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1
 2 An act relating to taxation; amending s. 125.01, F.S.;
 3 prohibiting a county from levying special assessments
 4 on certain lands; providing and deleting exceptions;
 5 providing applicability; deleting the definition of
 6 the term "agricultural pole barn"; amending s.
 7 125.0104, F.S.; requiring that certain tourist
 8 development taxes be enacted or renewed by referendum,
 9 rather than approval by governing boards; revising
 10 criteria for counties that may reimburse certain
 11 expenses from revenues received by a tourist
 12 development tax; requiring that a referendum to
 13 reenact such an expiring tax be held at a general
 14 election; limiting the occurrence of such a
 15 referendum; amending s. 125.0108, F.S.; requiring that
 16 a referendum to reenact an expiring tourist impact tax
 17 be held at a general election; limiting the occurrence
 18 of such a referendum; amending s. 125.901, F.S.;
 19 requiring that a referendum to approve a millage rate
 20 increase for a children's services independent special
 21 district property tax be held at a general election;
 22 limiting the occurrence of such a referendum; amending
 23 s. 194.036, F.S.; revising a condition under which a
 24 property appraiser may appeal a decision of the value
 25 adjustment board; amending s. 196.081, F.S.;

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26 specifying that certain permanently and totally
27 disabled veterans or their surviving spouses are
28 entitled to, rather than may receive, a prorated
29 refund of ad valorem taxes paid under certain
30 circumstances; making clarifying changes relating to
31 the transfer of homestead tax exemptions by surviving
32 spouses of certain veterans and first responders;
33 providing construction; expanding eligibility for the
34 prorated refund; removing a limitation on when certain
35 surviving spouses are exempt from a specified tax;
36 exempting from ad valorem taxation the homestead
37 property of the surviving spouse of a first responder
38 who dies in the line of duty while employed by the
39 United States Government; removing a limitation on
40 when first responders and their surviving spouses are
41 exempt from a specified tax; expanding the definition
42 of the term "first responder" to include certain
43 federal law enforcement officers; providing
44 applicability; amending s. 196.196, F.S.; making a
45 technical change; providing construction relating to
46 tax-exempt property used for a religious purpose;
47 amending s. 196.198, F.S.; adding circumstances under
48 which certain property used exclusively for
49 educational purposes is deemed owned by an educational
50 institution; amending s. 197.319, F.S.; revising

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51 definitions; revising requirements for applying for
 52 property tax refunds due to catastrophic events;
 53 revising duties of property appraisers and tax
 54 collectors; making technical changes; providing
 55 applicability; amending ss. 199.145 and 201.08, F.S.;
 56 providing requirements for taxation of specified loans
 57 in certain circumstances; amending s. 202.19, F.S.;
 58 revising the name of the discretionary communications
 59 services tax; requiring that a certain tax remain the
 60 same rate as it was on a specified past date until a
 61 specified future date; prohibiting a certain tax
 62 passed after a specified date from being added to the
 63 local communications services tax until a future date;
 64 amending s. 206.9952, F.S.; conforming provisions to
 65 changes made by the act; amending s. 206.9955, F.S.;
 66 delaying the effective date of certain taxes on
 67 natural gas fuel; amending s. 206.996, F.S.;
 68 conforming a provision to changes made by the act;
 69 amending s. 212.0306, F.S.; authorizing certain cities
 70 and towns to levy a local option food and beverage tax
 71 if adopted by ordinance approved by referendum;
 72 providing for the effective date of such tax levy;
 73 requiring that a referendum to reenact an expiring
 74 local option food and beverage tax be held at a
 75 general election; limiting the occurrence of such a

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76 referendum; amending s. 212.031, F.S.; reducing the
77 tax levied on rental or license fees charged for the
78 use of real property; amending s. 212.055, F.S.;
79 requiring that a referendum to reenact a local
80 government discretionary sales surtax be held at a
81 general election; limiting the occurrence of such a
82 referendum; amending s. 212.08, F.S.; exempting from
83 sales and use tax the sale of materials used to
84 construct or repair fencing used for certain purposes;
85 defining the term "renewable natural gas"; providing a
86 sales tax exemption for the purchase of certain
87 machinery and equipment relating to renewable natural
88 gas; requiring purchasers of such machinery and
89 equipment to furnish the vendor with a certain
90 affidavit; providing an exception; providing
91 penalties, including a criminal penalty; authorizing
92 the Department of Revenue to adopt rules; exempting
93 the purchase of specified baby and toddler products
94 from the sales and use tax; providing a presumption;
95 exempting the sale for human use of diapers,
96 incontinence undergarments, incontinence pads, and
97 incontinence liners from the sales and use tax;
98 exempting the sale of oral hygiene products from the
99 sales and use tax; defining the term "oral hygiene
100 products"; exempting the sale of certain firearm

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101 safety devices from the sales and use tax; defining
 102 the terms "private investigation services" and "small
 103 private investigative agency"; exempting the sale of
 104 private investigation services by a small private
 105 investigative agency to a client from the sales and
 106 use tax; providing applicability; amending s. 212.20,
 107 F.S.; requiring the Department of Revenue to annually
 108 distribute funds to the Florida Agricultural
 109 Promotional Campaign Trust Fund beginning on a
 110 specified date; providing for future repeal; amending
 111 s. 213.053, F.S.; revising information which the
 112 Department of Revenue may share with the Department of
 113 Environmental Protection to include changes made by
 114 the act; amending s. 220.02, F.S.; revising the order
 115 in which credits may be taken to include credits
 116 created by the act; amending s. 220.03, F.S.; revising
 117 the date of adoption of the Internal Revenue Code and
 118 other federal income tax statutes for purposes of the
 119 state corporate income tax; providing retroactive
 120 operation; amending s. 220.13, F.S.; requiring the
 121 addition of amounts taken for certain credits to
 122 taxable income; amending s. 220.1845, F.S.; increasing
 123 the amount of contaminated site rehabilitation tax
 124 credits which may be granted for each fiscal year;
 125 creating s. 220.199, F.S.; defining terms; providing a

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126 corporate income tax credit to developers and
 127 homebuilders for certain graywater systems purchased
 128 during the taxable year; specifying limits on credits
 129 received; specifying information the developer or
 130 homebuilder must provide; requiring the Department of
 131 Environmental Protection to make certain
 132 determinations and to certify such determinations
 133 within a specified timeframe; requiring such
 134 determinations be included on specified returns;
 135 prohibiting the certification of credits for tax years
 136 after a certain date; authorizing tax credits to be
 137 carried forward for up to a specified number of years;
 138 authorizing the Department of Revenue and the
 139 Department of Environmental Protection to adopt rules;
 140 providing for future repeal; creating s. 220.1991,
 141 F.S.; authorizing a corporate income tax credit for a
 142 portion of the cost of certain equipment used in the
 143 production of human breast milk derived human milk
 144 fortifiers; requiring such credit be reduced using a
 145 specified calculation; providing requirements for
 146 qualifying equipment; providing the maximum amount of
 147 credits available for each taxpayer for certain fiscal
 148 years; providing applicability; authorizing the
 149 Department of Revenue to adopt specified rules;
 150 providing requirements for certain forms; requiring

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151 the credit to be approved by the Department of Revenue
 152 before it is used; requiring the Department of Revenue
 153 to take certain actions when processing applications;
 154 providing requirements for incomplete applications;
 155 authorizing credits to be carried forward for up to a
 156 specified number of years; authorizing credits to be
 157 used on a consolidated return in certain
 158 circumstances; prohibiting taxpayers from conveying,
 159 transferring, or assigning approved tax credits;
 160 providing an exception; requiring notification if such
 161 exception is used; requiring the Department of Revenue
 162 to take specified actions in relation to such
 163 notifications; providing requirements for a credit
 164 approved after a specified event; providing for the
 165 reduction of estimated payments in certain
 166 circumstances; providing for future repeal; amending
 167 s. 220.222, F.S.; requiring specified calculations
 168 relating to the underpayment of taxes to include the
 169 amount of certain credits; amending ss. 336.021 and
 170 336.025, F.S.; requiring that a referendum to adopt,
 171 amend, or reenact a ninth-cent fuel tax or local
 172 option fuel taxes, respectively, be held at a general
 173 election; limiting the occurrence of a referendum to
 174 reenact such a tax; amending s. 376.30781, F.S.;

175 increasing the amount of tax credits for the

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176 rehabilitation of drycleaning-solvent-contaminated
 177 sites and brownfield sites in designated brownfield
 178 areas which may be granted for each fiscal year;
 179 amending s. 402.62, F.S.; increasing the Strong
 180 Families Tax Credit cap; creating s. 550.09516, F.S.;
 181 providing for a credit for thoroughbred racing
 182 permitholders; requiring the Florida Gaming Control
 183 Commission to require sufficient documentation;
 184 authorizing permitholders to apply the credits monthly
 185 beginning on a specified annual date to certain taxes
 186 and fees; providing for expiration of credits;
 187 authorizing the commission to adopt rules; amending s.
 188 571.26, F.S.; requiring that certain funds be held
 189 separately in the trust fund for certain purposes;
 190 providing for the future expiration and reversion of
 191 specified statutory text; creating s. 571.265, F.S.;
 192 defining the terms "association" and "permitholder";
 193 requiring that certain funds deposited into the trust
 194 fund be used for a specified purpose; providing for
 195 carryover of unused funds; specifying requirements for
 196 the use and distribution of funds; requiring
 197 recipients to submit a report; providing for future
 198 repeal; exempting from sales and use tax the retail
 199 sale of certain clothing, wallets, bags, school
 200 supplies, learning aids and jigsaw puzzles, and

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201 personal computers and personal computer-related
 202 accessories during specified timeframes; defining
 203 terms; specifying locations where the tax exemptions
 204 do not apply; authorizing certain dealers to opt out
 205 of participating in the tax holiday, subject to
 206 certain requirements; authorizing the Department of
 207 Revenue to adopt emergency rules; exempting from sales
 208 and use tax specified disaster preparedness supplies
 209 during specified timeframes; defining terms;
 210 specifying locations where the tax exemptions do not
 211 apply; authorizing the Department of Revenue to adopt
 212 emergency rules; exempting from sales and use tax
 213 admissions to certain events, performances, and
 214 facilities, certain season tickets, and the retail
 215 sale of certain boating and water activity, camping,
 216 fishing, general outdoor, and residential pool
 217 supplies and sporting equipment during specified
 218 timeframes; defining terms; specifying locations where
 219 the tax exemptions do not apply; authorizing the
 220 Department of Revenue to adopt emergency rules;
 221 exempting from the sales and use tax the retail sale
 222 of certain tools during a specified timeframe;
 223 specifying locations where the tax exemptions do not
 224 apply; authorizing the Department of Revenue to adopt
 225 emergency rules; exempting from sales and use tax the

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226 retail sale of new ENERGY STAR appliances during a
 227 specified timeframe; defining the term "ENERGY STAR
 228 appliance"; exempting from sales and use tax the
 229 retail sale of gas ranges and cooktops during a
 230 specified timeframe; defining the term "gas ranges and
 231 cooktops"; authorizing the Department of Revenue to
 232 adopt emergency rules; authorizing local taxing
 233 jurisdictions to apply to the Department of Revenue
 234 for a distribution to offset certain reductions in ad
 235 valorem tax revenue; providing application
 236 requirements; authorizing the Department of Revenue to
 237 adopt rules; providing for future repeal; providing
 238 appropriations; providing effective dates.

239

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

241

242 Section 1. Paragraph (r) of subsection (1) of section
 243 125.01, Florida Statutes, is amended to read:

244 125.01 Powers and duties.—

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

249 (r) Levy and collect taxes, both for county purposes and
 250 for the providing of municipal services within any municipal

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251 service taxing unit, and special assessments; borrow and expend
252 money; and issue bonds, revenue certificates, and other
253 obligations of indebtedness, which power shall be exercised in
254 such manner, and subject to such limitations, as may be provided
255 by general law. There shall be no referendum required for the
256 levy by a county of ad valorem taxes, both for county purposes
257 and for the providing of municipal services within any municipal
258 service taxing unit.

259 1. Notwithstanding any other provision of law, a county
260 may not levy special assessments ~~for the provision of fire~~
261 ~~protection services~~ on lands classified as agricultural lands
262 under s. 193.461 unless the revenue from such assessments has
263 been pledged for debt service and is necessary to meet
264 obligations of bonds or certificates issued by the county which
265 remain outstanding on July 1, 2023, including refundings thereof
266 for debt service savings where the maturity of the debt is not
267 extended. For bonds or certificates issued after July 1, 2023,
268 special assessments securing such bonds may not be levied on
269 lands classified as agricultural under s. 193.461.

270 2. The provisions of subparagraph 1. do not apply to
271 residential structures and their curtilage ~~land contains a~~
272 ~~residential dwelling or nonresidential farm building, with the~~
273 ~~exception of an agricultural pole barn, provided the~~
274 ~~nonresidential farm building exceeds a just value of \$10,000.~~
275 ~~Such special assessments must be based solely on the special~~

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276 ~~benefit accruing to that portion of the land consisting of the~~
 277 ~~residential dwelling and curtilage, and qualifying~~
 278 ~~nonresidential farm buildings. As used in this paragraph, the~~
 279 ~~term "agricultural pole barn" means a nonresidential farm~~
 280 ~~building in which 70 percent or more of the perimeter walls are~~
 281 ~~permanently open and allow free ingress and egress.~~

282 Section 2. Paragraphs (d), (l), (m), and (n) of subsection
 283 (3), subsection (4), paragraph (c) of subsection (5), and
 284 subsection (6) of section 125.0104, Florida Statutes, are
 285 amended to read:

286 125.0104 Tourist development tax; procedure for levying;
 287 authorized uses; referendum; enforcement.—

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

289 (d) In addition to any 1-percent or 2-percent tax imposed
 290 under paragraph (c), the governing board of the county may levy,
 291 impose, and set an additional 1 percent of each dollar above the
 292 tax rate set under paragraph (c) ~~by the extraordinary vote of~~
 293 ~~the governing board~~ for the purposes set forth in subsection (5)
 294 ~~or~~ by referendum of approval by the registered electors within
 295 the county or subcounty special district pursuant to subsection
 296 (6). ~~A No~~ county may not shall levy, impose, and set the tax
 297 authorized under this paragraph unless the county has imposed
 298 the 1-percent or 2-percent tax authorized under paragraph (c)
 299 for a minimum of 3 years before ~~prior to~~ the effective date of
 300 the levy and imposition of the tax authorized by this paragraph.

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301 Revenues raised by the additional tax authorized under this
 302 paragraph may ~~shall~~ not be used for debt service on or
 303 refinancing of existing facilities as specified in subparagraph
 304 (5)(a)1. unless approved by referendum pursuant to subsection
 305 (6) ~~a resolution adopted by an extraordinary majority of the~~
 306 ~~total membership of the governing board of the county~~. If the 1-
 307 percent or 2-percent tax authorized in paragraph (c) is levied
 308 within a subcounty special taxing district, the additional tax
 309 authorized in this paragraph shall only be levied therein. The
 310 provisions of paragraphs (4)(a)-(d) shall not apply to the
 311 adoption of the additional tax authorized in this paragraph. The
 312 effective date of the levy and imposition of the tax authorized
 313 under this paragraph is ~~shall be~~ the first day of the second
 314 month following approval of the ordinance by referendum ~~the~~
 315 ~~governing board~~ or the first day of any subsequent month ~~as may~~
 316 ~~be~~ specified in the ordinance. A certified copy of such
 317 ordinance shall be furnished by the county to the Department of
 318 Revenue within 10 days after approval of such ordinance.

319 (1) In addition to any other tax which is imposed pursuant
 320 to this section, a county may impose up to an additional 1-
 321 percent tax on the exercise of the privilege described in
 322 paragraph (a) by ordinance approved by referendum pursuant to
 323 subsection (6) ~~majority vote of the governing board of the~~
 324 ~~county in order~~ to:

325 1. Pay the debt service on bonds issued to finance the

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326 construction, reconstruction, or renovation of a professional
 327 sports franchise facility, or the acquisition, construction,
 328 reconstruction, or renovation of a retained spring training
 329 franchise facility, either publicly owned and operated, or
 330 publicly owned and operated by the owner of a professional
 331 sports franchise or other lessee with sufficient expertise or
 332 financial capability to operate such facility, and to pay the
 333 planning and design costs incurred prior to the issuance of such
 334 bonds.

335 2. Pay the debt service on bonds issued to finance the
 336 construction, reconstruction, or renovation of a convention
 337 center, and to pay the planning and design costs incurred prior
 338 to the issuance of such bonds.

339 3. Pay the operation and maintenance costs of a convention
 340 center for a period of up to 10 years. Only counties that have
 341 elected to levy the tax for the purposes authorized in
 342 subparagraph 2. may use the tax for the purposes enumerated in
 343 this subparagraph. Any county that elects to levy the tax for
 344 the purposes authorized in subparagraph 2. after July 1, 2000,
 345 may use the proceeds of the tax to pay the operation and
 346 maintenance costs of a convention center for the life of the
 347 bonds.

348 4. Promote and advertise tourism in the State of Florida
 349 and nationally and internationally; however, if tax revenues are
 350 expended for an activity, service, venue, or event, the

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351 activity, service, venue, or event shall have as one of its main
 352 purposes the attraction of tourists as evidenced by the
 353 promotion of the activity, service, venue, or event to tourists.

354
 355 The provision of paragraph (b) which prohibits any county
 356 authorized to levy a convention development tax pursuant to s.
 357 212.0305 from levying more than the 2-percent tax authorized by
 358 this section, and the provisions of paragraphs (4) (a)-(d), shall
 359 not apply to the additional tax authorized in this paragraph.
 360 The effective date of the levy and imposition of the tax
 361 authorized under this paragraph is ~~shall be~~ the first day of the
 362 second month following approval of the ordinance by referendum
 363 ~~the governing board~~ or the first day of any subsequent month ~~as~~
 364 ~~may be~~ specified in the ordinance. A certified copy of such
 365 ordinance shall be furnished by the county to the Department of
 366 Revenue within 10 days after approval of such ordinance.

