By the Committee on Finance and Tax

593-03943-23 20237062__

A bill to be entitled

An act relating to taxation; amending s. 125.01, F.S.; prohibiting a county from levying special assessments on certain lands; deleting exceptions; deleting the definition of the term "agricultural pole barn"; amending ss. 125.0104 and 125.0108, F.S.; requiring that a referendum to reenact an expiring tourist development tax or tourist impact tax, respectively, be held at a general election; limiting the occurrence of such a referendum; amending s. 125.901, F.S.; requiring that a referendum to approve a millage rate increase for a children's services independent special district property tax be held at a general election; limiting the occurrence of such a referendum; amending s. 212.055, F.S.; requiring that a referendum to reenact a local government discretionary sales surtax be held at a general election; limiting the occurrence of such a referendum; amending ss. 336.021 and 336.025, F.S.; requiring that a referendum to adopt, amend, or reenact a ninth-cent fuel tax or local option fuel taxes, respectively, be held at a general election; limiting the occurrence of a referendum to reenact such a tax; amending s. 196.081, F.S.; specifying that certain permanently and totally disabled veterans or their surviving spouses are entitled to, rather than may receive, a prorated refund of ad valorem taxes paid under certain circumstances; making clarifying changes relating to the transfer of homestead tax exemptions by surviving

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

of the discretionary communications services tax; requiring that a certain tax remain the same rate as it was on a specified past date until a specified future date; prohibiting a certain tax passed after a specified date from being added to the local communications service tax until a future date; amending s. 206.9952, F.S.; conforming provisions to changes made by the act; amending s. 206.9955, F.S.; delaying the effective date of certain taxes on natural gas fuel; amending s. 206.996, F.S.; conforming a provision to changes made by the act; amending s. 212.08, F.S.; defining the term "renewable natural gas"; providing a sales tax exemption for the purchase of certain machinery and equipment relating to renewable natural gas; requiring purchasers of such machinery and equipment to furnish the vendor with a certain affidavit; providing an exception; providing penalties, including a criminal penalty; authorizing the Department of Revenue to adopt rules; exempting the purchase of specified baby and toddler products from the sales and use tax; providing a presumption; exempting the sale for human use of diapers, incontinence undergarments, incontinence pads, and incontinence liners from the sales and use tax; exempting the sale of oral hygiene products from the sales and use tax; defining the term "oral hygiene products"; exempting the sale of certain firearm safety devices from the sales and use tax; amending s. 212.12, F.S.; revising the amount of a sales tax

collection allowance for certain dealers; amending s. 212.20, F.S.; requiring the Department of Revenue to distribute funds to the Florida Agricultural Promotional Campaign Trust Fund; providing for future repeal; creating s. 550.09516, F.S.; providing for a credit for thoroughbred racing permitholders; requiring the Florida Gaming Control Commission to require sufficient documentation; authorizing permitholders to apply the credits monthly beginning on a specified annual date to certain taxes and fees; providing for expiration of credits; authorizing the commission to adopt rules; amending s. 571.26, F.S.; requiring that certain funds be held separately in the trust fund for certain purposes; providing for the future expiration and reversion of specified statutory text; creating s. 571.265, F.S.; defining the terms "association" and "permitholder"; requiring that certain funds deposited into the trust fund be used for a specified purpose; providing for carryover of unused funds; specifying requirements for the use and distribution of funds; requiring recipients to submit a report; providing for future repeal; amending s. 213.053, F.S.; authorizing the Department of Revenue to provide certain information to the Department of Environmental Protection, the Division of Historical Resources of the Department of State, and the Federal Government; creating s. 220.199, F.S.; defining terms; providing a corporate income tax credit to developers and homebuilders for certain graywater systems

purchased during the taxable year; providing a cap on the amount of the tax credit per system; specifying information the developer or homebuilder must provide to the Department of Environmental Protection; requiring the Department of Environmental Protection to certify to the applicant and the Department of Revenue its determination of an applicant's eligibility for the tax credit within a specified timeframe; authorizing tax credits to be carried forward for up to a specified number of years; requiring the Department of Revenue and the Department of Environmental Protection to adopt rules; amending s. 220.02, F.S.; revising the order in which credits are applied against the corporate income tax or franchise tax; amending s. 220.13, F.S.; requiring the addition of amounts taken for certain credits to taxable income; amending s. 220.1845, F.S.; authorizing additional amounts of contaminated site rehabilitation tax credits which may be granted for each fiscal year and for a specified timeframe; providing for future repeal; amending s. 376.30781, F.S.; authorizing additional amounts of tax credits for the rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas which may be granted for each fiscal year and for a specified timeframe; providing for future repeal; creating s. 220.197, F.S.; providing a short title; defining terms; providing a credit against the state corporate income tax and the

insurance premium tax for qualified expenses in rehabilitating certain historic structures; specifying eligibility requirements for the tax credit; specifying requirements for taxpayers claiming or transferring tax credits; specifying requirements for the Division of Historical Resources of the Department of State for evaluating and certifying applications for tax credits; specifying the allowable amounts of tax credits; providing construction; authorizing the carryforward, sale, and transfer of tax credits subject to certain requirements and limitations; providing the Department of Revenue and the division audit and examination powers for specified purposes; requiring the return of forfeited tax credits under certain circumstances; providing penalties; requiring the division to provide specified annual reports to the Legislature; providing duties of the Department of Revenue; providing applicability; authorizing the Department of Revenue and the division to adopt rules; amending s. 220.222, F.S.; requiring specified calculations relating to the underpayment of taxes to include the amount of certain credits; amending s. 402.62, F.S.; increasing the Strong Families Tax Credit cap; amending s. 624.509, F.S.; specifying the order in which the certified rehabilitation tax credit is applied against the insurance premium tax; exemptying from sales and use tax the retail sale of certain clothing, wallets, bags, school supplies, learning aids and jigsaw puzzles, and personal

computers and personal computer-related accessories during specified timeframes; defining terms; specifying locations where the tax exemptions do not apply; authorizing certain dealers to opt out of participating in the tax holiday, subject to certain requirements; authorizing the Department of Revenue to adopt emergency rules; exempting from sales and use tax specified disaster preparedness supplies during a specified timeframe; defining terms; specifying locations where the tax exemptions do not apply; authorizing the Department of Revenue to adopt emergency rules; exempting from sales and use tax admissions to certain events, performances, and facilities, certain season tickets, and the retail sale of certain boating and water activity, camping, fishing, general outdoor, and residential pool supplies and sporting equipment during specified timeframes; defining terms; specifying locations where the tax exemptions do not apply; authorizing the Department of Revenue to adopt emergency rules; exempting from the sales and use tax the retail sale of certain tools during a specified timeframe; specifying locations where the tax exemptions do not apply; authorizing the Department of Revenue to adopt emergency rules; exempting from sales and use tax the retail sale of new ENERGY STAR appliances during a specified timeframe; defining the term "ENERGY STAR appliance"; exempting from sales and use tax the retail sale of gas ranges and cooktops during a

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

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

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

125.01 Powers and duties.—

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

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

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

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

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

(6) REFERENDUM.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

336.025 County transportation system; levy of local option

fuel tax on motor fuel and diesel fuel.—

(1)

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

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

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

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

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

this paragraph shall not include routine maintenance of roads.

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

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

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

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

(1)

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

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

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

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

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

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

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

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

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

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

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

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

(1)

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

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

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

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

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

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

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

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

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

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

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

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

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

2. "In the line of duty" means:

a. While engaging in law enforcement;

b. While performing an activity relating to fire suppression and prevention;

c. While responding to a hazardous material emergency;

d. While performing rescue activity;

e. While providing emergency medical services;

f. While performing disaster relief activity;

g. While otherwise engaging in emergency response activity; or

h. While engaging in a training exercise related to any of the events or activities enumerated in this subparagraph if the training has been authorized by the employing entity.

