

1                   A bill to be entitled  
2     An act relating to taxation; amending s. 125.0104,  
3     F.S.; revising the purposes for which a county may use  
4     tax revenues derived from the tourist development tax;  
5     revising certain conditions that must be satisfied for  
6     a county to use certain tax revenue; amending s.  
7     163.3206, F.S.; conforming a cross-reference; amending  
8     s. 193.4516, F.S.; providing that tangible personal  
9     property owned and operated by a citrus packinghouse  
10    or processor is deemed to have a certain market value  
11    under certain circumstances and for certain purposes  
12    for a specified tax roll; providing definitions;  
13    requiring an applicant for a certain assessment to  
14    file an application with the property appraiser on or  
15    before a specified date; authorizing applicants to  
16    file a certain petition with the value adjustment  
17    board under certain circumstances; specifying the  
18    timeframe in which such petition must be filed;  
19    providing for retroactive application; amending s.  
20    193.461, F.S.; revising the timeframe in which certain  
21    agricultural lands may be classified as agricultural  
22    lands when taken out of production by a state or  
23    federal eradication or quarantine program; requiring  
24    that such lands continue to be classified as  
25    agricultural lands and be assessed at a certain de

26        minimis value pursuant to certain requirements;  
27        revising the timeframe in which certain agricultural  
28        lands continue to be classified as agricultural lands  
29        and be assessed at a certain de minimis value;  
30        providing applicability; amending s. 194.011, F.S.;  
31        revising conditions under which the property appraiser  
32        must provide a certain list to a petitioner; amending  
33        s. 194.013, F.S.; increasing the maximum amount of a  
34        certain filing fee; amending s. 194.014, F.S.;  
35        revising the timeframe in which a refund of a certain  
36        overpayment of ad valorem taxes accrues interest;  
37        amending s. 194.032, F.S.; requiring that the notice  
38        for scheduled appearances before the value adjustment  
39        board provide certain information; requiring the board  
40        to allow petitioners to appear at a hearing using  
41        certain electronic or other communication equipment if  
42        such petitioners request in writing to do so within a  
43        specified timeframe; requiring the board to ensure  
44        that all communication equipment used at hearings is  
45        adequate and functional; requiring that hearings  
46        remain open to the public through specified means;  
47        requiring the board to establish specified uniform  
48        methods; requiring petitioners to submit and transmit  
49        evidence to the board in a specified manner; requiring  
50        the clerk to notify specified parties of certain

51 information; authorizing certain counties to opt out  
52 of providing hearings using electronic or other  
53 communication equipment; amending s. 194.171, F.S.;  
54 authorizing certain taxpayers to bring a specified  
55 action; providing applicability; amending s. 196.012,  
56 F.S.; providing the method for determining ownership  
57 of certain flight simulation training devices for a  
58 specified purpose; providing applicability; amending  
59 s. 196.1978, F.S.; authorizing successive owners of  
60 certain property receiving a tax exemption to receive  
61 such exemption in certain circumstances; authorizing  
62 multifamily projects subject to a land use agreement  
63 with or leased from certain housing finance  
64 authorities to qualify for a specified tax exemption;  
65 specifying the property receiving a certain tax  
66 exemption must provide affordable housing; providing  
67 that certain land leased from a nonprofit entity for a  
68 specified purpose is exempt from ad valorem taxation;  
69 providing applicability; creating s. 196.19781, F.S.;  
70 providing that property is eligible for a specified  
71 tax exemption if it meets certain conditions;  
72 requiring the property appraiser to apply such tax  
73 exemption in a specified manner; providing that  
74 property that no longer meets certain requirements  
75 loses eligibility for such tax exemption; requiring

76        the property appraiser to make a certain  
77        determination; authorizing the property appraiser to  
78        request and review certain information; requiring the  
79        property appraiser to take certain steps upon a  
80        determination that the property was not entitled to  
81        such tax exemption; providing applicability; creating  
82        s. 196.19782, F.S.; providing definitions; providing  
83        that property is eligible for a specified tax  
84        exemption if it meets certain conditions; requiring  
85        the property appraiser to apply such tax exemption in  
86        a specified manner; requiring lessees to submit a  
87        certain application for by a specified date to be  
88        eligible to receive such exemption; requiring the  
89        property appraiser to make a certain determination;  
90        authorizing the property appraiser to request and  
91        review certain information; providing that property  
92        may lose eligibility for an exemption if such property  
93        does not meet certain conditions by a specified annual  
94        date; requiring the property appraiser to take certain  
95        steps upon a determination that the property was not  
96        entitled to such tax exemption; providing  
97        applicability; providing for future repeal; amending  
98        s. 196.198, F.S.; exempting from ad valorem taxes any  
99        portion of property used as a child care facility that  
100       has achieved Gold Seal Quality status; requiring that

