

By Senator Gruters

22-00203B-25

2025192\_\_

1                                   A bill to be entitled  
 2       An act relating to revenue administration; amending s.  
 3       63.088, F.S.; replacing the term "tax assessor" with  
 4       the term "property appraiser"; amending s. 125.01,  
 5       F.S.; revising the powers of the legislative and  
 6       governing body of counties; amending s. 153.60, F.S.;  
 7       revising ex officio officers for county water and  
 8       sewer districts; specifying the manner in which such  
 9       districts must administer taxes and non-ad valorem  
 10      assessments; repealing s. 153.69, F.S., relating to  
 11      designation of the county property appraiser as ex  
 12      officio tax assessor for a district; amending s.  
 13      153.81, F.S.; deleting the term "special" related to  
 14      ad valorem maintenance taxes; amending s. 153.82,  
 15      F.S.; replacing the term "special assessments" with  
 16      the term "non-ad valorem assessments"; amending ss.  
 17      157.06, 170.08, 171.093, 189.021, 190.021, and  
 18      190.022, F.S.; conforming provisions to changes made  
 19      by the act; making technical changes; reordering and  
 20      amending s. 192.001, F.S.; revising the definitions of  
 21      the terms "ad valorem tax" and "assessed value of  
 22      property"; defining terms; amending s. 192.0105, F.S.;  
 23      revising the rights guaranteed to state taxpayers;  
 24      amending s. 193.077, F.S.; revising the requirements  
 25      of a specified list; creating s. 193.4614, F.S.;  
 26      prohibiting the levy of non-ad valorem assessments on  
 27      agricultural lands under certain circumstances;  
 28      providing exceptions; providing applicability;  
 29      amending ss. 193.503, 193.505, and 194.306, F.S.;

22-00203B-25

2025192\_\_

30 conforming provisions to changes made by the act;  
31 amending ss. 197.2421, 197.2524, 197.263, 197.272, and  
32 197.282, F.S.; conforming provisions to changes made  
33 by the act; amending s. 197.3632, F.S.; revising the  
34 definition of the term "non-ad valorem assessment";  
35 amending s. 200.065, F.S.; revising the instructions  
36 that property appraisers must send to each taxing  
37 authority regarding the taxable value of certain  
38 property; specifying the method of calculation of the  
39 rolled-back rate; defining the term "gross taxable  
40 value for operating purposes"; amending ss. 298.301,  
41 298.349, and 298.353, F.S.; conforming provisions to  
42 changes made by the act; amending s. 298.36, F.S.;  
43 authorizing the payment of non-ad valorem assessments  
44 for lands belonging to the state; conforming  
45 provisions to changes made by the act; amending s.  
46 298.365, F.S.; authorizing the collection of non-ad  
47 valorem assessments; making technical changes;  
48 amending s. 298.366, F.S.; specifying that non-ad  
49 valorem assessments may become delinquent and bear  
50 penalties in the same manner as county taxes; making  
51 technical changes; amending ss. 298.41 and 298.465,  
52 F.S.; requiring the collection and enforcement of non-  
53 ad valorem assessments on land in certain subdistricts  
54 and districts, respectively; making technical changes;  
55 amending s. 298.49, F.S.; specifying how certain  
56 interest must be appropriated for non-ad valorem  
57 assessments; making technical changes; amending s.  
58 298.50, F.S.; authorizing the levy of non-ad valorem

22-00203B-25

2025192\_\_

59 assessments to pay the principal and interest on bonds  
 60 issued; making technical changes; amending ss. 298.52  
 61 and 298.54, F.S.; conforming provisions to changes  
 62 made by the act; making technical changes; amending s.  
 63 298.56, F.S.; authorizing non-ad valorem assessments  
 64 to be levied to pay certain bonds issued; making  
 65 technical changes; amending ss. 298.71, 298.72,  
 66 298.76, 298.77, 298.78, and 373.0697, F.S.; conforming  
 67 provisions to changes made by the act; making  
 68 technical changes; amending ss. 112.312, 119.071,  
 69 192.042, 212.08, 220.03, 377.708, 472.003, and  
 70 624.5105, F.S.; conforming cross-references; providing  
 71 severability; providing an effective date.

72

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

74

75 Section 1. Subsection (5) of section 63.088, Florida  
 76 Statutes, is amended to read:

77 63.088 Proceeding to terminate parental rights pending  
 78 adoption; notice and service; diligent search.—

79 (5) LOCATION UNKNOWN; IDENTITY KNOWN.—If the inquiry by the  
 80 court under subsection (4) identifies any person who has not  
 81 executed a consent to adoption or an affidavit of nonpaternity,  
 82 and the location of the person is unknown, the adoption entity  
 83 must conduct a diligent search for that person which must  
 84 include inquiries concerning all of the following:

85 (a) The person's current address, or any previous address,  
 86 through an inquiry of the United States Postal Service through  
 87 the Freedom of Information Act.†

22-00203B-25

2025192\_\_

88 (b) The last known employment of the person, including the  
89 name and address of the person's employer.~~†~~

90 (c) Names and addresses of relatives to the extent they can  
91 be reasonably obtained from the petitioner or other sources,  
92 contacts with those relatives, and inquiry as to the person's  
93 last known address. The petitioner must pursue any leads to any  
94 addresses where the person may have moved.~~†~~

95 (d) Information as to whether or not the person may have  
96 died and, if so, the date and location.~~†~~

97 (e) Telephone listings in the area where the person last  
98 resided.~~†~~

99 (f) Inquiries of law enforcement agencies in the area where  
100 the person last resided.~~†~~

101 (g) Highway patrol records in the state where the person  
102 last resided.~~†~~

103 (h) Department of Corrections records in the state where  
104 the person last resided.~~†~~

105 (i) Hospitals in the area where the person last resided.~~†~~

106 (j) Records of utility companies, including water, sewer,  
107 cable television, and electric companies, in the area where the  
108 person last resided.~~†~~

109 (k) Records of the Armed Forces of the United States as to  
110 whether there is any information as to the person.~~†~~

111 (l) Records of the property appraiser ~~tax assessor~~ and tax  
112 collector in the area where the person last resided.~~†~~ ~~and~~

113 (m) Search of one Internet databank locator service.  
114

115 A person contacted by a petitioner or adoption entity requesting  
116 records under this subsection must release the requested records

22-00203B-25

2025192\_\_

117 to the petitioner or adoption entity without the necessity of a  
118 subpoena or a court order, except when prohibited by law. An  
119 affidavit of diligent search conducted in accordance with this  
120 section must be filed with the court. The diligent search may be  
121 conducted before the birth of the minor. A judgment terminating  
122 parental rights and approving a diligent search that fails to  
123 locate a person is valid and is not subject to direct or  
124 collateral attack because the mother failed or refused to  
125 provide the adoption entity with sufficient information to  
126 locate the person.

127 Section 2. Paragraph (r) of subsection (1) of section  
128 125.01, Florida Statutes, is amended to read:

129 125.01 Powers and duties.—

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

134 (r) Levy and collect taxes, both for county purposes and  
135 for the providing of municipal services within any municipal  
136 service taxing unit, and non-ad valorem ~~special~~ assessments  
137 within any municipal service benefit unit; borrow and expend  
138 money; and issue bonds, revenue certificates, and other  
139 obligations of indebtedness, which power shall be exercised in  
140 such manner, and subject to such limitations, as may be provided  
141 by general law. There shall be no referendum required for the  
142 levy by a county of ad valorem taxes, both for county purposes  
143 and for the providing of municipal services within any municipal  
144 service taxing unit.

145 ~~1. Notwithstanding any other provision of law, a county may~~

22-00203B-25

2025192\_\_

146 ~~not levy special assessments on lands classified as agricultural~~  
147 ~~lands under s. 193.461 unless the revenue from such assessments~~  
148 ~~has been pledged for debt service and is necessary to meet~~  
149 ~~obligations of bonds or certificates issued by the county which~~  
150 ~~remain outstanding on July 1, 2023, including refundings thereof~~  
151 ~~for debt service savings where the maturity of the debt is not~~  
152 ~~extended. For bonds or certificates issued after July 1, 2023,~~  
153 ~~special assessments securing such bonds may not be levied on~~  
154 ~~lands classified as agricultural under s. 193.461.~~

155 ~~2. The provisions of subparagraph 1. do not apply to~~  
156 ~~residential structures and their curtilage.~~

157 Section 3. Section 153.60, Florida Statutes, is amended to  
158 read:

159 153.60 ~~County commissioners~~ Ex officio officers governing  
160 ~~board.~~—The board of county commissioners of the county in which  
161 any water and sewer ~~such~~ district is created is ~~shall be~~ the ex  
162 officio governing board of such district. Such district is ~~shall~~  
163 ~~be~~ a body corporate and politic, exercising essential  
164 governmental functions, and has ~~shall have~~ the power to sue and  
165 be sued; to contract; to adopt and use a common seal and alter  
166 the same at pleasure; to purchase, hold, lease or otherwise  
167 acquire and convey such real property and personal property and  
168 interests therein as may be necessary or proper to carry out the  
169 purposes of this law. The clerk of the circuit court is ~~shall be~~  
170 ex officio the clerk and treasurer of the district, the property  
171 appraiser is ex officio the property appraiser of the district,  
172 and the county tax collector is ~~shall be~~ ex officio the tax  
173 collector of the district. Such district shall administer taxes  
174 and non-ad valorem assessments in the same manner as other

22-00203B-25

2025192\_\_

175 general county taxes.

176 Section 4. Section 153.69, Florida Statutes, is repealed.

177 Section 5. Section 153.81, Florida Statutes, is amended to  
178 read:

179 153.81 Ad valorem maintenance tax.—In addition to the ad  
180 valorem taxes authorized to be levied to pay the principal of  
181 and interest on general obligation bonds, or as additional  
182 security for revenue bonds or assessment bonds, any district is  
183 authorized to levy an ~~a special~~ ad valorem maintenance tax of a  
184 sufficient number of mills upon the dollar of assessed valuation  
185 of property subject to taxation in the district to pay for the  
186 maintenance and operation and other corporate purposes of the  
187 ~~said~~ district; provided, however, that such ~~special~~ maintenance  
188 tax shall in no event exceed 5 mills during any one year. Such  
189 ~~special~~ maintenance tax shall be levied and collected in the  
190 manner provided herein for ad valorem taxes levied and collected  
191 for debt service on bonds issued pursuant to this law.

192 Section 6. Section 153.82, Florida Statutes, is amended to  
193 read:

194 153.82 Handling of taxes and non-ad valorem ~~special~~  
195 assessments, district treasurer.—All ad valorem taxes or non-ad  
196 valorem ~~special~~ assessments levied and collected in any district  
197 in the manner provided in this chapter must, ~~herein shall~~ when  
198 received, be paid over by the proper officials of the county in  
199 which the district is located to the treasurer of the district  
200 to be applied as provided in this law and in the proceedings  
201 authorizing the issuance of any bonds or other obligations  
202 pursuant to this law.

203 Section 7. Section 157.06, Florida Statutes, is amended to

22-00203B-25

2025192\_\_

204 read:

205 157.06 Committee to view land before letting contract; non-  
206 ad valorem assessment; hearing complaints; collection of tax.-  
207 After a ~~If said~~ ditch, drain, or canal has been ordered, but  
208 before ~~letting~~ the contract has been let therefor, the committee  
209 ~~hereinbefore provided for~~ shall view the lands to be benefited  
210 by such ditch, drain, or canal, as shown by the petition and  
211 plat presented to the board of county commissioners. ~~7 and~~ After  
212 the cost of construction is ascertained, the committee they  
213 shall levy a non-ad valorem assessment upon ~~assess~~ each parcel  
214 according and in proportion to how each parcel benefits, ~~as it~~  
215 ~~shall be benefited~~ by such said ditch, drain, or canal, for all  
216 expenses that may be incurred in the construction of such said  
217 ditch, drain, or canal, including the interest charges, the  
218 expenses of the committee and engineer, and for any condemnation  
219 proceedings, together with their estimate of the amount per acre  
220 for annual maintenance of such said ditch, drain, or canal, and  
221 shall file a report of that information ~~the same~~ with the board  
222 of county commissioners, who shall publish ~~at once give notice~~  
223 ~~by publishing~~ in a newspaper of general circulation within the  
224 ~~published in said~~ county, at least once each week for 2  
225 consecutive weeks before ~~prior to~~ the next regular meeting, that  
226 they will, at their next regular meeting, hear complaints from  
227 the owners or agents of any lands affected, against the proposed  
228 assessment. At that meeting, ~~so made,~~ and the board of county  
229 commissioners may equalize the assessment ~~so made~~, but may not  
230 ~~cannot~~ raise or lower the total amount of the assessment ~~so made~~  
231 by the ~~said~~ committee. After hearing such complaints, if any, or  
232 equalizing the assessment, the board may provide ~~if they shall~~



22-00203B-25

2025192\_\_

233 ~~see fit to do so, they shall then turn over to the property~~  
234 ~~appraiser the said assessment, with instructions to the property~~  
235 ~~appraiser to enter the assessment same as the levy upon the~~  
236 ~~lands in the regular tax assessment book. The board may levy and~~  
237 ~~the tax collector may collect such; said assessment may be~~  
238 ~~levied for 1 year or in yearly assessments for a period not to~~  
239 ~~exceed 30 years, as according as it may be deemed advisable, the~~  
240 ~~manner in which the same is to be levied to be determined and~~  
241 ~~provided by the board of county commissioners and entered of~~  
242 ~~record, when the same is turned over to the property appraiser.~~  
243 ~~The tax collector shall collect the assessment in the same shall~~  
244 ~~be collected by the tax collector in like manner as other taxes~~  
245 ~~are collected, and the assessments collected must be used to pay~~  
246 ~~made a special fund for the debt payment of the indebtedness~~  
247 ~~incurred in the construction and annual maintenance of such said~~  
248 ~~ditch, drain, or canal.~~

249 Section 8. Section 170.08, Florida Statutes, is amended to  
250 read:

251 170.08 Final consideration of non-ad valorem ~~special~~  
252 ~~assessments; equalizing board to hear complaints and adjust~~  
253 ~~assessments; rebate of difference in cost and assessment.~~—At the  
254 time and place named in the notice provided for in s. 170.07,  
255 the governing authority of the municipality shall meet and hear  
256 testimony from affected property owners as to the propriety and  
257 advisability of making the improvements and funding them with  
258 non-ad valorem ~~special~~ assessments on property. Following the  
259 testimony, the governing authority of the municipality shall  
260 make a final decision on whether to levy the non-ad valorem  
261 ~~special~~ assessments. Thereafter, the governing authority shall

22-00203B-25

2025192\_\_

262 meet as an equalizing board to hear and consider ~~any and~~ all  
263 complaints as to the non-ad valorem ~~special~~ assessments and  
264 shall adjust and equalize the assessments on a basis of justice  
265 and right. When ~~se~~ equalized and approved by resolution or  
266 ordinance of the governing authority, a final assessment roll  
267 must ~~shall~~ be filed with the governing authority of the  
268 municipality, and such assessments are ~~shall stand~~ confirmed and  
269 remain legal, valid, and binding first liens upon the property  
270 against which such assessments are made until paid; however,  
271 upon completion of the improvement, the municipality shall  
272 credit to each of the assessments the difference in the  
273 assessment as originally made, approved, and confirmed and the  
274 proportionate part of the actual cost of the improvement to be  
275 paid by non-ad valorem ~~special~~ assessments as finally determined  
276 upon the completion of the improvement, but ~~in no event shall~~  
277 the final assessments may not exceed the amount of benefits  
278 originally assessed. ~~Promptly~~ After such confirmation, the  
279 assessments must ~~shall~~ be recorded by the city clerk in a  
280 ~~special~~ book, to be known as the "Improvement Lien Book," and  
281 the record of the lien in this book constitutes ~~shall constitute~~  
282 prima facie evidence of its validity. The governing authority of  
283 the municipality may by resolution grant a discount equal to all  
284 or a part of the payee's proportionate share of the cost of the  
285 project consisting of bond financing costs, such as capitalized  
286 interest, funded reserves, and bond discount included in the  
287 estimated cost of the project, upon payment in full of any  
288 assessment during such period before ~~prior to~~ the time such  
289 financing costs are incurred as may be specified by the  
290 governing authority.