A heart attack or stroke that causes death or causes an injury resulting in death must occur within 24 hours after an event or activity enumerated in this subparagraph and must be directly and proximately caused by the event or activity in order to be considered as having occurred in the line of duty.

Section 11. The amendments made by section 10 of this act to s. 196.081, Florida Statutes, first apply to the 2024 ad valorem tax roll.

Section 12. Subsection (3) of section 196.196, Florida Statutes, is amended, and subsection (6) is added to that section, to read:

196.196 Determining whether property is entitled to charitable, religious, scientific, or literary exemption.—

(3) Property owned by an exempt organization is used for a religious purpose if the institution has taken affirmative steps to prepare the property for use as a house of public worship. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to a religious use as a house of public worship. For purposes of this section ~~subsection~~, the term "public worship" means religious worship services and those other activities that are incidental to religious worship services, such as educational activities,

parking, recreation, partaking of meals, and fellowship.

(6) Property that is used as a parsonage, burial grounds, or tomb and is owned by a house of public worship is used for a religious purpose.

Section 13. The amendments made by this act to s. 196.196, Florida Statutes, are remedial and clarifying in nature and do not provide a basis for an assessment of any tax or create a right to a refund of any tax paid before July 1, 2023.

Section 14. Section 196.198, Florida Statutes, is amended to read:

196.198 Educational property exemption.—Educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes are exempt from taxation. Sheltered workshops providing rehabilitation and retraining of individuals who have disabilities and exempted by a certificate under s. (d) of the federal Fair Labor Standards Act of 1938, as amended, are declared wholly educational in purpose and are exempt from certification, accreditation, and membership requirements set forth in s. 196.012. Those portions of property of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being essential to the educational process are exempt from ad valorem taxation. The use of property by public fairs and expositions chartered by chapter 616 is presumed to be an educational use of such property and is exempt from ad valorem taxation to the extent of such use. Property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent

of the educational institution is owned by the identical persons who own the property, or if the entity owning 100 percent of the educational institution and the entity owning the property are owned by the identical natural persons, or if the educational institution is a lessee that owns the leasehold interest in a bona fide lease for a nominal amount per year having an original term of 98 years or more. Land, buildings, and other improvements to real property used exclusively for educational purposes are deemed owned by an educational institution if the educational institution that currently uses the land, buildings, and other improvements for educational purposes received the exemption under this section on the same property in any 10 consecutive prior years, and, under a lease, the educational institution is responsible for any taxes owed and for ongoing maintenance and operational expenses for the land, buildings, and other improvements. For such leasehold properties, the educational institution shall receive the full benefit of the exemption. The owner of the property shall disclose to the educational institution the full amount of the benefit derived from the exemption and the method for ensuring that the educational institution receives the benefit. Land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the land is a nonprofit entity and the land is used, under a ground lease or other contractual arrangement, by an educational institution that owns the buildings and other improvements to the real property, is a nonprofit entity under s. 501(c)(3) of the Internal Revenue Code, and provides education limited to

students in prekindergarten through grade 8. Land, buildings, and other improvements to real property used exclusively for educational purposes are deemed owned by an educational institution if the educational institution that currently uses the land, buildings, and other improvements for educational purposes is an educational institution described in s. 212.0602, and, under a lease, the educational institution is responsible for any taxes owed and for ongoing maintenance and operational expenses for the land, buildings, and other improvements. For such leasehold properties, the educational institution shall receive the full benefit of the exemption. The owner of the property shall disclose to the educational institution the full amount of the benefit derived from the exemption and the method for ensuring that the educational institution receives the benefit. Notwithstanding ss. 196.195 and 196.196, property owned by a house of public worship and used by an educational institution for educational purposes limited to students in preschool through grade 8 shall be exempt from ad valorem taxes. If legal title to property is held by a governmental agency that leases the property to a lessee, the property shall be deemed to be owned by the governmental agency and used exclusively for educational purposes if the governmental agency continues to use such property exclusively for educational purposes pursuant to a sublease or other contractual agreement with that lessee. If the title to land is held by the trustee of an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the entity that owns an educational institution that is using the land exclusively for educational purposes, the land is deemed to be property owned by the educational institution for purposes of

this exemption. Property owned by an educational institution shall be deemed to be used for an educational purpose if the institution has taken affirmative steps to prepare the property for educational use. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.

Section 15. Section 197.319, Florida Statutes, is amended to read:

197.319 Refund of taxes for residential improvements rendered uninhabitable by a catastrophic event.—

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

(a) "Catastrophic event" means an event of misfortune or calamity that renders one or more residential improvements uninhabitable. The term ~~It~~ does not include an event caused, directly or indirectly, by the property owner with the intent to damage or destroy the residential improvement or an event that results in a federal disaster area declaration or a state of emergency declared pursuant to s. 252.36.

(b) "Catastrophic event refund" means the product arrived at by multiplying the damage differential by the amount of timely paid taxes that were initially levied in the year in which the catastrophic event occurred.

(c) "Damage differential" means the product arrived at by multiplying the percent change in value by a ratio, the numerator of which is the number of days the residential improvement was rendered uninhabitable in the year in which the

catastrophic event occurred, and the denominator of which is the number of days in the year in which the catastrophic event occurred ~~365~~.

(d) "Percent change in value" means the difference between a residential parcel's just value as of January 1 of the year in which the catastrophic event occurred and its postcatastrophic event just value, expressed as a percentage of the parcel's just value as of January 1 of the year in which the catastrophic event occurred.

(e) "Postcatastrophic event just value" means the just value of the residential parcel on January 1 of the year in which a catastrophic event occurred, adjusted by subtracting ~~reduced to reflect~~ the just value, as determined on January 1 of the year in which the catastrophic event occurred, of the ~~residential parcel after the catastrophic event that rendered the~~ residential improvement that was rendered ~~thereon~~ uninhabitable ~~and before any subsequent repairs~~. ~~For purposes of this paragraph, a residential improvement that is uninhabitable has no value attached to it. The catastrophic event refund is determined only for purposes of calculating tax refunds for the year or years in which the residential improvement is uninhabitable as a result of the catastrophic event and does not determine a parcel's just value as of January 1 each year.~~

(f) "Residential improvement" means a residential dwelling or house on real estate used and owned as a homestead as defined in s. 196.012(13) or nonhomestead residential property as defined in s. 193.1554(1). A residential improvement does not include a structure that is not essential to the use and occupancy of the residential dwelling or house, including, but

not limited to, a detached utility building, detached carport, detached garage, bulkhead, fence, or swimming pool, and does not include land.

(g) "Uninhabitable" means the loss of use and occupancy of a residential improvement for the purpose for which it was constructed resulting from damage to or destruction of, or from a condition that compromises the structural integrity of, the residential improvement which was caused by a catastrophic event~~, as evidenced by documentation, including, but not limited to, utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy~~.

(2) If a residential improvement is rendered uninhabitable for at least 30 days due to a catastrophic event, taxes originally levied and paid for the year in which the catastrophic event occurred may be refunded in the following manner:

(a) The property owner must file an application for refund with the property appraiser on a form prescribed by the department and furnished by the property appraiser~~:~~

~~1. If the residential improvement is restored to a habitable condition before December 1 of the year in which the catastrophic event occurred, no sooner than 30 days after the residential improvement that was rendered uninhabitable has been restored to a habitable condition; or~~

~~2.~~ no later than March 1 of the year immediately following the catastrophic event. The property appraiser may allow applications to be filed electronically.

~~The application for refund must be made on a form prescribed by the department and furnished by the property appraiser. The property appraiser may request supporting documentation be submitted along with the application, including, but not limited to, utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy, for purposes of determining conditions of uninhabitability and subsequent habitability following any repairs.~~

(b) The application for refund must describe the catastrophic event and identify the residential parcel upon which the residential improvement was rendered uninhabitable by a catastrophic event, the date on which the catastrophic event occurred, and the number of days the residential improvement was uninhabitable during the calendar year in which the catastrophic event occurred. For purposes of determining uninhabitability, the application must be accompanied by supporting documentation, including, but not limited to, utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy.