367 (m)1. In addition to any other tax which is imposed
 368 pursuant to this section, a high tourism impact county may
 369 impose an additional 1-percent tax on the exercise of the
 370 privilege described in paragraph (a) by ordinance approved by
 371 referendum pursuant to subsection (6) ~~extraordinary vote of the~~
 372 ~~governing board of the county~~. The tax revenues received
 373 pursuant to this paragraph shall be used for one or more of the
 374 authorized uses pursuant to subsection (5).

375 2. A county is considered to be a high tourism impact

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376 county after the Department of Revenue has certified to such
 377 county that the sales subject to the tax levied pursuant to this
 378 section exceeded \$600 million during the previous calendar year,
 379 or were at least 18 percent of the county's total taxable sales
 380 under chapter 212 where the sales subject to the tax levied
 381 pursuant to this section were a minimum of \$200 million, except
 382 that no county authorized to levy a convention development tax
 383 pursuant to s. 212.0305 shall be considered a high tourism
 384 impact county. Once a county qualifies as a high tourism impact
 385 county, it shall retain this designation for the period the tax
 386 is levied pursuant to this paragraph.

387 3. The provisions of paragraphs (4)(a)-(d) shall not apply
 388 to the adoption of the additional tax authorized in this
 389 paragraph. The effective date of the levy and imposition of the
 390 tax authorized under this paragraph is ~~shall be~~ the first day of
 391 the second month following approval of the ordinance by
 392 referendum ~~the governing board~~ or the first day of any
 393 subsequent month ~~as may be~~ specified in the ordinance. A
 394 certified copy of such ordinance shall be furnished by the
 395 county to the Department of Revenue within 10 days after
 396 approval of such ordinance.

397 (n) In addition to any other tax that is imposed under
 398 this section, a county that has imposed the tax under paragraph
 399 (l) may impose an additional tax that is no greater than 1
 400 percent on the exercise of the privilege described in paragraph

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401 (a) by ordinance approved by referendum pursuant to subsection
 402 (6) ~~a majority plus one vote of the membership of the board of~~
 403 ~~county commissioners in order to:~~

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

405 a. The construction, reconstruction, or renovation of a
 406 facility either publicly owned and operated, or publicly owned
 407 and operated by the owner of a professional sports franchise or
 408 other lessee with sufficient expertise or financial capability
 409 to operate such facility, and to pay the planning and design
 410 costs incurred prior to the issuance of such bonds for a new
 411 professional sports franchise as defined in s. 288.1162.

412 b. The acquisition, construction, reconstruction, or
 413 renovation of a facility either publicly owned and operated, or
 414 publicly owned and operated by the owner of a professional
 415 sports franchise or other lessee with sufficient expertise or
 416 financial capability to operate such facility, and to pay the
 417 planning and design costs incurred prior to the issuance of such
 418 bonds for a retained spring training franchise.

419 2. Promote and advertise tourism in the State of Florida
 420 and nationally and internationally; however, if tax revenues are
 421 expended for an activity, service, venue, or event, the
 422 activity, service, venue, or event shall have as one of its main
 423 purposes the attraction of tourists as evidenced by the
 424 promotion of the activity, service, venue, or event to tourists.

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426 | A county that imposes the tax authorized in this paragraph may
 427 | not expend any ad valorem tax revenues for the acquisition,
 428 | construction, reconstruction, or renovation of a facility for
 429 | which tax revenues are used pursuant to subparagraph 1. The
 430 | provision of paragraph (b) which prohibits any county authorized
 431 | to levy a convention development tax pursuant to s. 212.0305
 432 | from levying more than the 2-percent tax authorized by this
 433 | section shall not apply to the additional tax authorized by this
 434 | paragraph in counties which levy convention development taxes
 435 | pursuant to s. 212.0305(4)(a). Subsection (4) does not apply to
 436 | the adoption of the additional tax authorized in this paragraph.
 437 | The effective date of the levy and imposition of the tax
 438 | authorized under this paragraph is the first day of the second
 439 | month following approval of the ordinance by referendum ~~the~~
 440 | ~~board of county commissioners~~ or the first day of any subsequent
 441 | month specified in the ordinance. A certified copy of such
 442 | ordinance shall be furnished by the county to the Department of
 443 | Revenue within 10 days after approval of the ordinance.

444 | (4) ORDINANCE LEVY TAX; PROCEDURE.—

445 | (a) The tourist development tax shall be levied and
 446 | imposed pursuant to an ordinance containing the county tourist
 447 | development plan prescribed under paragraph (c), enacted by the
 448 | governing board of the county. The ordinance levying and
 449 | imposing the tourist development tax shall not be effective
 450 | unless the electors of the county or the electors in the

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451 subcounty special district in which the tax is to be levied
452 approve the ordinance authorizing the levy and imposition of the
453 tax, in accordance with subsection (6). The effective date of
454 the levy and imposition of the tax is ~~shall be~~ the first day of
455 the second month following approval of the ordinance by
456 referendum, ~~as prescribed in subsection (6),~~ or the first day of
457 any subsequent month ~~as may be~~ specified in the ordinance. A
458 certified copy of the ordinance shall be furnished by the county
459 to the Department of Revenue within 10 days after approval of
460 such ordinance. The governing authority of any county levying
461 such tax shall notify the department, within 10 days after
462 approval of the ordinance by referendum, of the time period
463 during which the tax will be levied.

464 (b) At least 60 days before ~~prior to~~ the enactment or
465 renewal of the ordinance levying the tax, the governing board of
466 the county shall adopt a resolution establishing and appointing
467 the members of the county tourist development council, as
468 prescribed in paragraph (e), and indicating the intention of the
469 county to consider the enactment or renewal of an ordinance
470 levying and imposing the tourist development tax.

471 (c) Before a referendum to enact or renew ~~Prior to~~
472 ~~enactment~~ of the ordinance levying and imposing the tax, the
473 county tourist development council shall prepare and submit to
474 the governing board of the county for its approval a plan for
475 tourist development. The plan shall set forth the anticipated

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476 net tourist development tax revenue to be derived by the county
 477 for the 24 months following the levy of the tax; the tax
 478 district in which the enactment or renewal of the ordinance
 479 levying and imposing the tourist development tax is proposed;
 480 and a list, in the order of priority, of the proposed uses of
 481 the tax revenue by specific project or special use as the same
 482 are authorized under subsection (5). The plan shall include the
 483 approximate cost or expense allocation for each specific project
 484 or special use.

485 (d) The governing board of the county shall adopt the
 486 county plan for tourist development as part of the ordinance
 487 levying the tax. After enactment or renewal of the ordinance
 488 levying and imposing the tax, the plan of tourist development
 489 may not be substantially amended except by ordinance enacted by
 490 an affirmative vote of a majority plus one additional member of
 491 the governing board.

492 (e) The governing board of each county which levies and
 493 imposes a tourist development tax under this section shall
 494 appoint an advisory council to be known as the "... (name of
 495 county) ... Tourist Development Council." The council shall be
 496 established by ordinance and composed of nine members who shall
 497 be appointed by the governing board. The chair of the governing
 498 board of the county or any other member of the governing board
 499 as designated by the chair shall serve on the council. Two
 500 members of the council shall be elected municipal officials, at

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501 least one of whom shall be from the most populous municipality
502 in the county or subcounty special taxing district in which the
503 tax is levied. Six members of the council shall be persons who
504 are involved in the tourist industry and who have demonstrated
505 an interest in tourist development, of which members, not less
506 than three nor more than four shall be owners or operators of
507 motels, hotels, recreational vehicle parks, or other tourist
508 accommodations in the county and subject to the tax. All members
509 of the council shall be electors of the county. The governing
510 board of the county shall have the option of designating the
511 chair of the council or allowing the council to elect a chair.
512 The chair shall be appointed or elected annually and may be
513 reelected or reappointed. The members of the council shall serve
514 for staggered terms of 4 years. The terms of office of the
515 original members shall be prescribed in the resolution required
516 under paragraph (b). The council shall meet at least once each
517 quarter and, from time to time, shall make recommendations to
518 the county governing board for the effective operation of the
519 special projects or for uses of the tourist development tax
520 revenue and perform such other duties as may be prescribed by
521 county ordinance or resolution. The council shall continuously
522 review expenditures of revenues from the tourist development
523 trust fund and shall receive, at least quarterly, expenditure
524 reports from the county governing board or its designee.
525 Expenditures which the council believes to be unauthorized shall

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526 | be reported to the county governing board and the Department of
 527 | Revenue. The governing board and the department shall review the
 528 | findings of the council and take appropriate administrative or
 529 | judicial action to ensure compliance with this section. The
 530 | changes in the composition of the membership of the tourist
 531 | development council mandated by chapter 86-4, Laws of Florida,
 532 | and this act shall not cause the interruption of the current
 533 | term of any person who is a member of a council on October 1,
 534 | 1996.

535 | (5) AUTHORIZED USES OF REVENUE.—

536 | (c) A county located adjacent to the Gulf of Mexico or the
 537 | Atlantic Ocean, except a county that receives revenue from taxes
 538 | levied pursuant to s. 125.0108, which meets the following
 539 | criteria may use up to 10 percent of the tax revenue received
 540 | pursuant to this section to reimburse expenses incurred in
 541 | providing public safety services, including emergency medical
 542 | services as defined in s. 401.107(3), and law enforcement
 543 | services, which are needed to address impacts related to
 544 | increased tourism and visitors to an area. However, if taxes
 545 | collected pursuant to this section are used to reimburse
 546 | emergency medical services or public safety services for tourism
 547 | or special events, the governing board of a county or
 548 | municipality may not use such taxes to supplant the normal
 549 | operating expenses of an emergency medical services department,
 550 | a fire department, a sheriff's office, or a police department.

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551 To receive reimbursement, the county must:

552 1.a. Generate a minimum of \$10 million in annual proceeds
 553 from any tax, or any combination of taxes, authorized to be
 554 levied pursuant to this section;

555 ~~b.2.~~ Have at least three municipalities; and

556 c.3. Have an estimated population of less than 275,000
 557 ~~225,000~~, according to the most recent population estimate
 558 prepared pursuant to s. 186.901, excluding the inmate
 559 population; or

560 2. Be a fiscally constrained county as described in s.
 561 218.67(1).

562

563 The board of county commissioners must by majority vote approve
 564 reimbursement made pursuant to this paragraph upon receipt of a
 565 recommendation from the tourist development council.

566 (6) REFERENDUM.—

567 (a) An ~~Ne~~ ordinance enacted or renewed by a any county
 568 levying the tax authorized by this section may not ~~paragraphs~~
 569 ~~(3) (b) and (c) shall~~ take effect until the ordinance levying and
 570 imposing the tax has been approved in a referendum held at a
 571 general election, as defined in s. 97.021, by a majority of the
 572 electors voting in such election in the county or by a majority
 573 of the electors voting in the subcounty special tax district
 574 affected by the tax.

575 (b) The governing board of the county levying the tax

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576 shall arrange to place a question on the ballot at a general
 577 election, as defined in s. 97.021, to be held within the county,
 578 which question shall be in substantially the following form:

579 FOR the Tourist Development Tax
 580 AGAINST the Tourist Development Tax.

581 (c) If a majority of the electors voting on the question
 582 approve the levy, the ordinance shall be deemed to be in effect.

583 (d) In any case where an ordinance ~~a referendum~~ levying
 584 and imposing the tax has been approved by referendum pursuant to
 585 this section and 15 percent of the electors in the county or 15
 586 percent of the electors in the subcounty special district in
 587 which the tax is levied file a petition with the board of county
 588 commissioners for a referendum to repeal the tax, the board of
 589 county commissioners shall cause an election to be held for the
 590 repeal of the tax which election shall be subject only to the
 591 outstanding bonds for which the tax has been pledged. However,
 592 the repeal of the tax shall not be effective with respect to any
 593 portion of taxes initially levied in November 1989, which has
 594 been pledged or is being used to support bonds under paragraph
 595 (3)(d) or paragraph (3)(1) until the retirement of those bonds.

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

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

603 125.0108 Areas of critical state concern; tourist impact
 604 tax.—

605 (5) The tourist impact tax authorized by this section
 606 shall take effect only upon express approval by a majority vote
 607 of those qualified electors in the area or areas of critical
 608 state concern in the county seeking to levy such tax, voting in
 609 a referendum to be held in conjunction with a general election,
 610 as defined in s. 97.021. However, if the area or areas of
 611 critical state concern are greater than 50 percent of the land
 612 area of the county and the tax is to be imposed throughout the
 613 entire county, the tax shall take effect only upon express
 614 approval of a majority of the qualified electors of the county
 615 voting in such a referendum. A referendum to reenact an expiring
 616 tourist impact tax must be held at a general election occurring
 617 within the 48-month period immediately preceding the effective
 618 date of the reenacted tax, and the referendum may appear on the
 619 ballot only once within the 48-month period.

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

622 125.901 Children's services; independent special district;
 623 council; powers, duties, and functions; public records
 624 exemption.—

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

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626 special district, as defined in ss. 189.012 and 200.001(8)(e),
 627 to provide funding for children's services throughout the county
 628 in accordance with this section. The boundaries of such district
 629 shall be coterminous with the boundaries of the county. The
 630 county governing body shall obtain approval at a general
 631 election, as defined in s. 97.021, by a majority vote of those
 632 electors voting on the question, to annually levy ad valorem
 633 taxes which shall not exceed the maximum millage rate authorized
 634 by this section. Any district created pursuant to the provisions
 635 of this subsection shall be required to levy and fix millage
 636 subject to the provisions of s. 200.065. Once such millage is
 637 approved by the electorate, the district shall not be required
 638 to seek approval of the electorate in future years to levy the
 639 previously approved millage. However, a referendum to increase
 640 the millage rate previously approved by the electors must be
 641 held at a general election, and the referendum may be held only
 642 once during the 48-month period preceding the effective date of
 643 the increased millage.

644 (a) The governing body of the district shall be a council
 645 on children's services, which may also be known as a juvenile
 646 welfare board or similar name as established in the ordinance by
 647 the county governing body. Such council shall consist of 10
 648 members, including the superintendent of schools; a local school
 649 board member; the district administrator from the appropriate
 650 district of the Department of Children and Families, or his or

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651 her designee who is a member of the Senior Management Service or
652 of the Selected Exempt Service; one member of the county
653 governing body; and the judge assigned to juvenile cases who
654 shall sit as a voting member of the board, except that said
655 judge shall not vote or participate in the setting of ad valorem
656 taxes under this section. If there is more than one judge
657 assigned to juvenile cases in a county, the chief judge shall
658 designate one of said juvenile judges to serve on the board. The
659 remaining five members shall be appointed by the Governor, and
660 shall, to the extent possible, represent the demographic
661 diversity of the population of the county. After soliciting
662 recommendations from the public, the county governing body shall
663 submit to the Governor the names of at least three persons for
664 each vacancy occurring among the five members appointed by the
665 Governor, and the Governor shall appoint members to the council
666 from the candidates nominated by the county governing body. The
667 Governor shall make a selection within a 45-day period or
668 request a new list of candidates. All members appointed by the
669 Governor shall have been residents of the county for the
670 previous 24-month period. Such members shall be appointed for 4-
671 year terms, except that the length of the terms of the initial
672 appointees shall be adjusted to stagger the terms. The Governor
673 may remove a member for cause or upon the written petition of
674 the county governing body. If any of the members of the council
675 required to be appointed by the Governor under the provisions of

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676 | this subsection shall resign, die, or be removed from office,
 677 | the vacancy thereby created shall, as soon as practicable, be
 678 | filled by appointment by the Governor, using the same method as
 679 | the original appointment, and such appointment to fill a vacancy
 680 | shall be for the unexpired term of the person who resigns, dies,
 681 | or is removed from office.

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

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701 | than one chamber exists within the county, a person selected by
 702 | a coalition of the local chambers; a member of the early
 703 | learning coalition, selected by that coalition; a representative
 704 | of a labor organization or union active in the county; a member
 705 | of a local alliance or coalition engaged in cross-system
 706 | planning for health and social service delivery in the county,
 707 | selected by that alliance or coalition; a member of the local
 708 | Parent-Teachers Association/Parent-Teacher-Student Association,
 709 | selected by that association; a youth representative selected by
 710 | the local school system's student government; a local school
 711 | board member appointed by the chair of the school board; the
 712 | mayor of the county or the mayor's designee; one member of the
 713 | county governing body, appointed by the chair of that body; a
 714 | member of the state Legislature who represents residents of the
 715 | county, selected by the chair of the local legislative
 716 | delegation; an elected official representing the residents of a
 717 | municipality in the county, selected by the county municipal
 718 | league; and 4 members-at-large, appointed to the council by the
 719 | majority of sitting council members. The remaining 7 members
 720 | shall be appointed by the Governor in accordance with procedures
 721 | set forth in paragraph (a), except that the Governor may remove
 722 | a member for cause or upon the written petition of the council.
 723 | Appointments by the Governor must, to the extent reasonably
 724 | possible, represent the geographic and demographic diversity of
 725 | the population of the county. Members who are appointed to the

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726 council by reason of their position are not subject to the
 727 length of terms and limits on consecutive terms as provided in
 728 this section. The remaining appointed members of the governing
 729 body shall be appointed to serve 2-year terms, except that those
 730 members appointed by the Governor shall be appointed to serve 4-
 731 year terms, and the youth representative and the legislative
 732 delegate shall be appointed to serve 1-year terms. A member may
 733 be reappointed; however, a member may not serve for more than
 734 three consecutive terms. A member is eligible to be appointed
 735 again after a 2-year hiatus from the council.