101        the lessee child care facility operator be considered  
102        eligible to derive the benefit of the exemption upon a  
103        specified demonstration; requiring the owner of such  
104        property to make certain disclosures to the lessee  
105        child care facility operator; providing applicability;  
106        amending s. 201.15, F.S.; providing priority for the  
107        payment of certain bonds over the requirement for the  
108        payment of service charges; providing that specified  
109        taxes are subject to a certain service charge;  
110        removing provisions allocating a specified percentage  
111        of certain monies be paid into the State Treasury for  
112        a specified purpose; revising the dollar amount that  
113        must be credited to the State Transportation Trust  
114        Fund; revising the percentage and purposes for which  
115        such money may be used; removing a requirement that a  
116        specified amount of money be allocated to the Florida  
117        Rail Enterprise; expanding the types of funds which  
118        may not be transferred to the General Revenue Fund in  
119        the General Appropriations Act; amending s. 202.19,  
120        F.S.; revising the date on which specified tax rates  
121        may be increased; requiring counties and  
122        municipalities to prioritize certain activities when  
123        using specified funds; revising the date on which  
124        certain increases may be added to a specified tax;  
125        amending s. 202.34, F.S.; authorizing the Department

of Revenue to respond to certain contact initiated by a taxpayer; authorizing taxpayers to provide certain information to the department; authorizing the department to examine certain information; specifying that such examination does not commence an audit if certain conditions are met; providing construction; requiring the taxpayer to object in writing before a specified timeframe under certain circumstances; requiring that a tolling period be considered lifted for a specified timeframe if certain conditions are met; amending s. 206.42, F.S.; conforming cross-references; repealing part III of ch. 206, F.S., relating to aviation fuel; amending s. 206.9915, F.S.; conforming cross-references; amending s. 206.9925, F.S.; defining the term "aviation fuel"; amending s. 206.9942, F.S.; conforming a cross-reference; amending ss. 206.9952, 206.9955, and 206.996, F.S.; delaying certain effective dates relating to natural gas fuel retailers, taxes on natural gas fuel, and the filing of certain monthly reports, respectively; amending ss. 207.003 and 207.005, F.S.; conforming cross-references; amending s. 212.02, F.S.; revising definitions; repealing s. 212.031, F.S.; relating to tax on rental or license fee for use of real property; amending s. 212.04, F.S.; prohibiting taxes from being

151       levied on admission to specified races; prohibiting  
152       taxes from being levied on certain state park fees;  
153       amending s. 212.05, F.S.; conforming a cross  
154       reference; amending s. 212.054 F.S.; conforming  
155       provisions to changes made by the act; amending s.  
156       212.055, F.S.; authorizing certain governing boards  
157       and school boards to reduce or repeal surtaxes if  
158       certain conditions are met; providing applicability;  
159       amending s. 212.0598, F.S.; conforming provisions to  
160       changes made by the act; amending s. 212.06, F.S.;  
161       defining the term "electronic database"; providing  
162       that an applicant may not be required to register as a  
163       dealer under certain circumstances; providing  
164       construction; providing that an application must  
165       include specified information and documentation;  
166       requiring a forwarding agent to surrender its  
167       certificate to the department under certain  
168       circumstances; requiring the department to report the  
169       state sales tax rate and discretionary sales surtax  
170       rate in a specified system as zero for certain  
171       certified addresses; providing applicability;  
172       prohibiting certain dealers from collecting certain  
173       taxes under certain circumstances; amending s.  
174       212.0602, F.S.; defining the term "qualified  
175       production services"; amending s. 212.08, F.S.;

176 exempting from sales and use tax the retail sale of  
177 specified items during a certain time period annually;  
178 providing definitions; providing an exception;  
179 revising definition of the term "data center";  
180 revising the date after which the Department of  
181 Revenue may not issue certain tax exemption  
182 certificates; expanding an exemption from sales and  
183 use tax for the sale of bullion; removing requirements  
184 for certain recordkeeping related to such exemption;  
185 expanding an exemption from sales and use tax for the  
186 sale of bicycle helmets; creating an exemption from  
187 sales and use tax for specified items; providing  
188 definitions; exempting from sales and use tax the  
189 retail sale of aviation fuel; amending s. 212.099,  
190 F.S.; prohibiting the department from approving  
191 certain allocations of tax credits after a specified  
192 date; providing that certain payments may not be  
193 reduced after a specified date; authorizing certain  
194 unused earned credit to be claimed through a refund;  
195 requiring the submission of certain documents by a  
196 specified date to receive such a refund; prohibiting  
197 the approval of certain credits in a state fiscal year  
198 beginning on or after a specified date; providing for  
199 future repeal; amending s. 212.12, F.S.; conforming  
200 provisions to changes made by the act; amending s.



212.13, F.S.; authorizing the department to respond to  
certain contact and authorizing the taxpayer to  
provide certain information to the department;  
authorizing the department to examine certain  
information provided by certain persons; specifying  
that examination of such information does not commence  
an audit under certain circumstances; providing  
construction; requiring the taxpayer to object in  
writing to the department before the issuance of an  
assessment or the objection is waived; specifying that  
the tolling period shall be considered lifted for a  
specified timeframe under certain circumstances;  
amending s. 212.18, F.S.; conforming provisions to  
changes made by the act; amending s. 213.053, F.S.;  
authorizing the Department of Revenue to share certain  
information with specified persons pursuant to a  
formal agreement meeting certain requirements;  
amending s. 213.37, F.S.; revising the manner of  
verifying exemption applications, refund applications,  
and certain tax returns; repealing s. 215.212, F.S.,  
relating to service charge elimination; amending s.  
215.22, F.S.; providing that the Documentary Stamp  
Clearing Trust Fund is not exempt from a certain  
appropriation; amending s. 220.02, F.S.; revising the  
order in which certain credits are intended to be