(c) The application for refund must be verified under oath and is subject to penalty of perjury.

(d) ~~Upon receipt of an application for refund,~~ The property appraiser shall review ~~must investigate the statements contained in~~ the application and ~~to~~ determine if the applicant is entitled to a refund of taxes. No later than April 1 of the year following the date on which the catastrophic event occurred, the property appraiser must:

1. Notify the applicant if the property appraiser

determines that the applicant is not entitled to a refund. If the property appraiser determines that the applicant is not entitled to a refund, the applicant may file a petition with the value adjustment board, pursuant to s. 194.011(3), requesting that the refund be granted. The petition must be filed with the value adjustment board on or before the 30th day following the issuance of the notice by the property appraiser.

2.~~(e) If the property appraiser determines that the applicant is entitled to a refund, the property appraiser must~~ Issue an official written statement to the tax collector if the property appraiser determines that the applicant is entitled to a refund within 30 days after the determination, but no later than by April 1 of the year following the date on which the catastrophic event occurred. The statement must provide~~, that provides~~:

a.~~1.~~ The just value of the residential improvement as determined by the property appraiser on January 1 of the year in which the catastrophic event for which the applicant is claiming a refund occurred.

b.~~2.~~ The number of days during the calendar year during which the residential improvement was uninhabitable.

c.~~3.~~ The postcatastrophic event just value of the residential parcel as determined by the property appraiser.

d.~~4.~~ The percent change in value applicable to the residential parcel.

(3) Upon receipt of the written statement from the property appraiser, the tax collector shall calculate the damage differential pursuant to this section.

(a) If the property taxes have been paid for the year in

which the catastrophic event occurred, the tax collector must ~~and~~ process a refund in an amount equal to the catastrophic event refund.

(b) If the property taxes have not been paid for the year in which the catastrophic event occurred, the tax collector must process a refund in an amount equal to the catastrophic event refund only upon receipt of timely payment of the property taxes.

(4) Any person who is qualified to have his or her property taxes refunded under this section ~~subsection (2)~~ but fails to file an application by March 1 of the year immediately following the year in which the catastrophic event occurred may file an application for refund under this subsection and may file a petition with the value adjustment board, pursuant to s. 194.011(3), requesting that a refund under this subsection be granted. Such petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice of proposed property taxes and non-ad valorem assessments by the property appraiser as provided in s. 194.011(1). Upon reviewing the petition, if the person is qualified to receive the refund under this section ~~subsection~~ and demonstrates particular extenuating circumstances determined by the property appraiser or the value adjustment board to warrant granting a late application for refund, the property appraiser or the value adjustment board may grant a refund.

(5) By September 1 of each year, the tax collector shall notify:

(a) The department of the total reduction in taxes for all properties that qualified for a refund pursuant to this section

for the year.

(b) The governing board of each affected local government of the reduction in such local government's taxes that occurred pursuant to this section.

(6) For purposes of this section, a residential improvement that is uninhabitable has no value.

(7) The catastrophic event refund is determined only for purposes of calculating tax refunds for the year in which the residential improvement is uninhabitable as a result of the catastrophic event and does not determine a parcel's just value as of January 1 any subsequent year.

(8) ~~(6)~~ This section does not affect the requirements of s. 197.333.

Section 16. The amendments made by this act to s. 197.319, Florida Statutes, first apply to the 2024 ad valorem tax roll.

Section 17. Subsection (2) of section 199.145, Florida Statutes, is amended to read:

199.145 Corrective mortgages; assignments; assumptions; refinancing.—

(2)(a) No additional nonrecurring tax shall be due upon the assignment by the obligee of a note, bond, or other obligation for the payment of money upon which a nonrecurring tax has previously been paid.

(b) A note or mortgage for a federal small business loan program transaction pursuant to 15 U.S.C. ss. 695-697g, also known as a 504 loan, which specifies the Small Business Administration as the obligee or mortgagee and increases the principal balance of a note or mortgage which is part of an interim loan for purposes of debenture guarantee funding upon

which nonrecurring tax has previously been paid, is subject to additional tax only on the increase above the current principal balance. The obligor and mortgagor must be the same as on the prior note or mortgage and there may not be new or additional obligors or mortgagors. The prior note or the book and page number of the recorded interim mortgage must be referenced in the Small Business Administration note or mortgage.

Section 18. Subsection (3) of section 201.08, Florida Statutes, is amended to read:

201.08 Tax on promissory or nonnegotiable notes, written obligations to pay money, or assignments of wages or other compensation; exception.—

(3)(a) No tax shall be required on promissory notes executed for students to receive financial aid from federal or state educational assistance programs, from loans guaranteed by the Federal Government or the state when federal regulations prohibit the assessment of such taxes against the borrower, or for any financial aid program administered by a state university or community college, and the holders of such promissory notes shall not lose any rights incident to the payment of such tax.

(b) A note or mortgage for a federal small business loan program transaction pursuant to 15 U.S.C. ss. 695-697g, also known as a 504 loan, which specifies the Small Business Administration as the obligee or mortgagee and increases the principal balance of a note or mortgage which is part of an interim loan for purposes of debenture guarantee funding upon which documentary stamp tax has previously been paid, is subject to additional tax only on the increase above the current principal balance. The obligor and mortgagor must be the same as

on the prior note or mortgage and there may not be new or additional obligors or mortgagors. The prior note or the book and page number of the recorded interim mortgage must be referenced in the Small Business Administration note or mortgage.

Section 19. Section 201.21, Florida Statutes, is amended to read:

201.21 Notes and other written obligations exempt under certain conditions.—

(1) There shall be exempt from all excise taxes imposed by this chapter all promissory notes, nonnegotiable notes, and other written obligations to pay money bearing date subsequent to July 1, 1955, hereinafter referred to as "principal obligations," when the maker thereof shall pledge or deposit with the payee or holder thereof pursuant to any agreement commonly known as a wholesale warehouse mortgage agreement, as collateral security for the payment thereof, any collateral obligation or obligations, as hereinafter defined, provided all excise taxes imposed by this chapter upon or in respect to such collateral obligation or obligations shall have been paid. If the indebtedness evidenced by any such principal obligation shall be in excess of the indebtedness evidenced by such collateral obligation or obligations, the exemption provided by this subsection ~~section~~ shall not apply to the amount of such excess indebtedness; and, in such event, the excise taxes imposed by this chapter shall apply and be paid only in respect to such excess of indebtedness of such principal obligation. The term "collateral obligation" as used in this subsection ~~section~~ means any note, bond, or other written obligation to pay money

secured by mortgage, deed of trust, or other lien upon real or personal property. The pledging of a specific collateral obligation to secure a specific principal obligation, if required under the terms of the agreement, shall not invalidate the exemption provided by this subsection ~~section~~. The temporary removal of the document or documents representing one or more collateral obligations for a reasonable commercial purpose, for a period not exceeding 60 days, shall not invalidate the exemption provided by this subsection ~~section~~.

(2) There shall be exempt from all excise taxes imposed by this chapter all non-interest-bearing promissory notes, non-interest-bearing nonnegotiable notes, or non-interest-bearing written obligations to pay money, or assignments of salaries, wages, or other compensation made, executed, delivered, sold, transferred, or assigned in the state, and for each renewal of the same, of $3,500 or less, when given by a customer to an alarm system contractor, as defined in s. 489.505, in connection with the sale of an alarm system, as defined in s. 489.505.

Section 20. Subsections (1) and (5) of section 202.19, Florida Statutes, are amended, and paragraph (d) is added to subsection (2) of that section, to read:

202.19 Authorization to impose local communications services tax.—

(1) The governing authority of each county and municipality may, by ordinance, levy a local ~~discretionary~~ communications services tax as provided in this section.

(2)

(d) The local communications services tax rate in effect on January 1, 2023, may not be increased before January 1, 2026.