22-00203B-25

2025192\_\_

291 Section 9. Paragraph (a) of subsection (4) and subsections  
292 (5), (6), and (7) of section 171.093, Florida Statutes, are  
293 amended to read:

294 171.093 Municipal annexation within independent special  
295 districts.—

296 (4) (a) If the municipality and the district are unable to  
297 enter into an interlocal agreement pursuant to subsection (3),  
298 the municipality shall ~~se~~ advise the district and the property  
299 appraiser and tax collector of the county in which the annexed  
300 property is located and, effective October 1 of the calendar  
301 year immediately following the calendar year in which the  
302 municipality declares its intent to assume service  
303 responsibilities in the annexed area, the district shall remain  
304 the service provider in the annexed area for a period of 4  
305 years. During the 4-year period, the municipality shall pay the  
306 district an amount equal to the ad valorem taxes or non-ad  
307 valorem assessments that would have been collected had the  
308 property remained in the district.

309 (5) If the municipality elects not to assume the district's  
310 responsibilities, the district shall remain the service provider  
311 in the annexed area, the geographical boundaries of the district  
312 shall continue to include the annexed area, and the district may  
313 continue to levy ad valorem taxes and non-ad valorem assessments  
314 on the real property located within the annexed area. If the  
315 municipality elects to assume the district's responsibilities in  
316 accordance with subsection (3), the district's boundaries must  
317 ~~shall~~ contract to exclude the annexed area at the time and in  
318 the manner provided in the agreement.

319 (6) If the municipality elects to assume the district's

22-00203B-25

2025192\_\_

320 responsibilities and the municipality and the district are  
 321 unable to enter into an interlocal agreement, and the district  
 322 continues to remain the service provider in the annexed area in  
 323 accordance with subsection (4), the geographical boundaries of  
 324 the district must ~~shall~~ contract to exclude the annexed area on  
 325 the effective date of the beginning of the 4-year period  
 326 provided for in subsection (4). ~~Nothing in~~ This section does not  
 327 preclude ~~precludes~~ the contraction of the boundary of any  
 328 independent special district by special act of the Legislature.  
 329 The district may ~~shall~~ not levy ad valorem taxes or non-ad  
 330 valorem assessments on the annexed property in the calendar year  
 331 in which its boundaries contract and subsequent years, but it  
 332 may continue to collect and use all ad valorem taxes and non-ad  
 333 valorem assessments levied in prior years. ~~Nothing in~~ This  
 334 section does not prohibit ~~prohibits~~ the district from assessing  
 335 user charges and impact fees within the annexed area while it  
 336 remains the service provider.

337 (7) In addition to any other authority provided by law, a  
 338 municipality is authorized to levy non-ad valorem assessments on  
 339 property located in an annexed area to offset all or a portion  
 340 of the costs incurred by the municipality in assuming district  
 341 responsibilities pursuant to this section. Such assessments may  
 342 be collected pursuant to and in accordance with applicable law.

343 Section 10. Section 189.021, Florida Statutes, is amended  
 344 to read:

345 189.021 Refund of certain non-ad valorem ~~special~~  
 346 assessments.—If a dependent special district has levied non-ad  
 347 valorem assessments for an improvement or specialized function  
 348 for which it was created; no bonds have been issued against

22-00203B-25

2025192\_\_

349 which the ~~special~~ assessments are pledged; and the county or  
 350 municipality which created the special district determines that  
 351 the demand for the improvement or function no longer exists or  
 352 the majority of the land against which the ~~special~~ assessments  
 353 were authorized has been purchased by a tax-exempt governmental  
 354 agency to be preserved for environmental purposes and which  
 355 cannot receive the benefit for which the assessments were  
 356 levied, unspent and unobligated moneys collected as assessments,  
 357 along with any interest collected thereon, must ~~shall~~ be  
 358 refunded to the original payors of the assessments when the  
 359 costs of distributing the refund do not exceed the amount  
 360 available for refund. This section operates ~~shall operate~~  
 361 retroactively to January 1, 1987.

362 Section 11. Subsections (2) and (3) of section 190.021,  
 363 Florida Statutes, are amended to read:

364 190.021 Taxes; non-ad valorem assessments.—

365 (2) BENEFIT NON-AD VALOREM ~~SPECIAL~~ ASSESSMENTS.—The board  
 366 shall annually determine, order, and levy the annual installment  
 367 of the total benefit non-ad valorem ~~special~~ assessments for  
 368 bonds issued and related expenses to finance district facilities  
 369 and projects which are levied under this act. These assessments  
 370 may be due and collected during each year that county taxes are  
 371 due and collected, in which case such annual installment and  
 372 levy must ~~shall~~ be evidenced to and certified to the property  
 373 appraiser by the board not later than August 31 of each year,  
 374 and such assessment must ~~shall~~ be entered by the property  
 375 appraiser on the county tax rolls, and must ~~shall~~ be collected  
 376 and enforced by the tax collector in the same manner and at the  
 377 same time as county taxes, and the proceeds of such assessments

22-00203B-25

2025192\_\_

378 must ~~thereof shall~~ be paid to the district. However, this  
379 subsection does ~~shall~~ not prohibit the district in its  
380 discretion from using the method prescribed in either s. 197.363  
381 or s. 197.3632 for collecting and enforcing these assessments.  
382 Notice of the proposed amount of the assessment pursuant to s.  
383 200.069 that includes the date and time of the hearing may be  
384 used in lieu of the notice provisions of s. 197.3632 (4) (b).  
385 These benefit non-ad valorem ~~special~~ assessments must ~~shall~~ be a  
386 lien on the property against which assessed until paid and must  
387 ~~shall~~ be enforceable in like manner as county taxes. The amount  
388 of the assessment for the exercise of the district's powers  
389 under ss. 190.011 and 190.012 must ~~shall~~ be determined by the  
390 board based upon a report of the district's engineer and  
391 assessed by the board upon such lands, which may be part or all  
392 of the lands within the district benefited by the improvement,  
393 apportioned between benefited lands in proportion to the  
394 benefits received by each tract of land.

395 (3) MAINTENANCE NON-AD VALOREM ~~SPECIAL~~ ASSESSMENTS.—To  
396 maintain and preserve the facilities and projects of the  
397 district, the board may levy a maintenance non-ad valorem  
398 ~~special~~ assessment. This assessment may be evidenced to and  
399 certified to the property appraiser by the board of supervisors  
400 not later than August 31 of each year and must ~~shall~~ be entered  
401 by the property appraiser on the county tax rolls and must ~~shall~~  
402 be collected and enforced by the tax collector in the same  
403 manner and at the same time as county taxes, and the proceeds  
404 from the assessment must ~~therefrom shall~~ be paid to the  
405 district. However, this subsection does ~~shall~~ not prohibit the  
406 district in its discretion from using the method prescribed in

22-00203B-25

2025192\_\_

407 either s. 197.363 or s. 197.3632 for collecting and enforcing  
408 these assessments. Notice of the proposed amount of the  
409 assessment pursuant to s. 200.069 that includes the date and  
410 time of the hearing may be used in lieu of the notice provisions  
411 of s. 197.3632(4)(b). These maintenance non-ad valorem ~~special~~  
412 assessments are ~~shall be~~ a lien on the property against which  
413 assessed until paid and are ~~shall be~~ enforceable in like manner  
414 as county taxes. The amount of the maintenance non-ad valorem  
415 ~~special~~ assessment for the exercise of the district's powers  
416 under ss. 190.011 and 190.012 shall be determined by the board  
417 based upon a report of the district's engineer and assessed by  
418 the board upon such lands, which may be all of the lands within  
419 the district benefited by the maintenance thereof, apportioned  
420 between the benefited lands in proportion to the benefits  
421 received by each tract of land.

422 Section 12. Section 190.022, Florida Statutes, is amended  
423 to read:

424 190.022 Non-ad valorem ~~Special~~ assessments.—

425 (1) The board may levy non-ad valorem ~~special~~ assessments  
426 for the construction, reconstruction, acquisition, or  
427 maintenance of district facilities authorized under this chapter  
428 using the procedures for levy and collection provided in chapter  
429 170 or chapter 197.

430 (2) Notwithstanding ~~the provisions of~~ s. 170.09, district  
431 assessments may be made payable in no more than 30 yearly  
432 installments.

433 Section 13. Section 192.001, Florida Statutes, is reordered  
434 and amended to read:

435 192.001 Definitions.—All definitions set out in chapters 1

22-00203B-25

2025192\_\_

436 and 200 which ~~that~~ are applicable to this chapter are included  
437 herein. In addition, the following definitions ~~shall~~ apply in  
438 the imposition of ad valorem taxes:

439 (1) "Ad valorem tax" means a tax based upon the taxable  
440 ~~assessed~~ value of property which can become a lien against a  
441 homestead as permitted in s. 4, Art. X of the State  
442 Constitution. The term "property tax" may be used  
443 interchangeably with the term "ad valorem tax."

444 (2) "Assessed value ~~of property~~" means the value of  
445 property as limited by Art. VII of the State Constitution an  
446 annual determination of:

447 ~~(a) The just or fair market value of an item or property;~~

448 ~~(b) The value of property as limited by Art. VII of the~~  
449 ~~State Constitution; or~~

450 ~~(c) The value of property in a classified use or at a~~  
451 ~~fractional value if the property is assessed solely on the basis~~  
452 ~~of character or use or at a specified percentage of its value~~  
453 ~~under Art. VII of the State Constitution.~~

454 (3) "Classified value" means the value of property in a  
455 classified use or at a fractional value if the property is  
456 assessed solely on the basis of character or use or at a  
457 specified percentage of its value under Art. VII of the State  
458 Constitution.

459 (6)~~(3)~~ "County property appraiser" means the county officer  
460 charged with determining the value of all property within the  
461 county, with maintaining certain records connected therewith,  
462 and with determining the tax on taxable property after taxes  
463 have been levied. He or she shall also be referred to in these  
464 statutes as the "property appraiser" or "appraiser."



22-00203B-25

2025192\_\_

465        (7)~~(4)~~ "County tax collector" means the county officer  
466 charged with the collection of ad valorem taxes levied by the  
467 county, the school board, any special taxing districts within  
468 the county, and all municipalities within the county.

469        (8)~~(5)~~ "Department," unless otherwise designated, means the  
470 Department of Revenue.

471        (9)~~(6)~~ "Extend on the tax roll" means the arithmetic  
472 computation whereby the millage is converted to a decimal number  
473 representing one one-thousandth of a dollar and then multiplied  
474 by the taxable value of the property to determine the tax on  
475 such property.

476        (12)~~(7)~~ "Governing body" means any board, commission,  
477 council, or individual acting as the executive head of a unit of  
478 local government.

479        (13)~~(8)~~ "Homestead" means that property described in s.  
480 6(a), Art. VII of the State Constitution.

481        (14) "Just value" means the fair market value of an item or  
482 property for ad valorem taxation as provided in s. 193.011.

483        (15)~~(9)~~ "Levy" means the imposition of a tax, stated in  
484 terms of "millage," against all appropriately located property  
485 by a governmental body authorized by law to impose ad valorem  
486 taxes.

487        (16)~~(10)~~ "Mill" means one one-thousandth of a United States  
488 dollar. "Millage" may apply to a single levy of taxes or to the  
489 cumulative of all levies.

490        (17) "Non-ad valorem assessment" has the same meaning as in  
491 s. 197.3632(1)(d).

492        (18)~~(11)~~ "Personal property," for the purposes of ad  
493 valorem taxation, shall be divided into four categories as

22-00203B-25

2025192\_\_

494 follows:

495 (a) "Household goods" means wearing apparel, furniture,  
496 appliances, and other items ordinarily found in the home and  
497 used for the comfort of the owner and his or her family.  
498 Household goods are not held for commercial purposes or resale.

499 (b) "Intangible personal property" means money, all  
500 evidences of debt owed to the taxpayer, all evidences of  
501 ownership in a corporation or other business organization having  
502 multiple owners, and all other forms of property where value is  
503 based upon that which the property represents rather than its  
504 own intrinsic value.

505 (c)1. "Inventory" means only those chattels consisting of  
506 items commonly referred to as goods, wares, and merchandise (as  
507 well as inventory) which are held for sale or lease to customers  
508 in the ordinary course of business. Supplies and raw materials  
509 shall be considered to be inventory only to the extent that they  
510 are acquired for sale or lease to customers in the ordinary  
511 course of business or will physically become a part of  
512 merchandise intended for sale or lease to customers in the  
513 ordinary course of business. Partially finished products which  
514 when completed will be held for sale or lease to customers in  
515 the ordinary course of business shall be deemed items of  
516 inventory. All livestock shall be considered inventory. Items of  
517 inventory held for lease to customers in the ordinary course of  
518 business, rather than for sale, shall be deemed inventory only  
519 prior to the initial lease of such items. For the purposes of  
520 this section, fuels used in the production of electricity shall  
521 be considered inventory.

522 2. "Inventory" also means construction and agricultural

22-00203B-25

2025192\_\_

523 equipment weighing 1,000 pounds or more that is returned to a  
524 dealership under a rent-to-purchase option and held for sale to  
525 customers in the ordinary course of business. This subparagraph  
526 may not be considered in determining whether property that is  
527 not construction and agricultural equipment weighing 1,000  
528 pounds or more that is returned under a rent-to-purchase option  
529 is inventory under subparagraph 1.

530 (d) "Tangible personal property" means all goods, chattels,  
531 and other articles of value (but does not include the vehicular  
532 items enumerated in s. 1(b), Art. VII of the State Constitution  
533 and elsewhere defined) capable of manual possession and whose  
534 chief value is intrinsic to the article itself. "Construction  
535 work in progress" consists of those items of tangible personal  
536 property commonly known as fixtures, machinery, and equipment  
537 when in the process of being installed in new or expanded  
538 improvements to real property and whose value is materially  
539 enhanced upon connection or use with a preexisting, taxable,  
540 operational system or facility. Construction work in progress  
541 shall be deemed substantially completed when connected with the  
542 preexisting, taxable, operational system or facility. For the  
543 purposes of tangible personal property constructed or installed  
544 by an electric utility, construction work in progress shall be  
545 deemed substantially completed upon the earlier of when all  
546 permits or approvals required for commercial operation have been  
547 received or approved, or 1 year after the construction work in  
548 progress has been connected with the preexisting, taxable,  
549 operational system or facility. Inventory and household goods  
550 are expressly excluded from this definition.

551 (19)~~(12)~~ "Real property" means land, buildings, fixtures,

22-00203B-25

2025192\_\_

552 and all other improvements to land. The terms "land," "real  
553 estate," "realty," and "real property" may be used  
554 interchangeably.

555 (21)~~(13)~~ "Taxpayer" means the person or other legal entity  
556 in whose name property is assessed, including an agent of a  
557 timeshare period titleholder.

558 (10)~~(14)~~ "Fee timeshare real property" means the land and  
559 buildings and other improvements to land that are subject to  
560 timeshare interests which are sold as a fee interest in real  
561 property.

562 (22)~~(15)~~ "Timeshare period titleholder" means the purchaser  
563 of a timeshare period sold as a fee interest in real property,  
564 whether organized under chapter 718 or chapter 721.

565 (20)~~(16)~~ "Taxable value" means the assessed value of  
566 property minus the amount of any applicable exemption provided  
567 under s. 3 or s. 6, Art. VII of the State Constitution and  
568 chapter 196.

569 (11)~~(17)~~ "Floating structure" means a floating barge-like  
570 entity, with or without accommodations built thereon, which is  
571 not primarily used as a means of transportation on water but  
572 which serves purposes or provides services typically associated  
573 with a structure or other improvement to real property. The term  
574 "floating structure" includes, but is not limited to, each  
575 entity used as a residence, place of business, office, hotel or  
576 motel, restaurant or lounge, clubhouse, meeting facility,  
577 storage or parking facility, mining platform, dredge, dragline,  
578 or similar facility or entity represented as such. Floating  
579 structures are expressly excluded from the definition of the  
580 term "vessel" provided in s. 327.02. Incidental movement upon

22-00203B-25

2025192\_\_

581 water shall not, in and of itself, preclude an entity from  
582 classification as a floating structure. A floating structure is  
583 expressly included as a type of tangible personal property.