226 applied to incorporate changes made by the act;  
227 amending s. 220.03, F.S.; revising the definition of  
228 the term "Internal Revenue Code"; providing  
229 retroactive applicability; revising the definition of  
230 the term "corporation"; providing applicability;  
231 creating s. 220.18775, F.S.; providing a credit  
232 against the corporate income tax under the Home Away  
233 From Home Tax Credit beginning on a specified date;  
234 requiring that an eligible contribution be made on or  
235 before a specified date; providing that a the credit  
236 is reduced by a specified calculation; authorizing the  
237 credit on a consolidated return basis under certain  
238 circumstances; providing applicability; specifying  
239 requirements if a taxpayer applies and is approved for  
240 a specified credit; amending s. 288.0001, F.S.;  
241 requiring the Office of Economic and Demographic  
242 Research and the Office of Program Policy and  
243 Accountability to provide a detailed analysis of  
244 certain economic programs created by the act; creating  
245 s. 288.062, F.S.; creating the Rural Community  
246 Investment Program within the Department of Commerce;  
247 providing definitions; requiring, by a specified date,  
248 the department to begin accepting applications for  
249 approval as a rural fund; specifying requirements for  
250 such applications; requiring the department to review

such applications in a specified manner; authorizing the department to ask the applicant for additional information; requiring the department to approve or deny such applications within a specified timeframe; requiring the department to deem applications received on the same day as having been received simultaneously; requiring a reduction in investment authority under certain circumstances for a specified purpose; specifying, beginning in a specified fiscal year, the tax credit cap in each state fiscal year; prohibiting the department from approving a specified cumulative amount of tax credits; requiring the department to deny applications under certain circumstances; specifying that a tax credit certified under certain provisions cannot be taken against certain state tax liability until a specified time; requiring the department to provide a specified certification; specifying the contents of such certification; requiring the rural fund to collect investor contributions; requiring the rural fund's collected investor contributions to equal the investment authority; requiring the rural fund to send a specified notification to the department; specifying the contents of such notification; requiring the department to revoke the rural fund's certification

276        under certain circumstances; specifying that the  
277        corresponding investment authority will not count  
278        toward certain tax credit limitation; requiring the  
279        department to distribute revoked investment authority  
280        among certain rural funds; requiring the department to  
281        issue a final order approving the tax credit upon  
282        receipt of certain documentation; specifying the  
283        contents of such final order; requiring that the  
284        amount of tax credits be equal to a certain amount;  
285        requiring the department to provide the final order to  
286        the rural fund and the Department of Revenue;  
287        specifying that taxpayers that receive a final order  
288        are vested with an earned credit against tax  
289        liability; specifying the manner the taxpayer may  
290        claim the credit; prohibiting the tax credit from  
291        being refunded, sold, or transferred; providing  
292        exceptions; providing requirements and procedures for  
293        transfers of the tax credit; requiring the Department  
294        of Revenue to recapture all or a portion of the tax  
295        credit if certain conditions are met; requiring the  
296        Department of Commerce to provide notice to certain  
297        persons and the Department of Revenue of proposed  
298        recapture of tax credits; specifying that the rural  
299        fund has a specified timeframe to cure deficiencies  
300        and avoid recapture of the tax credit; requiring the

Department of Commerce to issue a final order of recapture if certain conditions are met; requiring that such final order be provided to certain persons and the Department of Revenue; specifying that only one correction is permitted for each rural fund during a specified period; requiring that recaptured funds be deposited into the General Revenue Fund; specifying that certain persons who submit fraudulent information are liable to the Department of Commerce or the Department of Revenue for certain costs and penalties; specifying such penalty is in addition to other penalties; requiring the Department of Commerce to provide revoked tax credits in a specified manner; requiring the department to approve remaining tax credits in a specified manner; authorizing the department to waive certain requirements if certain conditions are met; authorizing a rural fund to request a written opinion from the department; requiring the department to provide the rural fund with a determination letter within a specified timeframe; authorizing a rural fund to apply to the department to exit the program; requiring the department to approve or deny such application within a specified period of time; specifying that certain facts are sufficient evidence that the rural fund is

326        eligible for exit; specifying requirements for a  
327        notice of denial; authorizing the department to revoke  
328        a tax credit certificate after the rural fund exits  
329        the program; authorizing the department to take  
330        certain actions to recapture tax credits; requiring  
331        the department to deposit recaptured tax credits into  
332        the General Revenue Fund; requiring a rural fund to  
333        submit specified reports to the department at a  
334        specified time; specifying the requirements of such  
335        reports; specifying that rural funds that issue  
336        eligible investments are deemed to be recipients of  
337        state financial assistance; specifying that certain  
338        entities are not subrecipients for certain purposes;  
339        authorizing the department and the Department of  
340        Revenue to conduct examinations; requiring the  
341        Department of Commerce and the Department of Revenue  
342        to adopt rules; prohibiting the Department of Commerce  
343        from accepting new applications after a certain date;  
344        providing an expiration date; authorizing the  
345        Department of Revenue to adopt certain emergency  
346        rules; providing that such rules are effective for a  
347        specified length of time and may be renewed under  
348        certain conditions; authorizing the Department of  
349        Commerce to adopt certain emergency rules; providing  
350        that such rules are effective for a specified length

of time and may be renewed under certain conditions;  
amending ss. 228.1258, 332.007, 332.009, 338.234,  
339.0801, and 376.3071, F.S.; conforming provisions  
and cross-references to changes made by the act;  
repealing s. 341.051(6), F.S.; relating to the annual  
appropriation for the New Starts Transit Program;  
repealing s. 341.303(5), F.S.; relating to the  
authorization to fund specified projects through the  
Florida Rail Enterprise; amending s. 341.840, F.S.;  
conforming a provision to changes made by the act;  
amending s. 343.58, F.S.; repealing a provision  
prohibiting funds dedicated to the Florida Rail  
Enterprise from being used to fund the South Florida  
Regional Transportation Authority; amending s. 402.62,  
F.S.; specifying that a certain form is only required  
to be filed in certain circumstances; creating s.  
402.63, F.S.; providing definitions; requiring the  
Department of Health to designate organizations  
meeting specified criteria as eligible charitable  
organizations for purposes of a specified tax credit;  
prohibiting the department from designating certain  
organizations; specifying requirements for eligible  
charitable organizations receiving contributions;  
specifying duties of the department; specifying a  
limitation on, and application procedures for, the tax