(5) In addition to the communications services taxes authorized by subsection (1), a discretionary sales surtax that a county or school board has levied under s. 212.055 is imposed as a local communications services tax under this section, and the rate shall be determined in accordance with s. 202.20(3). However, any increase to the discretionary sales surtax levied under s. 212.055 on or after January 1, 2023, may not be added to the local communication services tax under this section before January 1, 2026.

(a) Except as otherwise provided in this subsection, each such tax rate shall be applied, in addition to the other tax rates applied under this chapter, to communications services subject to tax under s. 202.12 which:

1. Originate or terminate in this state; and

2. Are charged to a service address in the county.

(b) With respect to private communications services, the tax shall be on the sales price of such services provided within the county, which shall be determined in accordance with the following provisions:

1. Any charge with respect to a channel termination point located within such county;

2. Any charge for the use of a channel between two channel termination points located in such county; and

3. Where channel termination points are located both within and outside of such county:

a. If any segment between two such channel termination points is separately billed, 50 percent of such charge; and

b. If any segment of the circuit is not separately billed, an amount equal to the total charge for such circuit multiplied

by a fraction, the numerator of which is the number of channel termination points within such county and the denominator of which is the total number of channel termination points of the circuit.

Section 21. Subsections (3) and (8) of section 206.9952, Florida Statutes, are amended to read:

206.9952 Application for license as a natural gas fuel retailer.—

(3)(a) Any person who acts as a natural gas retailer and does not hold a valid natural gas fuel retailer license shall pay a penalty of $200 for each month of operation without a license. This paragraph expires December 31, 2025 ~~2023~~.

(b) Effective January 1, 2026 ~~2024~~, any person who acts as a natural gas fuel retailer and does not hold a valid natural gas fuel retailer license shall pay a penalty of 25 percent of the tax assessed on the total purchases made during the unlicensed period.

(8) With the exception of a state or federal agency or a political subdivision licensed under this chapter, each person, as defined in this part, who operates as a natural gas fuel retailer shall report monthly to the department and pay a tax on all natural gas fuel purchases beginning January 1, 2026 ~~2024~~.

Section 22. Subsection (2) of section 206.9955, Florida Statutes, is amended to read:

206.9955 Levy of natural gas fuel tax.—

(2) Effective January 1, 2026 ~~2024~~, the following taxes shall be imposed:

(a) An excise tax of 4 cents upon each motor fuel equivalent gallon of natural gas fuel.

(b) An additional tax of 1 cent upon each motor fuel equivalent gallon of natural gas fuel, which is designated as the "ninth-cent fuel tax."

(c) An additional tax of 1 cent on each motor fuel equivalent gallon of natural gas fuel by each county, which is designated as the "local option fuel tax."

(d) An additional tax on each motor fuel equivalent gallon of natural gas fuel, which is designated as the "State Comprehensive Enhanced Transportation System Tax," at a rate determined pursuant to this paragraph. Before January 1, 2026 ~~2024~~, and each year thereafter, the department shall determine the tax rate applicable to the sale of natural gas fuel for the following 12-month period beginning January 1, rounded to the nearest tenth of a cent, by adjusting the tax rate of 5.8 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

(e)1. An additional tax is imposed on each motor fuel equivalent gallon of natural gas fuel for the privilege of selling natural gas fuel. Before January 1, 2026 ~~2024~~, and each year thereafter, the department shall determine the tax rate applicable to the sale of natural gas fuel, rounded to the nearest tenth of a cent, for the following 12-month period beginning January 1, by adjusting the tax rate of 9.2 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to

the base year average, which is the average for the 12-month period ending September 30, 2013.

2. The department is authorized to adopt rules and publish forms to administer this paragraph.

Section 23. Subsection (1) of section 206.996, Florida Statutes, is amended to read:

206.996 Monthly reports by natural gas fuel retailers; deductions.—

(1) For the purpose of determining the amount of taxes imposed by s. 206.9955, each natural gas fuel retailer shall file beginning with February 2026 ~~2024~~, and each month thereafter, no later than the 20th day of each month, monthly reports electronically with the department showing information on inventory, purchases, nontaxable disposals, taxable uses, and taxable sales in gallons of natural gas fuel for the preceding month. However, if the 20th day of the month falls on a Saturday, Sunday, or federal or state legal holiday, a return must be accepted if it is electronically filed on the next succeeding business day. The reports must include, or be verified by, a written declaration stating that such report is made under the penalties of perjury. The natural gas fuel retailer shall deduct from the amount of taxes shown by the report to be payable an amount equivalent to 0.67 percent of the taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e), which deduction is allowed to the natural gas fuel retailer to compensate it for services rendered and expenses incurred in complying with the requirements of this part. This allowance is not deductible unless payment of applicable taxes is made on or before the 20th day of the month. This subsection may not be

construed as authorizing a deduction from the constitutional fuel tax or the fuel sales tax.

Section 24. Paragraph (w) is added to subsection (5) and paragraphs (qqq), (rrr), (sss), and (ttt) are added to subsection (7) of section 212.08, Florida Statutes, as amended by chapter 2023-17, Laws of Florida, to read:

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

(5) EXEMPTIONS; ACCOUNT OF USE.—

(w) *Renewable natural gas machinery and equipment.*—

1. As used in this paragraph, the term "renewable natural gas" means anaerobically generated biogas, landfill gas, or wastewater treatment gas refined to a methane content of 90 percent or greater, which may be used as transportation fuel or for electric generation or is of a quality capable of being injected into a natural gas pipeline. For purposes of this paragraph, any reference to natural gas includes renewable natural gas.

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

3. Purchasers of machinery and equipment qualifying for the exemption provided in this paragraph must furnish the vendor

with an affidavit stating that the item or items to be exempted are for the use designated herein. Purchasers with self-accrual authority pursuant to s. 212.183 are not required to provide this affidavit, but shall maintain all documentation necessary to prove the exempt status of purchases.

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

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

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

(qqq) *Baby and toddler products.*—Also exempt from the tax imposed by this chapter are:

1. Baby cribs, including baby playpens and baby play yards;

2. Baby strollers;

3. Baby safety gates;

4. Baby monitors;

5. Child safety cabinet locks and latches and electrical socket covers;

6. Bicycle child carrier seats and trailers designed for carrying young children, including any adaptors and accessories for these seats and trailers;

7. Baby exercisers, jumpers, bouncer seats and swings;

8. Breast pumps, bottle sterilizers, baby bottles and nipples, pacifiers, and teething rings;

9. Baby wipes;

10. Changing tables and changing pads;

11. Children's diapers, including single-use diapers, reusable diapers, and reusable diaper inserts; and

12. Baby and toddler clothing, apparel, and shoes, primarily intended for and marketed for children age 5 or younger. Baby and toddler clothing size 5T and smaller and baby and toddler shoes size 13T and smaller are presumed to be primarily intended for and marketed for children age 5 or younger.

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

(sss) *Oral hygiene products.*—

1. Also exempt from the tax imposed by this chapter are oral hygiene products.

2. As used in this paragraph, the term "oral hygiene products" means electric and manual toothbrushes, toothpaste, dental floss, dental picks, oral irrigators, and mouthwash.

(ttt) *Firearm safety devices.*—The sale of the following are exempt from the tax imposed by this chapter:

1. A firearm safe, firearm lockbox, firearm case, or other device that is designed to be used to store a firearm and that is designed to be unlocked only by means of a key, a combination, or other similar means.

2. A firearm trigger lock or firearm cable lock that, when installed on a firearm, is designed to prevent the firearm from being operated without first deactivating the device and that is designed to be unlocked only by means of a key, a combination, or other similar means.