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

740 Section 5. Subsection (1) of section 194.036, Florida
 741 Statutes, is amended to read:

742 194.036 Appeals.—Appeals of the decisions of the board
 743 shall be as follows:

744 (1) If the property appraiser disagrees with the decision
 745 of the board, he or she may appeal the decision to the circuit
 746 court if one or more of the following criteria are met:

747 (a) The property appraiser determines and affirmatively
 748 asserts in any legal proceeding that there is a specific
 749 constitutional or statutory violation, or a specific violation
 750 of administrative rules, in the decision of the board, except

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751 that nothing herein shall authorize the property appraiser to
 752 institute any suit to challenge the validity of any portion of
 753 the constitution or of any duly enacted legislative act of this
 754 state.~~;~~

755 (b) There is a variance from the property appraiser's
 756 assessed value in excess of the following: 20 ~~15~~ percent
 757 variance from any assessment of \$250,000 ~~\$50,000~~ or less; 15 ~~10~~
 758 percent variance from any assessment in excess of \$250,000
 759 ~~\$50,000~~ but not in excess of \$1 million ~~\$500,000~~; 10 ~~7.5~~ percent
 760 variance from any assessment in excess of \$1 million ~~\$500,000~~
 761 but not in excess of \$2.5 ~~\$1~~ million; or 5 percent variance from
 762 any assessment in excess of \$2.5 ~~\$1~~ million.~~;~~~~or~~

763 (c) There is an assertion by the property appraiser to the
 764 Department of Revenue that there exists a consistent and
 765 continuous violation of the intent of the law or administrative
 766 rules by the value adjustment board in its decisions. The
 767 property appraiser shall notify the department of those portions
 768 of the tax roll for which the assertion is made. The department
 769 shall thereupon notify the clerk of the board who shall, within
 770 15 days of the notification by the department, send the written
 771 decisions of the board to the department. Within 30 days of the
 772 receipt of the decisions by the department, the department shall
 773 notify the property appraiser of its decision relative to
 774 further judicial proceedings. If the department finds upon
 775 investigation that a consistent and continuous violation of the

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776 | intent of the law or administrative rules by the board has
 777 | occurred, it shall so inform the property appraiser, who may
 778 | thereupon bring suit in circuit court against the value
 779 | adjustment board for injunctive relief to prohibit continuation
 780 | of the violation of the law or administrative rules and for a
 781 | mandatory injunction to restore the tax roll to its just value
 782 | in such amount as determined by judicial proceeding. However,
 783 | when a final judicial decision is rendered as a result of an
 784 | appeal filed pursuant to this paragraph which alters or changes
 785 | an assessment of a parcel of property of any taxpayer not a
 786 | party to such procedure, such taxpayer shall have 60 days from
 787 | the date of the final judicial decision to file an action to
 788 | contest such altered or changed assessment pursuant to s.
 789 | 194.171(1), and the provisions of s. 194.171(2) shall not bar
 790 | such action.

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

795 | 196.081 Exemption for certain permanently and totally
 796 | disabled veterans and for surviving spouses of veterans;
 797 | exemption for surviving spouses of first responders who die in
 798 | the line of duty.—

799 | (1)

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

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

814 (3) If the totally and permanently disabled veteran
 815 predeceases his or her spouse and if, upon the death of the
 816 veteran, the spouse holds the legal or beneficial title to the
 817 homestead and permanently resides thereon as specified in s.
 818 196.031, the exemption from taxation carries over to the benefit
 819 of the veteran's spouse until such time as he or she remarries
 820 or sells or otherwise disposes of the property. If the spouse
 821 sells the property, the spouse may transfer an exemption not to
 822 exceed the amount granted from the most recent ad valorem tax
 823 roll ~~may be transferred~~ to his or her new residence, as long as
 824 it is used as his or her primary residence and he or she does
 825 not remarry.

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826 (4) Any real estate that is owned and used as a homestead
 827 by the surviving spouse of a veteran who died from service-
 828 connected causes while on active duty as a member of the United
 829 States Armed Forces and for whom a letter from the United States
 830 Government or United States Department of Veterans Affairs or
 831 its predecessor has been issued certifying that the veteran who
 832 died from service-connected causes while on active duty is
 833 exempt from taxation if the veteran was a permanent resident of
 834 this state on January 1 of the year in which the veteran died.

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

844 (6) Any real estate that is owned and used as a homestead
 845 by the surviving spouse of a first responder who died in the
 846 line of duty while employed by the state or any political
 847 subdivision of the state, including authorities and special
 848 districts, and for whom a letter from the state or appropriate
 849 political subdivision of the state, or other authority or
 850 special district, has been issued which legally recognizes and

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851 certifies that the first responder died in the line of duty
 852 while employed as a first responder is exempt from taxation if
 853 the first responder and his or her surviving spouse were
 854 permanent residents of this state on January 1 of the year in
 855 which the first responder died.

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

864 Section 7. (1) The amendments made by section 6 of this
 865 act to s. 196.081, Florida Statutes, are remedial and clarifying
 866 in nature and do not provide a basis for an assessment of any
 867 tax or create a right to a refund of any tax paid before the
 868 date this act becomes a law.

869 (2) This section takes effect upon becoming a law.

870 Section 8. Paragraph (b) of subsection (1) and subsections
 871 (4) and (6) of section 196.081, Florida Statutes, as amended by
 872 this act, are amended to read:

873 196.081 Exemption for certain permanently and totally
 874 disabled veterans and for surviving spouses of veterans;
 875 exemption for surviving spouses of first responders who die in

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876 | the line of duty.—

877 | (1)

878 | (b)1. If legal or beneficial title to property is acquired
 879 | between January 1 and November 1 of any year by a veteran or his
 880 | or her surviving spouse receiving an exemption under this
 881 | section on another property for that tax year, the veteran or
 882 | his or her surviving spouse is entitled to a refund, prorated as
 883 | of the date of transfer, of the ad valorem taxes paid for the
 884 | newly acquired property if he or she applies for and receives an
 885 | exemption under this section for the newly acquired property in
 886 | the next tax year. If the property appraiser finds that the
 887 | applicant is entitled to an exemption under this section for the
 888 | newly acquired property, the property appraiser shall
 889 | immediately make such entries upon the tax rolls of the county
 890 | that are necessary to allow the prorated refund of taxes for the
 891 | previous tax year.

892 | 2. If legal or beneficial title to property is acquired
 893 | between January 1 and November 1 of any year by a veteran or his
 894 | or her surviving spouse who is not receiving an exemption under
 895 | this section on another property for that tax year, and as of
 896 | January 1 of that tax year, the veteran was honorably discharged
 897 | with a service-connected total and permanent disability and for
 898 | whom a letter from the United States Government or United States
 899 | Department of Veterans Affairs or its predecessor has been
 900 | issued certifying that the veteran is totally and permanently

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901 disabled, the veteran or his or her surviving spouse is entitled
 902 to a refund, prorated as of the date of transfer, of the ad
 903 valorem taxes paid for the newly acquired property if he or she
 904 applies for and receives an exemption under this section for the
 905 newly acquired property in the next tax year. If the property
 906 appraiser finds that the applicant is entitled to an exemption
 907 under this section for the newly acquired property, the property
 908 appraiser shall immediately make such entries upon the tax rolls
 909 of the county that are necessary to allow the prorated refund of
 910 taxes for the previous tax year.

911 (4) Any real estate that is owned and used as a homestead
 912 by the surviving spouse of a veteran who died from service-
 913 connected causes while on active duty as a member of the United
 914 States Armed Forces and for whom a letter from the United States
 915 Government or United States Department of Veterans Affairs or
 916 its predecessor has been issued certifying that the veteran who
 917 died from service-connected causes while on active duty is
 918 exempt from taxation ~~if the veteran was a permanent resident of~~
 919 ~~this state on January 1 of the year in which the veteran died.~~

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

924 (b) The tax exemption carries over to the benefit of the
 925 veteran's surviving spouse as long as the spouse holds the legal

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926 or beneficial title to the homestead, permanently resides
 927 thereon as specified in s. 196.031, and does not remarry. If the
 928 surviving spouse sells the property, the spouse may transfer an
 929 exemption not to exceed the amount granted under the most recent
 930 ad valorem tax roll to his or her new residence as long as it is
 931 used as his or her primary residence and he or she does not
 932 remarry.

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

946 (a) The production of the letter by the surviving spouse
 947 which attests to the first responder's death in the line of duty
 948 is prima facie evidence that the surviving spouse is entitled to
 949 the exemption.

950 (b) The tax exemption applies as long as the surviving

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

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

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

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

967 a. While engaging in law enforcement;

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

970 c. While responding to a hazardous material emergency;

971 d. While performing rescue activity;

972 e. While providing emergency medical services;

973 f. While performing disaster relief activity;

974 g. While otherwise engaging in emergency response
 975 activity; or

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

979
 980 A heart attack or stroke that causes death or causes an injury
 981 resulting in death must occur within 24 hours after an event or
 982 activity enumerated in this subparagraph and must be directly
 983 and proximately caused by the event or activity in order to be
 984 considered as having occurred in the line of duty.

985 Section 9. The amendments made by section 8 of this act to
 986 s. 196.081, Florida Statutes, first apply to the 2024 ad valorem
 987 tax roll.

988 Section 10. Subsection (3) of section 196.196, Florida
 989 Statutes, is amended, and subsection (6) is added to that
 990 section, to read:

991 196.196 Determining whether property is entitled to
 992 charitable, religious, scientific, or literary exemption.—

993 (3) Property owned by an exempt organization is used for a
 994 religious purpose if the institution has taken affirmative steps
 995 to prepare the property for use as a house of public worship.
 996 The term "affirmative steps" means environmental or land use
 997 permitting activities, creation of architectural plans or
 998 schematic drawings, land clearing or site preparation,
 999 construction or renovation activities, or other similar
 1000 activities that demonstrate a commitment of the property to a

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1001 religious use as a house of public worship. For purposes of this
 1002 section ~~subsection~~, the term "public worship" means religious
 1003 worship services and those other activities that are incidental
 1004 to religious worship services, such as educational activities,
 1005 parking, recreation, partaking of meals, and fellowship.

1006 (6) Property that is used as a parsonage, burial grounds,
 1007 or tomb and is owned by an exempt organization that owns a house
 1008 of public worship is used for a religious purpose.

1009 Section 11. The amendments made by this act to s. 196.196,
 1010 Florida Statutes, are remedial and clarifying in nature and do
 1011 not provide a basis for an assessment of any tax or create a
 1012 right to a refund of any tax paid before July 1, 2023.

1013 Section 12. Section 196.198, Florida Statutes, is amended
 1014 to read:

1015 196.198 Educational property exemption.—Educational
 1016 institutions within this state and their property used by them
 1017 or by any other exempt entity or educational institution
 1018 exclusively for educational purposes are exempt from taxation.
 1019 Sheltered workshops providing rehabilitation and retraining of
 1020 individuals who have disabilities and exempted by a certificate
 1021 under s. (d) of the federal Fair Labor Standards Act of 1938, as
 1022 amended, are declared wholly educational in purpose and are
 1023 exempt from certification, accreditation, and membership
 1024 requirements set forth in s. 196.012. Those portions of property
 1025 of college fraternities and sororities certified by the

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1026 | president of the college or university to the appropriate
 1027 | property appraiser as being essential to the educational process
 1028 | are exempt from ad valorem taxation. The use of property by
 1029 | public fairs and expositions chartered by chapter 616 is
 1030 | presumed to be an educational use of such property and is exempt
 1031 | from ad valorem taxation to the extent of such use. Property
 1032 | used exclusively for educational purposes shall be deemed owned
 1033 | by an educational institution if the entity owning 100 percent
 1034 | of the educational institution is owned by the identical persons
 1035 | who own the property, or if the entity owning 100 percent of the
 1036 | educational institution and the entity owning the property are
 1037 | owned by the identical natural persons, or if the educational
 1038 | institution is a lessee that owns the leasehold interest in a
 1039 | bona fide lease for a nominal amount per year having an original
 1040 | term of 98 years or more. Land, buildings, and other
 1041 | improvements to real property used exclusively for educational
 1042 | purposes shall be deemed owned by an educational institution if
 1043 | the entity owning 100 percent of the land is a nonprofit entity
 1044 | and the land is used, under a ground lease or other contractual
 1045 | arrangement, by an educational institution that owns the
 1046 | buildings and other improvements to the real property, is a
 1047 | nonprofit entity under s. 501(c)(3) of the Internal Revenue
 1048 | Code, and provides education limited to students in
 1049 | prekindergarten through grade 8. Land, buildings, and other
 1050 | improvements to real property used exclusively for educational

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1051 purposes are deemed owned by an educational institution if the
 1052 educational institution that currently uses the land, buildings,
 1053 and other improvements for educational purposes received the
 1054 exemption under this section on the same property in any 10
 1055 consecutive prior years, or, is an educational institution
 1056 described in s. 212.0602, and, under a lease, the educational
 1057 institution is responsible for any taxes owed and for ongoing
 1058 maintenance and operational expenses for the land, buildings,
 1059 and other improvements. For such leasehold properties, the
 1060 educational institution shall receive the full benefit of the
 1061 exemption. The owner of the property shall disclose to the
 1062 educational institution the full amount of the benefit derived
 1063 from the exemption and the method for ensuring that the
 1064 educational institution receives the benefit. Notwithstanding
 1065 ss. 196.195 and 196.196, property owned by a house of public
 1066 worship and used by an educational institution for educational
 1067 purposes limited to students in preschool through grade 8 shall
 1068 be exempt from ad valorem taxes. If legal title to property is
 1069 held by a governmental agency that leases the property to a
 1070 lessee, the property shall be deemed to be owned by the
 1071 governmental agency and used exclusively for educational
 1072 purposes if the governmental agency continues to use such
 1073 property exclusively for educational purposes pursuant to a
 1074 sublease or other contractual agreement with that lessee. If the
 1075 title to land is held by the trustee of an irrevocable inter

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1076 vivos trust and if the trust grantor owns 100 percent of the
 1077 entity that owns an educational institution that is using the
 1078 land exclusively for educational purposes, the land is deemed to
 1079 be property owned by the educational institution for purposes of
 1080 this exemption. Property owned by an educational institution
 1081 shall be deemed to be used for an educational purpose if the
 1082 institution has taken affirmative steps to prepare the property
 1083 for educational use. The term "affirmative steps" means
 1084 environmental or land use permitting activities, creation of
 1085 architectural plans or schematic drawings, land clearing or site
 1086 preparation, construction or renovation activities, or other
 1087 similar activities that demonstrate commitment of the property
 1088 to an educational use.

1089 Section 13. Section 197.319, Florida Statutes, is amended
 1090 to read:

1091 197.319 Refund of taxes for residential improvements
 1092 rendered uninhabitable by a catastrophic event.—

1093 (1) As used in this section, the term:

1094 (a) "Catastrophic event" means an event of misfortune or
 1095 calamity that renders one or more residential improvements
 1096 uninhabitable. The term ~~It~~ does not include an event caused,
 1097 directly or indirectly, by the property owner with the intent to
 1098 damage or destroy the residential improvement.

1099 (b) "Catastrophic event refund" means the product arrived
 1100 at by multiplying the damage differential by the amount of

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1101 | timely paid taxes that were initially levied in the year in
 1102 | which the catastrophic event occurred.

1103 | (c) "Damage differential" means the product arrived at by
 1104 | multiplying the percent change in value by a ratio, the
 1105 | numerator of which is the number of days the residential
 1106 | improvement was rendered uninhabitable in the year in which the
 1107 | catastrophic event occurred, and the denominator of which is
 1108 | 365.

1109 | (d) "Percent change in value" means the difference between
 1110 | the a residential parcel's just value of a residential parcel as
 1111 | of January 1 of the year in which the catastrophic event
 1112 | occurred and its postcatastrophic event just value, expressed as
 1113 | a percentage of the parcel's just value as of January 1 of the
 1114 | year in which the catastrophic event occurred.

1115 | (e) "Postcatastrophic event just value" means the just
 1116 | value of the residential parcel on January 1 of the year in
 1117 | which a catastrophic event occurred, adjusted by subtracting
 1118 | ~~reduced to reflect~~ the just value of the residential improvement
 1119 | on January 1 of the year in which a catastrophic event occurred
 1120 | ~~of the residential parcel after the catastrophic event that~~
 1121 | ~~rendered the residential improvement thereon uninhabitable and~~
 1122 | ~~before any subsequent repairs. For purposes of this paragraph, a~~
 1123 | ~~residential improvement that is uninhabitable has no value~~
 1124 | ~~attached to it. The catastrophic event refund is determined only~~
 1125 | ~~for purposes of calculating tax refunds for the year or years in~~

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1126 ~~which the residential improvement is uninhabitable as a result~~
1127 ~~of the catastrophic event and does not determine a parcel's just~~
1128 ~~value as of January 1 each year.~~

1129 (f) "Residential improvement" means a residential dwelling
1130 or house on real estate used and owned as a homestead as defined
1131 in s. 196.012(13) or as nonhomestead residential property as
1132 defined in s. 193.1554(1). A residential improvement does not
1133 include a structure that is not essential to the use and
1134 occupancy of the residential dwelling or house, including, but
1135 not limited to, a detached utility building, detached carport,
1136 detached garage, bulkhead, fence, or swimming pool, and does not
1137 include land.

1138 (g) "Uninhabitable" means the loss of use and occupancy of
1139 a residential improvement for the purpose for which it was
1140 constructed resulting from damage to or destruction of, or from
1141 a condition that compromises the structural integrity of, the
1142 residential improvement which was caused by a catastrophic
1143 event, as evidenced by documentation, including, but not limited
1144 to, utility bills, insurance information, contractors'
1145 statements, building permit applications, or building inspection
1146 certificates of occupancy.