376 credit; specifying requirements and procedures for,  
377 and restrictions on, the carryforward, conveyance,  
378 transfer, assignment, and rescindment of credits;  
379 specifying requirements and procedures for the  
380 Department of Revenue; providing construction;  
381 authorizing the Department of Revenue, the Division of  
382 Alcoholic Beverages and Tobacco of the Department of  
383 Business and Professional Regulation, and the  
384 Department of Health to develop a cooperative  
385 agreement and adopt rules; authorizing certain  
386 interagency information sharing; providing  
387 construction; amending s. 420.50871, F.S.; requiring  
388 the Florida Housing Finance Corporation to fund,  
389 subject to specific appropriation, projects under the  
390 State Apartment Incentive Loan Program; removing a  
391 provision authorizing the corporation to use excess  
392 funds to supplement future requests for applications;  
393 amending s. 550.0951, F.S.; revising the criteria for  
394 certain thoroughbred permitholders to pay the tax on  
395 handle for intertrack wagering; amending ss. 551.104  
396 and 551.106, F.S.; providing that certain  
397 permitholders may not be required to pay an annual  
398 license fee as a condition for renewal beginning on a  
399 specified date; amending s. 561.121, F.S.; revising  
400 the distribution of funds collected from certain



excise taxes and state license taxes; revising the amount that such distributions may not exceed; creating s. 561.12135, F.S.; providing a credit against excise taxes on certain alcoholic beverages under the Home Away From Home Tax Credit beginning on a specified date; prohibiting the credit from exceeding a certain amount; requiring the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation to disregard certain tax credits for a specified purpose; providing applicability; amending s. 571.265, F.S.; removing references to the Florida Thoroughbred Breeders' Association, Inc.; revising certain funding distributions; amending s. 624.509, F.S.; revising the order in which certain credits and deductions may be taken to incorporate changes made by the act; creating s. 624.51059, F.S.; providing a credit against the insurance premium tax under the Home Away From Home Tax Credit for certain taxable years; specifying that certain insurers are not required to pay additional retaliatory tax; providing construction; providing applicability; authorizing the Department of Revenue to adopt emergency rules related to the Home Away From Home Tax Credit; providing that such emergency rules are effective for a specified period of time;

authorizing such emergency rules to be renewed under certain circumstances; amending s. 849.086, F.S.; decreasing a specified tax rate; amending s. 1002.395, F.S.; conforming a cross-reference; authorizing the department to adopt certain emergency rules; providing that such rules are effective for a specified length of time and may be renewed under certain conditions; repealing s. 45 of chapter 2024-6, Laws of Florida, which amends language that would have been reverted upon the expiration of certain provisions; repealing ss. 11 and 16 of chapter 2023-17, Laws of Florida, which create an expiration date for certain amendments; amending s. 56 of chapter 2017-36, Laws of Florida; revising the date by which certain enterprise zone multi-phase projects must be completed; providing legislative findings; requiring the Office of Economic and Demographic Research to conduct a study for a specified purpose; requiring the study to include certain information; requiring the office to develop certain findings and policy options; authorizing the office to contract with certain entities to develop such findings and policy options; requiring the department to provide data and technical assistance to the office; requiring the office to submit a specified report to the President of the Senate and the Speaker

of the House of Representatives by a specified date;  
 providing an appropriation; exempting the retail sale  
 of certain items related to hunting, fishing, and  
 camping from the sales and use tax during a specified  
 time frame; providing definitions; providing  
 applicability; authorizing the department to adopt  
 emergency rules; providing an appropriation; providing  
 an appropriation to offset certain reductions in ad  
 valorem tax revenue; authorizing affected fiscally  
 constrained counties to apply for appropriated funds;  
 specifying application requirements; authorizing the  
 department to adopt emergency rules; providing for  
 future repeal; providing effective dates.

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

Section 1. Paragraph (a) of subsection (5) of section  
 125.0104, Florida Statutes, is amended to read:

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

(5) AUTHORIZED USES OF REVENUE.—

(a) All tax revenues received pursuant to this section by  
 a county imposing the tourist development tax shall be used by  
 that county for the following purposes only:

1. To acquire, construct, extend, enlarge, remodel,

476 repair, improve, maintain, operate, or promote one or more:

477       a. Publicly owned and operated convention centers, sports  
478 stadiums, sports arenas, coliseums, or auditoriums within the  
479 boundaries of the county or subcounty special taxing district in  
480 which the tax is levied;

481       b. Auditoriums that are publicly owned but are operated by  
482 organizations that are exempt from federal taxation pursuant to  
483 26 U.S.C. s. 501(c)(3) and open to the public, within the  
484 boundaries of the county or subcounty special taxing district in  
485 which the tax is levied; or

486       c. Aquariums or museums that are publicly owned and  
487 operated or owned and operated by not-for-profit organizations  
488 and open to the public, within the boundaries of the county or  
489 subcounty special taxing district in which the tax is levied;