Section 25. Paragraph (a) of subsection (1) of section 212.12, Florida Statutes, is amended to read:

212.12 Dealer's credit for collecting tax; penalties for noncompliance; powers of Department of Revenue in dealing with delinquents; rounding; records required.—

(1)(a) Notwithstanding any other law and for the purpose of compensating persons granting licenses for and the lessors of real and personal property taxed hereunder, for the purpose of compensating dealers in tangible personal property, for the purpose of compensating dealers providing communication services and taxable services, for the purpose of compensating owners of places where admissions are collected, and for the purpose of compensating remitters of any taxes or fees reported on the same

documents utilized for the sales and use tax, as compensation for the keeping of prescribed records, filing timely tax returns, and the proper accounting and remitting of taxes by them, such seller, person, lessor, dealer, owner, and remitter who files the return required pursuant to s. 212.11 only by electronic means and who pays the amount due on such return only by electronic means shall be allowed $45 ~~2.5 percent~~ of the amount of the tax due, accounted for, and remitted to the department in the form of a deduction. ~~However,~~ If the amount of the tax due and remitted to the department by electronic means for the reporting period is less than $45, the allowance is limited to the amount of tax due ~~exceeds $1,200, an allowance is not allowed for all amounts in excess of $1,200~~. For purposes of this paragraph, the term "electronic means" has the same meaning as provided in s. 213.755(2)(c).

Section 26. Paragraph (d) of subsection (6) of section 212.20, Florida Statutes, is amended to read:

212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.—

(6) Distribution of all proceeds under this chapter and ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

(d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be distributed as follows:

1. In any fiscal year, the greater of $500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5.2 percent of all other taxes and fees imposed pursuant to this chapter or remitted

pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.

2. After the distribution under subparagraph 1., 8.9744 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred shall be reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund less $5,000 each month, which shall be added to the amount calculated in subparagraph 3. and distributed accordingly.

3. After the distribution under subparagraphs 1. and 2., 0.0966 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.

4. After the distributions under subparagraphs 1., 2., and 3., 2.0810 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

5. After the distributions under subparagraphs 1., 2., and 3., 1.3653 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust

Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

6. Of the remaining proceeds:

a. In each fiscal year, the sum of $29,915,500 shall be divided into as many equal parts as there are counties in the state, and one part shall be distributed to each county. The distribution among the several counties must begin each fiscal year on or before January 5th and continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment must continue until the local or special law is amended or repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, special districts, or district school boards before July 1, 2000, that it is not the intent of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or district school boards of the duty to meet their obligations as a result of previous pledges or assignments or trusts entered into which obligated funds received from the distribution to county governments under then-existing s. 550.135. This distribution

specifically is in lieu of funds distributed under s. 550.135 before July 1, 2000.

b. The department shall distribute $166,667 monthly to each applicant certified as a facility for a new or retained professional sports franchise pursuant to s. 288.1162. Up to $41,667 shall be distributed monthly by the department to each certified applicant as defined in s. 288.11621 for a facility for a spring training franchise. However, not more than $416,670 may be distributed monthly in the aggregate to all certified applicants for facilities for spring training franchises. Distributions begin 60 days after such certification and continue for not more than 30 years, except as otherwise provided in s. 288.11621. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.1162(5) or s. 288.11621(3).

c. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that an applicant has been certified as the professional golf hall of fame pursuant to s. 288.1168 and is open to the public, $166,667 shall be distributed monthly, for up to 300 months, to the applicant.

d. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, $83,333 shall be distributed monthly, for up to 168 months, to the applicant. This distribution is subject to reduction pursuant to s. 288.1169.

e. The department shall distribute up to $83,333 monthly to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise, or up to $166,667 monthly to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. Monthly distributions begin 60 days after such certification or July 1, 2016, whichever is later, and continue for not more than 20 years to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise or not more than 25 years to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.11631(3).

f. The department shall distribute $15,333 monthly to the State Transportation Trust Fund.

g.(I) On or before July 25, 2021, August 25, 2021, and September 25, 2021, the department shall distribute $324,533,334 in each of those months to the Unemployment Compensation Trust Fund, less an adjustment for refunds issued from the General Revenue Fund pursuant to s. 443.131(3)(e)3. before making the distribution. The adjustments made by the department to the total distributions shall be equal to the total refunds made pursuant to s. 443.131(3)(e)3. If the amount of refunds to be subtracted from any single distribution exceeds the distribution, the department may not make that distribution and must subtract the remaining balance from the next distribution.

(II) Beginning July 2022, and on or before the 25th day of

each month, the department shall distribute $90 million monthly to the Unemployment Compensation Trust Fund.

(III) If the ending balance of the Unemployment Compensation Trust Fund exceeds $4,071,519,600 on the last day of any month, as determined from United States Department of the Treasury data, the Office of Economic and Demographic Research shall certify to the department that the ending balance of the trust fund exceeds such amount.

(IV) This sub-subparagraph is repealed, and the department shall end monthly distributions under sub-sub-subparagraph (II), on the date the department receives certification under sub-sub-subparagraph (III).

h. The department shall distribute $27.5 million to the Florida Agricultural Promotional Campaign Trust Fund under s. 571.26, for further distribution in accordance with s. 571.265. This sub-subparagraph is repealed July 1, 2025.

7. All other proceeds must remain in the General Revenue Fund.

Section 27. Section 550.09516, Florida Statutes, is created to read:

550.09516 Credit for eligible permitholders conducting thoroughbred racing.—

(1) Beginning July 1, 2023, each permitholder authorized to conduct pari-mutuel wagering meets of thoroughbred racing under this chapter is eligible for a credit equal to the amount paid by the permitholder in the prior state fiscal year to the federal Horseracing Integrity and Safety Authority, inclusive of any applicable true-up calculations or credits made, granted, or applied to the assessment imposed on the permitholder or the

state by such authority, for covered horse racing in the state, pursuant to the Horseracing Integrity and Safety Act of 2020 as set forth in the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260.

(2) The commission shall require sufficient documentation to substantiate the amounts paid by an eligible permitholder to qualify for the tax credit under this section.

(3) Beginning July 1, 2023, and each July 1 thereafter, each permitholder granted a credit pursuant to this section may apply the credit to the taxes and fees due under ss. 550.0951, 550.09515, and 550.3551(3), less any credit received by the permitholder under s. 550.09515(6), and less the amount of state taxes that would otherwise be due to the state for the conduct of charity day performances under s. 550.0351(4). The unused portion of the credit may be carried forward and applied each month as taxes and fees become due. Any unused credit remaining at the end of a fiscal year expires and may not be used.

(4) The commission may adopt rules to implement this section.

Section 28. Section 571.26, Florida Statutes, is amended to read:

571.26 Florida Agricultural Promotional Campaign Trust Fund.—There is hereby created the Florida Agricultural Promotional Campaign Trust Fund within the Department of Agriculture and Consumer Services to receive all moneys related to the Florida Agricultural Promotional Campaign. Moneys deposited in the trust fund shall be appropriated for the sole purpose of implementing the Florida Agricultural Promotional Campaign, except for money deposited in the trust fund pursuant

to s. 212.20(6)(d)6.h., which shall be held separately and used solely for the purposes identified in s. 571.265.

Section 29. The amendments made by this act to s. 571.26, Florida Statutes, expire on July 1, 2025, and the text of that section shall revert to that in existence on June 30, 2023, except that any amendments to such text enacted other than by this act must be preserved and continue to operate to the extent such amendments are not dependent upon the portions of the text which expire pursuant to this section.

Section 30. Section 571.265, Florida Statutes, is created to read:

571.265 Promotion of Florida thoroughbred breeding and of thoroughbred racing at Florida thoroughbred tracks; distribution of funds.—

(1) For purposes of this section, the term:

(a) "Association" means the Florida Thoroughbred Breeders' Association, Inc.

(b) "Permitholder" has the same meaning as in s. 550.002(23).

(2) Funds deposited into the Florida Agricultural Promotional Campaign Trust Fund pursuant to s. 212.20(6)(d)6.h. shall be used by the department to encourage the agricultural activity of breeding thoroughbred racehorses in this state and to enhance thoroughbred racing conducted at thoroughbred tracks in this state as provided in this section. If the funds made available under this section are not fully used in any one fiscal year, any unused amounts shall be carried forward in the trust fund into future fiscal years and made available for distribution as provided in this section.