584 (4)~~(18)~~ "Complete submission of the rolls" includes, but is  
585 not limited to, accurate tabular summaries of valuations as  
586 prescribed by department rule; an electronic copy of the real  
587 property assessment roll including for each parcel total value  
588 of improvements, land value, the recorded selling prices, other  
589 ownership transfer data required for an assessment roll under s.  
590 193.114, the value of any improvement made to the parcel in the  
591 12 months preceding the valuation date, the type and amount of  
592 any exemption granted, and such other information as may be  
593 required by department rule; an accurate tabular summary by  
594 property class of any adjustments made to recorded selling  
595 prices or fair market value in arriving at assessed value, as  
596 prescribed by department rule; an electronic copy of the  
597 tangible personal property assessment roll, including for each  
598 entry a unique account number and such other information as may  
599 be required by department rule; and an accurate tabular summary  
600 of per-acre land valuations used for each class of agricultural  
601 property in preparing the assessment roll, as prescribed by  
602 department rule.

603 (5)~~(19)~~ "Computer software" means any information, program,  
604 or routine, or any set of one or more programs, routines, or  
605 collections of information used or intended for use to convey  
606 information or to cause one or more computers or pieces of  
607 computer-related peripheral equipment, or any combination  
608 thereof, to perform a task or set of tasks. Without limiting the  
609 generality of the definition provided in this subsection, the

22-00203B-25

2025192\_\_

610 term includes operating and applications programs and all  
611 related documentation. Computer software does not include  
612 embedded software that resides permanently in the internal  
613 memory of a computer or computer-related peripheral equipment  
614 and that is not removable without terminating the operation of  
615 the computer or equipment. Computer software constitutes  
616 personal property only to the extent of the value of the  
617 unmounted or uninstalled medium on or in which the information,  
618 program, or routine is stored or transmitted, and, after  
619 installation or mounting by any person, computer software does  
620 not increase the value of the computer or computer-related  
621 peripheral equipment, or any combination thereof.  
622 Notwithstanding any other provision of law, this subsection  
623 applies to the 1997 and subsequent tax rolls and to any  
624 assessment in an administrative or judicial action pending on  
625 June 1, 1997.

626 Section 14. Paragraph (h) of subsection (2) of section  
627 192.0105, Florida Statutes, is amended to read:

628 192.0105 Taxpayer rights.—There is created a Florida  
629 Taxpayer's Bill of Rights for property taxes and assessments to  
630 guarantee that the rights, privacy, and property of the  
631 taxpayers of this state are adequately safeguarded and protected  
632 during tax levy, assessment, collection, and enforcement  
633 processes administered under the revenue laws of this state. The  
634 Taxpayer's Bill of Rights compiles, in one document, brief but  
635 comprehensive statements that summarize the rights and  
636 obligations of the property appraisers, tax collectors, clerks  
637 of the court, local governing boards, the Department of Revenue,  
638 and taxpayers. Additional rights afforded to payors of taxes and

22-00203B-25

2025192\_\_

639 assessments imposed under the revenue laws of this state are  
640 provided in s. 213.015. The rights afforded taxpayers to assure  
641 that their privacy and property are safeguarded and protected  
642 during tax levy, assessment, and collection are available only  
643 insofar as they are implemented in other parts of the Florida  
644 Statutes or rules of the Department of Revenue. The rights so  
645 guaranteed to state taxpayers in the Florida Statutes and the  
646 departmental rules include:

647 (2) THE RIGHT TO DUE PROCESS.—

648 (h) The right at a public hearing on non-ad valorem  
649 assessments ~~or municipal special assessments~~ to provide written  
650 objections and to provide testimony to the local governing board  
651 (see ss. 197.3632(4)(c) and 170.08).

652 Section 15. Subsection (3) of section 193.077, Florida  
653 Statutes, is amended to read:

654 193.077 Notice of new, rebuilt, or expanded property.—

655 (3) Within 10 days of extension or recertification of the  
656 assessment rolls pursuant to s. 193.122, whichever is later, the  
657 property appraiser shall forward to the department a list of all  
658 property of new businesses and property separately assessed as  
659 expansion-related or rebuilt property pursuant to s.  
660 193.085(5)(a). The list shall include the name and address of  
661 the business to which the property is assessed, the just,  
662 assessed, and classified value of the property, the total taxes  
663 levied against the property, the identifying number for the  
664 property as shown on the assessment roll, and a description of  
665 the property.

666 Section 16. Section 193.4614, Florida Statutes, is created  
667 to read:

22-00203B-25

2025192\_\_

668       193.4614 Agricultural lands exempt from non-ad valorem  
669 assessment.—Notwithstanding any other law, non-ad valorem  
670 assessments other than those authorized under chapter 298 may  
671 not be levied on lands classified as agricultural lands under s.  
672 193.461 unless the revenue from such assessments has been  
673 pledged for debt service and is necessary to meet obligations of  
674 bonds or certificates issued by the county which remain  
675 outstanding as of July 1, 2025, including refundings thereof for  
676 debt service savings where the maturity of the debt is not  
677 extended. For bonds or certificates issued after July 1, 2025,  
678 non-ad valorem assessments securing such bonds may not be levied  
679 on lands classified as agricultural lands under s. 193.461. This  
680 section does not apply to residential structures and their  
681 curtilage.

682       Section 17. Subsection (8) of section 193.503, Florida  
683 Statutes, is amended to read:

684       193.503 Classification and assessment of historic property  
685 used for commercial or certain nonprofit purposes.—

686       (8) For the purposes of assessment roll preparation and  
687 recordkeeping, the property appraiser shall report the ~~assessed~~  
688 value of property qualified for the assessment pursuant to this  
689 section as its "classified use value" and shall annually  
690 determine and report as "just value" the fair market value of  
691 such property, irrespective of any negative impact that  
692 restrictions imposed or conveyances made pursuant to this  
693 section may have had on such value.

694       Section 18. Paragraph (a) of subsection (9) of section  
695 193.505, Florida Statutes, is amended to read:

696       193.505 Assessment of historically significant property



22-00203B-25

2025192\_\_

697 when development rights have been conveyed or historic  
698 preservation restrictions have been covenanted.—

699 (9) (a) For the purposes of assessment roll preparation and  
700 recordkeeping, the property appraiser shall report the ~~assessed~~  
701 value of property subject to a conveyance or covenant pursuant  
702 to this section as its “classified use value” and shall annually  
703 determine and report as “just value” the fair market value of  
704 such property irrespective of any negative impact that  
705 restrictions imposed or conveyances made pursuant to this  
706 section may have had on such value.

707 Section 19. Paragraph (b) of subsection (1) of section  
708 194.036, Florida Statutes, is amended to read:

709 194.036 Appeals.—Appeals of the decisions of the board  
710 shall be as follows:

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

714 (b) There is a variance from the property appraiser’s just  
715 ~~assessed~~ value in excess of the following: 20 percent variance  
716 from any assessment of \$250,000 or less; 15 percent variance  
717 from any assessment in excess of \$250,000 but not in excess of  
718 \$1 million; 10 percent variance from any assessment in excess of  
719 \$1 million but not in excess of \$2.5 million; or 5 percent  
720 variance from any assessment in excess of \$2.5 million.

721 Section 20. Subsection (3) of section 197.2421, Florida  
722 Statutes, is amended to read:

723 197.2421 Property tax deferral.—

724 (3) Ad valorem taxes, non-ad valorem assessments, and  
725 interest deferred pursuant to this chapter constitute a priority

22-00203B-25

2025192\_\_

726 lien and attach to the property in the same manner as other tax  
727 liens. Deferred taxes, non-ad valorem assessments, and interest,  
728 however, are due, payable, and delinquent as provided in this  
729 chapter.

730 Section 21. Subsection (4) of section 197.2524, Florida  
731 Statutes, is amended to read:

732 197.2524 Tax deferral for recreational and commercial  
733 working waterfront properties and affordable rental housing  
734 property.—

735 (4) The ordinance must specify that such deferrals apply  
736 only to taxes or non-ad valorem assessments levied by the unit  
737 of government granting the deferral. However, a deferral may not  
738 be granted for taxes or assessments levied for the payment of  
739 bonds or for taxes authorized by a vote of the electors pursuant  
740 to s. 9(b) or s. 12, Art. VII of the State Constitution.

741 Section 22. Subsections (2) through (5) of section 197.263,  
742 Florida Statutes, are amended to read:

743 197.263 Change in ownership or use of property.—

744 (2) Whenever the property appraiser discovers that there  
745 has been a change in the ownership or use of property that has  
746 been granted a tax deferral, the property appraiser shall notify  
747 the tax collector in writing of the date such change occurs, and  
748 the tax collector shall collect any taxes, non-ad valorem  
749 assessments, and interest due.

750 (3) During any year in which the total amount of deferred  
751 taxes, interest, non-ad valorem assessments, and all other  
752 unsatisfied liens on the homestead exceeds 85 percent of the  
753 just value of the homestead, the tax collector shall notify the  
754 owner that the portion of taxes, interest, and assessments which

22-00203B-25

2025192\_\_

755 exceeds 85 percent of the just value of the homestead is due and  
756 payable within 30 days after the notice is sent. Failure to pay  
757 the amount due causes the total amount of deferred taxes,  
758 interest, and non-ad valorem assessments to become delinquent.

759 (4) Each year, upon notification, each owner of property on  
760 which taxes, interest, and non-ad valorem assessments have been  
761 deferred shall submit to the tax collector a list of, and the  
762 current value of, all outstanding liens on the owner's  
763 homestead. Failure to respond to this notification within 30  
764 days causes the total amount of deferred taxes, interest, and  
765 non-ad valorem assessments to become payable within 30 days.

766 (5) If deferred taxes, interest, and non-ad valorem  
767 assessments become delinquent, the tax collector shall sell a  
768 tax certificate for the delinquent taxes, interest, and non-ad  
769 valorem assessments in the manner provided by s. 197.432.

770 Section 23. Section 197.272, Florida Statutes, is amended  
771 to read:

772 197.272 Prepayment of deferred taxes.—All or part of the  
773 deferred taxes, non-ad valorem assessments, and accrued interest  
774 may at any time be paid to the tax collector. Any payment that  
775 is less than the total amount due must be equal to the amount of  
776 the deferred taxes, interest, and non-ad valorem assessments,  
777 and the payment must be for 1 or more full years.

778 Section 24. Section 197.282, Florida Statutes, is amended  
779 to read:

780 197.282 Distribution of payments.—When any deferred taxes,  
781 non-ad valorem assessments, or interest is collected, the tax  
782 collector shall maintain a record of the payment. The tax  
783 collector shall distribute payments received in accordance with

22-00203B-25

2025192\_\_

784 the procedures for distribution of ad valorem taxes, non-ad  
785 valorem assessments, or redemption moneys as prescribed in this  
786 chapter.

787 Section 25. Paragraph (d) of subsection (1) of section  
788 197.3632, Florida Statutes, is amended to read:

789 197.3632 Uniform method for the levy, collection, and  
790 enforcement of non-ad valorem assessments.-

791 (1) As used in this section:

792 (d) "Non-ad valorem assessment" means only those  
793 assessments which are not based upon millage, ~~and which~~ can  
794 become a lien against a homestead as permitted in s. 4, Art. X  
795 of the State Constitution, and are specifically excluded from  
796 the exemption from taxation provided under s. 4, Art. VII of the  
797 State Constitution.

798 Section 26. Subsection (1) of section 200.065, Florida  
799 Statutes, is amended to read:

800 200.065 Method of fixing millage.-

801 (1) (a) Upon completion of the assessment of all property  
802 pursuant to s. 193.023, the property appraiser shall certify to  
803 each taxing authority the taxable value within the jurisdiction  
804 of the taxing authority. This certification shall include a copy  
805 of the statement required to be submitted under s. 195.073(3),  
806 as applicable to that taxing authority. The form on which the  
807 certification is made shall include instructions to each taxing  
808 authority describing the proper method of computing a millage  
809 rate which, ~~exclusive of new construction, additions to~~  
810 ~~structures, deletions, increases in the value of improvements~~  
811 ~~that have undergone a substantial rehabilitation which increased~~  
812 ~~the assessed value of such improvements by at least 100 percent,~~

22-00203B-25

2025192\_\_

813 ~~property added due to geographic boundary changes, total taxable~~  
814 ~~value of tangible personal property within the jurisdiction in~~  
815 ~~excess of 115 percent of the previous year's total taxable~~  
816 ~~value, and any dedicated increment value,~~ will provide the same  
817 ad valorem tax revenue for each taxing authority as was levied  
818 during the prior year less the amount, if any, paid or applied  
819 as a consequence of an obligation measured by the dedicated  
820 increment value. Such ~~That~~ millage rate shall be known as the  
821 "rolled-back rate." The property appraiser shall also include  
822 instructions, as prescribed by the Department of Revenue, to  
823 each county and municipality, each special district dependent to  
824 a county or municipality, each municipal service taxing unit,  
825 and each independent special district describing the proper  
826 method of computing the millage rates and taxes levied as  
827 specified in subsection (5). The Department of Revenue shall  
828 prescribe the instructions and forms that are necessary to  
829 administer this subsection and subsection (5). The information  
830 provided pursuant to this subsection shall also be sent to the  
831 tax collector by the property appraiser at the time it is sent  
832 to each taxing authority.

833 (b) The rolled-back rate must be calculated by the  
834 subtraction of all new construction, additions to structures,  
835 increases in the value of improvements that have undergone a  
836 substantial rehabilitation which increased the assessed value of  
837 such improvements by at least 100 percent, property added due to  
838 geographic boundary changes, total taxable value of tangible  
839 personal property within the jurisdiction in excess of 115  
840 percent of the previous year's total taxable value, and any  
841 dedicated increment value and the addition of all deletions to

22-00203B-25

2025192\_\_

842 the gross taxable value for operating purposes. For purposes of  
843 this paragraph, the term "gross taxable value for operating  
844 purposes" means the combination of the current year taxable  
845 value for real property, tangible personal property, and  
846 centrally assessed property.

847 Section 27. Subsections (5) and (9) of section 298.301,  
848 Florida Statutes, are amended to read:

849 298.301 District water control plan adoption; district  
850 boundary modification; plan amendment; notice forms; objections;  
851 hearings; assessments.-

852 (5) The engineer shall prepare a report arranged in tabular  
853 form, the columns of which are to be headed as follows: column  
854 one, "owner of property"; column two, "description of property";  
855 column three, "number of acres"; column four, "amount of  
856 determined benefit"; column five, "amount of determined  
857 damages"; column six, "number of acres to be taken for rights-  
858 of-way, district works, etc." The engineer shall also, by and  
859 with the advice of other employees and consultants of the  
860 district, estimate the cost of the works set out in the proposed  
861 plan or plan amendment, including the cost of and the probable  
862 expense of organization and administration. A maintenance non-ad  
863 valorem assessment recommendation must also be included in each  
864 engineer's report. However, the maintenance non-ad valorem  
865 assessment may not be considered as part of the costs of  
866 installation or construction specified by the proposed plan or  
867 plan amendment in determining whether benefits exceed damages.  
868 The report shall be signed by the engineer and filed in the  
869 office of the secretary of the district. The secretary of the  
870 district, or deputy thereto, shall assist as needed in

22-00203B-25

2025192\_\_

871 preparation of the report.

872 (9) The approval and confirmation of the engineer's report  
873 by the board of supervisors establishes the amount and  
874 apportionment of non-ad valorem assessments contained therein.  
875 The assessments so established are final and conclusive as to  
876 all land assessed, unless within 30 days after approval and  
877 confirmation of the engineer's report an action for relief is  
878 brought in a court of competent jurisdiction. If the assessment  
879 against any land is reduced or abated by the court, the board of  
880 supervisors shall cause the engineer's report to be amended  
881 accordingly. Unless such an action is commenced within the 30-  
882 day period, the assessment set forth in the engineer's report is  
883 final and nonappealable as to such land.