490       2. To promote zoological parks that are publicly owned and  
491 operated or owned and operated by not-for-profit organizations  
492 and open to the public;

493       3. To promote and advertise tourism in this state and  
494 nationally and internationally; however, if tax revenues are  
495 expended for an activity, service, venue, or event, the  
496 activity, service, venue, or event must have as one of its main  
497 purposes the attraction of tourists as evidenced by the  
498 promotion of the activity, service, venue, or event to tourists;

499       4. To fund convention bureaus, tourist bureaus, tourist  
500 information centers, and news bureaus as county agencies or by

501 contract with the chambers of commerce or similar associations  
502 in the county, which may include any indirect administrative  
503 costs for services performed by the county on behalf of the  
504 promotion agency;

505       5. To finance beach park facilities, or beach, channel,  
506 estuary, or lagoon improvement, maintenance, renourishment,  
507 restoration, and erosion control, including construction of  
508 beach groins and shoreline protection, enhancement, cleanup, or  
509 restoration of inland lakes and rivers to which there is public  
510 access as those uses relate to the physical preservation of the  
511 beach, shoreline, channel, estuary, lagoon, or inland lake or  
512 river. However, any funds identified by a county as the local  
513 matching source for beach renourishment, restoration, or erosion  
514 control projects included in the long-range budget plan of the  
515 state's Beach Management Plan, pursuant to s. 161.091, or funds  
516 contractually obligated by a county in the financial plan for a  
517 federally authorized shore protection project may not be used or  
518 loaned for any other purpose. In counties of fewer than 100,000  
519 population, up to 10 percent of the revenues from the tourist  
520 development tax may be used for beach park facilities; ~~or~~

521       6. To acquire, construct, extend, enlarge, remodel,  
522 repair, improve, maintain, operate, or finance public facilities  
523 within the boundaries of the county or subcounty special taxing  
524 district in which the tax is levied, if the public facilities  
525 are needed to increase tourist-related business activities in

the county or subcounty special district and are recommended by the county tourist development council created pursuant to paragraph (4)(e). Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if the following conditions are satisfied:

a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received or the county is a fiscally constrained county, as described in s. 218.67(1), located adjacent to the Gulf of America or the Atlantic Ocean;

b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership;

c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board;

d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism as provided by this subsection; and

e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county; or

7. To employ, train, equip, insure, or otherwise fund the provision of lifeguards certified by the American Red Cross, the Y.M.C.A., or an equivalent nationally recognized aquatic training program, for beaches on the Gulf of America or the Atlantic Ocean.

Subparagraphs 1. and 2. may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

Section 2. Effective January 1, 2026, paragraph (a) of subsection (2) of section 163.3206, Florida Statutes, is amended to read:

163.3206 Fuel terminals.—

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

(a) "Fuel" means any of the following:

1. Alternative fuel as defined in s. 525.01.
2. Aviation fuel as defined in s. 206.9925 ~~s. 206.9815~~.
3. Diesel fuel as defined in s. 206.86.

576 4. Gas as defined in s. 206.9925.

577 5. Motor fuel as defined in s. 206.01.

578 6. Natural gas fuel as defined in s. 206.9951.

579 7. Oil as defined in s. 206.9925.

580 8. Petroleum fuel as defined in s. 525.01.

581 9. Petroleum product as defined in s. 206.9925.

582 Section 3. Effective upon becoming a law, section  
583 193.4516, Florida Statutes, is amended to read:

584 193.4516 Assessment of citrus packinghouse ~~fruit packing~~  
585 and processor ~~processing~~ equipment rendered unused due to  
586 ~~Hurricane Irma or~~ citrus greening.—

587 (1) For purposes of ad valorem taxation, and applying to  
588 the 2025 ~~2018~~ tax roll only, tangible personal property owned  
589 and operated by a citrus packinghouse ~~fruit packing~~ or processor  
590 ~~processing facility~~ is deemed to have a market value no greater  
591 than its value for salvage, provided the tangible personal  
592 property is no longer used in the operation of the facility due  
593 to ~~the effects of Hurricane Irma or to~~ citrus greening.

594 (2) As used in this section, the term:

595 (a) "Citrus" has the same meaning as provided in s.  
596 581.011 ~~s. 581.011(7)~~.

597 (b) "Packinghouse" has the same meaning as provided in s.  
598 601.03.

599 (c) "Processor" has the same meaning as provided in s.  
600 601.03.



601       (3) For assessment pursuant to this section, an applicant  
602 must file an application with the property appraiser on or  
603 before August 1, 2025.

604       (4) If the property appraiser denies an application, the  
605 applicant may file, pursuant to s. 194.011(3), a petition with  
606 the value adjustment board which requests that the tangible  
607 personal property be assessed pursuant to this section. Such  
608 petition must be filed on or before the 25th day after the  
609 mailing by the property appraiser during the 2025 calendar year  
610 of the notice required under s. 194.011(1).

611       Section 4. (1) The amendments made by this act to s.  
612 193.4516, Florida Statutes, apply retroactively to January 1,  
613 2025.