1147 (2) If a residential improvement is rendered uninhabitable
1148 for at least 30 days due to a catastrophic event, taxes
1149 originally levied and paid for the year in which the
1150 catastrophic event occurred may be refunded in the following

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1151 manner:

1152 (a) The property owner must file an application for refund
 1153 with the property appraiser on a form prescribed by the
 1154 department and furnished by the property appraiser;

1155 ~~1. If the residential improvement is restored to a~~
 1156 ~~habitable condition before December 1 of the year in which the~~
 1157 ~~catastrophic event occurred, no sooner than 30 days after the~~
 1158 ~~residential improvement that was rendered uninhabitable has been~~
 1159 ~~restored to a habitable condition; or~~

1160 ~~2. no later than March 1 of the year immediately following~~
 1161 ~~the catastrophic event. The property appraiser may allow~~
 1162 ~~applications to be filed electronically.~~

1163
 1164 ~~The application for refund must be made on a form prescribed by~~
 1165 ~~the department and furnished by the property appraiser. The~~
 1166 ~~property appraiser may request supporting documentation be~~
 1167 ~~submitted along with the application, including, but not limited~~
 1168 ~~to, utility bills, insurance information, contractors'~~
 1169 ~~statements, building permit applications, or building inspection~~
 1170 ~~certificates of occupancy, for purposes of determining~~
 1171 ~~conditions of uninhabitability and subsequent habitability~~
 1172 ~~following any repairs.~~

1173 (b) The application for refund must describe the
 1174 catastrophic event and identify the residential parcel upon
 1175 which the residential improvement was rendered uninhabitable by

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1176 a catastrophic event, the date on which the catastrophic event
 1177 occurred, and the number of days the residential improvement was
 1178 uninhabitable during the calendar year in which the catastrophic
 1179 event occurred. For purposes of determining uninhabitability,
 1180 the application must be accompanied by supporting documentation,
 1181 including, but not limited to, utility bills, insurance
 1182 information, contractors' statements, building permit
 1183 applications, or building inspection certificates of occupancy.

1184 (c) The application for refund must be verified under oath
 1185 and is subject to penalty of perjury.

1186 (d) ~~Upon receipt of an application for refund,~~ The
 1187 property appraiser shall review ~~must investigate the statements~~
 1188 ~~contained in the application and to~~ determine if the applicant
 1189 is entitled to a refund of taxes. No later than April 1 of the
 1190 year following the date on which the catastrophic event
 1191 occurred, the property appraiser must:

1192 1. Notify the applicant if the property appraiser
 1193 determines that the applicant is not entitled to a refund. If
 1194 the property appraiser determines that the applicant is not
 1195 entitled to a refund, the applicant may file a petition with the
 1196 value adjustment board, pursuant to s. 194.011(3), requesting
 1197 that the refund be granted. The petition must be filed with the
 1198 value adjustment board on or before the 30th day following the
 1199 issuance of the notice by the property appraiser.

1200 ~~2.(e) If the property appraiser determines that the~~

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1201 ~~applicant is entitled to a refund, the property appraiser must~~
1202 Issue an official written statement to the tax collector and the
1203 applicant within 30 days after the determination, but no later
1204 than by April 1 of the year following the date on which the
1205 catastrophic event occurred, if the property appraiser
1206 determines that the applicant is entitled to a refund. The
1207 statement must provide, ~~that provides:~~

1208 a.1. The just value of the residential improvement as
1209 determined by the property appraiser on January 1 of the year in
1210 which the catastrophic event for which the applicant is claiming
1211 a refund occurred.

1212 b.2. The number of days during the calendar year during
1213 which the residential improvement was uninhabitable.

1214 c.3. The postcatastrophic event just value of the
1215 residential parcel as determined by the property appraiser.

1216 d.4. The percent change in value applicable to the
1217 residential parcel.

1218 (3) Upon receipt of the written statement from the
1219 property appraiser, the tax collector shall calculate the damage
1220 differential pursuant to this section.

1221 (a) If the property taxes for the year in which the
1222 catastrophic event occurred have been paid, the tax collector
1223 must ~~and~~ process a refund in an amount equal to the catastrophic
1224 event refund.

1225 (b) If the property taxes for the year in which the

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1226 catastrophic event occurred have not been paid, the tax
 1227 collector must process a refund in an amount equal to the
 1228 catastrophic event refund only upon receipt of timely payment of
 1229 the property taxes for the year in which the catastrophic event
 1230 occurred.

1231 (4) Any person who is qualified to have his or her
 1232 property taxes refunded under this section ~~subsection (2)~~ but
 1233 fails to file an application by March 1 of the year immediately
 1234 following the year in which the catastrophic event occurred may
 1235 file an application for refund under this section ~~subsection~~ and
 1236 may file a petition with the value adjustment board, pursuant to
 1237 s. 194.011(3), requesting that a refund under this section
 1238 ~~subsection~~ be granted. Such petition may be filed at any time
 1239 during the taxable year on or before the 25th day following the
 1240 mailing of the notice of proposed property taxes and non-ad
 1241 valorem assessments by the property appraiser as provided in s.
 1242 194.011(1). Upon reviewing the petition, if the person is
 1243 qualified to receive the refund under this section ~~subsection~~
 1244 and demonstrates particular extenuating circumstances determined
 1245 by the property appraiser or the value adjustment board to
 1246 warrant granting a late application for refund, the property
 1247 appraiser or the value adjustment board may grant a refund.

1248 (5) By September 1 of each year, the tax collector shall
 1249 notify:

1250 (a) The department of the total reduction in taxes for all

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1251 properties that qualified for a refund pursuant to this section
 1252 for the year.

1253 (b) The governing board of each affected local government
 1254 of the reduction in such local government's taxes that occurred
 1255 pursuant to this section.

1256 (6) For purposes of this section, a residential
 1257 improvement that is uninhabitable has no value.

1258 (7) The catastrophic event refund is determined only for
 1259 purposes of calculating tax refunds for the year in which the
 1260 residential improvement is uninhabitable as a result of the
 1261 catastrophic event and does not determine a parcel's just value
 1262 as of January 1 any subsequent year.

1263 (8)~~(6)~~ This section does not affect the requirements of s.
 1264 197.333.

1265 Section 14. The amendments made by this act to s. 197.319,
 1266 Florida Statutes, first apply to the 2024 tax roll.

1267 Section 15. Subsection (2) of section 199.145, Florida
 1268 Statutes, is amended to read:

1269 199.145 Corrective mortgages; assignments; assumptions;
 1270 refinancing.—

1271 (2) (a) No additional nonrecurring tax shall be due upon
 1272 the assignment by the obligee of a note, bond, or other
 1273 obligation for the payment of money upon which a nonrecurring
 1274 tax has previously been paid.

1275 (b) A note or mortgage for a federal small business loan

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1276 program transaction pursuant to 15 U.S.C. ss. 695-697g, also
 1277 known as a 504 loan, which specifies the Small Business
 1278 Administration as the obligee or mortgagee and increases the
 1279 principal balance of a note or mortgage which is part of an
 1280 interim loan for purposes of debenture guarantee funding upon
 1281 which nonrecurring tax has previously been paid, is subject to
 1282 additional tax only on the increase above the current principal
 1283 balance. The obligor and mortgagor must be the same as on the
 1284 prior note or mortgage and there may not be new or additional
 1285 obligors or mortgagors. The prior note or the book and page
 1286 number of the recorded interim mortgage must be referenced in
 1287 the Small Business Administration note or mortgage.

1288 Section 16. Subsection (3) of section 201.08, Florida
 1289 Statutes, is amended to read:

1290 201.08 Tax on promissory or nonnegotiable notes, written
 1291 obligations to pay money, or assignments of wages or other
 1292 compensation; exception.—

1293 (3)(a) No tax shall be required on promissory notes
 1294 executed for students to receive financial aid from federal or
 1295 state educational assistance programs, from loans guaranteed by
 1296 the Federal Government or the state when federal regulations
 1297 prohibit the assessment of such taxes against the borrower, or
 1298 for any financial aid program administered by a state university
 1299 or community college, and the holders of such promissory notes
 1300 shall not lose any rights incident to the payment of such tax.

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1301 (b) A note or mortgage for a federal small business loan
 1302 program transaction pursuant to 15 U.S.C. ss. 695-697g, also
 1303 known as a 504 loan, which specifies the Small Business
 1304 Administration as the obligee or mortgagee and increases the
 1305 principal balance of a note or mortgage which is part of an
 1306 interim loan for purposes of debenture guarantee funding upon
 1307 which documentary stamp tax has previously been paid, is subject
 1308 to additional tax only on the increase above the current
 1309 principal balance. The obligor and mortgagor must be the same as
 1310 on the prior note or mortgage and there may not be new or
 1311 additional obligors or mortgagors. The prior note or the book
 1312 and page number of the recorded interim mortgage must be
 1313 referenced in the Small Business Administration note or
 1314 mortgage.

1315 Section 17. Subsections (1) and (5) of section 202.19,
 1316 Florida Statutes, are amended, and paragraph (d) is added to
 1317 subsection (2) of that section, to read:

1318 202.19 Authorization to impose local communications
 1319 services tax.—

1320 (1) The governing authority of each county and
 1321 municipality may, by ordinance, levy a local discretionary
 1322 communications services tax as provided in this section.

1323 (2)

1324 (d) The local communications services tax rate in effect
 1325 on January 1, 2023, may not be increased before January 1, 2026.

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1326 (5) In addition to the communications services taxes
 1327 authorized by subsection (1), a discretionary sales surtax that
 1328 a county or school board has levied under s. 212.055 is imposed
 1329 as a local communications services tax under this section, and
 1330 the rate shall be determined in accordance with s. 202.20(3).
 1331 However, any increase to the discretionary sales surtax levied
 1332 under s. 212.055 on or after January 1, 2023, may not be added
 1333 to the local communications services tax under this section
 1334 before January 1, 2026.

1335 (a) Except as otherwise provided in this subsection, each
 1336 such tax rate shall be applied, in addition to the other tax
 1337 rates applied under this chapter, to communications services
 1338 subject to tax under s. 202.12 which:

- 1339 1. Originate or terminate in this state; and
- 1340 2. Are charged to a service address in the county.

1341 (b) With respect to private communications services, the
 1342 tax shall be on the sales price of such services provided within
 1343 the county, which shall be determined in accordance with the
 1344 following provisions:

- 1345 1. Any charge with respect to a channel termination point
 1346 located within such county;
- 1347 2. Any charge for the use of a channel between two channel
 1348 termination points located in such county; and
- 1349 3. Where channel termination points are located both
 1350 within and outside of such county:

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1351 a. If any segment between two such channel termination
 1352 points is separately billed, 50 percent of such charge; and
 1353 b. If any segment of the circuit is not separately billed,
 1354 an amount equal to the total charge for such circuit multiplied
 1355 by a fraction, the numerator of which is the number of channel
 1356 termination points within such county and the denominator of
 1357 which is the total number of channel termination points of the
 1358 circuit.

1359 Section 18. Subsections (3) and (8) of section 206.9952,
 1360 Florida Statutes, are amended to read:

1361 206.9952 Application for license as a natural gas fuel
 1362 retailer.—

1363 (3)(a) Any person who acts as a natural gas retailer and
 1364 does not hold a valid natural gas fuel retailer license shall
 1365 pay a penalty of \$200 for each month of operation without a
 1366 license. This paragraph expires December 31, 2025 ~~2023~~.

1367 (b) Effective January 1, 2026 ~~2024~~, any person who acts as
 1368 a natural gas fuel retailer and does not hold a valid natural
 1369 gas fuel retailer license shall pay a penalty of 25 percent of
 1370 the tax assessed on the total purchases made during the
 1371 unlicensed period.

1372 (8) With the exception of a state or federal agency or a
 1373 political subdivision licensed under this chapter, each person,
 1374 as defined in this part, who operates as a natural gas fuel
 1375 retailer shall report monthly to the department and pay a tax on

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1376 | all natural gas fuel purchases beginning January 1, 2026 ~~2024~~.

1377 | Section 19. Subsection (2) of section 206.9955, Florida
 1378 | Statutes, is amended to read:

1379 | 206.9955 Levy of natural gas fuel tax.—

1380 | (2) Effective January 1, 2026 ~~2024~~, the following taxes
 1381 | shall be imposed:

1382 | (a) An excise tax of 4 cents upon each motor fuel
 1383 | equivalent gallon of natural gas fuel.

1384 | (b) An additional tax of 1 cent upon each motor fuel
 1385 | equivalent gallon of natural gas fuel, which is designated as
 1386 | the "ninth-cent fuel tax."

1387 | (c) An additional tax of 1 cent on each motor fuel
 1388 | equivalent gallon of natural gas fuel by each county, which is
 1389 | designated as the "local option fuel tax."

1390 | (d) An additional tax on each motor fuel equivalent gallon
 1391 | of natural gas fuel, which is designated as the "State
 1392 | Comprehensive Enhanced Transportation System Tax," at a rate
 1393 | determined pursuant to this paragraph. Before January 1, 2026
 1394 | ~~2024~~, and each year thereafter, the department shall determine
 1395 | the tax rate applicable to the sale of natural gas fuel for the
 1396 | following 12-month period beginning January 1, rounded to the
 1397 | nearest tenth of a cent, by adjusting the tax rate of 5.8 cents
 1398 | per gallon by the percentage change in the average of the
 1399 | Consumer Price Index issued by the United States Department of
 1400 | Labor for the most recent 12-month period ending September 30,

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1401 compared to the base year average, which is the average for the
 1402 12-month period ending September 30, 2013.

1403 (e)1. An additional tax is imposed on each motor fuel
 1404 equivalent gallon of natural gas fuel for the privilege of
 1405 selling natural gas fuel. Before January 1, 2026 ~~2024~~, and each
 1406 year thereafter, the department shall determine the tax rate
 1407 applicable to the sale of natural gas fuel, rounded to the
 1408 nearest tenth of a cent, for the following 12-month period
 1409 beginning January 1, by adjusting the tax rate of 9.2 cents per
 1410 gallon by the percentage change in the average of the Consumer
 1411 Price Index issued by the United States Department of Labor for
 1412 the most recent 12-month period ending September 30, compared to
 1413 the base year average, which is the average for the 12-month
 1414 period ending September 30, 2013.

1415 2. The department is authorized to adopt rules and publish
 1416 forms to administer this paragraph.

1417 Section 20. Subsection (1) of section 206.996, Florida
 1418 Statutes, is amended to read:

1419 206.996 Monthly reports by natural gas fuel retailers;
 1420 deductions.—

1421 (1) For the purpose of determining the amount of taxes
 1422 imposed by s. 206.9955, each natural gas fuel retailer shall
 1423 file beginning with February 2026 ~~2024~~, and each month
 1424 thereafter, no later than the 20th day of each month, monthly
 1425 reports electronically with the department showing information

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1426 on inventory, purchases, nontaxable disposals, taxable uses, and
 1427 taxable sales in gallons of natural gas fuel for the preceding
 1428 month. However, if the 20th day of the month falls on a
 1429 Saturday, Sunday, or federal or state legal holiday, a return
 1430 must be accepted if it is electronically filed on the next
 1431 succeeding business day. The reports must include, or be
 1432 verified by, a written declaration stating that such report is
 1433 made under the penalties of perjury. The natural gas fuel
 1434 retailer shall deduct from the amount of taxes shown by the
 1435 report to be payable an amount equivalent to 0.67 percent of the
 1436 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
 1437 which deduction is allowed to the natural gas fuel retailer to
 1438 compensate it for services rendered and expenses incurred in
 1439 complying with the requirements of this part. This allowance is
 1440 not deductible unless payment of applicable taxes is made on or
 1441 before the 20th day of the month. This subsection may not be
 1442 construed as authorizing a deduction from the constitutional
 1443 fuel tax or the fuel sales tax.

1444 Section 21. Paragraph (d) of subsection (2) of section
 1445 212.0306, Florida Statutes, is amended to read:

1446 212.0306 Local option food and beverage tax; procedure for
 1447 levying; authorized uses; administration.—

1448 (2)

1449 (d) Sales in cities or towns presently imposing a
 1450 municipal resort tax as authorized by chapter 67-930, Laws of

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1451 Florida, are exempt from the taxes authorized by subsection (1);
 1452 however, the tax authorized by paragraph (1)(b) may be levied in
 1453 such city or town if the governing authority of the city or town
 1454 adopts an ordinance that is subsequently approved by a majority
 1455 of the registered electors in such city or town at a referendum
 1456 held at a general election as defined in s. 97.021. Any tax
 1457 levied in a city or town pursuant to this paragraph takes effect
 1458 on the first day of January following the general election in
 1459 which the ordinance was approved. A referendum to reenact an
 1460 expiring tax authorized under this paragraph must be held at a
 1461 general election occurring within the 48-month period
 1462 immediately preceding the effective date of the reenacted tax,
 1463 and the referendum may appear on the ballot only once within the
 1464 48-month period.

1465 Section 22. Effective December 1, 2023, paragraphs (c) and
 1466 (d) of subsection (1) of section 212.031, Florida Statutes, are
 1467 amended to read:

1468 212.031 Tax on rental or license fee for use of real
 1469 property.—

1470 (1)

1471 (c) For the exercise of such privilege, a tax is levied at
 1472 the rate of 4.5 ~~5.5~~ percent of and on the total rent or license
 1473 fee charged for such real property by the person charging or
 1474 collecting the rental or license fee. The total rent or license
 1475 fee charged for such real property shall include payments for

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1476 the granting of a privilege to use or occupy real property for
 1477 any purpose and shall include base rent, percentage rents, or
 1478 similar charges. Such charges shall be included in the total
 1479 rent or license fee subject to tax under this section whether or
 1480 not they can be attributed to the ability of the lessor's or
 1481 licensor's property as used or operated to attract customers.
 1482 Payments for intrinsically valuable personal property such as
 1483 franchises, trademarks, service marks, logos, or patents are not
 1484 subject to tax under this section. In the case of a contractual
 1485 arrangement that provides for both payments taxable as total
 1486 rent or license fee and payments not subject to tax, the tax
 1487 shall be based on a reasonable allocation of such payments and
 1488 shall not apply to that portion which is for the nontaxable
 1489 payments.