884 Section 28. Section 298.349, Florida Statutes, is amended  
885 to read:

886 298.349 Uniform initial acreage non-ad valorem assessment  
887 for payment of expenses.—There is levied upon each acre of land  
888 within a water control district created on or after July 1,  
889 1997, a uniform initial non-ad valorem assessment of \$50 per  
890 acre for the year in which the district is created, to be used  
891 by the district, through its board of supervisors, for the  
892 purpose of district administration, paying expenses incurred or  
893 to be incurred in making surveys of the lands in the district,  
894 assessing benefits and damages, and other expenses necessarily  
895 incurred, as estimated or determined by the board of  
896 supervisors, before the board collects or receives funds under  
897 the remaining provisions of this chapter. The assessment  
898 constitutes a lien upon the lands in the district from the  
899 effective date of the special act creating the district and must

22-00203B-25

2025192\_\_

900 be collected by the district. If the board of supervisors  
901 determines that it is necessary to obtain funds to pay any  
902 expenses incurred or to be incurred in organizing the district,  
903 or any other expenses relating to the conduct and operation of  
904 the district, before a sufficient sum can be obtained by  
905 collecting the acreage assessment levied by this section, the  
906 board may borrow a sufficient sum of money for any of those  
907 purposes, may issue notes or bonds therefor, and may pledge any  
908 and all assessments of the initial acreage assessment levied  
909 under the provisions of this section for the repayment thereof.  
910 The board of supervisors may issue notes or bonds to any person  
911 or persons performing work or services or furnishing anything of  
912 value in the organization of the district or for any other  
913 expenses necessarily incurred before the receipt of funds  
914 arising from assessments or benefits.

915 Section 29. Section 298.353, Florida Statutes, is amended  
916 to read:

917 298.353 Unit development; powers of board of supervisors to  
918 designate units of district; financing assessments for each  
919 unit.—The board of supervisors of the district may designate  
920 areas or parts of the district as separate administrative and  
921 financial “units.” Units must be created or modified as a part  
922 of and through the adoption of a water control plan or plan  
923 amendment as provided in this chapter. The units into which the  
924 district is divided must be given appropriate numbers or names  
925 by the board of supervisors so that the units can be readily  
926 identified and distinguished. The board may fix and determine  
927 the location, area, and boundaries of the lands to be included  
928 in each unit, the type and amount of work required in the unit



22-00203B-25

2025192\_\_

929 and the order of development, and the method of carrying on the  
930 work in each unit. The unit system provided by this section may  
931 be conducted, and all the proceedings by this section and this  
932 chapter authorized in respect to such unit or units may be  
933 carried on and conducted, whenever the board of supervisors  
934 finds that it is appropriate. If the board finds that it is  
935 advisable to implement the district infrastructure and service  
936 plans by units, as authorized by this section, the board shall,  
937 by resolution duly adopted and entered upon its minutes, declare  
938 its purpose to conduct the work accordingly, and shall proceed  
939 through the water control plan adoption or amendment process  
940 described in s. 298.301 to fix the number, location, boundaries,  
941 and description of lands within each unit or units and give them  
942 appropriate numbers or names. All provisions of this chapter  
943 ~~shall~~ apply within all units, and the enumeration of or  
944 reference in this section to specific powers or duties of the  
945 supervisors does not limit or restrict the application of ~~any~~  
946 ~~and~~ all of the proceedings and powers in this chapter within all  
947 units. For water control plans applicable to one or more units,  
948 but to less than the entire district, the notices to district  
949 landowners or municipalities required under s. 298.301 need be  
950 provided only to owners of lands within the affected unit or  
951 units and municipalities within whose boundaries unit lands are  
952 located. All non-ad valorem assessments, levies, taxes, bonds,  
953 and other obligations made, levied, assessed, or issued for or  
954 in respect to any unit or units constitute a lien and charge  
955 solely and only upon the lands in the unit or units,  
956 respectively, for the benefit of which the same have been  
957 levied, made, or issued, and not upon the remaining units or

22-00203B-25

2025192\_\_

958 lands in the district. However, bonds may be payable from  
 959 assessments imposed on more than one unit. The board of  
 960 supervisors may at any time amend the location and description  
 961 of lands in any unit or units by proceeding in accordance with  
 962 the provisions of this section for the original creation of the  
 963 unit or units. If, after the approval of the engineer's report  
 964 of benefits in any unit or units or the issuance of bonds or  
 965 other obligations that are payable from taxes or non-ad valorem  
 966 assessments for benefits levied upon lands within any unit or  
 967 units, the board of supervisors finds that the infrastructure or  
 968 service plan for the unit or units is insufficient or inadequate  
 969 for efficient development, the plan may be amended or changed  
 970 and the unit or units may be amended or changed as provided in  
 971 this section, by changing the location and description of lands  
 972 in the unit or units, by detaching lands therefrom, or by adding  
 973 lands thereto pursuant to this chapter. However, a change or  
 974 amendment to a designated unit is not authorized if it has the  
 975 effect of impairing a debt or other obligation of the unit or  
 976 the district.

977 Section 30. Section 298.36, Florida Statutes, is amended to  
 978 read:

979 298.36 Lands belonging to state assessed; drainage tax and  
 980 non-ad valorem assessment record.-

981 (1) The benefits, and all lands in the ~~said~~ district  
 982 belonging to the state, must ~~shall~~ be assessed to, and the taxes  
 983 and non-ad valorem assessments thereon must ~~shall~~ be paid by,  
 984 the state out of funds on hand, or which may hereafter be  
 985 obtained, derived from the sale of lands belonging to the state.  
 986 This subsection applies ~~provision shall apply~~ to all taxes and

22-00203B-25

2025192\_\_

987 non-ad valorem assessments in any district including maintenance  
988 and ad valorem taxes, either levied under this or any other law,  
989 and to taxes and non-ad valorem assessments assessed for  
990 preliminary work and expenses, as provided in s. 298.349, as  
991 well as to the taxes provided for in this section.

992 (2) The secretary of the board of supervisors, as soon as  
993 the said total tax is levied, and shall, at the expense of the  
994 district, shall prepare a list of all taxes and non-ad valorem  
995 assessments levied, in the form of a well-bound book, which book  
996 must shall be endorsed and named "DRAINAGE TAX AND NON-VALOREM  
997 ASSESSMENT RECORD OF .... WATER CONTROL DISTRICT .... COUNTY,  
998 FLORIDA," which endorsement must shall be printed or written at  
999 the top of each page in such said book, and must shall be signed  
1000 and certified by the president and secretary of the board of  
1001 supervisors, attested by the seal of the district. Such book  
1002 becomes , ~~and the same shall thereafter become~~ a permanent  
1003 record in the office of the said secretary.

1004 Section 31. Section 298.365, Florida Statutes, is amended  
1005 to read:

1006 298.365 Collection of annual installment tax and non-ad  
1007 valorem assessments; lien.—Annual installment taxes and non-ad  
1008 valorem assessments levied under s. 298.36 are shall become due  
1009 and must be collected during each year at the same time that  
1010 county taxes are due and collected, and the said annual  
1011 installment and levy must shall be evidenced to and certified by  
1012 the board of supervisors not later than June 1 of each year to  
1013 the property appraisers of counties in which lands of the  
1014 district are situated. Such taxes and non-ad valorem assessments  
1015 must Said tax shall be extended by the county property

22-00203B-25

2025192\_\_

1016 appraisers on the county tax rolls and must ~~shall~~ be collected  
 1017 by the tax collectors in the same manner and time as county  
 1018 taxes and the proceeds thereof paid to the ~~said~~ district. Such  
 1019 taxes and non-ad valorem assessments are liens ~~Said tax shall be~~  
 1020 ~~a lien~~ until paid on the property against which assessed and  
 1021 enforceable in like manner as county taxes.

1022 Section 32. Section 298.366, Florida Statutes, is amended  
 1023 to read:

1024 298.366 Delinquent taxes and non-ad valorem assessments;  
 1025 penalties.—All taxes and non-ad valorem assessments provided for  
 1026 in this chapter are subject to becoming ~~shall be and become~~  
 1027 delinquent and bearing ~~bear~~ penalties on the amount of the ~~said~~  
 1028 taxes and assessments in the same manner as county taxes.

1029 Section 33. Section 298.41, Florida Statutes, is amended to  
 1030 read:

1031 298.41 Taxes, non-ad valorem assessments, and costs a lien  
 1032 on land against which taxes levied; subdistricts.—

1033 (1) All drainage taxes and non-ad valorem assessments  
 1034 provided for in this chapter, together with all penalties for  
 1035 default in payment of the same, all costs in collecting the  
 1036 same, including ~~a reasonable~~ attorney fees ~~attorney's fee~~ fixed  
 1037 by the court and taxed as costs in the action brought to enforce  
 1038 payment, shall, from the date of assessment thereof until paid,  
 1039 constitute a lien of equal dignity with the liens for state and  
 1040 county taxes, and other taxes of equal dignity with state and  
 1041 county taxes, upon all the lands against which such taxes shall  
 1042 be levied as is provided in this chapter.

1043 (2) If any district, organized or established under ~~the~~  
 1044 ~~provisions of this chapter~~ is, ~~shall be~~ within the boundaries of

22-00203B-25

2025192\_\_

1045 a district ~~theretofore~~ established under the laws of this state,  
1046 the district last organized and established is ~~shall be~~  
1047 designated as a subdistrict, and the lien for taxes assessed or  
1048 levied for the purpose of such subdistrict, with the penalties  
1049 for default in the payment thereof and all costs incurred, is  
1050 ~~shall be~~ a lien of equal dignity with the lien for drainage  
1051 taxes assessed or levied for the district first established. A  
1052 sale of any of the lands within a district for state and county  
1053 or other taxes may ~~shall~~ not operate to relieve or release the  
1054 lands ~~se~~ sold from the lien for subsequent installments of  
1055 drainage taxes, which lien may be enforced as against such lands  
1056 as though no such sale thereof had been made.

1057 Section 34. Section 298.465, Florida Statutes, is amended  
1058 to read:

1059 298.465 District taxes and non-ad valorem assessments;  
1060 delinquent; discounts.—The collection and enforcement of all  
1061 taxes and non-ad valorem assessments levied by the ~~said~~ district  
1062 must ~~shall~~ be at the same time and in like manner as county  
1063 taxes, and the provisions of the Florida Statutes relating to  
1064 the sale of lands for unpaid and delinquent county taxes, the  
1065 issuance, sale, and delivery of tax certificates for such unpaid  
1066 and delinquent county taxes, the redemption thereof, the  
1067 issuance to individuals of tax deeds based thereon, and all  
1068 other procedures in connection therewith are ~~shall be~~ applicable  
1069 to the ~~said~~ district and the delinquent and unpaid taxes and  
1070 non-ad valorem assessments of the ~~said~~ district to the same  
1071 extent as if the ~~said~~ statutory provisions were expressly set  
1072 forth in this chapter. All taxes and non-ad valorem assessments  
1073 are ~~shall be~~ subject to the same discounts as county taxes.

22-00203B-25

2025192\_\_

1074 Section 35. Section 298.49, Florida Statutes, is amended to  
1075 read:

1076 298.49 Interest upon matured bonds.—All bonds and coupons  
1077 not paid at maturity ~~shall~~ bear interest at the rate of 6  
1078 percent per annum from maturity until paid, or until sufficient  
1079 funds have been deposited at the place of payment, and the ~~said~~  
1080 interest must ~~shall~~ be appropriated by the board of supervisors  
1081 out of the penalties and interest collected on delinquent taxes,  
1082 non-ad valorem assessments, or any other available funds of the  
1083 district. Any expense incurred in paying the ~~said~~ bonds and  
1084 interest thereon, and a reasonable compensation to the bank or  
1085 trust company for paying same, must ~~shall~~ be paid out of other  
1086 funds in the hands of the treasurer and collected for the  
1087 purpose of meeting the expenses of administration.

1088 Section 36. Section 298.50, Florida Statutes, is amended to  
1089 read:

1090 298.50 Levy of tax or non-ad valorem assessments to pay  
1091 bonds, sinking fund.—

1092 (1) The board of supervisors in making the annual tax or  
1093 non-ad valorem assessment levy, as provided in this chapter,  
1094 shall take into account the maturing bonds and interest on all  
1095 bonds, and make provisions in advance for the payment thereof.  
1096 In case the proceeds of the original tax or non-ad valorem  
1097 assessment levy made under ~~the provisions of~~ s. 298.36 are not  
1098 sufficient to pay the principal and interest on all bonds  
1099 issued, then the board of supervisors shall make such additional  
1100 levies upon the benefits assessed as are necessary for this  
1101 purpose, and under no circumstances may ~~shall~~ any tax or non-ad  
1102 valorem assessment levies be made that will in any manner or to

22-00203B-25

2025192\_\_

1103 any extent impair the security of the ~~said~~ bonds or the fund  
 1104 available for the payment of the principal and interest of the  
 1105 same.

1106 (2) A sufficient amount of the drainage tax or non-ad  
 1107 valorem assessment must ~~shall~~ be appropriated by the board of  
 1108 supervisors for the purpose of paying the principal and interest  
 1109 of the ~~said~~ bonds and must ~~the same shall~~, when collected, be  
 1110 preserved in a separate fund for that purpose and no other. If  
 1111 the ~~Should said~~ drainage tax or non-ad valorem assessment is  
 1112 ~~prove~~ insufficient for the payment of any bonds issued  
 1113 subsequent to June 1, 1927, additional taxes apportioned to the  
 1114 amounts of the ~~said~~ drainage tax or non-ad valorem assessment  
 1115 may be levied in such amounts as may be necessary for such  
 1116 purposes.

1117 Section 37. Subsections (3) through (6) of section 298.52,  
 1118 Florida Statutes, are amended to read:

1119 298.52 Refunding and extending bonds.-

1120 (3) Any landowner may, ~~shall have the right~~ at any time  
 1121 within 30 days after the adoption of the resolution providing  
 1122 for the issuance of the refunding bonds, ~~to~~ pay the full amount  
 1123 of uncollected principal or assessment chargeable to his or her  
 1124 land for the payment of the bonds proposed to be refunded, and  
 1125 his or her lands must ~~shall thereby~~ be released from any tax or  
 1126 non-ad valorem assessment for the payment of the ~~said~~ bonds. The  
 1127 landowner's land remains ~~shall remain~~ liable, subject to the  
 1128 limitations prescribed in the law under which the original bonds  
 1129 were issued and the original or revised benefits assessed  
 1130 against the ~~said~~ land, for any additional tax or non-ad valorem  
 1131 assessment that ~~which~~ may be required to pay the ~~said~~ bonds by

22-00203B-25

2025192\_\_

1132 reason of other lands in the district not paying the tax or non-  
1133 ad valorem assessment.

1134 (4) Unless ~~and until~~ refunding bonds ~~shall~~ have been  
1135 authorized and issued, the governing board shall continue the  
1136 levy of annual taxes or non-ad valorem assessments sufficient to  
1137 pay the outstanding bonds and interest thereon as ~~they fall~~ due.  
1138 When any bonds of such district are refunded pursuant to this  
1139 section ~~the authority hereby conferred~~, the collection of  
1140 corresponding installments of tax or non-ad valorem assessment  
1141 must ~~shall~~ likewise be deferred. The governing board shall make  
1142 proper provision for the payment of the principal and interest  
1143 of the said refunding bonds in like manner as was required in  
1144 the case of the issuance of original bonds by the law under  
1145 which such district is or may have been incorporated; and the  
1146 holders of such refunding bonds ~~shall~~ have the same rights as  
1147 those ~~are~~ given the holders of bonds under the law under which  
1148 such district is or may have been incorporated.

1149 (5) Any landowner failing to avail himself or herself of  
1150 the privilege conferred by this section of paying in full the  
1151 unpaid principal tax or non-ad valorem assessment against his or  
1152 her land may ~~shall~~ not be heard to complain by reason of  
1153 additional interest to be collected from his or her lands by  
1154 reason of the extension of the bonds.

1155 (6) Taxes or non-ad valorem assessments levied for the  
1156 payment of refunding bonds and the interest thereon must ~~shall~~  
1157 be secured by the same lien as other taxes of such district  
1158 levied for the payment of the original bonds, and the additional  
1159 interest that ~~which~~ will accrue on account of such refunding  
1160 bonds must ~~shall~~ be included and added to the original drainage



22-00203B-25

2025192\_\_

1161 tax and must ~~shall~~ be secured by the same lien; but the interest  
 1162 to accrue may ~~shall~~ not be considered as a part of the cost of  
 1163 construction in determining whether the tax exceeds the benefits  
 1164 assessed.