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

615       Section 5. Effective upon becoming a law, paragraph (a) of  
616 subsection (7) of section 193.461, Florida Statutes, is amended  
617 to read:

618       193.461 Agricultural lands; classification and assessment;  
619 mandated eradication or quarantine program; natural disasters.—

620       (7)(a) Lands classified for assessment purposes as  
621 agricultural lands which are taken out of production by a state  
622 or federal eradication or quarantine program, including the  
623 Citrus Health Response Program, shall continue to be classified  
624 as agricultural lands for 10 ~~5~~ years after the date of execution  
625 of a compliance agreement between the landowner and the

626 Department of Agriculture and Consumer Services or a federal  
627 agency, as applicable, pursuant to such program or successor  
628 programs. Lands under these programs which are converted to  
629 fallow or otherwise nonincome-producing uses shall continue to  
630 be classified as agricultural lands and shall be assessed at a  
631 de minimis value of up to \$50 per acre on a single-year  
632 assessment methodology while fallow or otherwise used for  
633 nonincome-producing purposes pursuant to the requirements of the  
634 compliance agreement. Lands under these programs which are  
635 replanted in citrus pursuant to the requirements of the  
636 compliance agreement shall continue to be classified as  
637 agricultural lands and shall be assessed at a de minimis value  
638 of up to \$50 per acre, on a single-year assessment methodology,  
639 for 10 years after the date of execution of a compliance ~~during~~  
640 ~~the 5-year term of~~ agreement. However, lands converted to other  
641 income-producing agricultural uses permissible under such  
642 programs shall be assessed pursuant to this section. Land under  
643 a mandated eradication or quarantine program which is diverted  
644 from an agricultural to a nonagricultural use shall be assessed  
645 under s. 193.011.

646 Section 6. (1) The amendments made by this act to s.  
647 193.461(7), Florida Statutes, apply to agricultural lands that  
648 have been taken out of production and are eligible to receive a  
649 de minimis assessment on or after July 1, 2025.

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

651           Section 7. Effective September 1, 2025, paragraph (b) of  
652 subsection (4) and paragraph (a) of subsection (5) of section  
653 194.011, Florida Statutes, are amended to read:

654           194.011 Assessment notice; objections to assessments.—

655           (4)

656           (b) At least 15 ~~No later than 7~~ days before the hearing,  
657 ~~if the petitioner has provided the information required under~~  
658 ~~paragraph (a), and if requested in writing by the petitioner,~~  
659 the property appraiser shall provide to the petitioner a list of  
660 evidence to be presented at the hearing, together with copies of  
661 all documentation to be considered by the value adjustment board  
662 and a summary of evidence to be presented by witnesses. The  
663 evidence list must contain the property appraiser's property  
664 record card. Failure of the property appraiser to timely comply  
665 with the requirements of this paragraph shall result in a  
666 rescheduling of the hearing.

667           (5) (a) The department shall by rule prescribe uniform  
668 procedures for hearings before the value adjustment board which  
669 include requiring:

670           1. Procedures for the exchange of information and evidence  
671 by the property appraiser and the petitioner consistent with  
672 subsection (4) and s. 194.032.

673           2. That the value adjustment board hold an organizational  
674 meeting for the purpose of making these procedures available to  
675 petitioners.

676           Section 8. Subsection (1) of section 194.013, Florida  
677 Statutes, is amended to read:

678           194.013 Filing fees for petitions; disposition; waiver.—

679           (1) If required by resolution of the value adjustment  
680 board, a petition filed pursuant to s. 194.011 shall be  
681 accompanied by a filing fee to be paid to the clerk of the value  
682 adjustment board in an amount determined by the board not to  
683 exceed \$50 ~~\$15~~ for each separate parcel of property, real or  
684 personal, covered by the petition and subject to appeal.

685 However, such filing fee may not be required with respect to an  
686 appeal from the disapproval of homestead exemption under s.

687 196.151 or from the denial of tax deferral under s. 197.2425.

688 Only a single filing fee shall be charged under this section as  
689 to any particular parcel of real property or tangible personal  
690 property account despite the existence of multiple issues and  
691 hearings pertaining to such parcel or account. For joint  
692 petitions filed pursuant to s. 194.011(3)(e), (f), or (g), a  
693 single filing fee shall be charged. Such fee shall be calculated  
694 as the cost of the special magistrate for the time involved in  
695 hearing the joint petition and shall not exceed \$5 per parcel of  
696 real property or tangible property account. Such fee is to be  
697 proportionately paid by affected parcel owners.

698           Section 9. Subsection (2) of section 194.014, Florida  
699 Statutes, is amended to read:

700           194.014 Partial payment of ad valorem taxes; proceedings

701 before value adjustment board.—

702 (2) If the value adjustment board or the property  
703 appraiser determines that the petitioner owes ad valorem taxes  
704 in excess of the amount paid, the unpaid amount accrues interest  
705 at an annual percentage rate equal to the bank prime loan rate  
706 on July 1, or the first business day thereafter if July 1 is a  
707 Saturday, Sunday, or legal holiday, of the year, beginning on  
708 the date the taxes became delinquent pursuant to s. 197.333  
709 until the unpaid amount is paid. If the value adjustment board  
710 or the property appraiser determines that a refund is due, the  
711 overpaid amount accrues interest at an annual percentage rate  
712 equal to the bank prime loan rate on July 1, or the first  
713 business day thereafter if July 1 is a Saturday, Sunday, or  
714 legal holiday, of the tax year, beginning on the date the taxes  
715 would have become ~~became~~ delinquent pursuant to s. 197.333 until  
716 a refund is paid. Interest on an overpayment related to a  
717 petition shall be funded proportionately by each taxing  
718 authority that was overpaid. Interest does not accrue on amounts  
719 paid in excess of 100 percent of the current taxes due as  
720 provided on the tax notice issued pursuant to s. 197.322. For  
721 purposes of this subsection, the term "bank prime loan rate"  
722 means the average predominant prime rate quoted by commercial  
723 banks to large businesses as published by the Board of Governors  
724 of the Federal Reserve System.