1490 (d) If the rental or license fee of any such real property
 1491 is paid by way of property, goods, wares, merchandise, services,
 1492 or other thing of value, the tax shall be at the rate of 4.5 ~~5.5~~
 1493 percent of the value of the property, goods, wares, merchandise,
 1494 services, or other thing of value.

1495 Section 23. Subsection (10) of section 212.055, Florida
 1496 Statutes, is amended to read:

1497 212.055 Discretionary sales surtaxes; legislative intent;
 1498 authorization and use of proceeds.—It is the legislative intent
 1499 that any authorization for imposition of a discretionary sales
 1500 surtax shall be published in the Florida Statutes as a

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1501 subsection of this section, irrespective of the duration of the
 1502 levy. Each enactment shall specify the types of counties
 1503 authorized to levy; the rate or rates which may be imposed; the
 1504 maximum length of time the surtax may be imposed, if any; the
 1505 procedure which must be followed to secure voter approval, if
 1506 required; the purpose for which the proceeds may be expended;
 1507 and such other requirements as the Legislature may provide.
 1508 Taxable transactions and administrative procedures shall be as
 1509 provided in s. 212.054.

1510 (10) DATES FOR REFERENDA.—A referendum to adopt, ~~or amend,~~
 1511 or reenact a local government discretionary sales surtax under
 1512 this section must be held at a general election as defined in s.
 1513 97.021. A referendum to reenact an expiring surtax must be held
 1514 at a general election occurring within the 48-month period
 1515 immediately preceding the effective date of the reenacted
 1516 surtax. Such a referendum may appear on the ballot only once
 1517 within the 48-month period.

1518 Section 24. Paragraph (a) of subsection (5) of section
 1519 212.08, Florida Statutes, as amended by chapter 2023-17, Laws of
 1520 Florida, is amended, paragraph (w) is added to subsection (5),
 1521 and paragraphs (qqq) through (uuu) are added to subsection (7)
 1522 of that section, to read:

1523 212.08 Sales, rental, use, consumption, distribution, and
 1524 storage tax; specified exemptions.—The sale at retail, the
 1525 rental, the use, the consumption, the distribution, and the

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1526 storage to be used or consumed in this state of the following
 1527 are hereby specifically exempt from the tax imposed by this
 1528 chapter.

1529 (5) EXEMPTIONS; ACCOUNT OF USE.—

1530 (a) *Items in agricultural use and certain nets.*—There are
 1531 exempt from the tax imposed by this chapter nets designed and
 1532 used exclusively by commercial fisheries; disinfectants,
 1533 fertilizers, insecticides, pesticides, herbicides, fungicides,
 1534 and weed killers used for application on crops or groves,
 1535 including commercial nurseries and home vegetable gardens, used
 1536 in dairy barns or on poultry farms for the purpose of protecting
 1537 poultry or livestock, or used directly on poultry or livestock;
 1538 animal health products that are administered to, applied to, or
 1539 consumed by livestock or poultry to alleviate pain or cure or
 1540 prevent sickness, disease, or suffering, including, but not
 1541 limited to, antiseptics, absorbent cotton, gauze for bandages,
 1542 lotions, vaccines, vitamins, and worm remedies; aquaculture
 1543 health products that are used by aquaculture producers, as
 1544 defined in s. 597.0015, to prevent or treat fungi, bacteria, and
 1545 parasitic diseases; portable containers or movable receptacles
 1546 in which portable containers are placed, used for processing
 1547 farm products; field and garden seeds, including flower seeds;
 1548 nursery stock, seedlings, cuttings, or other propagative
 1549 material purchased for growing stock; seeds, seedlings,
 1550 cuttings, and plants used to produce food for human consumption;

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1551 cloth, plastic, and other similar materials used for shade,
 1552 mulch, or protection from frost or insects on a farm; hog wire
 1553 and barbed wire fencing, including gates and materials used to
 1554 construct or repair such fencing, used in agricultural
 1555 production on lands classified as agricultural lands under s.
 1556 193.461; materials used to construct or repair permanent or
 1557 temporary fencing used to contain, confine, or process cattle,
 1558 including gates and energized fencing systems, used in
 1559 agricultural operations on lands classified as agricultural
 1560 lands under s. 193.461; stakes used by a farmer to support
 1561 plants during agricultural production; generators used on
 1562 poultry farms; and liquefied petroleum gas or other fuel used to
 1563 heat a structure in which started pullets or broilers are
 1564 raised; however, such exemption is not allowed unless the
 1565 purchaser or lessee signs a certificate stating that the item to
 1566 be exempted is for the exclusive use designated herein. Also
 1567 exempt are cellophane wrappers, glue for tin and glass
 1568 (apiarists), mailing cases for honey, shipping cases, window
 1569 cartons, and baling wire and twine used for baling hay, when
 1570 used by a farmer to contain, produce, or process an agricultural
 1571 commodity.

1572 (w) Renewable natural gas machinery and equipment.-

1573 1. As used in this paragraph, the term "renewable natural
 1574 gas" means anaerobically generated biogas, landfill gas, or
 1575 wastewater treatment gas refined to a methane content of 90

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1576 percent or greater, which may be used as transportation fuel or
 1577 for electric generation or is of a quality capable of being
 1578 injected into a natural gas pipeline. For purposes of this
 1579 paragraph, any reference to natural gas includes renewable
 1580 natural gas.

1581 2. The purchase of machinery and equipment that is
 1582 primarily used in the production, storage, transportation,
 1583 compression, or blending of renewable natural gas and that is
 1584 used at a fixed location is exempt from the tax imposed by this
 1585 chapter.

1586 3. Purchasers of machinery and equipment qualifying for
 1587 the exemption provided in this paragraph must furnish the vendor
 1588 with an affidavit stating that the item or items to be exempted
 1589 are for the use designated herein. Purchasers with self-accrual
 1590 authority pursuant to s. 212.183 are not required to provide
 1591 this affidavit, but shall maintain all documentation necessary
 1592 to prove the exempt status of purchases.

1593 4. A person furnishing a false affidavit to the vendor for
 1594 the purpose of evading payment of the tax imposed under this
 1595 chapter is subject to the penalty set forth in s. 212.085 and as
 1596 otherwise provided by law.

1597 5. The department may adopt rules to administer this
 1598 paragraph.

1599 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 1600 entity by this chapter do not inure to any transaction that is

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1601 otherwise taxable under this chapter when payment is made by a
 1602 representative or employee of the entity by any means,
 1603 including, but not limited to, cash, check, or credit card, even
 1604 when that representative or employee is subsequently reimbursed
 1605 by the entity. In addition, exemptions provided to any entity by
 1606 this subsection do not inure to any transaction that is
 1607 otherwise taxable under this chapter unless the entity has
 1608 obtained a sales tax exemption certificate from the department
 1609 or the entity obtains or provides other documentation as
 1610 required by the department. Eligible purchases or leases made
 1611 with such a certificate must be in strict compliance with this
 1612 subsection and departmental rules, and any person who makes an
 1613 exempt purchase with a certificate that is not in strict
 1614 compliance with this subsection and the rules is liable for and
 1615 shall pay the tax. The department may adopt rules to administer
 1616 this subsection.

1617 (qqq) Baby and toddler products.—Also exempt from the tax
 1618 imposed by this chapter are:

- 1619 1. Baby cribs, including baby playpens and baby play
- 1620 yards;
- 1621 2. Baby strollers;
- 1622 3. Baby safety gates;
- 1623 4. Baby monitors;
- 1624 5. Child safety cabinet locks and latches and electrical
- 1625 socket covers;

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1626 6. Bicycle child carrier seats and trailers designed for
 1627 carrying young children, including any adaptors and accessories
 1628 for these seats and trailers;

1629 7. Baby exercisers, jumpers, bouncer seats, and swings;

1630 8. Breast pumps, bottle sterilizers, baby bottles and
 1631 nipples, pacifiers, and teething rings;

1632 9. Baby wipes;

1633 10. Changing tables and changing pads;

1634 11. Children's diapers, including single-use diapers,
 1635 reusable diapers, and reusable diaper inserts; and

1636 12. Baby and toddler clothing, apparel, and shoes,
 1637 primarily intended for and marketed for children age 5 or
 1638 younger. Baby and toddler clothing size 5T and smaller and baby
 1639 and toddler shoes size 13T and smaller are presumed to be
 1640 primarily intended for and marketed for children age 5 or
 1641 younger.

1642 (rrr) Diapers and incontinence products.—The sale for
 1643 human use of diapers, incontinence undergarments, incontinence
 1644 pads, or incontinence liners is exempt from the tax imposed by
 1645 this chapter.

1646 (sss) Oral hygiene products.—

1647 1. Also exempt from the tax imposed by this chapter are
 1648 oral hygiene products.

1649 2. As used in this paragraph, the term "oral hygiene
 1650 products" means electric and manual toothbrushes, toothpaste,

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1651 dental floss, dental picks, oral irrigators, and mouthwash.

1652 (ttt) Firearm safety devices.—The sale of the following
 1653 are exempt from the tax imposed by this chapter:

1654 1. A firearm safe, firearm lockbox, firearm case, or other
 1655 device that is designed to be used to store a firearm and that
 1656 is designed to be unlocked only by means of a key, a
 1657 combination, or other similar means.

1658 2. A firearm trigger lock or firearm cable lock that, when
 1659 installed on a firearm, is designed to prevent the firearm from
 1660 being operated without first deactivating the device and that is
 1661 designed to be unlocked only by means of a key, a combination,
 1662 or other similar means.

1663 (uuu) Small private investigative agencies.—

1664 1. As used in this paragraph, the term:

1665 a. "Private investigation services" has the same meaning
 1666 as "private investigation," as defined in s. 493.6101(17).

1667 b. "Small private investigative agency" means a private
 1668 investigator licensed under s. 493.6201 which:

1669 (I) Employs three or fewer full-time or part-time
 1670 employees, including those performing services pursuant to an
 1671 employee leasing arrangement as defined in s. 468.520(4), in
 1672 total; and

1673 (II) During the previous calendar year, performed private
 1674 investigation services otherwise taxable under this chapter in
 1675 which the charges for the services performed were less than

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1676 \$150,000 for all its businesses related through common
 1677 ownership.

1678 2. The sale of private investigation services by a small
 1679 private investigative agency to a client is exempt from the tax
 1680 imposed by this chapter.

1681 3. The exemption provided by this paragraph may not apply
 1682 in the first calendar year a small private investigative agency
 1683 conducts sales of private investigation services taxable under
 1684 this chapter.

1685 Section 25. Paragraph (d) of subsection (6) of section
 1686 212.20, Florida Statutes, is amended to read:

1687 212.20 Funds collected, disposition; additional powers of
 1688 department; operational expense; refund of taxes adjudicated
 1689 unconstitutionally collected.—

1690 (6) Distribution of all proceeds under this chapter and
 1691 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1692 (d) The proceeds of all other taxes and fees imposed
 1693 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
 1694 and (2)(b) shall be distributed as follows:

1695 1. In any fiscal year, the greater of \$500 million, minus
 1696 an amount equal to 4.6 percent of the proceeds of the taxes
 1697 collected pursuant to chapter 201, or 5.2 percent of all other
 1698 taxes and fees imposed pursuant to this chapter or remitted
 1699 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
 1700 monthly installments into the General Revenue Fund.

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1701 2. After the distribution under subparagraph 1., 8.9744
 1702 percent of the amount remitted by a sales tax dealer located
 1703 within a participating county pursuant to s. 218.61 shall be
 1704 transferred into the Local Government Half-cent Sales Tax
 1705 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
 1706 transferred shall be reduced by 0.1 percent, and the department
 1707 shall distribute this amount to the Public Employees Relations
 1708 Commission Trust Fund less \$5,000 each month, which shall be
 1709 added to the amount calculated in subparagraph 3. and
 1710 distributed accordingly.

1711 3. After the distribution under subparagraphs 1. and 2.,
 1712 0.0966 percent shall be transferred to the Local Government
 1713 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
 1714 to s. 218.65.

1715 4. After the distributions under subparagraphs 1., 2., and
 1716 3., 2.0810 percent of the available proceeds shall be
 1717 transferred monthly to the Revenue Sharing Trust Fund for
 1718 Counties pursuant to s. 218.215.

1719 5. After the distributions under subparagraphs 1., 2., and
 1720 3., 1.3653 percent of the available proceeds shall be
 1721 transferred monthly to the Revenue Sharing Trust Fund for
 1722 Municipalities pursuant to s. 218.215. If the total revenue to
 1723 be distributed pursuant to this subparagraph is at least as
 1724 great as the amount due from the Revenue Sharing Trust Fund for
 1725 Municipalities and the former Municipal Financial Assistance

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1726 Trust Fund in state fiscal year 1999-2000, no municipality shall
 1727 receive less than the amount due from the Revenue Sharing Trust
 1728 Fund for Municipalities and the former Municipal Financial
 1729 Assistance Trust Fund in state fiscal year 1999-2000. If the
 1730 total proceeds to be distributed are less than the amount
 1731 received in combination from the Revenue Sharing Trust Fund for
 1732 Municipalities and the former Municipal Financial Assistance
 1733 Trust Fund in state fiscal year 1999-2000, each municipality
 1734 shall receive an amount proportionate to the amount it was due
 1735 in state fiscal year 1999-2000.

1736 6. Of the remaining proceeds:

1737 a. In each fiscal year, the sum of \$29,915,500 shall be
 1738 divided into as many equal parts as there are counties in the
 1739 state, and one part shall be distributed to each county. The
 1740 distribution among the several counties must begin each fiscal
 1741 year on or before January 5th and continue monthly for a total
 1742 of 4 months. If a local or special law required that any moneys
 1743 accruing to a county in fiscal year 1999-2000 under the then-
 1744 existing provisions of s. 550.135 be paid directly to the
 1745 district school board, special district, or a municipal
 1746 government, such payment must continue until the local or
 1747 special law is amended or repealed. The state covenants with
 1748 holders of bonds or other instruments of indebtedness issued by
 1749 local governments, special districts, or district school boards
 1750 before July 1, 2000, that it is not the intent of this

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1751 subparagraph to adversely affect the rights of those holders or
 1752 relieve local governments, special districts, or district school
 1753 boards of the duty to meet their obligations as a result of
 1754 previous pledges or assignments or trusts entered into which
 1755 obligated funds received from the distribution to county
 1756 governments under then-existing s. 550.135. This distribution
 1757 specifically is in lieu of funds distributed under s. 550.135
 1758 before July 1, 2000.

1759 b. The department shall distribute \$166,667 monthly to
 1760 each applicant certified as a facility for a new or retained
 1761 professional sports franchise pursuant to s. 288.1162. Up to
 1762 \$41,667 shall be distributed monthly by the department to each
 1763 certified applicant as defined in s. 288.11621 for a facility
 1764 for a spring training franchise. However, not more than \$416,670
 1765 may be distributed monthly in the aggregate to all certified
 1766 applicants for facilities for spring training franchises.
 1767 Distributions begin 60 days after such certification and
 1768 continue for not more than 30 years, except as otherwise
 1769 provided in s. 288.11621. A certified applicant identified in
 1770 this sub-subparagraph may not receive more in distributions than
 1771 expended by the applicant for the public purposes provided in s.
 1772 288.1162(5) or s. 288.11621(3).

1773 c. Beginning 30 days after notice by the Department of
 1774 Economic Opportunity to the Department of Revenue that an
 1775 applicant has been certified as the professional golf hall of

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1776 fame pursuant to s. 288.1168 and is open to the public, \$166,667
 1777 shall be distributed monthly, for up to 300 months, to the
 1778 applicant.

1779 d. Beginning 30 days after notice by the Department of
 1780 Economic Opportunity to the Department of Revenue that the
 1781 applicant has been certified as the International Game Fish
 1782 Association World Center facility pursuant to s. 288.1169, and
 1783 the facility is open to the public, \$83,333 shall be distributed
 1784 monthly, for up to 168 months, to the applicant. This
 1785 distribution is subject to reduction pursuant to s. 288.1169.

1786 e. The department shall distribute up to \$83,333 monthly
 1787 to each certified applicant as defined in s. 288.11631 for a
 1788 facility used by a single spring training franchise, or up to
 1789 \$166,667 monthly to each certified applicant as defined in s.
 1790 288.11631 for a facility used by more than one spring training
 1791 franchise. Monthly distributions begin 60 days after such
 1792 certification or July 1, 2016, whichever is later, and continue
 1793 for not more than 20 years to each certified applicant as
 1794 defined in s. 288.11631 for a facility used by a single spring
 1795 training franchise or not more than 25 years to each certified
 1796 applicant as defined in s. 288.11631 for a facility used by more
 1797 than one spring training franchise. A certified applicant
 1798 identified in this sub-subparagraph may not receive more in
 1799 distributions than expended by the applicant for the public
 1800 purposes provided in s. 288.11631(3).

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1801 f. The department shall distribute \$15,333 monthly to the
 1802 State Transportation Trust Fund.

1803 g.(I) On or before July 25, 2021, August 25, 2021, and
 1804 September 25, 2021, the department shall distribute \$324,533,334
 1805 in each of those months to the Unemployment Compensation Trust
 1806 Fund, less an adjustment for refunds issued from the General
 1807 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
 1808 distribution. The adjustments made by the department to the
 1809 total distributions shall be equal to the total refunds made
 1810 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
 1811 subtracted from any single distribution exceeds the
 1812 distribution, the department may not make that distribution and
 1813 must subtract the remaining balance from the next distribution.