1165 Section 38. Section 298.54, Florida Statutes, is amended to  
 1166 read:

1167 298.54 Maintenance non-ad valorem assessment ~~tax~~.—To  
 1168 maintain and preserve the ditches, drains, or other improvements  
 1169 made pursuant to this chapter and to repair and restore the  
 1170 same, when needed, and for the purpose of defraying the current  
 1171 expenses of the district, including any sum which may be  
 1172 required to pay state and county taxes on any lands which may  
 1173 have been purchased and which are held by the district under ~~the~~  
 1174 ~~provisions of~~ this chapter, the board of supervisors may, upon  
 1175 the completion of such ~~the said~~ improvements, in whole or in  
 1176 part as may be certified to the board by the chief engineer,  
 1177 levy annually a non-ad valorem assessment ~~a tax~~ upon each tract  
 1178 or parcel of land within the district, to be known as a  
 1179 "maintenance non-ad valorem assessment ~~tax~~." Such ~~Said~~  
 1180 maintenance non-ad valorem assessment ~~must tax~~ ~~shall~~ be  
 1181 apportioned upon the basis of the net assessments of benefits  
 1182 assessed as accruing from original construction, ~~shall~~ be  
 1183 evidenced to and certified by the board of supervisors not later  
 1184 than June 1 of each year to the property appraisers of counties  
 1185 in which lands of the district are situated, and ~~shall~~ be  
 1186 extended by the county property appraisers on the county tax  
 1187 rolls and collected by the tax collectors in the same manner and  
 1188 time as county taxes, and the proceeds therefrom must ~~shall~~ be  
 1189 paid to ~~the said~~ district. The non-ad valorem assessment is ~~Said~~

22-00203B-25

2025192\_\_

1190 ~~tax shall be~~ a lien until paid on the property against which  
1191 assessed and enforceable in like manner as county taxes.

1192 Section 39. Section 298.56, Florida Statutes, is amended to  
1193 read:

1194 298.56 Bonds issued secured by lien on lands benefited;  
1195 assessment and collection of taxes and non-ad valorem  
1196 assessments may be enforced.—All bonds issued by any board of  
1197 supervisors under ~~the provisions of~~ this chapter must ~~shall~~ be  
1198 secured by a lien on all lands and other property benefited in  
1199 the district, and the board of supervisors shall ensure ~~see to~~  
1200 ~~it~~ that a tax or non-ad valorem assessment is levied annually  
1201 and collected under ~~the provisions of~~ this chapter, so long as  
1202 it may be necessary to pay any bond issued or obligation  
1203 contracted under its authority; and the making of the tax or  
1204 ~~said~~ assessment and collection may be enforced by mandamus.

1205 Section 40. Section 298.71, Florida Statutes, is amended to  
1206 read:

1207 298.71 Department may issue notes; suit by holder;  
1208 judgment.—The Department of Environmental Protection may issue  
1209 its promissory note or notes, or other written obligations, or  
1210 evidence of indebtedness, for the repayment of such loans at  
1211 such times and upon such terms and at such rates of interest as  
1212 the ~~said~~ department may deem advisable; and if upon the maturity  
1213 of such promissory notes, or written obligations, or other  
1214 evidences of indebtedness, the same are not redeemed or paid,  
1215 the ~~said~~ department may be sued by the holder or holders  
1216 thereof, and any judgment obtained thereon must ~~shall~~ be  
1217 satisfied out of the proceeds of the drainage tax or non-ad  
1218 valorem assessment provided by law to be assessed on the lands

22-00203B-25

2025192\_\_

1219 embraced in the district.

1220 Section 41. Section 298.72, Florida Statutes, is amended to  
 1221 read:

1222 298.72 Department may use proceeds of drainage tax or non-  
 1223 ad valorem assessment to pay loans.—Any drainage tax or non-ad  
 1224 valorem assessment provided by law to be assessed on the lands  
 1225 embraced in the district must ~~shall~~ be available, and be used by  
 1226 the Department of Environmental Protection for the repayment of  
 1227 any loan or loans obtained by the ~~said~~ department under ~~the~~  
 1228 ~~provisions of~~ this chapter.

1229 Section 42. Subsection (1) of section 298.76, Florida  
 1230 Statutes, is amended to read:

1231 298.76 Special or local legislation; effect.—

1232 (1) This chapter is amended to provide that, pursuant to  
 1233 the authority granted the Legislature in s. 11(a)(21), Art. III  
 1234 of the State Constitution, there may not ~~shall~~ be a ~~ne~~ special  
 1235 law or general law of local application granting additional  
 1236 authority, powers, rights, or privileges to any water control  
 1237 district formed pursuant to this chapter. However, this  
 1238 subsection may ~~shall~~ not prohibit any of the following special  
 1239 or local legislation that ~~which~~:

1240 (a) Amends an existing special act which provides for the  
 1241 levy of an annual maintenance tax or non-ad valorem assessment  
 1242 of a district. ~~;~~

1243 (b) Extends the corporate life of a district. ~~;~~

1244 (c) Consolidates adjacent districts. ~~;~~ ~~or~~

1245 (d) Authorizes the construction or maintenance of roads for  
 1246 agricultural purposes as outlined in this chapter.

1247 Section 43. Section 298.77, Florida Statutes, is amended to

22-00203B-25

2025192\_\_

1248 read:

1249 298.77 Readjustment of assessments; procedure, notice,  
1250 hearings.—

1251 (1) Whenever the owners of 25 percent or more of the  
1252 acreage of the land of any district situated wholly in a single  
1253 county existing under the general drainage laws of this state,  
1254 now this chapter, joined by the holders of not less than 95  
1255 percent of the indebtedness outstanding against that district,  
1256 ~~shall~~ file a petition with the board of supervisors, stating  
1257 that there has been a material change in the value of the  
1258 property in the district since the last previous assessment of  
1259 benefits, contributed to by the drainage system; that a  
1260 relatively large portion or portions of the district have become  
1261 nontaxable for the purpose of paying the indebtedness of such  
1262 district; that a named person, corporation, or agency has  
1263 purchased the obligations of the district at a discount and  
1264 under circumstances whereby the district is expected to pay in  
1265 discharge of its obligations a sum greatly less than the par  
1266 value of such obligations; that improvements within the district  
1267 made possible or practicable by the drainage effected have been  
1268 such as to enhance values in a portion or portions thereof more  
1269 than in other portions of the district; and that developments in  
1270 all parts of the district are believed to have been retarded by  
1271 the inability of property owners to pay non-ad valorem  
1272 assessments and discharge individual properties from the lien of  
1273 the drainage tax or non-ad valorem assessment; and praying for  
1274 readjustment of the assessment of benefits for the purpose of  
1275 making a more equitable basis for the levy of taxes or non-ad  
1276 valorem assessments to pay the indebtedness of such district and

22-00203B-25

2025192\_\_

1277 to maintain its drainage system, the board of supervisors shall  
 1278 give notice of the filing and hearing of the petition in the  
 1279 manner and for the time provided for in s. 298.301.

1280 (2) Such notice may be in the following form:  
 1281

1282 NOTICE IS HEREBY GIVEN to all persons interested in the  
 1283 lands included within the .... Water Control District that a  
 1284 petition has been filed with the district, praying for a  
 1285 readjustment of the assessment of benefits for the purpose of  
 1286 making a more equitable basis for the levy of taxes or non-ad  
 1287 valorem assessments against the various pieces and parcels of  
 1288 land in the ~~said~~ district to pay its indebtedness and maintain  
 1289 its drainage system, and that the ~~said~~ petition will be heard by  
 1290 the board of supervisors on the .... day of ....., ...(year)....

1291 Dated ....., ...(year)....

1292 ... (Secretary of District) ...  
 1293 .... County

1295 (3) Any interested person may file an answer to the  
 1296 petition before the return day and, if so, must ~~shall~~ be duly  
 1297 heard, but, if not, the cause must ~~shall~~ proceed ex parte. Upon  
 1298 the hearing of the petition, if the board finds ~~shall find~~ that  
 1299 there has been a material change in the values of the lands in  
 1300 the district since the last previous assessment of benefits,  
 1301 contributed to by the drainage system, and that the other  
 1302 material allegations of the petition herein required to be set  
 1303 forth are substantially true, the board of supervisors shall  
 1304 order that there be made a readjustment of the assessment of  
 1305 benefits for the purpose of providing a basis upon which to levy

22-00203B-25

2025192\_\_

1306 further and future taxes or non-ad valorem assessments for the  
 1307 payment of the obligations of, and maintaining the drainage  
 1308 system in, the district, and shall order the engineer's report  
 1309 to be revised accordingly. Thereupon, the board of supervisors  
 1310 shall proceed pursuant to s. 298.301 to make such readjustment  
 1311 of assessment of benefits to each piece or parcel of land which  
 1312 has accrued or will accrue as a result of the drainage system.  
 1313 Provided, in making the readjustment of the assessment of  
 1314 benefits, the board of supervisors may ~~shall~~ not increase the  
 1315 existing non-ad valorem assessment, or unpaid portion thereof,  
 1316 on any piece or parcel of land; provided, further, that after  
 1317 the making of such readjustment, the limitation of 10 percent of  
 1318 the annual maintenance tax or non-ad valorem assessment which  
 1319 may be levied applies ~~shall apply~~ to the amount of benefits as  
 1320 readjusted.

1321 Section 44. Section 298.78, Florida Statutes, is amended to  
 1322 read:

1323 298.78 Lien; release.—Any landowner may, ~~shall have right~~  
 1324 at any time within 90 days after the date of a lien release ~~said~~  
 1325 decree, or at any time thereafter with consent of holders of not  
 1326 less than 95 percent of bonds, ~~to~~ obtain a full release of his  
 1327 or her lands from the lien and liability of the non-ad valorem  
 1328 assessment by the payment of an amount to be stated in the  
 1329 decree, which shall include the proportionate amount of the  
 1330 indebtedness chargeable against the ~~said~~ piece or parcel of  
 1331 land, together with an additional amount estimated to be  
 1332 required to pay the bonds by reason of the failure of other  
 1333 pieces or parcels to pay the indebtedness so charged against  
 1334 them, the ~~said~~ amounts to be approved by holders of not less

22-00203B-25

2025192\_\_

1335 than 95 percent of bonds.

1336 Section 45. Subsection (1) of section 373.0697, Florida  
1337 Statutes, is amended to read:

1338 373.0697 Basin taxes.—The respective basins may, pursuant  
1339 to s. 9(b), Art. VII of the State Constitution, by resolution  
1340 request the governing board of the district to levy ad valorem  
1341 taxes within such basin. Upon receipt of such request, a basin  
1342 tax levy shall be made by the governing board of the district to  
1343 finance basin functions enumerated in s. 373.0695,  
1344 notwithstanding the provisions of any other general or special  
1345 law to the contrary, and subject to the provisions of s.  
1346 373.503(3).

1347 (1) The amount of money to be raised by the ~~said~~ tax levy  
1348 must ~~shall~~ be determined by the adoption of an annual budget by  
1349 the district board of governors, and the average millage for the  
1350 basin must ~~shall~~ be that amount required to raise the amount  
1351 called for by the annual budget when applied to the total  
1352 taxable value ~~assessment~~ of the basin as determined for county  
1353 taxing purposes. However, ~~no~~ such tax may not ~~shall~~ be levied  
1354 within the basin unless ~~and until~~ the annual budget and required  
1355 tax levy ~~shall~~ have been approved by formal action of the basin  
1356 board, and a ~~no~~ county in the district may not ~~shall~~ be taxed  
1357 under this provision at a rate to exceed 1 mill.

1358 Section 46. Paragraph (c) of subsection (12) of section  
1359 112.312, Florida Statutes, is amended to read:

1360 112.312 Definitions.—As used in this part and for purposes  
1361 of the provisions of s. 8, Art. II of the State Constitution,  
1362 unless the context otherwise requires:

1363 (12)

22-00203B-25

2025192\_\_

1364 (c) For the purposes of paragraph (a), "intangible personal  
1365 property" means property as defined in s. 192.001(18)(b) ~~s.~~  
1366 ~~192.001(11)(b)~~.

1367 Section 47. Paragraph (d) of subsection (4) of section  
1368 119.071, Florida Statutes, is amended to read:

1369 119.071 General exemptions from inspection or copying of  
1370 public records.—

1371 (4) AGENCY PERSONNEL INFORMATION.—

1372 (d)1. For purposes of this paragraph, the term:

1373 a. "Home addresses" means the dwelling location at which an  
1374 individual resides and includes the physical address, mailing  
1375 address, street address, parcel identification number, plot  
1376 identification number, legal property description, neighborhood  
1377 name and lot number, GPS coordinates, and any other descriptive  
1378 property information that may reveal the home address.

1379 b. "Judicial assistant" means a court employee assigned to  
1380 the following class codes: 8140, 8150, 8310, and 8320.

1381 c. "Telephone numbers" includes home telephone numbers,  
1382 personal cellular telephone numbers, personal pager telephone  
1383 numbers, and telephone numbers associated with personal  
1384 communications devices.

1385 2.a. The home addresses, telephone numbers, dates of birth,  
1386 and photographs of active or former sworn law enforcement  
1387 personnel or of active or former civilian personnel employed by  
1388 a law enforcement agency, including correctional and  
1389 correctional probation officers, personnel of the Department of  
1390 Children and Families whose duties include the investigation of  
1391 abuse, neglect, exploitation, fraud, theft, or other criminal  
1392 activities, personnel of the Department of Health whose duties



22-00203B-25

2025192\_\_

1393 are to support the investigation of child abuse or neglect, and  
1394 personnel of the Department of Revenue or local governments  
1395 whose responsibilities include revenue collection and  
1396 enforcement or child support enforcement; the names, home  
1397 addresses, telephone numbers, photographs, dates of birth, and  
1398 places of employment of the spouses and children of such  
1399 personnel; and the names and locations of schools and day care  
1400 facilities attended by the children of such personnel are exempt  
1401 from s. 119.07(1) and s. 24(a), Art. I of the State  
1402 Constitution.

1403       b. The home addresses, telephone numbers, dates of birth,  
1404 and photographs of current or former nonsworn investigative  
1405 personnel of the Department of Financial Services whose duties  
1406 include the investigation of fraud, theft, workers' compensation  
1407 coverage requirements and compliance, other related criminal  
1408 activities, or state regulatory requirement violations; the  
1409 names, home addresses, telephone numbers, dates of birth, and  
1410 places of employment of the spouses and children of such  
1411 personnel; and the names and locations of schools and day care  
1412 facilities attended by the children of such personnel are exempt  
1413 from s. 119.07(1) and s. 24(a), Art. I of the State  
1414 Constitution.

1415       c. The home addresses, telephone numbers, dates of birth,  
1416 and photographs of current or former nonsworn investigative  
1417 personnel of the Office of Financial Regulation's Bureau of  
1418 Financial Investigations whose duties include the investigation  
1419 of fraud, theft, other related criminal activities, or state  
1420 regulatory requirement violations; the names, home addresses,  
1421 telephone numbers, dates of birth, and places of employment of

22-00203B-25

2025192\_\_

1422 the spouses and children of such personnel; and the names and  
1423 locations of schools and day care facilities attended by the  
1424 children of such personnel are exempt from s. 119.07(1) and s.  
1425 24(a), Art. I of the State Constitution.

1426 d. The home addresses, telephone numbers, dates of birth,  
1427 and photographs of current or former firefighters certified in  
1428 compliance with s. 633.408; the names, home addresses, telephone  
1429 numbers, photographs, dates of birth, and places of employment  
1430 of the spouses and children of such firefighters; and the names  
1431 and locations of schools and day care facilities attended by the  
1432 children of such firefighters are exempt from s. 119.07(1) and  
1433 s. 24(a), Art. I of the State Constitution.