(3) The department shall distribute the funds made available under this section as follows:

(a) Five million dollars shall be distributed to the association to be used for the following:

1. Purses or purse supplements for Florida-bred or Florida-sired horses registered with the association that participate in Florida thoroughbred races.

2. Awards to breeders of Florida-bred horses registered with the association that win, place, or show in Florida thoroughbred races.

3. Awards to owners of stallions who sired Florida-bred horses registered with the association that win Florida thoroughbred stakes races, if the stallions are registered with the association as Florida stallions standing in this state.

4. Other racing incentives connected to Florida-bred or Florida-sired horses registered with the association that participate in thoroughbred races in Florida.

5. Awards administration.

6. Promotion of the Florida thoroughbred breeding industry.

(b) Five million dollars shall be distributed to Tampa Bay Downs, Inc., to be used as purses in thoroughbred races conducted at its pari-mutuel facilities and for the maintenance and operation of that facility, pursuant to an agreement with its local majority horsemen's group.

(c) Fifteen million dollars shall be distributed to Gulfstream Park Racing Association, Inc., to be used as purses in thoroughbred races conducted at its pari-mutuel facility and for the maintenance and operation of its facilities, pursuant to an agreement with the Florida Horsemen's Benevolent and

Protective Association, Inc.

(d) Two and one-half million dollars shall be distributed as follows:

1. Two million dollars to Gulfstream Park Racing Association, Inc., to be used as purses and purse supplements for Florida-bred or Florida-sired horses registered with the association that participate in thoroughbred races at the permitholder's pari-mutuel facility, pursuant to a written agreement filed with the department establishing the rates, procedures, and eligibility requirements entered into by the permitholder, the association, and the Florida Horsemen's Benevolent and Protective Association, Inc.

2. Five hundred thousand dollars to Tampa Bay Downs, Inc., to be used as purses and purse supplements for Florida-bred or Florida-sired horses registered with the association that participate in thoroughbred races at the permitholder's pari-mutuel facility, pursuant to a written agreement filed with the department establishing the rates, procedures, and eligibility requirements entered into by the permitholder, the association, and the local majority horsemen's group at the permitholder's pari-mutuel facility.

(4) On or before the first day of the August following each fiscal year in which a recipient under this section received or used funds pursuant to this section, each such recipient must submit a report to the department detailing how all funds were used in the prior fiscal year.

(5) This section is repealed July 1, 2025, unless reviewed and saved from repeal by the Legislature.

Section 31. Paragraph (o) of subsection (8) of section

213.053, Florida Statutes, is amended, and subsection (24) is added to that section, to read:

213.053 Confidentiality and information sharing.—

(8) Notwithstanding any other provision of this section, the department may provide:

(o) Information relative to ss. 220.1845, 220.199, and 376.30781 to the Department of Environmental Protection in the conduct of its official business.

Disclosure of information under this subsection shall be pursuant to a written agreement between the executive director and the agency. Such agencies, governmental or nongovernmental, shall be bound by the same requirements of confidentiality as the Department of Revenue. Breach of confidentiality is a misdemeanor of the first degree, punishable as provided by s. 775.082 or s. 775.083.

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

Section 32. Section 220.199, Florida Statutes, is created to read:

220.199 Residential graywater system tax credit.—

(1) For purposes of this section, the term:

(a) "Developer" has the same meaning as in s. 380.031(2).

(b) "Graywater" has the same meaning as in s. 381.0065(2)(f).

(2) For taxable years beginning on or after January 1, 2024, a developer or homebuilder is eligible to receive a credit against the tax imposed by this chapter in an amount up to 50 percent of the cost of each NSF/ANSI 350 Class R certified noncommercial, residential graywater system purchased during the taxable year. The tax credit may not exceed $4,200 for each system purchased.

(3) To claim a credit under this section, a developer or homebuilder must submit an application to the Department of Environmental Protection which includes documentation showing that the developer or homebuilder has purchased for use in this state a graywater system meeting the requirements of subsection (2) and that the graywater system meets the functionality assurances provided in s. 403.892(3)(c). The Department of Environmental Protection shall make a determination on the eligibility of the applicant for the credit sought and shall certify the determination to the applicant and the Department of Revenue within 60 days after receipt of a completed application. The taxpayer must attach the certification from the Department of Environmental Protection to the tax return on which the credit is claimed.

(4) Any unused tax credit authorized under this section may be carried forward and claimed by the taxpayer for up to 2 taxable years.

(5) The Department of Revenue shall adopt rules to administer this section, including, but not limited to, rules prescribing forms for a credit and any evidence needed to substantiate a claim for a credit under this section.

(6) The Department of Environmental Protection shall adopt

rules to administer this section, including, but not limited to, rules relating to application forms for credit approval and certification and the application and certification procedures, guidelines, and requirements necessary to administer this section.

Section 33. Subsection (8) of section 220.02, Florida Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in s. 220.191, those enumerated in s. 220.181, those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.195, those enumerated in s. 220.184, those enumerated in s. 220.186, those enumerated in s. 220.1845, those enumerated in s. 220.19, those enumerated in s. 220.185, those enumerated in s. 220.1875, those enumerated in s. 220.1876, those enumerated in s. 220.1877, those enumerated in s. 220.193, those enumerated in s. 288.9916, those enumerated in s. 220.1899, those enumerated in s. 220.194, those enumerated in s. 220.196, those enumerated in s. 220.198, ~~and~~ those enumerated in s. 220.1915, those enumerated in s. 220.199, and those enumerated in s. 220.197.

Section 34. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

220.13 "Adjusted federal income" defined.—

(1) The term "adjusted federal income" means an amount equal to the taxpayer's taxable income as defined in subsection (2), or such taxable income of more than one taxpayer as

provided in s. 220.131, for the taxable year, adjusted as follows:

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

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

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

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

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

of the capital gain dividends attributable to the taxable year.

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

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

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

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

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

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

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

11. Any amount taken as a credit for the taxable year under s. 220.1875, s. 220.1876, or s. 220.1877. The addition in this

subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. This addition is not intended to result in adding the same expense back to income more than once.

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

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

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

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

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

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

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

19. The amount taken as a credit for the taxable year pursuant to s. 220.199.

20. The amount taken as a credit for the taxable year pursuant to s. 220.197.

Section 35. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

(f)1. Beginning in fiscal year 2023-2024, the total amount of the tax credits which may be granted under this section is ~~$27.5 million in the 2021-2022 fiscal year and~~ $10 million in each fiscal year ~~thereafter~~.

2. In addition to the amount specified in subparagraph 1., $150 million of tax credits may be granted during the period beginning in fiscal year 2023-2024 through 2027-2028. This subparagraph is repealed on July 1, 2028.

Section 36. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

376.30781 Tax credits for rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; application process; rulemaking authority; revocation authority.—

(4)(a) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed ~~a total of $27.5 million in tax credits in fiscal year 2021-2022 and~~ $10 million in tax credits each fiscal year ~~thereafter~~.

(b) In addition to the amount specified in paragraph (a), $150 million of tax credits may be granted during the period beginning in fiscal year 2023-2024 through 2027-2028. This paragraph is repealed on July 1, 2028.

Section 37. Section 220.197, Florida Statutes, is created to read:

220.197 Main Street Historic Tourism and Revitalization Act; tax credits; reports.—

(1) SHORT TITLE.—This section may be cited as the "Main Street Historic Tourism and Revitalization Act."

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

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

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

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

3. Have a comprehensive Main Street America work plan.

4. Possess a historic preservation ethic.

5. Have an active board of directors and committees.

6. Have an adequate operating budget.

7. Have a paid professional program manager.

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

9. Report key statistics.

10. Be a current member of Main Street America.

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

amended, and which is:

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

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

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

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

(e) "Florida Main Street Program" means a statewide historic preservation-based downtown revitalization assistance program created, maintained, and administered by the division under s. 267.031(5).

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

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

(h) "Main Street America" means a national network of

grassroots organizations revitalizing historic downtown areas under the leadership of the National Main Street Center, Inc., a subsidiary of the National Trust for Historic Preservation.