1814 (II) Beginning July 2022, and on or before the 25th day of
 1815 each month, the department shall distribute \$90 million monthly
 1816 to the Unemployment Compensation Trust Fund.

1817 (III) If the ending balance of the Unemployment
 1818 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
 1819 of any month, as determined from United States Department of the
 1820 Treasury data, the Office of Economic and Demographic Research
 1821 shall certify to the department that the ending balance of the
 1822 trust fund exceeds such amount.

1823 (IV) This sub-subparagraph is repealed, and the department
 1824 shall end monthly distributions under sub-sub-subparagraph (II),
 1825 on the date the department receives certification under sub-sub-

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1826 | subparagraph (III).

1827 | h. Beginning July 1, 2023, in each fiscal year, the
 1828 | department shall distribute \$27.5 million to the Florida
 1829 | Agricultural Promotional Campaign Trust Fund under s. 571.26,
 1830 | for further distribution in accordance with s. 571.265. This
 1831 | sub-subparagraph is repealed June 30, 2025.

1832 | 7. All other proceeds must remain in the General Revenue
 1833 | Fund.

1834 | Section 26. Paragraph (o) of subsection (8) of section
 1835 | 213.053, Florida Statutes, is amended to read:

1836 | 213.053 Confidentiality and information sharing.—

1837 | (8) Notwithstanding any other provision of this section,
 1838 | the department may provide:

1839 | (o) Information relative to ss. 220.1845, 220.199, and
 1840 | 376.30781 to the Department of Environmental Protection in the
 1841 | conduct of its official business.

1842 |
 1843 | Disclosure of information under this subsection shall be
 1844 | pursuant to a written agreement between the executive director
 1845 | and the agency. Such agencies, governmental or nongovernmental,
 1846 | shall be bound by the same requirements of confidentiality as
 1847 | the Department of Revenue. Breach of confidentiality is a
 1848 | misdemeanor of the first degree, punishable as provided by s.
 1849 | 775.082 or s. 775.083.

1850 | Section 27. Subsection (8) of section 220.02, Florida

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1851 Statutes, is amended to read:

1852 220.02 Legislative intent.—

1853 (8) It is the intent of the Legislature that credits
 1854 against either the corporate income tax or the franchise tax be
 1855 applied in the following order: those enumerated in s. 631.828,
 1856 those enumerated in s. 220.191, those enumerated in s. 220.181,
 1857 those enumerated in s. 220.183, those enumerated in s. 220.182,
 1858 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 1859 those enumerated in s. 220.184, those enumerated in s. 220.186,
 1860 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 1861 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 1862 those enumerated in s. 220.1876, those enumerated in s.
 1863 220.1877, those enumerated in s. 220.193, those enumerated in s.
 1864 288.9916, those enumerated in s. 220.1899, those enumerated in
 1865 s. 220.194, those enumerated in s. 220.196, those enumerated in
 1866 s. 220.198, ~~and~~ those enumerated in s. 220.1915, those
 1867 enumerated in s. 220.199, and those enumerated in s. 220.1991.

1868 Section 28. Effective upon this act becoming a law,
 1869 paragraph (n) of subsection (1) and paragraph (c) of subsection
 1870 (2) of section 220.03, Florida Statutes, are amended to read:

1871 220.03 Definitions.—

1872 (1) SPECIFIC TERMS.—When used in this code, and when not
 1873 otherwise distinctly expressed or manifestly incompatible with
 1874 the intent thereof, the following terms shall have the following
 1875 meanings:

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1876 (n) "Internal Revenue Code" means the United States
 1877 Internal Revenue Code of 1986, as amended and in effect on
 1878 January 1, 2023 ~~2022~~, except as provided in subsection (3).

1879 (2) DEFINITIONAL RULES.—When used in this code and neither
 1880 otherwise distinctly expressed nor manifestly incompatible with
 1881 the intent thereof:

1882 (c) Any term used in this code has the same meaning as
 1883 when used in a comparable context in the Internal Revenue Code
 1884 and other statutes of the United States relating to federal
 1885 income taxes, as such code and statutes are in effect on January
 1886 1, 2023 ~~2022~~. However, if subsection (3) is implemented, the
 1887 meaning of a term shall be taken at the time the term is applied
 1888 under this code.

1889 Section 29. (1) The amendments made by this act to s.
 1890 220.03, Florida Statutes, operate retroactively to January 1,
 1891 2023.

1892 (2) This section shall take effect upon becoming a law.

1893 Section 30. Paragraph (a) of subsection (1) of section
 1894 220.13, Florida Statutes, is amended to read:

1895 220.13 "Adjusted federal income" defined.—

1896 (1) The term "adjusted federal income" means an amount
 1897 equal to the taxpayer's taxable income as defined in subsection
 1898 (2), or such taxable income of more than one taxpayer as
 1899 provided in s. 220.131, for the taxable year, adjusted as
 1900 follows:

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1901 (a) *Additions.*—There shall be added to such taxable
 1902 income:
 1903 1.a. The amount of any tax upon or measured by income,
 1904 excluding taxes based on gross receipts or revenues, paid or
 1905 accrued as a liability to the District of Columbia or any state
 1906 of the United States which is deductible from gross income in
 1907 the computation of taxable income for the taxable year.
 1908 b. Notwithstanding sub-subparagraph a., if a credit taken
 1909 under s. 220.1875, s. 220.1876, or s. 220.1877 is added to
 1910 taxable income in a previous taxable year under subparagraph 11.
 1911 and is taken as a deduction for federal tax purposes in the
 1912 current taxable year, the amount of the deduction allowed shall
 1913 not be added to taxable income in the current year. The
 1914 exception in this sub-subparagraph is intended to ensure that
 1915 the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is
 1916 added in the applicable taxable year and does not result in a
 1917 duplicate addition in a subsequent year.
 1918 2. The amount of interest which is excluded from taxable
 1919 income under s. 103(a) of the Internal Revenue Code or any other
 1920 federal law, less the associated expenses disallowed in the
 1921 computation of taxable income under s. 265 of the Internal
 1922 Revenue Code or any other law, excluding 60 percent of any
 1923 amounts included in alternative minimum taxable income, as
 1924 defined in s. 55(b)(2) of the Internal Revenue Code, if the
 1925 taxpayer pays tax under s. 220.11(3).

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1926 3. In the case of a regulated investment company or real
 1927 estate investment trust, an amount equal to the excess of the
 1928 net long-term capital gain for the taxable year over the amount
 1929 of the capital gain dividends attributable to the taxable year.

1930 4. That portion of the wages or salaries paid or incurred
 1931 for the taxable year which is equal to the amount of the credit
 1932 allowable for the taxable year under s. 220.181. This
 1933 subparagraph shall expire on the date specified in s. 290.016
 1934 for the expiration of the Florida Enterprise Zone Act.

1935 5. That portion of the ad valorem school taxes paid or
 1936 incurred for the taxable year which is equal to the amount of
 1937 the credit allowable for the taxable year under s. 220.182. This
 1938 subparagraph shall expire on the date specified in s. 290.016
 1939 for the expiration of the Florida Enterprise Zone Act.

1940 6. The amount taken as a credit under s. 220.195 which is
 1941 deductible from gross income in the computation of taxable
 1942 income for the taxable year.

1943 7. That portion of assessments to fund a guaranty
 1944 association incurred for the taxable year which is equal to the
 1945 amount of the credit allowable for the taxable year.

1946 8. In the case of a nonprofit corporation which holds a
 1947 pari-mutuel permit and which is exempt from federal income tax
 1948 as a farmers' cooperative, an amount equal to the excess of the
 1949 gross income attributable to the pari-mutuel operations over the
 1950 attributable expenses for the taxable year.

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1951 9. The amount taken as a credit for the taxable year under
1952 s. 220.1895.

1953 10. Up to nine percent of the eligible basis of any
1954 designated project which is equal to the credit allowable for
1955 the taxable year under s. 220.185.

1956 11. Any amount taken as a credit for the taxable year
1957 under s. 220.1875, s. 220.1876, or s. 220.1877. The addition in
1958 this subparagraph is intended to ensure that the same amount is
1959 not allowed for the tax purposes of this state as both a
1960 deduction from income and a credit against the tax. This
1961 addition is not intended to result in adding the same expense
1962 back to income more than once.

1963 12. The amount taken as a credit for the taxable year
1964 under s. 220.193.

1965 13. Any portion of a qualified investment, as defined in
1966 s. 288.9913, which is claimed as a deduction by the taxpayer and
1967 taken as a credit against income tax pursuant to s. 288.9916.

1968 14. The costs to acquire a tax credit pursuant to s.
1969 288.1254(5) that are deducted from or otherwise reduce federal
1970 taxable income for the taxable year.

1971 15. The amount taken as a credit for the taxable year
1972 pursuant to s. 220.194.

1973 16. The amount taken as a credit for the taxable year
1974 under s. 220.196. The addition in this subparagraph is intended
1975 to ensure that the same amount is not allowed for the tax

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1976 | purposes of this state as both a deduction from income and a
 1977 | credit against the tax. The addition is not intended to result
 1978 | in adding the same expense back to income more than once.

1979 | 17. The amount taken as a credit for the taxable year
 1980 | pursuant to s. 220.198.

1981 | 18. The amount taken as a credit for the taxable year
 1982 | pursuant to s. 220.1915.

1983 | 19. The amount taken as a credit for the taxable year
 1984 | pursuant to s. 220.199.

1985 | 20. The amount taken as a credit for the taxable year
 1986 | pursuant to s. 220.1991.

1987 | Section 31. Paragraph (f) of subsection (2) of section
 1988 | 220.1845, Florida Statutes, is amended to read:

1989 | 220.1845 Contaminated site rehabilitation tax credit.—

1990 | (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1991 | (f) Beginning in fiscal year 2023-2024, the total amount
 1992 | of the tax credits which may be granted under this section is
 1993 | \$35 ~~\$27.5 million in the 2021-2022 fiscal year and \$10 million~~
 1994 | in each fiscal year thereafter.

1995 | Section 32. Section 220.199, Florida Statutes, is created
 1996 | to read:

1997 | 220.199 Residential graywater system tax credit.—

1998 | (1) For purposes of this section, the term:

1999 | (a) "Developer" has the same meaning as in s. 380.031(2).

2000 | (b) "Graywater" has the same meaning as in s.

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2001 381.0065(2)(f).

2002 (2) For taxable years beginning on or after January 1,

2003 2024, a developer or homebuilder is eligible to receive a credit

2004 against the tax imposed by this chapter in an amount up to 50

2005 percent of the cost of each NSF/ANSI 350 Class R certified

2006 noncommercial, residential graywater system purchased during the

2007 taxable year. The tax credit may not exceed \$4,200 for each

2008 system purchased. A developer or homebuilder may not receive

2009 total credits in excess of \$2 million per taxable year.

2010 (3)(a) To claim a credit under this section, a developer

2011 or homebuilder must submit an application to the Department of

2012 Environmental Protection which includes documentation showing

2013 that the developer or homebuilder has purchased for use in this

2014 state a graywater system meeting the requirements of subsection

2015 (2) and that the graywater system meets the functionality

2016 assurances provided in s. 403.892(3)(c). The Department of

2017 Environmental Protection shall make a determination on the

2018 eligibility of the applicant for the credit sought and shall

2019 certify the determination to the applicant and the Department of

2020 Revenue within 60 days after receipt of a completed application.

2021 The taxpayer must attach the certification from the Department

2022 of Environmental Protection to the tax return on which the

2023 credit is claimed.

2024 (b) No credits may be certified by the Department of

2025 Environmental Protection for taxable years beginning on or after

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2026 January 1, 2027.

2027 (4) Any unused tax credit authorized under this section
 2028 may be carried forward and claimed by the taxpayer for up to 2
 2029 taxable years.

2030 (5) The department may adopt rules to administer this
 2031 section, including, but not limited to, rules prescribing the
 2032 method to claim a credit certified by the Department of
 2033 Environmental Protection under this section.

2034 (6) The Department of Environmental Protection may adopt
 2035 rules to administer this section, including, but not limited to,
 2036 rules relating to application forms for credit approval and
 2037 certification and the application and certification procedures,
 2038 guidelines, and requirements necessary to administer this
 2039 section.

2040 (7) This section is repealed December 31, 2030.

2041 Section 33. Section 220.1991, Florida Statutes, is created
 2042 to read:

2043 220.1991 Credit for manufacturing of human breast milk
 2044 derived human milk fortifiers.—

2045 (1)(a) For taxable years beginning on or after January 1,
 2046 2023, there is allowed a credit of 50 percent of the cost of
 2047 manufacturing equipment purchased for use in the production of
 2048 human breast milk derived human milk fortifiers in this state.
 2049 Such purchase must be made on or before the date the taxpayer is
 2050 required to file a return pursuant to s. 220.222. The credit

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2051 granted by this section must be reduced by the difference
 2052 between the amount of federal corporate income tax, taking into
 2053 account the credit granted by this section, and the amount of
 2054 federal corporate income tax without application of the credit
 2055 granted by this section.

2056 (b) Qualifying manufacturing equipment must be equipment
 2057 for use in the production of human breast milk derived human
 2058 milk fortifiers:

2059 1. That can be sold as a product using a pasteurization or
 2060 sterilization process.

2061 2. In compliance with all applicable United States Food
 2062 and Drug Administration provisions.

2063 (c) Tax credits under this section are available only for
 2064 purchases of qualifying manufacturing equipment made during the
 2065 state fiscal year for which the application is submitted, or
 2066 during the 6 months preceding such state fiscal year.

2067 (2)(a) The combined total amount of tax credits which may
 2068 be granted to taxpayers under this section is \$5 million in each
 2069 of state fiscal years 2023-2024 and 2024-2025.

2070 (b) The annual limitation under paragraph (a) applies for
 2071 taxpayers whose taxable years begin on or after January 1 of the
 2072 calendar year preceding the start of the applicable state fiscal
 2073 year.

2074 (3)(a) The department may adopt rules governing the manner
 2075 and form of applications for the tax credit and establishing

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2076 qualification requirements for the tax credit. The form must
 2077 include an affidavit certifying that all information contained
 2078 in the application is true and correct, and must require
 2079 documentation of all costs incurred for which a credit is being
 2080 claimed.

2081 (b) The department must approve the tax credit prior to
 2082 the taxpayer taking the credit on a return. The department must
 2083 approve credits on a first-come, first-served basis. If the
 2084 department determines that an application is incomplete, the
 2085 department shall notify the taxpayer in writing and the taxpayer
 2086 shall have 30 days after receiving such notification to correct
 2087 any deficiency. If corrected in a timely manner, the application
 2088 shall be deemed completed as of the date the application was
 2089 first submitted; however, no additional costs may be added to
 2090 the application and the amount of credit requested on the
 2091 application may not be increased during the correction period.

2092 (c) A taxpayer may carry forward any unused portion of a
 2093 tax credit under this section for up to 5 taxable years.

2094 (4)(a) A taxpayer who files a Florida consolidated return
 2095 as a member of an affiliated group pursuant to s. 220.131(1) may
 2096 be allowed the credit on a consolidated return basis.

2097 (b) A taxpayer may not convey, transfer, or assign an
 2098 approved tax credit or a carryforward tax credit to another
 2099 entity unless all of the assets of the taxpayer are conveyed,
 2100 transferred, or assigned in the same transaction. However, a tax

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2101 credit under this section may be conveyed, transferred, or
 2102 assigned between members of an affiliated group of corporations.
 2103 A taxpayer shall notify the department of its intent to convey,
 2104 transfer, or assign a tax credit to another member within an
 2105 affiliated group of corporations. The amount conveyed,
 2106 transferred, or assigned is available to another member of the
 2107 affiliated group of corporations upon approval by the
 2108 department.

2109 (c) Within 10 days after approving or denying the
 2110 conveyance, transfer, or assignment of a tax credit under
 2111 paragraph (b), the department shall provide a copy of its
 2112 approval or denial letter to the corporation.

2113 (5) If a taxpayer applies and is approved for a credit
 2114 under this section after timely requesting an extension to file
 2115 under s. 220.222(2), the:

2116 (a) Credit does not reduce the amount of tax due for
 2117 purposes of the department's determination as to whether the
 2118 taxpayer was in compliance with the requirement to pay tentative
 2119 taxes under ss. 220.222 and 220.32.

2120 (b) Taxpayer's noncompliance with the requirement to pay
 2121 tentative taxes shall result in the revocation and rescindment
 2122 of any such credit.

2123 (c) Taxpayer shall be assessed for any taxes, penalties,
 2124 or interest due from the taxpayer's noncompliance with the
 2125 requirement to pay tentative taxes. For purposes of calculating

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2126 the underpayment of estimated corporate income taxes under s.
 2127 220.34, the final amount due is the amount after credits earned
 2128 under this section are deducted.

2129 (6) For purposes of determining if a penalty or interest
 2130 under s. 220.34(2)(d)1. will be imposed for underpayment of
 2131 estimated corporate income tax, a taxpayer may, after earning a
 2132 credit under this section, reduce any estimated payment in that
 2133 taxable year by the amount of the credit.

2134 (7) This section is repealed December 31, 2031.

2135 Section 34. Paragraph (c) of subsection (2) of section
 2136 220.222, Florida Statutes, as amended by section 22 of chapter
 2137 2023-17, Laws of Florida, is amended to read:

2138 220.222 Returns; time and place for filing.—

2139 (2)

2140 (c)1. For purposes of this subsection, a taxpayer is not
 2141 in compliance with s. 220.32 if the taxpayer underpays the
 2142 required payment by more than the greater of \$2,000 or 30
 2143 percent of the tax shown on the return when filed.

2144 2. For the purpose of determining compliance with s.
 2145 220.32 as referenced in subparagraph 1., the tax shown on the
 2146 return when filed must include the amount of the allowable
 2147 credits taken on the return pursuant to s. 220.1875, s.
 2148 220.1876, s. 220.1877, or s. 220.1878.