1434 e. The home addresses, dates of birth, and telephone  
1435 numbers of current or former justices of the Supreme Court,  
1436 district court of appeal judges, circuit court judges, and  
1437 county court judges and current judicial assistants; the names,  
1438 home addresses, telephone numbers, dates of birth, and places of  
1439 employment of the spouses and children of current or former  
1440 justices and judges and current judicial assistants; and the  
1441 names and locations of schools and day care facilities attended  
1442 by the children of current or former justices and judges and  
1443 current judicial assistants are exempt from s. 119.07(1) and s.  
1444 24(a), Art. I of the State Constitution. This sub-subparagraph  
1445 is subject to the Open Government Sunset Review Act in  
1446 accordance with s. 119.15 and shall stand repealed on October 2,  
1447 2028, unless reviewed and saved from repeal through reenactment  
1448 by the Legislature.

1449 f. The home addresses, telephone numbers, dates of birth,  
1450 and photographs of current or former state attorneys, assistant

22-00203B-25

2025192\_\_

1451 state attorneys, statewide prosecutors, or assistant statewide  
1452 prosecutors; the names, home addresses, telephone numbers,  
1453 photographs, dates of birth, and places of employment of the  
1454 spouses and children of current or former state attorneys,  
1455 assistant state attorneys, statewide prosecutors, or assistant  
1456 statewide prosecutors; and the names and locations of schools  
1457 and day care facilities attended by the children of current or  
1458 former state attorneys, assistant state attorneys, statewide  
1459 prosecutors, or assistant statewide prosecutors are exempt from  
1460 s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

1461 g. The home addresses, dates of birth, and telephone  
1462 numbers of general magistrates, special magistrates, judges of  
1463 compensation claims, administrative law judges of the Division  
1464 of Administrative Hearings, and child support enforcement  
1465 hearing officers; the names, home addresses, telephone numbers,  
1466 dates of birth, and places of employment of the spouses and  
1467 children of general magistrates, special magistrates, judges of  
1468 compensation claims, administrative law judges of the Division  
1469 of Administrative Hearings, and child support enforcement  
1470 hearing officers; and the names and locations of schools and day  
1471 care facilities attended by the children of general magistrates,  
1472 special magistrates, judges of compensation claims,  
1473 administrative law judges of the Division of Administrative  
1474 Hearings, and child support enforcement hearing officers are  
1475 exempt from s. 119.07(1) and s. 24(a), Art. I of the State  
1476 Constitution.

1477 h. The home addresses, telephone numbers, dates of birth,  
1478 and photographs of current or former human resource, labor  
1479 relations, or employee relations directors, assistant directors,

22-00203B-25

2025192\_\_

1480 managers, or assistant managers of any local government agency  
1481 or water management district whose duties include hiring and  
1482 firing employees, labor contract negotiation, administration, or  
1483 other personnel-related duties; the names, home addresses,  
1484 telephone numbers, dates of birth, and places of employment of  
1485 the spouses and children of such personnel; and the names and  
1486 locations of schools and day care facilities attended by the  
1487 children of such personnel are exempt from s. 119.07(1) and s.  
1488 24(a), Art. I of the State Constitution.

1489 i. The home addresses, telephone numbers, dates of birth,  
1490 and photographs of current or former code enforcement officers;  
1491 the names, home addresses, telephone numbers, dates of birth,  
1492 and places of employment of the spouses and children of such  
1493 personnel; and the names and locations of schools and day care  
1494 facilities attended by the children of such personnel are exempt  
1495 from s. 119.07(1) and s. 24(a), Art. I of the State  
1496 Constitution.

1497 j. The home addresses, telephone numbers, places of  
1498 employment, dates of birth, and photographs of current or former  
1499 guardians ad litem, as defined in s. 39.01; the names, home  
1500 addresses, telephone numbers, dates of birth, and places of  
1501 employment of the spouses and children of such persons; and the  
1502 names and locations of schools and day care facilities attended  
1503 by the children of such persons are exempt from s. 119.07(1) and  
1504 s. 24(a), Art. I of the State Constitution.

1505 k. The home addresses, telephone numbers, dates of birth,  
1506 and photographs of current or former juvenile probation  
1507 officers, juvenile probation supervisors, detention  
1508 superintendents, assistant detention superintendents, juvenile

22-00203B-25

2025192\_\_

1509 justice detention officers I and II, juvenile justice detention  
1510 officer supervisors, juvenile justice residential officers,  
1511 juvenile justice residential officer supervisors I and II,  
1512 juvenile justice counselors, juvenile justice counselor  
1513 supervisors, human services counselor administrators, senior  
1514 human services counselor administrators, rehabilitation  
1515 therapists, and social services counselors of the Department of  
1516 Juvenile Justice; the names, home addresses, telephone numbers,  
1517 dates of birth, and places of employment of spouses and children  
1518 of such personnel; and the names and locations of schools and  
1519 day care facilities attended by the children of such personnel  
1520 are exempt from s. 119.07(1) and s. 24(a), Art. I of the State  
1521 Constitution.

1522 1. The home addresses, telephone numbers, dates of birth,  
1523 and photographs of current or former public defenders, assistant  
1524 public defenders, criminal conflict and civil regional counsel,  
1525 and assistant criminal conflict and civil regional counsel; the  
1526 names, home addresses, telephone numbers, dates of birth, and  
1527 places of employment of the spouses and children of current or  
1528 former public defenders, assistant public defenders, criminal  
1529 conflict and civil regional counsel, and assistant criminal  
1530 conflict and civil regional counsel; and the names and locations  
1531 of schools and day care facilities attended by the children of  
1532 current or former public defenders, assistant public defenders,  
1533 criminal conflict and civil regional counsel, and assistant  
1534 criminal conflict and civil regional counsel are exempt from s.  
1535 119.07(1) and s. 24(a), Art. I of the State Constitution.

1536 m. The home addresses, telephone numbers, dates of birth,  
1537 and photographs of current or former investigators or inspectors

22-00203B-25

2025192\_\_

1538 of the Department of Business and Professional Regulation; the  
1539 names, home addresses, telephone numbers, dates of birth, and  
1540 places of employment of the spouses and children of such current  
1541 or former investigators and inspectors; and the names and  
1542 locations of schools and day care facilities attended by the  
1543 children of such current or former investigators and inspectors  
1544 are exempt from s. 119.07(1) and s. 24(a), Art. I of the State  
1545 Constitution.

1546 n. The home addresses, telephone numbers, and dates of  
1547 birth of county tax collectors; the names, home addresses,  
1548 telephone numbers, dates of birth, and places of employment of  
1549 the spouses and children of such tax collectors; and the names  
1550 and locations of schools and day care facilities attended by the  
1551 children of such tax collectors are exempt from s. 119.07(1) and  
1552 s. 24(a), Art. I of the State Constitution.

1553 o. The home addresses, telephone numbers, dates of birth,  
1554 and photographs of current or former personnel of the Department  
1555 of Health whose duties include, or result in, the determination  
1556 or adjudication of eligibility for social security disability  
1557 benefits, the investigation or prosecution of complaints filed  
1558 against health care practitioners, or the inspection of health  
1559 care practitioners or health care facilities licensed by the  
1560 Department of Health; the names, home addresses, telephone  
1561 numbers, dates of birth, and places of employment of the spouses  
1562 and children of such personnel; and the names and locations of  
1563 schools and day care facilities attended by the children of such  
1564 personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of  
1565 the State Constitution.

1566 p. The home addresses, telephone numbers, dates of birth,

22-00203B-25

2025192\_\_

1567 and photographs of current or former impaired practitioner  
1568 consultants who are retained by an agency or current or former  
1569 employees of an impaired practitioner consultant whose duties  
1570 result in a determination of a person's skill and safety to  
1571 practice a licensed profession; the names, home addresses,  
1572 telephone numbers, dates of birth, and places of employment of  
1573 the spouses and children of such consultants or their employees;  
1574 and the names and locations of schools and day care facilities  
1575 attended by the children of such consultants or employees are  
1576 exempt from s. 119.07(1) and s. 24(a), Art. I of the State  
1577 Constitution.

1578 q. The home addresses, telephone numbers, dates of birth,  
1579 and photographs of current or former emergency medical  
1580 technicians or paramedics certified under chapter 401; the  
1581 names, home addresses, telephone numbers, dates of birth, and  
1582 places of employment of the spouses and children of such  
1583 emergency medical technicians or paramedics; and the names and  
1584 locations of schools and day care facilities attended by the  
1585 children of such emergency medical technicians or paramedics are  
1586 exempt from s. 119.07(1) and s. 24(a), Art. I of the State  
1587 Constitution.

1588 r. The home addresses, telephone numbers, dates of birth,  
1589 and photographs of current or former personnel employed in an  
1590 agency's office of inspector general or internal audit  
1591 department whose duties include auditing or investigating waste,  
1592 fraud, abuse, theft, exploitation, or other activities that  
1593 could lead to criminal prosecution or administrative discipline;  
1594 the names, home addresses, telephone numbers, dates of birth,  
1595 and places of employment of spouses and children of such

22-00203B-25

2025192\_\_

1596 personnel; and the names and locations of schools and day care  
1597 facilities attended by the children of such personnel are exempt  
1598 from s. 119.07(1) and s. 24(a), Art. I of the State  
1599 Constitution.

1600 s. The home addresses, telephone numbers, dates of birth,  
1601 and photographs of current or former directors, managers,  
1602 supervisors, nurses, and clinical employees of an addiction  
1603 treatment facility; the home addresses, telephone numbers,  
1604 photographs, dates of birth, and places of employment of the  
1605 spouses and children of such personnel; and the names and  
1606 locations of schools and day care facilities attended by the  
1607 children of such personnel are exempt from s. 119.07(1) and s.  
1608 24(a), Art. I of the State Constitution. For purposes of this  
1609 sub-subparagraph, the term "addiction treatment facility" means  
1610 a county government, or agency thereof, that is licensed  
1611 pursuant to s. 397.401 and provides substance abuse prevention,  
1612 intervention, or clinical treatment, including any licensed  
1613 service component described in s. 397.311(27).

1614 t. The home addresses, telephone numbers, dates of birth,  
1615 and photographs of current or former directors, managers,  
1616 supervisors, and clinical employees of a child advocacy center  
1617 that meets the standards of s. 39.3035(2) and fulfills the  
1618 screening requirement of s. 39.3035(3), and the members of a  
1619 Child Protection Team as described in s. 39.303 whose duties  
1620 include supporting the investigation of child abuse or sexual  
1621 abuse, child abandonment, child neglect, and child exploitation  
1622 or to provide services as part of a multidisciplinary case  
1623 review team; the names, home addresses, telephone numbers,  
1624 photographs, dates of birth, and places of employment of the



22-00203B-25

2025192\_\_

1625 spouses and children of such personnel and members; and the  
1626 names and locations of schools and day care facilities attended  
1627 by the children of such personnel and members are exempt from s.  
1628 119.07(1) and s. 24(a), Art. I of the State Constitution.

1629 u. The home addresses, telephone numbers, places of  
1630 employment, dates of birth, and photographs of current or former  
1631 staff and domestic violence advocates, as defined in s.  
1632 90.5036(1)(b), of domestic violence centers certified by the  
1633 Department of Children and Families under chapter 39; the names,  
1634 home addresses, telephone numbers, places of employment, dates  
1635 of birth, and photographs of the spouses and children of such  
1636 personnel; and the names and locations of schools and day care  
1637 facilities attended by the children of such personnel are exempt  
1638 from s. 119.07(1) and s. 24(a), Art. I of the State  
1639 Constitution.

1640 v. The home addresses, telephone numbers, dates of birth,  
1641 and photographs of current or former inspectors or investigators  
1642 of the Department of Agriculture and Consumer Services; the  
1643 names, home addresses, telephone numbers, dates of birth, and  
1644 places of employment of the spouses and children of current or  
1645 former inspectors or investigators; and the names and locations  
1646 of schools and day care facilities attended by the children of  
1647 current or former inspectors or investigators are exempt from s.  
1648 119.07(1) and s. 24(a), Art. I of the State Constitution. This  
1649 sub-subparagraph is subject to the Open Government Sunset Review  
1650 Act in accordance with s. 119.15 and shall stand repealed on  
1651 October 2, 2028, unless reviewed and saved from repeal through  
1652 reenactment by the Legislature.

1653 w. The home addresses, telephone numbers, dates of birth,

22-00203B-25

2025192\_\_

1654 and photographs of current county attorneys, assistant county  
1655 attorneys, deputy county attorneys, city attorneys, assistant  
1656 city attorneys, and deputy city attorneys; the names, home  
1657 addresses, telephone numbers, photographs, dates of birth, and  
1658 places of employment of the spouses and children of current  
1659 county attorneys, assistant county attorneys, deputy county  
1660 attorneys, city attorneys, assistant city attorneys, and deputy  
1661 city attorneys; and the names and locations of schools and day  
1662 care facilities attended by the children of current county  
1663 attorneys, assistant county attorneys, deputy county attorneys,  
1664 city attorneys, assistant city attorneys, and deputy city  
1665 attorneys are exempt from s. 119.07(1) and s. 24(a), Art. I of  
1666 the State Constitution. This exemption does not apply to a  
1667 county attorney, assistant county attorney, deputy county  
1668 attorney, city attorney, assistant city attorney, or deputy city  
1669 attorney who qualifies as a candidate for election to public  
1670 office. This sub-subparagraph is subject to the Open Government  
1671 Sunset Review Act in accordance with s. 119.15 and shall stand  
1672 repealed on October 2, 2029, unless reviewed and saved from  
1673 repeal through reenactment by the Legislature.

1674 x. The home addresses, telephone numbers, dates of birth,  
1675 and photographs of current or former commissioners of the  
1676 Florida Gaming Control Commission; the names, home addresses,  
1677 telephone numbers, dates of birth, photographs, and places of  
1678 employment of the spouses and children of such current or former  
1679 commissioners; and the names and locations of schools and day  
1680 care facilities attended by the children of such current or  
1681 former commissioners are exempt from s. 119.07(1) and s. 24(a),  
1682 Art. I of the State Constitution. This sub-subparagraph is

22-00203B-25

2025192\_\_

1683 subject to the Open Government Sunset Review Act in accordance  
1684 with s. 119.15 and shall stand repealed on October 2, 2029,  
1685 unless reviewed and saved from repeal through reenactment by the  
1686 Legislature.

1687 y. The home addresses, telephone numbers, dates of birth,  
1688 and photographs of current clerks of the circuit court, deputy  
1689 clerks of the circuit court, and clerk of the circuit court  
1690 personnel; the names, home addresses, telephone numbers, dates  
1691 of birth, and places of employment of the spouses and children  
1692 of current clerks of the circuit court, deputy clerks of the  
1693 circuit court, and clerk of the circuit court personnel; and the  
1694 names and locations of schools and day care facilities attended  
1695 by the children of current clerks of the circuit court, deputy  
1696 clerks of the circuit court, and clerk of the circuit court  
1697 personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of  
1698 the State Constitution. This sub-subparagraph is subject to the  
1699 Open Government Sunset Review Act in accordance with s. 119.15  
1700 and shall stand repealed on October 2, 2029, unless reviewed and  
1701 saved from repeal through reenactment by the Legislature.

1702 3. An agency that is the custodian of the information  
1703 specified in subparagraph 2. and that is not the employer of the  
1704 officer, employee, justice, judge, or other person specified in  
1705 subparagraph 2. must maintain the exempt status of that  
1706 information only if the officer, employee, justice, judge, other  
1707 person, or employing agency of the designated employee submits a  
1708 written and notarized request for maintenance of the exemption  
1709 to the custodial agency. The request must state under oath the  
1710 statutory basis for the individual's exemption request and  
1711 confirm the individual's status as a party eligible for exempt

22-00203B-25

2025192\_\_

1712 status.

1713 4.a. A county property appraiser, ~~as defined in s.~~  
1714 ~~192.001(3),~~ or a county tax collector, as those terms are  
1715 defined in s. 192.001 ~~s. 192.001(4)~~, who receives a written and  
1716 notarized request for maintenance of the exemption pursuant to  
1717 subparagraph 3. must comply by removing the name of the  
1718 individual with exempt status and the instrument number or  
1719 Official Records book and page number identifying the property  
1720 with the exempt status from all publicly available records  
1721 maintained by the property appraiser or tax collector. For  
1722 written requests received on or before July 1, 2021, a county  
1723 property appraiser or county tax collector must comply with this  
1724 sub-subparagraph by October 1, 2021. A county property appraiser  
1725 or county tax collector may not remove the street address, legal  
1726 description, or other information identifying real property  
1727 within the agency's records so long as a name or personal  
1728 information otherwise exempt from inspection and copying  
1729 pursuant to this section is not associated with the property or  
1730 otherwise displayed in the public records of the agency.