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

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

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

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

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

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

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

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

(3) ELIGIBILITY.—

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

1. Documentation showing that:

a. The rehabilitation is a certified rehabilitation;

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

c. The applicant had an ownership or a long-term leasehold interest in the certified historic structure in the year during which the certified historic structure was placed into service;

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

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

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

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

local program area.

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

4. The dates during which the certified historic structure was rehabilitated, the date the certified historic structure was placed into service after the certified rehabilitation was completed, and evidence that the certified historic structure was placed into service after the certified rehabilitation was completed.

5. A list of total qualified expenses incurred in rehabilitating the certified historic structure. For certified rehabilitations with qualified expenses that exceed $750,000, the applicant must submit an audited cost report issued by a certified public accountant which itemizes the qualified expenses incurred in rehabilitating the certified historic structure. An applicant may submit an audited cost report issued by a certified public accountant which was created for purposes of applying for a federal historic rehabilitation tax credit and which includes all of the qualified expenses incurred in rehabilitating the certified historic structure.

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

structure.

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

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

(b) Within 90 days after receipt of the information required under paragraph (a) or the certified historic structure is placed in service, whichever is later, the division shall approve or deny the application. If approved, the division must provide a letter of certification to the applicant consistent with any restrictions imposed. If the division denies any part of the requested credit, the division must inform the applicant of the grounds for the denial. The division must submit a copy of the certification and the information provided by the applicant to the department within 10 days after the division's approval.

(4) CERTIFIED REHABILITATION TAX CREDIT.—For taxable years beginning on or after January 1, 2024, there is allowed a credit against any tax due for a taxable year under this chapter or s. 624.509 after the application of any other allowable credits by the taxpayer in an amount equal to:

(a) Twenty percent of the total qualified expenses incurred in this state in rehabilitating a certified historic structure that has been approved by the National Park Service to receive

the federal historic rehabilitation tax credit; or

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

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

(5) CARRYFORWARD OF TAX CREDIT.—

(a) If a tax credit exceeds the amount of tax owed, the taxpayer may carry forward the unused tax credit for a period of up to 5 taxable years.

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

(6) SALE OR TRANSFER OF TAX CREDIT.—

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

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

(c) A taxpayer that sells or transfers a tax credit to another taxpayer must provide a copy of the certificate of eligibility provided under subparagraph (3)(a)2. together with

the audited cost report, if applicable, to the purchaser or transferee.

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

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

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

a. The date of the sale or transfer.

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

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

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

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

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

4. Notwithstanding the requirements of this subsection, a

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

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

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

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

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

(b) It is grounds for forfeiture of previously claimed and

received tax credits if the department determines, as a result of an audit or information received from the division or the United States Department of the Interior, that an applicant or a taxpayer received a tax credit pursuant to this section to which the taxpayer was not entitled. In the case of fraud, the taxpayer may not claim any future tax credits under this section.

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

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

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

(f) A taxpayer that fails to report and timely pay any tax due as a result of the forfeiture of its tax credit violates

this section and is subject to applicable penalties and interest.

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

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

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

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

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

(9) DEPARTMENT DUTIES.—The department shall:

(a) Establish a cooperative agreement with the division.

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

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

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

(10) APPLICABILITY.—This section applies to taxable years beginning, and for qualified expenses incurred, on or after January 1, 2024.

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

Section 38. Paragraph (c) of subsection (2) of section 220.222, Florida Statutes, as amended by section 22 of chapter 2023-17, Laws of Florida, is amended to read:

220.222 Returns; time and place for filing.—

(2)

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

2. For the purpose of determining compliance with s. 220.32 as referenced in subparagraph 1., the tax shown on the return when filed must include the amount of the allowable credits taken on the return pursuant to s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878.

Section 39. Paragraph (a) of subsection (5) of section 402.62, Florida Statutes, is amended to read:

402.62 Strong Families Tax Credit.—

(5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS, AND LIMITATIONS.—

(a) Beginning in fiscal year 2023-2024 ~~2022-2023~~, the tax credit cap amount is $20 ~~$10~~ million in each state fiscal year.

Section 40. Subsection (7) of section 624.509, Florida Statutes, is amended to read:

624.509 Premium tax; rate and computation.—

(7) Credits and deductions against the tax imposed by this section shall be taken in the following order: deductions for assessments made pursuant to s. 440.51; credits for taxes paid

under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220 and the credit allowed under subsection (5), as these credits are limited by subsection (6); the credit allowed under s. 624.51057; the credit allowed under s. 220.197; and all other available credits and deductions.

Section 41. Clothing, wallets, and bags; school supplies; learning aids and jigsaw puzzles; personal computers and personal computer-related accessories; sales tax holidays.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from July 24, 2023, through August 6, 2023, or during the period from January 1, 2024, through January 14, 2024, on the retail sale of:

(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of $100 or less per item. As used in this paragraph, the term "clothing" means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

2. All footwear, excluding skis, swim fins, roller blades, and skates.

(b) School supplies having a sales price of $50 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper

products, protractors, compasses, and calculators.

(c) Learning aids and jigsaw puzzles having a sales price of $30 or less. As used in this paragraph, the term "learning aids" means flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets.

(d) Personal computers or personal computer-related accessories purchased for noncommercial home or personal use having a sales price of $1,500 or less. As used in this paragraph, the term:

1. "Personal computers" includes electronic book readers, laptops, desktops, handhelds, tablets, or tower computers. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

2. "Personal computer-related accessories" includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. The term does not include furniture or systems, devices, software, monitors with a television tuner, or peripherals that are designed or intended primarily for recreational use.

(2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2),

Florida Statutes.

(3) The tax exemptions provided in this section apply at the option of the dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year consisted of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by July 17, 2023, for the tax holiday beginning July 24, 2023, and by December 23, 2023, for the tax holiday beginning January 1, 2024, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(4) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section.

(5) This section shall take effect upon this act becoming a law.

Section 42. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from May 27, 2023, through June 9, 2023, on the sale of:

(a) A portable self-powered light source with a sales price of $40 or less.

(b) A portable self-powered radio, two-way radio, or weather-band radio with a sales price of $50 or less.

(c) A tarpaulin or other flexible waterproof sheeting with a sales price of $100 or less.

(d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit with a sales price of $100 or less.

(e) A gas or diesel fuel tank with a sales price of $50 or less.

(f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, with a sales price of $50 or less.

(g) A nonelectric food storage cooler with a sales price of $60 or less.

(h) A portable generator used to provide light or communications or preserve food in the event of a power outage with a sales price of $3,000 or less.

(i) Reusable ice with a sales price of $20 or less.

(j) A portable power bank with a sales price of $60 or less.

(k) A smoke detector or smoke alarm with a sales price of $70 or less.

(l) A fire extinguisher with a sales price of $70 or less.

(m) A carbon monoxide detector with a sales price of $70 or less.

(n) Supplies necessary for the evacuation of household pets. For purposes of this exemption, the term "supplies necessary" means the purchase for noncommercial use of:

1. Bags of dry dog food or cat food weighing 50 or fewer pounds with a sales price of $100 or less per bag.

2. Cans or pouches of wet dog food or cat food with a sales price of $10 or less per can or pouch or the equivalent if sold in a box or case.

3. Over-the-counter pet medications with a sales price of $100 or less per item.

4. Portable kennels or pet carriers with a sales price of $100 or less per item.

5. Manual can openers with a sales price of $15 or less per item.

6. Leashes, collars, and muzzles with a sales price of $20 or less per item.

7. Collapsible or travel-sized food bowls or water bowls with a sales price of $15 or less per item.

8. Cat litter weighing 25 or fewer pounds with a sales price of $25 or less per item.

9. Cat litter pans with a sales price of $15 or less per item.

10. Pet waste disposal bags with a sales price of $15 or less per package.

11. Pet pads with a sales price of $20 or less per box or package.

12. Hamster or rabbit substrate with a sales price of $15 or less per package.

13. Pet beds with a sales price of $40 or less per item.

(o) Common household consumable items with a sales price of $30 or less. For purposes of this paragraph, the term "common household consumable items" means:

1. The following laundry detergent and supplies: powder detergent; liquid detergent; or pod detergent, fabric softener, dryer sheets, stain removers, and bleach.