2149 Section 35. Paragraph (a) of subsection (4) of section
 2150 336.021, Florida Statutes, is amended to read:

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2151 336.021 County transportation system; levy of ninth-cent
 2152 fuel tax on motor fuel and diesel fuel.—

2153 (4)(a)1. A certified copy of the ordinance proposing to
 2154 levy the tax pursuant to referendum shall be furnished by the
 2155 county to the department within 10 days after approval of such
 2156 ordinance.

2157 2. A referendum to adopt, amend, or reenact a tax under
 2158 this subsection must ~~shall~~ be held ~~only~~ at a general election,
 2159 as defined in s. 97.021. A referendum to reenact an expiring tax
 2160 must be held at a general election occurring within the 48-month
 2161 period immediately preceding the effective date of the reenacted
 2162 tax, and the referendum may appear on the ballot only once
 2163 within the 48-month period.

2164 3. The county levying the tax pursuant to referendum shall
 2165 notify the department within 10 days after the passage of the
 2166 referendum of such passage and of the time period during which
 2167 the tax will be levied. The failure to furnish the certified
 2168 copy will not invalidate the passage of the ordinance.

2169 Section 36. Paragraph (b) of subsection (1) and paragraph
 2170 (b) of subsection (3) of section 336.025, Florida Statutes, are
 2171 amended to read:

2172 336.025 County transportation system; levy of local option
 2173 fuel tax on motor fuel and diesel fuel.—

2174 (1)

2175 (b) In addition to other taxes allowed by law, there may

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2176 | be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-
 2177 | cent, 4-cent, or 5-cent local option fuel tax upon every gallon
 2178 | of motor fuel sold in a county and taxed under the provisions of
 2179 | part I of chapter 206. The tax shall be levied by an ordinance
 2180 | adopted by a majority plus one vote of the membership of the
 2181 | governing body of the county or by referendum. A referendum to
 2182 | adopt, amend, or reenact a tax under this subsection must ~~shall~~
 2183 | be held ~~only~~ at a general election, as defined in s. 97.021. A
 2184 | referendum to reenact an expiring tax must be held at a general
 2185 | election occurring within the 48-month period immediately
 2186 | preceding the effective date of the reenacted tax, and the
 2187 | referendum may appear on the ballot only once within the 48-
 2188 | month period.

2189 | 1. All impositions and rate changes of the tax shall be
 2190 | levied before October 1, to be effective January 1 of the
 2191 | following year. However, levies of the tax which were in effect
 2192 | on July 1, 2002, and which expire on August 31 of any year may
 2193 | be reimposed at the current authorized rate provided the tax is
 2194 | levied before July 1 and is effective September 1 of the year of
 2195 | expiration.

2196 | 2. The county may, prior to levy of the tax, establish by
 2197 | interlocal agreement with one or more municipalities located
 2198 | therein, representing a majority of the population of the
 2199 | incorporated area within the county, a distribution formula for
 2200 | dividing the entire proceeds of the tax among county government

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2201 and all eligible municipalities within the county. If no
 2202 interlocal agreement is adopted before the effective date of the
 2203 tax, tax revenues shall be distributed pursuant to the
 2204 provisions of subsection (4). If no interlocal agreement exists,
 2205 a new interlocal agreement may be established prior to June 1 of
 2206 any year pursuant to this subparagraph. However, any interlocal
 2207 agreement agreed to under this subparagraph after the initial
 2208 levy of the tax or change in the tax rate authorized in this
 2209 section shall under no circumstances materially or adversely
 2210 affect the rights of holders of outstanding bonds which are
 2211 backed by taxes authorized by this paragraph, and the amounts
 2212 distributed to the county government and each municipality shall
 2213 not be reduced below the amount necessary for the payment of
 2214 principal and interest and reserves for principal and interest
 2215 as required under the covenants of any bond resolution
 2216 outstanding on the date of establishment of the new interlocal
 2217 agreement.

2218 3. County and municipal governments shall use moneys
 2219 received pursuant to this paragraph for transportation
 2220 expenditures needed to meet the requirements of the capital
 2221 improvements element of an adopted comprehensive plan or for
 2222 expenditures needed to meet immediate local transportation
 2223 problems and for other transportation-related expenditures that
 2224 are critical for building comprehensive roadway networks by
 2225 local governments. For purposes of this paragraph, expenditures

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2226 | for the construction of new roads, the reconstruction or
 2227 | resurfacing of existing paved roads, or the paving of existing
 2228 | graded roads shall be deemed to increase capacity and such
 2229 | projects shall be included in the capital improvements element
 2230 | of an adopted comprehensive plan. Expenditures for purposes of
 2231 | this paragraph shall not include routine maintenance of roads.

2232 | (3) The tax authorized pursuant to paragraph (1)(a) shall
 2233 | be levied using either of the following procedures:

2234 | (b) If no interlocal agreement or resolution is adopted
 2235 | pursuant to subparagraph (a)1. or subparagraph (a)2.,
 2236 | municipalities representing more than 50 percent of the county
 2237 | population may, prior to June 20, adopt uniform resolutions
 2238 | approving the local option tax, establishing the duration of the
 2239 | levy and the rate authorized in paragraph (1)(a), and setting
 2240 | the date for a countywide referendum on whether to levy the tax.
 2241 | A referendum to adopt, amend, or reenact a tax under this
 2242 | subsection must ~~shall~~ be held ~~only~~ at a general election, as
 2243 | defined in s. 97.021. A referendum to reenact an expiring tax
 2244 | must be held at a general election occurring within the 48-month
 2245 | period immediately preceding the effective date of the reenacted
 2246 | surtax, and the referendum may appear on the ballot only once
 2247 | within the 48-month period. The tax shall be levied and
 2248 | collected countywide on January 1 following 30 days after voter
 2249 | approval.

2250 | Section 37. Subsection (4) of section 376.30781, Florida

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2251 Statutes, is amended to read:

2252 376.30781 Tax credits for rehabilitation of drycleaning-
 2253 solvent-contaminated sites and brownfield sites in designated
 2254 brownfield areas; application process; rulemaking authority;
 2255 revocation authority.-

2256 (4) The Department of Environmental Protection is
 2257 responsible for allocating the tax credits provided for in s.
 2258 220.1845, which may not exceed \$35 ~~a total of \$27.5 million in~~
 2259 ~~tax credits in fiscal year 2021-2022 and \$10 million in tax~~
 2260 ~~credits each fiscal year thereafter.~~

2261 Section 38. Paragraph (a) of subsection (5) of section
 2262 402.62, Florida Statutes, is amended to read:

2263 402.62 Strong Families Tax Credit.-

2264 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
 2265 AND LIMITATIONS.-

2266 (a) Beginning in fiscal year 2023-2024 ~~2022-2023~~, the tax
 2267 credit cap amount is \$20 ~~\$10~~ million in each state fiscal year.

2268 Section 39. Section 550.09516, Florida Statutes, is
 2269 created to read:

2270 550.09516 Credit for eligible permitholders conducting
 2271 thoroughbred racing.-

2272 (1) Beginning July 1, 2023, each permitholder authorized
 2273 to conduct pari-mutuel wagering meets of thoroughbred racing
 2274 under this chapter is eligible for a credit equal to the amount
 2275 paid by the permitholder in the prior state fiscal year to the

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2276 federal Horseracing Integrity and Safety Authority, inclusive of
 2277 any applicable true-up calculations or credits made, granted, or
 2278 applied to the assessment imposed on the permitholder or the
 2279 state by such authority, for covered horse racing in the state,
 2280 pursuant to the Horseracing Integrity and Safety Act of 2020 as
 2281 set forth in the Consolidated Appropriations Act, 2021, Pub. L.
 2282 No. 116-260.

2283 (2) The commission shall require sufficient documentation
 2284 to substantiate the amounts paid by an eligible permitholder to
 2285 qualify for the tax credit under this section.

2286 (3) Beginning July 1, 2023, and each July 1 thereafter,
 2287 each permitholder granted a credit pursuant to this section may
 2288 apply the credit to the taxes and fees due under ss. 550.0951,
 2289 550.09515, and 550.3551(3), less any credit received by the
 2290 permitholder under s. 550.09515(6), and less the amount of state
 2291 taxes that would otherwise be due to the state for the conduct
 2292 of charity day performances under s. 550.0351(4). The unused
 2293 portion of the credit may be carried forward and applied each
 2294 month as taxes and fees become due. Any unused credit remaining
 2295 at the end of a fiscal year expires and may not be used.

2296 (4) The commission may adopt rules to implement this
 2297 section.

2298 Section 40. Section 571.26, Florida Statutes, is amended
 2299 to read:

2300 571.26 Florida Agricultural Promotional Campaign Trust

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2301 Fund.—There is hereby created the Florida Agricultural
 2302 Promotional Campaign Trust Fund within the Department of
 2303 Agriculture and Consumer Services to receive all moneys related
 2304 to the Florida Agricultural Promotional Campaign. Moneys
 2305 deposited in the trust fund shall be appropriated for the sole
 2306 purpose of implementing the Florida Agricultural Promotional
 2307 Campaign, except for money deposited in the trust fund pursuant
 2308 to s. 212.20 (6) (d) 6.h., which shall be held separately and used
 2309 solely for the purposes identified in s. 571.265.

2310 Section 41. The amendments made by this act to s. 571.26,
 2311 Florida Statutes, expire on July 1, 2025, and the text of that
 2312 section shall revert to that in existence on June 30, 2023,
 2313 except that any amendments to such text enacted other than by
 2314 this act must be preserved and continue to operate to the extent
 2315 such amendments are not dependent upon the portions of the text
 2316 which expire pursuant to this section.

2317 Section 42. Section 571.265, Florida Statutes, is created
 2318 to read:

2319 571.265 Promotion of Florida thoroughbred breeding and of
 2320 thoroughbred racing at Florida thoroughbred tracks; distribution
 2321 of funds.—

2322 (1) For purposes of this section, the term:

2323 (a) "Association" means the Florida Thoroughbred Breeders'
 2324 Association, Inc.

2325 (b) "Permitholder" has the same meaning as in s.

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2326 | 550.002 (23) .

2327 | (2) Funds deposited into the Florida Agricultural
 2328 | Promotional Campaign Trust Fund pursuant to s. 212.20 (6) (d) 6.h.
 2329 | shall be used by the department to encourage the agricultural
 2330 | activity of breeding thoroughbred racehorses in this state and
 2331 | to enhance thoroughbred racing conducted at thoroughbred tracks
 2332 | in this state as provided in this section. If the funds made
 2333 | available under this section are not fully used in any one
 2334 | fiscal year, any unused amounts shall be carried forward in the
 2335 | trust fund into future fiscal years and made available for
 2336 | distribution as provided in this section.

2337 | (3) The department shall distribute the funds made
 2338 | available under this section as follows:

2339 | (a) Five million dollars shall be distributed to the
 2340 | association to be used for the following:

2341 | 1. Purses or purse supplements for Florida-bred or
 2342 | Florida-sired horses registered with the association that
 2343 | participate in Florida thoroughbred races.

2344 | 2. Awards to breeders of Florida-bred horses registered
 2345 | with the association that win, place, or show in Florida
 2346 | thoroughbred races.

2347 | 3. Awards to owners of stallions who sired Florida-bred
 2348 | horses registered with the association that win Florida
 2349 | thoroughbred stakes races, if the stallions are registered with
 2350 | the association as Florida stallions standing in this state.

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2351 4. Other racing incentives connected to Florida-bred or
 2352 Florida-sired horses registered with the association that
 2353 participate in thoroughbred races in Florida.

2354 5. Awards administration.

2355 6. Promotion of the Florida thoroughbred breeding
 2356 industry.

2357 (b) Five million dollars shall be distributed to Tampa Bay
 2358 Downs, Inc., to be used as purses in thoroughbred races
 2359 conducted at its pari-mutuel facilities and for the maintenance
 2360 and operation of that facility, pursuant to an agreement with
 2361 its local majority horsemen's group.

2362 (c) Fifteen million dollars shall be distributed to
 2363 Gulfstream Park Racing Association, Inc., to be used as purses
 2364 in thoroughbred races conducted at its pari-mutuel facility and
 2365 for the maintenance and operation of its facility, pursuant to
 2366 an agreement with the Florida Horsemen's Benevolent and
 2367 Protective Association, Inc.

2368 (d) Two and one-half million dollars shall be distributed
 2369 as follows:

2370 1. Two million dollars to Gulfstream Park Racing
 2371 Association, Inc., to be used as purses and purse supplements
 2372 for Florida-bred or Florida-sired horses registered with the
 2373 association that participate in thoroughbred races at the
 2374 permitholder's pari-mutuel facility, pursuant to a written
 2375 agreement filed with the department establishing the rates,

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2376 procedures, and eligibility requirements entered into by the
 2377 permitholder, the association, and the Florida Horsemen's
 2378 Benevolent and Protective Association, Inc.

2379 2. Five hundred thousand dollars to Tampa Bay Downs, Inc.,
 2380 to be used as purses and purse supplements for Florida-bred or
 2381 Florida-sired horses registered with the association that
 2382 participate in thoroughbred races at the permitholder's pari-
 2383 mutuel facility, pursuant to a written agreement filed with the
 2384 department establishing the rates, procedures, and eligibility
 2385 requirements entered into by the permitholder, the association,
 2386 and the local majority horsemen's group at the permitholder's
 2387 pari-mutuel facility.

2388 (4) On or before the first day of the August following
 2389 each fiscal year in which a recipient under this section
 2390 received or used funds pursuant to this section, each such
 2391 recipient must submit a report to the department detailing how
 2392 all funds were used in the prior fiscal year.

2393 (5) This section is repealed July 1, 2025, unless reviewed
 2394 and saved from repeal by the Legislature.

2395 Section 43. Clothing, wallets, and bags; school supplies;
 2396 learning aids and jigsaw puzzles; personal computers and
 2397 personal computer-related accessories; sales tax holidays.—

2398 (1) The tax levied under chapter 212, Florida Statutes,
 2399 may not be collected during the period from July 24, 2023,
 2400 through August 6, 2023, or during the period from January 1,

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2401 2024, through January 14, 2024, on the retail sale of:

2402 (a) Clothing, wallets, or bags, including handbags,

2403 backpacks, fanny packs, and diaper bags, but excluding

2404 briefcases, suitcases, and other garment bags, having a sales

2405 price of \$100 or less per item. As used in this paragraph, the

2406 term "clothing" means:

2407 1. Any article of wearing apparel intended to be worn on

2408 or about the human body, excluding watches, watchbands, jewelry,

2409 umbrellas, and handkerchiefs; and

2410 2. All footwear, excluding skis, swim fins, roller blades,

2411 and skates.

2412 (b) School supplies having a sales price of \$50 or less

2413 per item. As used in this paragraph, the term "school supplies"

2414 means pens, pencils, erasers, crayons, notebooks, notebook

2415 filler paper, legal pads, binders, lunch boxes, construction

2416 paper, markers, folders, poster board, composition books, poster

2417 paper, scissors, cellophane tape, glue or paste, rulers,

2418 computer disks, staplers and staples used to secure paper

2419 products, protractors, compasses, and calculators.

2420 (c) Learning aids and jigsaw puzzles having a sales price

2421 of \$30 or less. As used in this paragraph, the term "learning

2422 aids" means flashcards or other learning cards, matching or

2423 other memory games, puzzle books and search-and-find books,

2424 interactive or electronic books and toys intended to teach

2425 reading or math skills, and stacking or nesting blocks or sets.

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2426 (d) Personal computers or personal computer-related
 2427 accessories purchased for noncommercial home or personal use
 2428 having a sales price of \$1,500 or less. As used in this
 2429 paragraph, the term:

2430 1. "Personal computers" includes electronic book readers,
 2431 laptops, desktops, handhelds, tablets, or tower computers. The
 2432 term does not include cellular telephones, video game consoles,
 2433 digital media receivers, or devices that are not primarily
 2434 designed to process data.

2435 2. "Personal computer-related accessories" includes
 2436 keyboards, mice, personal digital assistants, monitors, other
 2437 peripheral devices, modems, routers, and nonrecreational
 2438 software, regardless of whether the accessories are used in
 2439 association with a personal computer base unit. The term does
 2440 not include furniture or systems, devices, software, monitors
 2441 with a television tuner, or peripherals that are designed or
 2442 intended primarily for recreational use.

2443 (2) The tax exemptions provided in this section do not
 2444 apply to sales within a theme park or entertainment complex as
 2445 defined in s. 509.013(9), Florida Statutes, within a public
 2446 lodging establishment as defined in s. 509.013(4), Florida
 2447 Statutes, or within an airport as defined in s. 330.27(2),
 2448 Florida Statutes.

2449 (3) The tax exemptions provided in this section apply at
 2450 the option of the dealer if less than 5 percent of the dealer's

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2451 gross sales of tangible personal property in the prior calendar
 2452 year consisted of items that would be exempt under this section.
 2453 If a qualifying dealer chooses not to participate in the tax
 2454 holiday, by July 17, 2023, for the tax holiday beginning July
 2455 24, 2023, and by December 23, 2023, for the tax holiday
 2456 beginning January 1, 2024, the dealer must notify the Department
 2457 of Revenue in writing of its election to collect sales tax
 2458 during the holiday and must post a copy of that notice in a
 2459 conspicuous location at its place of business.

2460 (4) The Department of Revenue is authorized, and all
 2461 conditions are deemed met, to adopt emergency rules pursuant to
 2462 s. 120.54(4), Florida Statutes, for the purpose of implementing
 2463 this section.

2464 (5) This section shall take effect upon this act becoming
 2465 a law.