1731 b. Any information restricted from public display,  
1732 inspection, or copying under sub-subparagraph a. must be  
1733 provided to the individual whose information was removed.

1734 5. An officer, an employee, a justice, a judge, or other  
1735 person specified in subparagraph 2. may submit a written request  
1736 for the release of his or her exempt information to the  
1737 custodial agency. The written request must be notarized and must  
1738 specify the information to be released and the party authorized  
1739 to receive the information. Upon receipt of the written request,  
1740 the custodial agency must release the specified information to

22-00203B-25

2025192\_\_

1741 the party authorized to receive such information.

1742 6. The exemptions in this paragraph apply to information  
1743 held by an agency before, on, or after the effective date of the  
1744 exemption.

1745 7. Information made exempt under this paragraph may be  
1746 disclosed pursuant to s. 28.2221 to a title insurer authorized  
1747 pursuant to s. 624.401 and its affiliates as defined in s.  
1748 624.10; a title insurance agent or title insurance agency as  
1749 defined in s. 626.841(1) or (2), respectively; or an attorney  
1750 duly admitted to practice law in this state and in good standing  
1751 with The Florida Bar.

1752 8. The exempt status of a home address contained in the  
1753 Official Records is maintained only during the period when a  
1754 protected party resides at the dwelling location. Upon  
1755 conveyance of real property after October 1, 2021, and when such  
1756 real property no longer constitutes a protected party's home  
1757 address as defined in sub-subparagraph 1.a., the protected party  
1758 must submit a written request to release the removed information  
1759 to the county recorder. The written request to release the  
1760 removed information must be notarized, must confirm that a  
1761 protected party's request for release is pursuant to a  
1762 conveyance of his or her dwelling location, and must specify the  
1763 Official Records book and page, instrument number, or clerk's  
1764 file number for each document containing the information to be  
1765 released.

1766 9. Upon the death of a protected party as verified by a  
1767 certified copy of a death certificate or court order, any party  
1768 can request the county recorder to release a protected  
1769 decedent's removed information unless there is a related request

22-00203B-25

2025192\_\_

1770 on file with the county recorder for continued removal of the  
1771 decedent's information or unless such removal is otherwise  
1772 prohibited by statute or by court order. The written request to  
1773 release the removed information upon the death of a protected  
1774 party must attach the certified copy of a death certificate or  
1775 court order and must be notarized, must confirm the request for  
1776 release is due to the death of a protected party, and must  
1777 specify the Official Records book and page number, instrument  
1778 number, or clerk's file number for each document containing the  
1779 information to be released. A fee may not be charged for the  
1780 release of any document pursuant to such request.

1781 Section 48. Subsection (2) of section 192.042, Florida  
1782 Statutes, is amended to read:

1783 192.042 Date of assessment.—All property shall be assessed  
1784 according to its just value as follows:

1785 (2) Tangible personal property, on January 1, except  
1786 construction work in progress shall have no value placed thereon  
1787 until substantially completed as provided in s. 192.001 ~~defined~~  
1788 ~~in s. 192.001(11)(d)~~.

1789 Section 49. Paragraphs (g), (p), and (u) of subsection (5)  
1790 of section 212.08, Florida Statutes, are amended to read:

1791 212.08 Sales, rental, use, consumption, distribution, and  
1792 storage tax; specified exemptions.—The sale at retail, the  
1793 rental, the use, the consumption, the distribution, and the  
1794 storage to be used or consumed in this state of the following  
1795 are hereby specifically exempt from the tax imposed by this  
1796 chapter.

1797 (5) EXEMPTIONS; ACCOUNT OF USE.—

1798 (g) *Building materials used in the rehabilitation of real*

22-00203B-25

2025192\_\_

1799 *property located in an enterprise zone.—*

1800       1. Building materials used in the rehabilitation of real  
1801 property located in an enterprise zone are exempt from the tax  
1802 imposed by this chapter upon an affirmative showing to the  
1803 satisfaction of the department that the items have been used for  
1804 the rehabilitation of real property located in an enterprise  
1805 zone. Except as provided in subparagraph 2., this exemption  
1806 inures to the owner, lessee, or lessor at the time the real  
1807 property is rehabilitated, but only through a refund of  
1808 previously paid taxes. To receive a refund pursuant to this  
1809 paragraph, the owner, lessee, or lessor of the rehabilitated  
1810 real property must file an application under oath with the  
1811 governing body or enterprise zone development agency having  
1812 jurisdiction over the enterprise zone where the business is  
1813 located, as applicable. A single application for a refund may be  
1814 submitted for multiple, contiguous parcels that were part of a  
1815 single parcel that was divided as part of the rehabilitation of  
1816 the property. All other requirements of this paragraph apply to  
1817 each parcel on an individual basis. The application must  
1818 include:

1819       a. The name and address of the person claiming the refund.

1820       b. An address and assessment roll parcel number of the  
1821 rehabilitated real property for which a refund of previously  
1822 paid taxes is being sought.

1823       c. A description of the improvements made to accomplish the  
1824 rehabilitation of the real property.

1825       d. A copy of a valid building permit issued by the county  
1826 or municipal building department for the rehabilitation of the  
1827 real property.

22-00203B-25

2025192\_\_

1828 e. A sworn statement, under penalty of perjury, from the  
1829 general contractor licensed in this state with whom the  
1830 applicant contracted to make the improvements necessary to  
1831 rehabilitate the real property, which lists the building  
1832 materials used to rehabilitate the real property, the actual  
1833 cost of the building materials, and the amount of sales tax paid  
1834 in this state on the building materials. If a general contractor  
1835 was not used, the applicant, not a general contractor, shall  
1836 make the sworn statement required by this sub-subparagraph.  
1837 Copies of the invoices that evidence the purchase of the  
1838 building materials used in the rehabilitation and the payment of  
1839 sales tax on the building materials must be attached to the  
1840 sworn statement provided by the general contractor or by the  
1841 applicant. Unless the actual cost of building materials used in  
1842 the rehabilitation of real property and the payment of sales  
1843 taxes is documented by a general contractor or by the applicant  
1844 in this manner, the cost of the building materials is deemed to  
1845 be an amount equal to 40 percent of the increase in assessed  
1846 value for ad valorem tax purposes.

1847 f. The identifying number assigned pursuant to s. 290.0065  
1848 to the enterprise zone in which the rehabilitated real property  
1849 is located.

1850 g. A certification by the local building code inspector  
1851 that the improvements necessary to rehabilitate the real  
1852 property are substantially completed.

1853 h. A statement of whether the business is a small business  
1854 as defined by s. 288.703.

1855 i. If applicable, the name and address of each permanent  
1856 employee of the business, including, for each employee who is a



22-00203B-25

2025192\_\_

1857 resident of an enterprise zone, the identifying number assigned  
1858 pursuant to s. 290.0065 to the enterprise zone in which the  
1859 employee resides.

1860 2. This exemption inures to a municipality, county, other  
1861 governmental unit or agency, or nonprofit community-based  
1862 organization through a refund of previously paid taxes if the  
1863 building materials used in the rehabilitation are paid for from  
1864 the funds of a community development block grant, State Housing  
1865 Initiatives Partnership Program, or similar grant or loan  
1866 program. To receive a refund, a municipality, county, other  
1867 governmental unit or agency, or nonprofit community-based  
1868 organization must file an application that includes the same  
1869 information required in subparagraph 1. In addition, the  
1870 application must include a sworn statement signed by the chief  
1871 executive officer of the municipality, county, other  
1872 governmental unit or agency, or nonprofit community-based  
1873 organization seeking a refund which states that the building  
1874 materials for which a refund is sought were funded by a  
1875 community development block grant, State Housing Initiatives  
1876 Partnership Program, or similar grant or loan program.

1877 3. Within 10 working days after receipt of an application,  
1878 the governing body or enterprise zone development agency shall  
1879 review the application to determine if it contains all the  
1880 information required by subparagraph 1. or subparagraph 2. and  
1881 meets the criteria set out in this paragraph. The governing body  
1882 or agency shall certify all applications that contain the  
1883 required information and are eligible to receive a refund. If  
1884 applicable, the governing body or agency shall also certify if  
1885 20 percent of the employees of the business are residents of an

22-00203B-25

2025192\_\_

1886 enterprise zone, excluding temporary and part-time employees.  
1887 The certification must be in writing, and a copy of the  
1888 certification shall be transmitted to the executive director of  
1889 the department. The applicant is responsible for forwarding a  
1890 certified application to the department within the time  
1891 specified in subparagraph 4.

1892 4. An application for a refund must be submitted to the  
1893 department within 6 months after the rehabilitation of the  
1894 property is deemed to be substantially completed by the local  
1895 building code inspector or by November 1 after the rehabilitated  
1896 property is first subject to assessment.

1897 5. Only one exemption through a refund of previously paid  
1898 taxes for the rehabilitation of real property is permitted for  
1899 any single parcel of property unless there is a change in  
1900 ownership, a new lessor, or a new lessee of the real property. A  
1901 refund may not be granted unless the amount to be refunded  
1902 exceeds \$500. A refund may not exceed the lesser of 97 percent  
1903 of the Florida sales or use tax paid on the cost of the building  
1904 materials used in the rehabilitation of the real property as  
1905 determined pursuant to sub-subparagraph 1.e. or \$5,000, or, if  
1906 at least 20 percent of the employees of the business are  
1907 residents of an enterprise zone, excluding temporary and part-  
1908 time employees, the amount of refund may not exceed the lesser  
1909 of 97 percent of the sales tax paid on the cost of the building  
1910 materials or \$10,000. A refund shall be made within 30 days  
1911 after formal approval by the department of the application for  
1912 the refund.

1913 6. The department shall adopt rules governing the manner  
1914 and form of refund applications and may establish guidelines as

22-00203B-25

2025192\_\_

1915 to the requisites for an affirmative showing of qualification  
1916 for exemption under this paragraph.

1917 7. The department shall deduct an amount equal to 10  
1918 percent of each refund granted under this paragraph from the  
1919 amount transferred into the Local Government Half-cent Sales Tax  
1920 Clearing Trust Fund pursuant to s. 212.20 for the county area in  
1921 which the rehabilitated real property is located and shall  
1922 transfer that amount to the General Revenue Fund.

1923 8. For the purposes of the exemption provided in this  
1924 paragraph, the term:

1925 a. "Building materials" means tangible personal property  
1926 that becomes a component part of improvements to real property.

1927 b. "Real property" has the same meaning as ~~provided in s.~~  
1928 192.001 ~~s. 192.001(12)~~, except that the term does not include a  
1929 condominium parcel or condominium property as defined in s.  
1930 718.103.

1931 c. "Rehabilitation of real property" means the  
1932 reconstruction, renovation, restoration, rehabilitation,  
1933 construction, or expansion of improvements to real property.

1934 d. "Substantially completed" has the same meaning as  
1935 provided in s. 192.042(1).

1936 9. This paragraph expires on the date specified in s.  
1937 290.016 for the expiration of the Florida Enterprise Zone Act.

1938 (p) *Community contribution tax credit for donations.*—

1939 1. Authorization.—Persons who are registered with the  
1940 department under s. 212.18 to collect or remit sales or use tax  
1941 and who make donations to eligible sponsors are eligible for tax  
1942 credits against their state sales and use tax liabilities as  
1943 provided in this paragraph:

22-00203B-25

2025192\_\_

1944 a. The credit shall be computed as 50 percent of the  
1945 person's approved annual community contribution.

1946 b. The credit shall be granted as a refund against state  
1947 sales and use taxes reported on returns and remitted in the 12  
1948 months preceding the date of application to the department for  
1949 the credit as required in sub-subparagraph 3.c. If the annual  
1950 credit is not fully used through such refund because of  
1951 insufficient tax payments during the applicable 12-month period,  
1952 the unused amount may be included in an application for a refund  
1953 made pursuant to sub-subparagraph 3.c. in subsequent years  
1954 against the total tax payments made for such year. Carryover  
1955 credits may be applied for a 3-year period without regard to any  
1956 time limitation that would otherwise apply under s. 215.26.

1957 c. A person may not receive more than \$200,000 in annual  
1958 tax credits for all approved community contributions made in any  
1959 one year.

1960 d. All proposals for the granting of the tax credit require  
1961 the prior approval of the Department of Commerce.

1962 e. The total amount of tax credits which may be granted for  
1963 all programs approved under this paragraph and ss. 220.183 and  
1964 624.5105 is \$25 million in the 2023-2024 fiscal year and in each  
1965 fiscal year thereafter for projects that provide housing  
1966 opportunities for persons with special needs or homeownership  
1967 opportunities for low-income households or very-low-income  
1968 households and \$4.5 million in the 2022-2023 fiscal year and in  
1969 each fiscal year thereafter for all other projects. As used in  
1970 this paragraph, the term "person with special needs" has the  
1971 same meaning as in s. 420.0004 and the terms "low-income  
1972 person," "low-income household," "very-low-income person," and

22-00203B-25

2025192\_\_

1973 "very-low-income household" have the same meanings as in s.  
1974 420.9071.

1975 f. A person who is eligible to receive the credit provided  
1976 in this paragraph, s. 220.183, or s. 624.5105 may receive the  
1977 credit only under one section of the person's choice.

1978 2. Eligibility requirements.—

1979 a. A community contribution by a person must be in the  
1980 following form:

1981 (I) Cash or other liquid assets;

1982 (II) Real property, including 100 percent ownership of a  
1983 real property holding company;

1984 (III) Goods or inventory; or

1985 (IV) Other physical resources identified by the Department  
1986 of Commerce.

1987  
1988 For purposes of this sub-subparagraph, the term "real property  
1989 holding company" means a Florida entity, such as a Florida  
1990 limited liability company, that is wholly owned by the person;  
1991 is the sole owner of real property, as defined in s. 192.001 ~~s.~~  
1992 ~~192.001(12)~~, located in this state; is disregarded as an entity  
1993 for federal income tax purposes pursuant to 26 C.F.R. s.  
1994 301.7701-3(b)(1)(ii); and at the time of contribution to an  
1995 eligible sponsor, has no material assets other than the real  
1996 property and any other property that qualifies as a community  
1997 contribution.

1998 b. All community contributions must be reserved exclusively  
1999 for use in a project. As used in this sub-subparagraph, the term  
2000 "project" means activity undertaken by an eligible sponsor which  
2001 is designed to construct, improve, or substantially rehabilitate

22-00203B-25

2025192\_\_

2002 housing that is affordable to low-income households or very-low-  
2003 income households; designed to provide housing opportunities for  
2004 persons with special needs; designed to provide commercial,  
2005 industrial, or public resources and facilities; or designed to  
2006 improve entrepreneurial and job-development opportunities for  
2007 low-income persons. A project may be the investment necessary to  
2008 increase access to high-speed broadband capability in a rural  
2009 community that had an enterprise zone designated pursuant to  
2010 chapter 290 as of May 1, 2015, including projects that result in  
2011 improvements to communications assets that are owned by a  
2012 business. A project may include the provision of museum  
2013 educational programs and materials that are directly related to  
2014 a project approved between January 1, 1996, and December 31,  
2015 1999, and located in an area which was in an enterprise zone  
2016 designated pursuant to s. 290.0065 as of May 1, 2015. This  
2017 paragraph does not preclude projects that propose to construct  
2018 or rehabilitate housing for low-income households or very-low-  
2019 income households on scattered sites or housing opportunities  
2020 for persons with special needs. With respect to housing,  
2021 contributions may be used to pay the following eligible special  
2022 needs, low-income, and very-low-income housing-related  
2023 activities:

- 2024 (I) Project development impact and management fees for  
2025 special needs, low-income, or very-low-income housing projects;  
2026 (II) Down payment and closing costs for persons with  
2027 special needs, low-income persons, and very-low-income persons;  
2028 (III) Administrative costs, including housing counseling  
2029 and marketing fees, not to exceed 10 percent of the community  
2030 contribution, directly related to special needs, low-income, or

22-00203B-25

2025192\_\_

2031 very-low-income projects; and

2032 (IV) Removal of liens recorded against residential property

2033 by municipal, county, or special district local governments if

2034 satisfaction of the lien is a necessary precedent to the

2035 transfer of the property to a low-income person or very-low-

2036 income person for the purpose of promoting home ownership.