2. Toilet paper.

3. Paper towels.

4. Paper napkins and tissues.

5. Facial tissues.

6. Hand soap, bar soap and body wash.

7. Sunscreen and sunblock.

8. Dish soap and detergents, including powder detergents, liquid detergents, or pod detergents or rinse agents that can be used in dishwashers.

9. Cleaning or disinfecting wipes and sprays.

10. Hand sanitizer.

11. Trash bags.

(2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section.

(4) This section shall take effect upon this act becoming a law.

Section 43. Freedom Summer; sales tax holiday.—

(1) The taxes levied under chapter 212, Florida Statutes, may not be collected on purchases made during the period from May 29, 2023, through September 4, 2023, on:

(a) The sale by way of admissions, as defined in s. 212.02(1), Florida Statutes, for:

1. A live music event scheduled to be held on any date or

dates from May 29, 2023, through December 31, 2023;

2. A live sporting event scheduled to be held on any date or dates from May 29, 2023, through December 31, 2023;

3. A movie to be shown in a movie theater on any date or dates from May 29, 2023, through December 31, 2023;

4. Entry to a museum, including any annual passes;

5. Entry to a state park, including any annual passes;

6. Entry to a ballet, play, or musical theatre performance scheduled to be held on any date or dates from May 29, 2023, through December 31, 2023;

7. Season tickets for ballets, plays, music events, or musical theatre performances;

8. Entry to a fair, festival, or cultural event scheduled to be held on any date or dates from May 29, 2023, through December 31, 2023; or

9. Use of or access to private and membership clubs providing physical fitness facilities from May 29, 2023, through December 31, 2023.

(b) The retail sale of boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, residential pool supplies, children’s toys and children’s athletic equipment. As used in this section, the term:

1. “Boating and water activity supplies” means life jackets and coolers with a sales price of $75 or less; recreational pool tubes, pool floats, inflatable chairs, and pool toys with a sales price of $35 or less; safety flares with a sales price of $50 or less; water skis, wakeboards, kneeboards, and recreational inflatable water tubes or floats capable of being towed with a sales price of $150 or less; paddleboards and

surfboards with a sales price of $300 or less; canoes and kayaks with a sales price of $500 or less; paddles and oars with a sales price of $75 or less; and snorkels, goggles, and swimming masks with a sales price of $25 or less.

2. "Camping supplies" means tents with a sales price of $200 or less; sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs with a sales price of $50 or less; and camping lanterns and flashlights with a sales price of $30 or less.

3. "Fishing supplies" means rods and reels with a sales price of $75 or less if sold individually, or $150 or less if sold as a set; tackle boxes or bags with a sales price of $30 or less; and bait or fishing tackle with a sales price of $5 or less if sold individually, or $10 or less if multiple items are sold together. The term does not include supplies used for commercial fishing purposes.

4. "General outdoor supplies" means sunscreen or insect repellant with a sales price of $15 or less; sunglasses with a sales price of $100 or less; binoculars with a sales prices of $200 or less; water bottles with a sales price of $30 or less; hydration packs with a sales price of $50 or less; outdoor gas or charcoal grills with a sales price of $250 or less; bicycle helmets with a sales price of $50 or less; and bicycles with a sales price of $500 or less.

5. "Residential pool supplies" means individual residential pool and spa replacement parts, nets, filters, lights, and covers with a sales price of $100 or less; and residential pool and spa chemicals purchased by an individual with a sales price of $150 or less.

6. "Children's athletic equipment" means a consumer product with a sales price of $100 or less designed or intended by the manufacturer for use by a child 12 years of age or younger when the child engages in an athletic activity. In determining whether consumer products are designed or intended for use by a child 12 years of age or younger, the following factors shall be considered:

a. A statement by a manufacturer about the intended use of such product, including a label on such product if such statement is reasonable.

b. Whether the product is represented in its packaging, display, promotion, or advertising as appropriate for use by children 12 years of age or younger.

7. "Children's toys" means a consumer product with a sales price of $75 or less designed or intended by the manufacturer for a child 12 years of age or younger for use by the child when the child plays. In determining whether consumer products are designed or intended for use by a child 12 years of age or younger, the following factors shall be considered:

a. A statement by a manufacturer about the intended use of such product, including a label on such product if such statement is reasonable.

b. Whether the product is represented in its packaging, display, promotion, or advertising as appropriate for use by children 12 years of age or younger.

(2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida

Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(3) If a purchaser of an admission purchases the admission exempt from tax pursuant to this section and subsequently resells the admission, such exempt purchaser shall collect tax on the full sales price of the resold admission.

(4) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section.

(5) This section shall take effect upon this act becoming a law.

Section 44. Tools commonly used by skilled trade workers; Tool Time sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from September 2, 2023, through September 8, 2023, on the retail sale of:

(a) Hand tools with a sales price of $50 or less per item.

(b) Power tools with a sales price of $300 or less per item.

(c) Power tool batteries with a sales price of $150 or less per item.

(d) Work gloves with a sales price of $25 or less per pair.

(e) Safety glasses with a sales price of $50 or less per pair, or the equivalent if sold in sets of more than one pair.

(f) Protective coveralls with a sales price of $50 or less per item.

(g) Work boots with a sales price of $175 or less per pair.

(h) Tool belts with a sales price of $100 or less per item.

(i) Duffle bags or tote bags with a sales price of $50 or less per item.

(j) Tool boxes with a sales price of $75 or less per item.

(k) Tool boxes for vehicles with a sales price of $300 or less per item.

(l) Industry textbooks and code books with a sales price of $125 or less per item.

(m) Electrical voltage and testing equipment with a sales price of $100 or less per item.

(n) LED flashlights with a sales price of $50 or less per item.

(o) Shop lights with a sales price of $100 or less per item.

(p) Handheld pipe cutters, drain opening tools, and plumbing inspection equipment with a sales price of $150 or less per item.

(q) Shovels with a sales price of $50 or less.

(r) Rakes with a sales price of $50 or less.

(s) Hard hats and other head protection with a sales price of $100 or less.

(t) Hearing protection items with a sales price of $75 or less.

(u) Ladders with a sales price of $250 or less.

(v) Fuel cans with a sales price of $50 or less.

(w) High visibility safety vests with a sales price of $30 or less.

(2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public

lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section.

Section 45. (1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from July 1, 2023, through June 30, 2024, on the retail sale of a new ENERGY STAR appliance for noncommercial use.

(2) As used in this section, the term "ENERGY STAR appliance" means one of the following products, if such product is designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each agency's requirements under the ENERGY STAR program, and is affixed with an ENERGY STAR label:

(a) A washing machine with a sales price of $1,500 or less;

(b) A clothes dryer with a sales price of $1,500 or less;

(c) A water heater with a sales price of $1,500 or less; or

(d) A refrigerator or combination refrigerator/freezer with a sales price of $4,500 or less.

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

Section 46. (1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from July 1, 2023, through June 30, 2024, on the retail sale of gas ranges and cooktops.

(2) As used in this section, the term "gas ranges and

cooktops" means any range or cooktop fueled by combustible gas, such as natural gas, propane, butane, liquefied petroleum gas, or other flammable gas. It does not include outdoor gas grills, camping stoves, or other portable stoves.

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

Section 47. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to implement the amendments made by this act to s. 212.08, Florida Statutes, the creation by this act of ss. 220.197 and 220.199, Florida Statutes, and the temporary tax exemptions for ENERGY STAR appliances and gas ranges and cooktops. Notwithstanding any other law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(2) This section shall take effect upon this act becoming a law and expires July 1, 2026.

Section 48. Except as otherwise provided in this act and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2023.