2466 Section 44. Disaster preparedness supplies; sales tax
 2467 holiday.—

2468 (1) The tax levied under chapter 212, Florida Statutes,
 2469 may not be collected during the period from May 27, 2023,
 2470 through June 9, 2023, or during the period from August 26, 2023,
 2471 through September 8, 2023, on the sale of:

2472 (a) A portable self-powered light source with a sales
 2473 price of \$40 or less.

2474 (b) A portable self-powered radio, two-way radio, or
 2475 weather-band radio with a sales price of \$50 or less.

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2476 (c) A tarpaulin or other flexible waterproof sheeting with
 2477 a sales price of \$100 or less.

2478 (d) An item normally sold as, or generally advertised as,
 2479 a ground anchor system or tie-down kit with a sales price of
 2480 \$100 or less.

2481 (e) A gas or diesel fuel tank with a sales price of \$50 or
 2482 less.

2483 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
 2484 volt, or 9-volt batteries, excluding automobile and boat
 2485 batteries, with a sales price of \$50 or less.

2486 (g) A nonelectric food storage cooler with a sales price
 2487 of \$60 or less.

2488 (h) A portable generator used to provide light or
 2489 communications or preserve food in the event of a power outage
 2490 with a sales price of \$3,000 or less.

2491 (i) Reusable ice with a sales price of \$20 or less.

2492 (j) A portable power bank with a sales price of \$60 or
 2493 less.

2494 (k) A smoke detector or smoke alarm with a sales price of
 2495 \$70 or less.

2496 (l) A fire extinguisher with a sales price of \$70 or less.

2497 (m) A carbon monoxide detector with a sales price of \$70
 2498 or less.

2499 (n) The following supplies necessary for the evacuation of
 2500 household pets purchased for noncommercial use:

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- 2501 1. Bags of dry dog food or cat food weighing 50 or fewer
 2502 pounds with a sales price of \$100 or less per bag.
- 2503 2. Cans or pouches of wet dog food or cat food with a
 2504 sales price of \$10 or less per can or pouch or the equivalent if
 2505 sold in a box or case.
- 2506 3. Over-the-counter pet medications with a sales price of
 2507 \$100 or less per item.
- 2508 4. Portable kennels or pet carriers with a sales price of
 2509 \$100 or less per item.
- 2510 5. Manual can openers with a sales price of \$15 or less
 2511 per item.
- 2512 6. Leashes, collars, and muzzles with a sales price of \$20
 2513 or less per item.
- 2514 7. Collapsible or travel-sized food bowls or water bowls
 2515 with a sales price of \$15 or less per item.
- 2516 8. Cat litter weighing 25 or fewer pounds with a sales
 2517 price of \$25 or less per item.
- 2518 9. Cat litter pans with a sales price of \$15 or less per
 2519 item.
- 2520 10. Pet waste disposal bags with a sales price of \$15 or
 2521 less per package.
- 2522 11. Pet pads with a sales price of \$20 or less per box or
 2523 package.
- 2524 12. Hamster or rabbit substrate with a sales price of \$15
 2525 or less per package.

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2526 | 13. Pet beds with a sales price of \$40 or less per item.
 2527 | (o) Common household consumable items with a sales price
 2528 | of \$30 or less. For purposes of this exemption, common household
 2529 | consumable items means:
 2530 | 1. The following laundry detergent and supplies: powder
 2531 | detergent; liquid detergent; or pod detergent, fabric softener,
 2532 | dryer sheets, stain removers, and bleach.
 2533 | 2. Toilet paper.
 2534 | 3. Paper towels.
 2535 | 4. Paper napkins and tissues.
 2536 | 5. Facial tissues.
 2537 | 6. Hand soap, bar soap and body wash.
 2538 | 7. Sunscreen and sunblock.
 2539 | 8. Dish soap and detergents, including powder detergents,
 2540 | liquid detergents, or pod detergents or rinse agents that can be
 2541 | used in dishwashers.
 2542 | 9. Cleaning or disinfecting wipes and sprays.
 2543 | 10. Hand sanitizer.
 2544 | 11. Trash bags.
 2545 | (2) The tax exemptions provided in this section do not
 2546 | apply to sales within a theme park or entertainment complex as
 2547 | defined in s. 509.013(9), Florida Statutes, within a public
 2548 | lodging establishment as defined in s. 509.013(4), Florida
 2549 | Statutes, or within an airport as defined in s. 330.27(2),
 2550 | Florida Statutes.

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2551 (3) The Department of Revenue is authorized, and all
 2552 conditions are deemed met, to adopt emergency rules pursuant to
 2553 s. 120.54(4), Florida Statutes, for the purpose of implementing
 2554 this section.

2555 (4) This section shall take effect upon this act becoming
 2556 a law.

2557 Section 45. Freedom Summer; sales tax holiday.-

2558 (1) The taxes levied under chapter 212, Florida Statutes,
 2559 may not be collected on purchases made during the period from
 2560 May 29, 2023, through September 4, 2023, on:

2561 (a) The sale by way of admissions, as defined in s.
 2562 212.02(1), Florida Statutes, for:

2563 1. A live music event scheduled to be held on any date or
 2564 dates from May 29, 2023, through December 31, 2023;

2565 2. A live sporting event scheduled to be held on any date
 2566 or dates from May 29, 2023, through December 31, 2023;

2567 3. A movie to be shown in a movie theater on any date or
 2568 dates from May 29, 2023, through December 31, 2023;

2569 4. Entry to a museum, including any annual passes;

2570 5. Entry to a state park, including any annual passes;

2571 6. Entry to a ballet, play, or musical theatre performance
 2572 scheduled to be held on any date or dates from May 29, 2023,
 2573 through December 31, 2023;

2574 7. Season tickets for ballets, plays, music events, or
 2575 musical theatre performances;

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2576 8. Entry to a fair, festival, or cultural event scheduled
 2577 to be held on any date or dates from May 29, 2023, through
 2578 December 31, 2023; or

2579 9. Use of or access to private and membership clubs
 2580 providing physical fitness facilities from May 29, 2023, through
 2581 December 31, 2023.

2582 (b) The retail sale of boating and water activity
 2583 supplies, camping supplies, fishing supplies, general outdoor
 2584 supplies, residential pool supplies, children's toys and
 2585 children's athletic equipment. As used in this section, the
 2586 term:

2587 1. "Boating and water activity supplies" means life
 2588 jackets and coolers with a sales price of \$75 or less;
 2589 recreational pool tubes, pool floats, inflatable chairs, and
 2590 pool toys with a sales price of \$35 or less; safety flares with
 2591 a sales price of \$50 or less; water skis, wakeboards,
 2592 kneeboards, and recreational inflatable water tubes or floats
 2593 capable of being towed with a sales price of \$150 or less;
 2594 paddleboards and surfboards with a sales price of \$300 or less;
 2595 canoes and kayaks with a sales price of \$500 or less; paddles
 2596 and oars with a sales price of \$75 or less; and snorkels,
 2597 goggles, and swimming masks with a sales price of \$25 or less.

2598 2. "Camping supplies" means tents with a sales price of
 2599 \$200 or less; sleeping bags, portable hammocks, camping stoves,
 2600 and collapsible camping chairs with a sales price of \$50 or

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2601 less; and camping lanterns and flashlights with a sales price of
 2602 \$30 or less.

2603 3. "Fishing supplies" means rods and reels with a sales
 2604 price of \$75 or less if sold individually, or \$150 or less if
 2605 sold as a set; tackle boxes or bags with a sales price of \$30 or
 2606 less; and bait or fishing tackle with a sales price of \$5 or
 2607 less if sold individually, or \$10 or less if multiple items are
 2608 sold together. The term does not include supplies used for
 2609 commercial fishing purposes.

2610 4. "General outdoor supplies" means sunscreen, sunblock,
 2611 or insect repellent with a sales price of \$15 or less;
 2612 sunglasses with a sales price of \$100 or less; binoculars with a
 2613 sales prices of \$200 or less; water bottles with a sales price
 2614 of \$30 or less; hydration packs with a sales price of \$50 or
 2615 less; outdoor gas or charcoal grills with a sales price of \$250
 2616 or less; bicycle helmets with a sales price of \$50 or less; and
 2617 bicycles with a sales price of \$500 or less.

2618 5. "Residential pool supplies" means individual
 2619 residential pool and spa replacement parts, nets, filters,
 2620 lights, and covers with a sales price of \$100 or less; and
 2621 residential pool and spa chemicals purchased by an individual
 2622 with a sales price of \$150 or less.

2623 6. "Children's athletic equipment" means a consumer
 2624 product with a sales price of \$100 or less designed or intended
 2625 by the manufacturer for use by a child 12 years of age or

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2626 younger when the child engages in an athletic activity. In
 2627 determining whether consumer products are designed or intended
 2628 for use by a child 12 years of age or younger, the following
 2629 factors shall be considered:

2630 a. A statement by a manufacturer about the intended use of
 2631 such product, including a label on such product if such
 2632 statement is reasonable.

2633 b. Whether the product is represented in its packaging,
 2634 display, promotion, or advertising as appropriate for use by
 2635 children 12 years of age or younger.

2636 7. "Children's toys" means a consumer product with a sales
 2637 price of \$75 or less designed or intended by the manufacturer
 2638 for a child 12 years of age or younger for use by the child when
 2639 the child plays. In determining whether consumer products are
 2640 designed or intended for use by a child 12 years of age or
 2641 younger, the following factors shall be considered:

2642 a. A statement by a manufacturer about the intended use of
 2643 such product, including a label on such product if such
 2644 statement is reasonable.

2645 b. Whether the product is represented in its packaging,
 2646 display, promotion, or advertising as appropriate for use by
 2647 children 12 years of age or younger.

2648 (2) The tax exemptions provided in this section do not
 2649 apply to sales within a theme park or entertainment complex as
 2650 defined in s. 509.013(9), Florida Statutes, within a public

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2651 lodging establishment as defined in s. 509.013(4), Florida
 2652 Statutes, or within an airport as defined in s. 330.27(2),
 2653 Florida Statutes.

2654 (3) If a purchaser of an admission purchases the admission
 2655 exempt from tax pursuant to this section and subsequently
 2656 resells the admission, the purchaser shall collect tax on the
 2657 full sales price of the resold admission.

2658 (4) The Department of Revenue is authorized, and all
 2659 conditions are deemed met, to adopt emergency rules pursuant to
 2660 s. 120.54(4), Florida Statutes, for the purpose of implementing
 2661 this section.

2662 (5) This section shall take effect upon this act becoming
 2663 a law.

2664 Section 46. Tools commonly used by skilled trade workers;
 2665 Tool Time sales tax holiday.-

2666 (1) The tax levied under chapter 212, Florida Statutes,
 2667 may not be collected during the period from September 2, 2023,
 2668 through September 8, 2023, on the retail sale of:

2669 (a) Hand tools with a sales price of \$50 or less per item.

2670 (b) Power tools with a sales price of \$300 or less per
 2671 item.

2672 (c) Power tool batteries with a sales price of \$150 or
 2673 less per item.

2674 (d) Work gloves with a sales price of \$25 or less per
 2675 pair.

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- 2676 (e) Safety glasses with a sales price of \$50 or less per
- 2677 pair, or the equivalent if sold in sets of more than one pair.
- 2678 (f) Protective coveralls with a sales price of \$50 or less
- 2679 per item.
- 2680 (g) Work boots with a sales price of \$175 or less per
- 2681 pair.
- 2682 (h) Tool belts with a sales price of \$100 or less per
- 2683 item.
- 2684 (i) Duffle bags or tote bags with a sales price of \$50 or
- 2685 less per item.
- 2686 (j) Tool boxes with a sales price of \$75 or less per item.
- 2687 (k) Tool boxes for vehicles with a sales price of \$300 or
- 2688 less per item.
- 2689 (l) Industry textbooks and code books with a sales price
- 2690 of \$125 or less per item.
- 2691 (m) Electrical voltage and testing equipment with a sales
- 2692 price of \$100 or less per item.
- 2693 (n) LED flashlights with a sales price of \$50 or less per
- 2694 item.
- 2695 (o) Shop lights with a sales price of \$100 or less per
- 2696 item.
- 2697 (p) Handheld pipe cutters, drain opening tools, and
- 2698 plumbing inspection equipment with a sales price of \$150 or less
- 2699 per item.
- 2700 (q) Shovels with a sales price of \$50 or less.

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- 2701 (r) Rakes with a sales price of \$50 or less.
- 2702 (s) Hard hats and other head protection with a sales price
 2703 of \$100 or less.
- 2704 (t) Hearing protection items with a sales price of \$75 or
 2705 less.
- 2706 (u) Ladders with a sales price of \$250 or less.
- 2707 (v) Fuel cans with a sales price of \$50 or less.
- 2708 (w) High visibility safety vests with a sales price of \$30
 2709 or less.
- 2710 (2) The tax exemptions provided in this section do not
 2711 apply to sales within a theme park or entertainment complex as
 2712 defined in s. 509.013(9), Florida Statutes, within a public
 2713 lodging establishment as defined in s. 509.013(4), Florida
 2714 Statutes, or within an airport as defined in s. 330.27(2),
 2715 Florida Statutes.
- 2716 (3) The Department of Revenue is authorized, and all
 2717 conditions are deemed met, to adopt emergency rules pursuant to
 2718 s. 120.54(4), Florida Statutes, for the purpose of implementing
 2719 this section.
- 2720 Section 47. (1) The tax levied under chapter 212, Florida
 2721 Statutes, may not be collected during the period from July 1,
 2722 2023, through June 30, 2024, on the retail sale of a new ENERGY
 2723 STAR appliance for noncommercial use.
- 2724 (2) As used in this section, the term "ENERGY STAR
 2725 appliance" means one of the following products, if such product

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2726 is designated by the United States Environmental Protection
 2727 Agency and the United States Department of Energy as meeting or
 2728 exceeding each agency's requirements under the ENERGY STAR
 2729 program, and is affixed with an ENERGY STAR label:

2730 (a) A washing machine with a sales price of \$1,500 or
 2731 less;

2732 (b) A clothes dryer with a sales price of \$1,500 or less;

2733 (c) A water heater with a sales price of \$1,500 or less;

2734 or

2735 (d) A refrigerator or combination refrigerator/freezer
 2736 with a sales price of \$4,500 or less.

2737 (3) This section shall take effect upon this act becoming
 2738 a law.

2739 Section 48. (1) The tax levied under chapter 212, Florida
 2740 Statutes, may not be collected during the period from July 1,
 2741 2023, through June 30, 2024, on the retail sale of gas ranges
 2742 and cooktops.

2743 (2) As used in this section, the term "gas ranges and
 2744 cooktops" means any range or cooktop fueled by combustible gas
 2745 such as natural gas, propane, butane, liquefied petroleum gas,
 2746 or other flammable gas. It does not include outdoor gas grills,
 2747 camping stoves, or other portable stoves.

2748 (3) This section shall take effect upon this act becoming
 2749 a law.

2750 Section 49. (1) The Department of Revenue is authorized,

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2751 and all conditions are deemed met, to adopt emergency rules
2752 pursuant to s. 120.54(4), Florida Statutes, to implement the
2753 amendments made by this act to ss. 212.031 and 212.08, Florida
2754 Statutes; the creation by this act of ss. 220.199 and 220.1991,
2755 Florida Statutes; and the creation by this act of the temporary
2756 tax exemptions for ENERGY STAR appliances, and gas ranges and
2757 cooktops. Notwithstanding any other provision of law, emergency
2758 rules adopted pursuant to this subsection are effective for 6
2759 months after adoption and may be renewed during the pendency of
2760 procedures to adopt permanent rules addressing the subject of
2761 the emergency rules.

2762 (2) This section shall take effect upon this act becoming
2763 a law and expires July 1, 2026.

2764 Section 50. (1) For fiscal year 2023-2024, the sum of \$35
2765 million is appropriated from the General Revenue Fund to the
2766 Department of Revenue to offset the reductions in ad valorem tax
2767 revenue experienced by local taxing jurisdictions in complying
2768 with s. 197.3181, Florida Statutes.

2769 (2) To participate in the distribution of the
2770 appropriation, each affected taxing jurisdiction must apply to
2771 the Department of Revenue by October 1, 2023, and provide
2772 documentation supporting the taxing jurisdiction's reduction in
2773 ad valorem tax revenue in the form and manner prescribed by the
2774 department. The documentation must include a copy of the notice
2775 required by s. 197.3181(5)(b), Florida Statutes, from the tax

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2776 collector who reports to the affected taxing jurisdiction of the
 2777 reduction in ad valorem taxes the taxing jurisdiction will incur
 2778 as a result of the implementation of s. 197.3181, Florida
 2779 Statutes.

2780 (3) The Department of Revenue is authorized, and all
 2781 conditions are deemed met, to adopt emergency rules pursuant to
 2782 s. 120.54(4), Florida Statutes, for the purpose of implementing
 2783 this section.

2784 (4) This section shall take effect upon becoming a law and
 2785 is repealed June 30, 2025.

2786 Section 51. (1) For the 2022-2023 fiscal year, the sum of
 2787 \$19,014 in nonrecurring funds is appropriated from the General
 2788 Revenue Fund to the Department of Revenue for the purpose of
 2789 implementing the changes to s. 220.222, Florida Statutes, and
 2790 chapter 212, Florida Statutes, made by this act.

2791 (2) This section shall take effect upon becoming a law.

2792 Section 52. For the 2023-2024 fiscal year, the sum of
 2793 \$110,536 in nonrecurring funds is appropriated from the General
 2794 Revenue Fund to the Department of Revenue for the purpose of
 2795 implementing the provisions of the Residential Graywater System
 2796 Tax Credit and the Credit for Manufacturing of Human Breast Milk
 2797 Derived Human Milk Fortifiers as created by this act, and the
 2798 amendment made by this act to s. 212.031, Florida Statutes.

2799 Section 53. Except as otherwise provided in this act and
 2800 except for this section, which shall take effect upon this act

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2801 | becoming a law, this act shall take effect July 1, 2023. |