from the Local Government Housing
2670 Trust Fund is appropriated in the Grants and Aids - Housing
2671 Finance Corporation (HFC) - State Housing Initiatives
2672 Partnership (SHIP) Program appropriation category to the Florida
2673 Housing Finance Corporation.

2674 Section 46. For the 2023-2024 fiscal year, the sum of \$150
2675 million in recurring funds and \$109 million in nonrecurring
2676 funds from the State Housing Trust Fund is appropriated in the
2677 Grants and Aids - Housing Finance Corporation (HFC) - Affordable
2678 Housing Programs appropriation category to the Florida Housing
2679 Finance Corporation. The recurring funds are appropriated to
2680 implement s. 420.50871, Florida Statutes, as created by this
2681 act.

2682 Section 47. For the 2022-2023 fiscal year, the sum of \$100
2683 million in nonrecurring funds from the General Revenue Fund is
2684 appropriated to the Florida Housing Finance Corporation to
2685 implement a competitive assistance loan program for new
2686 construction projects in the development pipeline that have not
2687 commenced construction and are experiencing verifiable cost
2688 increases due to market inflation. These funds are intended to
2689 support the corporation's efforts to maintain the viability of
2690 projects in the development pipeline as the unprecedented
2691 economic factors coupled with the housing crisis makes it of
2692 upmost importance to deliver much-needed affordable housing
2693 units in communities in a timely manner. Eligible projects are
2694 those that accepted an invitation to enter credit underwriting
2695 by the corporation for funding during the period of time of July
2696 1, 2020, through June 30, 2022. The corporation may establish
2697 such criteria and application processes as necessary to

576-02172-23

2023102c1

2698 implement this section. The unexpended balance of funds
2699 appropriated to the corporation as of June 30, 2023, shall
2700 revert and is appropriated to the corporation for the same
2701 purpose for the 2023-2024 fiscal year. Any funds not awarded by
2702 December 1, 2023, must be used for the State Apartment Incentive
2703 Loan Program under s. 420.5087, Florida Statutes. This section
2704 is effective upon becoming a law.

2705 Section 48. The Legislature finds and declares that this
2706 act fulfills an important state interest.

2707 Section 49. Except as otherwise expressly provided in this
2708 act and except for this section, which shall take effect upon
2709 becoming a law, this act shall take effect July 1, 2023.