2037 Contributions for lien removal must be received from a

2038 nonrelated third party.

2039 c. The project must be undertaken by an "eligible sponsor,"

2040 which includes:

2041 (I) A community action program;

2042 (II) A nonprofit community-based development organization

2043 whose mission is the provision of housing for persons with

2044 special needs, low-income households, or very-low-income

2045 households or increasing entrepreneurial and job-development

2046 opportunities for low-income persons;

2047 (III) A neighborhood housing services corporation;

2048 (IV) A local housing authority created under chapter 421;

2049 (V) A community redevelopment agency created under s.

2050 163.356;

2051 (VI) A historic preservation district agency or

2052 organization;

2053 (VII) A local workforce development board;

2054 (VIII) A direct-support organization as provided in s.

2055 1009.983;

2056 (IX) An enterprise zone development agency created under s.

2057 290.0056;

2058 (X) A community-based organization incorporated under

2059 chapter 617 which is recognized as educational, charitable, or

22-00203B-25

2025192\_\_

2060 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
2061 and whose bylaws and articles of incorporation include  
2062 affordable housing, economic development, or community  
2063 development as the primary mission of the corporation;

2064 (XI) Units of local government;

2065 (XII) Units of state government; or

2066 (XIII) Any other agency that the Department of Commerce  
2067 designates by rule.

2068

2069 A contributing person may not have a financial interest in the  
2070 eligible sponsor.

2071 d. The project must be located in an area which was in an  
2072 enterprise zone designated pursuant to chapter 290 as of May 1,  
2073 2015, or a Front Porch Florida Community, unless the project  
2074 increases access to high-speed broadband capability in a rural  
2075 community that had an enterprise zone designated pursuant to  
2076 chapter 290 as of May 1, 2015, but is physically located outside  
2077 the designated rural zone boundaries. Any project designed to  
2078 construct or rehabilitate housing for low-income households or  
2079 very-low-income households or housing opportunities for persons  
2080 with special needs is exempt from the area requirement of this  
2081 sub-subparagraph.

2082 e.(I) If, during the first 10 business days of the state  
2083 fiscal year, eligible tax credit applications for projects that  
2084 provide housing opportunities for persons with special needs or  
2085 homeownership opportunities for low-income households or very-  
2086 low-income households are received for less than the annual tax  
2087 credits available for those projects, the Department of Commerce  
2088 shall grant tax credits for those applications and grant



22-00203B-25

2025192\_\_

2089 remaining tax credits on a first-come, first-served basis for  
2090 subsequent eligible applications received before the end of the  
2091 state fiscal year. If, during the first 10 business days of the  
2092 state fiscal year, eligible tax credit applications for projects  
2093 that provide housing opportunities for persons with special  
2094 needs or homeownership opportunities for low-income households  
2095 or very-low-income households are received for more than the  
2096 annual tax credits available for those projects, the Department  
2097 of Commerce shall grant the tax credits for those applications  
2098 as follows:

2099 (A) If tax credit applications submitted for approved  
2100 projects of an eligible sponsor do not exceed \$200,000 in total,  
2101 the credits shall be granted in full if the tax credit  
2102 applications are approved.

2103 (B) If tax credit applications submitted for approved  
2104 projects of an eligible sponsor exceed \$200,000 in total, the  
2105 amount of tax credits granted pursuant to sub-sub-sub-  
2106 subparagraph (A) shall be subtracted from the amount of  
2107 available tax credits, and the remaining credits shall be  
2108 granted to each approved tax credit application on a pro rata  
2109 basis.

2110 (II) If, during the first 10 business days of the state  
2111 fiscal year, eligible tax credit applications for projects other  
2112 than those that provide housing opportunities for persons with  
2113 special needs or homeownership opportunities for low-income  
2114 households or very-low-income households are received for less  
2115 than the annual tax credits available for those projects, the  
2116 Department of Commerce shall grant tax credits for those  
2117 applications and shall grant remaining tax credits on a first-

22-00203B-25

2025192\_\_

2118 come, first-served basis for subsequent eligible applications  
2119 received before the end of the state fiscal year. If, during the  
2120 first 10 business days of the state fiscal year, eligible tax  
2121 credit applications for projects other than those that provide  
2122 housing opportunities for persons with special needs or  
2123 homeownership opportunities for low-income households or very-  
2124 low-income households are received for more than the annual tax  
2125 credits available for those projects, the Department of Commerce  
2126 shall grant the tax credits for those applications on a pro rata  
2127 basis.

2128 3. Application requirements.-

2129 a. An eligible sponsor seeking to participate in this  
2130 program must submit a proposal to the Department of Commerce  
2131 which sets forth the name of the sponsor, a description of the  
2132 project, and the area in which the project is located, together  
2133 with such supporting information as is prescribed by rule. The  
2134 proposal must also contain a resolution from the local  
2135 governmental unit in which the project is located certifying  
2136 that the project is consistent with local plans and regulations.

2137 b. A person seeking to participate in this program must  
2138 submit an application for tax credit to the Department of  
2139 Commerce which sets forth the name of the sponsor; a description  
2140 of the project; and the type, value, and purpose of the  
2141 contribution. The sponsor shall verify, in writing, the terms of  
2142 the application and indicate its receipt of the contribution,  
2143 and such verification must accompany the application for tax  
2144 credit. The person must submit a separate tax credit application  
2145 to the Department of Commerce for each individual contribution  
2146 that it makes to each individual project.

22-00203B-25

2025192\_\_

2147 c. A person who has received notification from the  
2148 Department of Commerce that a tax credit has been approved must  
2149 apply to the department to receive the refund. Application must  
2150 be made on the form prescribed for claiming refunds of sales and  
2151 use taxes and be accompanied by a copy of the notification. A  
2152 person may submit only one application for refund to the  
2153 department within a 12-month period.

2154 4. Administration.—

2155 a. The Department of Commerce may adopt rules necessary to  
2156 administer this paragraph, including rules for the approval or  
2157 disapproval of proposals by a person.

2158 b. The decision of the Department of Commerce must be in  
2159 writing, and, if approved, the notification shall state the  
2160 maximum credit allowable to the person. Upon approval, the  
2161 Department of Commerce shall transmit a copy of the decision to  
2162 the department.

2163 c. The Department of Commerce shall periodically monitor  
2164 all projects in a manner consistent with available resources to  
2165 ensure that resources are used in accordance with this  
2166 paragraph; however, each project must be reviewed at least once  
2167 every 2 years.

2168 d. The Department of Commerce shall, in consultation with  
2169 the statewide and regional housing and financial intermediaries,  
2170 market the availability of the community contribution tax credit  
2171 program to community-based organizations.

2172 (u) *Building materials used in construction of affordable*  
2173 *housing units.*—

2174 1. As used in this paragraph, the term:

2175 a. "Affordable housing development" means property that has

22-00203B-25

2025192\_\_

2176 units subject to an agreement with the Florida Housing Finance  
2177 Corporation pursuant to chapter 420 recorded in the official  
2178 records of the county in which the property is located to  
2179 provide affordable housing to natural persons or families  
2180 meeting the extremely-low-income, very-low-income, or low-income  
2181 limits specified in s. 420.0004.

2182 b. "Building materials" means tangible personal property  
2183 that becomes a component part of eligible residential units in  
2184 an affordable housing development. The term includes appliances  
2185 and does not include plants, landscaping, fencing, and  
2186 hardscaping.

2187 c. "Eligible residential units" means newly constructed  
2188 units within an affordable housing development which are  
2189 restricted under the land use restriction agreement.

2190 d. "Newly constructed" means improvements to real property  
2191 which did not previously exist or the construction of a new  
2192 improvement where an old improvement was removed. The term does  
2193 not include the renovation, restoration, rehabilitation,  
2194 modification, alteration, or expansion of buildings already  
2195 located on the parcel on which the eligible residential unit is  
2196 built.

2197 e. "Real property" has the same meaning as ~~provided~~ in s.  
2198 192.001 ~~s. 192.001(12)~~.

2199 f. "Substantially completed" has the same meaning as in s.  
2200 192.042(1).

2201 2. Building materials used in eligible residential units  
2202 are exempt from the tax imposed by this chapter if an owner  
2203 demonstrates to the satisfaction of the department that the  
2204 requirements of this paragraph have been met. Except as provided

22-00203B-25

2025192\_\_

2205 in subparagraph 3., this exemption inures to the owner at the  
2206 time an eligible residential unit is substantially completed,  
2207 but only through a refund of previously paid taxes. To receive a  
2208 refund pursuant to this paragraph, the owner of the eligible  
2209 residential units must file an application with the department.  
2210 The application must include all of the following:

2211 a. The name and address of the person claiming the refund.

2212 b. An address and assessment roll parcel number of the real  
2213 property that was improved for which a refund of previously paid  
2214 taxes is being sought.

2215 c. A description of the eligible residential units for  
2216 which a refund of previously paid taxes is being sought,  
2217 including the number of such units.

2218 d. A copy of a valid building permit issued by the county  
2219 or municipal building department for the eligible residential  
2220 units.

2221 e. A sworn statement, under penalty of perjury, from the  
2222 general contractor licensed in this state with whom the owner  
2223 contracted to build the eligible residential units which  
2224 specifies the building materials, the actual cost of the  
2225 building materials, and the amount of sales tax paid in this  
2226 state on the building materials, and which states that the  
2227 improvement to the real property was newly constructed. If a  
2228 general contractor was not used, the owner must make the sworn  
2229 statement required by this sub-subparagraph. Copies of the  
2230 invoices evidencing the actual cost of the building materials  
2231 and the amount of sales tax paid on such building materials must  
2232 be attached to the sworn statement provided by the general  
2233 contractor or by the owner. If copies of such invoices are not

22-00203B-25

2025192\_\_

2234 attached, the cost of the building materials is deemed to be an  
2235 amount equal to 40 percent of the increase in the final assessed  
2236 value of the eligible residential units for ad valorem tax  
2237 purposes less the most recent assessed value of land for the  
2238 units.

2239 f. A certification by the local building code inspector  
2240 that the eligible residential unit is substantially completed.

2241 g. A copy of the land use restriction agreement with the  
2242 Florida Housing Finance Corporation for the eligible residential  
2243 units.

2244 3. The exemption under this paragraph inures to a  
2245 municipality, county, other governmental unit or agency, or  
2246 nonprofit community-based organization through a refund of  
2247 previously paid taxes if the building materials are paid for  
2248 from the funds of a community development block grant, the State  
2249 Housing Initiatives Partnership Program, or a similar grant or  
2250 loan program. To receive a refund, a municipality, county, other  
2251 governmental unit or agency, or nonprofit community-based  
2252 organization must submit an application that includes the same  
2253 information required under subparagraph 2. In addition, the  
2254 applicant must include a sworn statement signed by the chief  
2255 executive officer of the municipality, county, other  
2256 governmental unit or agency, or nonprofit community-based  
2257 organization seeking a refund which states that the building  
2258 materials for which a refund is sought were funded by a  
2259 community development block grant, the State Housing Initiatives  
2260 Partnership Program, or a similar grant or loan program.

2261 4. The person seeking a refund must submit an application  
2262 for refund to the department within 6 months after the eligible

22-00203B-25

2025192\_\_

2263 residential unit is deemed to be substantially completed by the  
2264 local building code inspector or by November 1 after the  
2265 improved property is first subject to assessment.

2266 5. Only one exemption through a refund of previously paid  
2267 taxes may be claimed for any eligible residential unit. A refund  
2268 may not be granted unless the amount to be refunded exceeds  
2269 \$500. A refund may not exceed the lesser of \$5,000 or 97.5  
2270 percent of the Florida sales or use tax paid on the cost of  
2271 building materials as determined pursuant to sub-subparagraph  
2272 2.e. The department shall issue a refund within 30 days after it  
2273 formally approves a refund application.

2274 6. The department may adopt rules governing the manner and  
2275 format of refund applications and may establish guidelines as to  
2276 the requisites for an affirmative showing of qualification for  
2277 exemption under this paragraph.

2278 7. This exemption under this paragraph applies to sales of  
2279 building materials that occur on or after July 1, 2023.

2280 Section 50. Paragraph (d) of subsection (1) of section  
2281 220.03, Florida Statutes, is amended to read:

2282 220.03 Definitions.—

2283 (1) SPECIFIC TERMS.—When used in this code, and when not  
2284 otherwise distinctly expressed or manifestly incompatible with  
2285 the intent thereof, the following terms shall have the following  
2286 meanings:

2287 (d) "Community Contribution" means the grant by a business  
2288 firm of any of the following items:

2289 1. Cash or other liquid assets.

2290 2. Real property, which for purposes of this subparagraph  
2291 includes 100 percent ownership of a real property holding

22-00203B-25

2025192\_\_

2292 company. The term "real property holding company" means a  
 2293 Florida entity, such as a Florida limited liability company,  
 2294 that:

2295 a. Is wholly owned by the business firm.

2296 b. Is the sole owner of real property, as defined in s.  
 2297 192.001 ~~s. 192.001(12)~~, located in the state.

2298 c. Is disregarded as an entity for federal income tax  
 2299 purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii).

2300 d. At the time of contribution to an eligible sponsor, has  
 2301 no material assets other than the real property and any other  
 2302 property that qualifies as a community contribution.

2303 3. Goods or inventory.

2304 4. Other physical resources as identified by the  
 2305 department.

2306 Section 51. Paragraph (d) of subsection (1) of section  
 2307 377.708, Florida Statutes, is amended to read:

2308 377.708 Wind energy.—

2309 (1) DEFINITIONS.—As used in this section, the term:

2310 (d) "Real property" has the same meaning as ~~provided~~ in s.  
 2311 192.001 ~~s. 192.001(12)~~.

2312 Section 52. Subsection (4) of section 472.003, Florida  
 2313 Statutes, is amended to read:

2314 472.003 Persons not affected by ss. 472.001-472.037.—

2315 Sections 472.001-472.037 do not apply to:

2316 (4) Persons employed by county property appraisers, as  
 2317 defined at s. 192.001 ~~s. 192.001(3)~~, and persons employed by the  
 2318 Department of Revenue, to prepare maps for property appraisal  
 2319 purposes only, but only to the extent that they perform mapping  
 2320 services which do not include any surveying activities as



22-00203B-25

2025192\_\_

2321 described in s. 472.005(4) (a) and (b).

2322 Section 53. Paragraph (a) of subsection (5) of section  
2323 624.5105, Florida Statutes, is amended to read:

2324 624.5105 Community contribution tax credit; authorization;  
2325 limitations; eligibility and application requirements;  
2326 administration; definitions; expiration.—

2327 (5) DEFINITIONS.—As used in this section, the term:

2328 (a) "Community contribution" means the grant by an insurer  
2329 of any of the following items:

2330 1. Cash or other liquid assets.

2331 2. Real property, including 100 percent ownership of a real  
2332 property holding company.

2333 3. Goods or inventory.

2334 4. Other physical resources which are identified by the  
2335 department.

2336

2337 For purposes of this paragraph, the term "real property holding  
2338 company" means a Florida entity, such as a Florida limited  
2339 liability company, that is wholly owned by the insurer; is the  
2340 sole owner of real property, as defined in s. 192.001 ~~s.~~

2341 ~~192.001(12)~~, located in the state; is disregarded as an entity  
2342 for federal income tax purposes pursuant to 26 C.F.R. s.

2343 301.7701-3(b) (1) (ii); and at the time of contribution to an  
2344 eligible sponsor, has no material assets other than the real  
2345 property and any other property that qualifies as a community  
2346 contribution.

2347 Section 54. If any provision of this act or its application  
2348 to any person or circumstance is held invalid, the invalidity  
2349 does not affect other provisions or applications of this act

22-00203B-25

2025192\_\_

2350 which can be given effect without the invalid provision or  
2351 application, and to this end the provisions of this act are  
2352 severable.

2353 Section 55. This act shall take effect July 1, 2025.