725 Section 10. Effective January 1, 2026, paragraphs (b) and

726 (c) of subsection (2) of section 194.032, Florida Statutes, are  
727 redesignated as paragraphs (c) and (d), respectively, a new  
728 paragraph (b) is added to that subsection, and paragraph (a) of  
729 that subsection is amended, to read:

730 194.032 Hearing purposes; timetable.—

731 (2) (a) The clerk of the governing body of the county shall  
732 prepare a schedule of appearances before the board based on  
733 petitions timely filed with him or her. The clerk shall notify  
734 each petitioner of the scheduled time of his or her appearance  
735 at least 25 calendar days before the day of the scheduled  
736 appearance. The notice must indicate whether the petition has  
737 been scheduled to be heard at a particular time or during a  
738 block of time. If the petition has been scheduled to be heard  
739 within a block of time, the beginning and ending of that block  
740 of time must be indicated on the notice; however, as provided in  
741 paragraph (c) ~~(b)~~, a petitioner may not be required to wait for  
742 more than a reasonable time, not to exceed 2 hours, after the  
743 beginning of the block of time. The notice must also provide  
744 information for the petitioner to appear at the hearing using  
745 electronic or other communication equipment if the county has  
746 not opted out as provided in paragraph (b). The property  
747 appraiser must provide a copy of the property record card  
748 containing information relevant to the computation of the  
749 current assessment, with confidential information redacted, to  
750 the petitioner upon receipt of the petition from the clerk

751 regardless of whether the petitioner initiates evidence  
752 exchange, unless the property record card is available online  
753 from the property appraiser, in which case the property  
754 appraiser must notify the petitioner that the property record  
755 card is available online. The petitioner and the property  
756 appraiser may each reschedule the hearing a single time for good  
757 cause. As used in this paragraph, the term "good cause" means  
758 circumstances beyond the control of the person seeking to  
759 reschedule the hearing which reasonably prevent the party from  
760 having adequate representation at the hearing. If the hearing is  
761 rescheduled by the petitioner or the property appraiser, the  
762 clerk shall notify the petitioner of the rescheduled time of his  
763 or her appearance at least 15 calendar days before the day of  
764 the rescheduled appearance, unless this notice is waived by both  
765 parties.

766 (b)1. The value adjustment board must allow the petitioner  
767 to appear at a hearing using electronic or other communication  
768 equipment if a petitioner submits a written request to appear in  
769 such manner at least 10 calendar days before the date of the  
770 hearing. The clerk must ensure that all parties are notified of  
771 such written request.

772 2. The board must ensure that the equipment is adequate  
773 and functional for allowing clear communication among the  
774 participants and for creating the hearing records required by  
775 law. The hearing must be open to the public either by providing

776 the ability for interested members of the public to join the  
777 hearing electronically or to monitor the hearing at the location  
778 of the board. The board must establish a uniform method for  
779 swearing witnesses; receiving evidence submitted by a petitioner  
780 and presenting evidence, before, during, or after the hearing;  
781 and placing testimony on the record.

782 3. The petitioner must submit and transmit evidence to the  
783 board in a format that can be processed, viewed, printed, and  
784 archived.

785 4. Counties having a population of less than 75,000 may  
786 opt out of providing a hearing using electronic or other  
787 communication equipment under this paragraph. In any county in  
788 which the board has opted out under this subparagraph, the clerk  
789 shall promptly notify any petitioner requesting a hearing using  
790 electronic or other communication equipment of such opt out.

791 Section 11. Subsection (2) of section 194.171, Florida  
792 Statutes, is amended to read:

793 194.171 Circuit court to have original jurisdiction in tax  
794 cases.—

795 (2) (a) No action shall be brought to contest a tax  
796 assessment after 60 days from the date the assessment being  
797 contested is certified for collection under s. 193.122(2), or  
798 after 60 days from the date a decision is rendered concerning  
799 such assessment by the value adjustment board if a petition  
800 contesting the assessment had not received final action by the



value adjustment board prior to extension of the roll under s. 197.323.

(b) Notwithstanding paragraph (a), the taxpayer that received a final action by the value adjustment board may bring an action within 30 days after recertification by the property appraiser under s. 193.122(3) if the roll was extended pursuant to s. 197.323.

Section 12. The amendments made by this act to s. 194.171, Florida Statutes, first apply to the 2026 tax roll.

Section 13. Subsection (6) of section 196.012, Florida Statutes, is amended to read:

196.012 Definitions.—For the purpose of this chapter, the following terms are defined as follows, except where the context clearly indicates otherwise:

(6) Governmental, municipal, or public purpose or function shall be deemed to be served or performed when the lessee under any leasehold interest created in property of the United States, the state or any of its political subdivisions, or any municipality, agency, special district, authority, or other public body corporate of the state is demonstrated to perform a function or serve a governmental purpose which could properly be performed or served by an appropriate governmental unit or which is demonstrated to perform a function or serve a purpose which would otherwise be a valid subject for the allocation of public funds. For purposes of the preceding sentence, an activity

undertaken by a lessee which is permitted under the terms of its lease of real property designated as an aviation area on an airport layout plan which has been approved by the Federal Aviation Administration and which real property is used for the administration, operation, business offices and activities related specifically thereto in connection with the conduct of an aircraft full service fixed base operation which provides goods and services to the general aviation public in the promotion of air commerce shall be deemed an activity which serves a governmental, municipal, or public purpose or function. Any activity undertaken by a lessee which is permitted under the terms of its lease of real property designated as a public airport as defined in s. 332.004(14) by municipalities, agencies, special districts, authorities, or other public bodies corporate and public bodies politic of the state, a spaceport as defined in s. 331.303, or which is located in a deepwater port identified in s. 403.021(9)(b) and owned by one of the foregoing governmental units, subject to a leasehold or other possessory interest of a nongovernmental lessee that is deemed to perform an aviation, airport, aerospace, maritime, or port purpose or operation shall be deemed an activity that serves a governmental, municipal, or public purpose. The use by a lessee, licensee, or management company of real property or a portion thereof as a convention center, visitor center, sports facility with permanent seating, concert hall, arena, stadium, park, or

851 beach is deemed a use that serves a governmental, municipal, or  
852 public purpose or function when access to the property is open  
853 to the general public with or without a charge for admission. If  
854 property deeded to a municipality by the United States is  
855 subject to a requirement that the Federal Government, through a  
856 schedule established by the Secretary of the Interior, determine  
857 that the property is being maintained for public historic  
858 preservation, park, or recreational purposes and if those  
859 conditions are not met the property will revert back to the  
860 Federal Government, then such property shall be deemed to serve  
861 a municipal or public purpose. The term "governmental purpose"  
862 also includes a direct use of property on federal lands in  
863 connection with the Federal Government's Space Exploration  
864 Program or spaceport activities as defined in s. 212.02(22).  
865 Real property and tangible personal property owned by the  
866 Federal Government or Space Florida and used for defense and  
867 space exploration purposes or which is put to a use in support  
868 thereof shall be deemed to perform an essential national  
869 governmental purpose and shall be exempt. "Owned by the lessee"  
870 as used in this chapter does not include personal property,  
871 buildings, or other real property improvements used for the  
872 administration, operation, business offices and activities  
873 related specifically thereto in connection with the conduct of  
874 an aircraft full service fixed based operation which provides  
875 goods and services to the general aviation public in the

876 promotion of air commerce provided that the real property is  
877 designated as an aviation area on an airport layout plan  
878 approved by the Federal Aviation Administration. For purposes of  
879 determination of "ownership," buildings and other real property  
880 improvements which will revert to the airport authority or other  
881 governmental unit upon expiration of the term of the lease shall  
882 be deemed "owned" by the governmental unit and not the lessee.  
883 Also, for purposes of determination of ownership under this  
884 section or s. 196.199(5), flight simulation training devices  
885 qualified by the Federal Aviation Administration, and the  
886 equipment and software necessary for the operation of such  
887 devices, shall be deemed "owned" by a governmental unit and not  
888 the lessee if such devices will revert to that governmental unit  
889 upon the expiration of the term of the lease, provided the  
890 governing body of the governmental unit has approved the lease  
891 in writing. Providing two-way telecommunications services to the  
892 public for hire by the use of a telecommunications facility, as  
893 defined in s. 364.02(14), and for which a certificate is  
894 required under chapter 364 does not constitute an exempt use for  
895 purposes of s. 196.199, unless the telecommunications services  
896 are provided by the operator of a public-use airport, as defined  
897 in s. 332.004, for the operator's provision of  
898 telecommunications services for the airport or its tenants,  
899 concessionaires, or licensees, or unless the telecommunications  
900 services are provided by a public hospital.

901       Section 14. The amendments made by this act to s. 196.012,  
902 Florida Statutes, first apply to the 2026 tax roll.

903       Section 15. Paragraph (o) of subsection (3) and paragraph  
904 (b) of subsection (4) of section 196.1978, Florida Statutes, are  
905 amended to read:

906       196.1978 Affordable housing property exemption.—

907       (3)

908       (o)1. Beginning with the 2025 tax roll, a taxing authority  
909 may elect, upon adoption of an ordinance or resolution approved  
910 by a two-thirds vote of the governing body, not to exempt  
911 property under sub-subparagraph (d)1.a. located in a county  
912 specified pursuant to subparagraph 2., subject to the conditions  
913 of this paragraph.

914       2. A taxing authority must make a finding in the ordinance  
915 or resolution that the most recently published Shimberg Center  
916 for Housing Studies Annual Report, prepared pursuant to s.  
917 420.6075, identifies that a county that is part of the  
918 jurisdiction of the taxing authority is within a metropolitan  
919 statistical area or region where the number of affordable and  
920 available units in the metropolitan statistical area or region  
921 is greater than the number of renter households in the  
922 metropolitan statistical area or region for the category  
923 entitled "0-120 percent AMI."

924       3. An election made pursuant to this paragraph may apply  
925 only to the ad valorem property tax levies imposed within a

926 county specified pursuant to subparagraph 2. by the taxing  
927 authority making the election.

928 4. The ordinance or resolution must take effect on the  
929 January 1 immediately succeeding adoption and shall expire on  
930 the second January 1 after the January 1 in which the ordinance  
931 or resolution takes effect. The ordinance or resolution may be  
932 renewed prior to its expiration pursuant to this paragraph.

933 5. The taxing authority proposing to make an election  
934 under this paragraph must advertise the ordinance or resolution  
935 or renewal thereof pursuant to the requirements of s. 50.011(1)  
936 prior to adoption.

937 6. The taxing authority must provide to the property  
938 appraiser the adopted ordinance or resolution or renewal thereof  
939 by the effective date of the ordinance or resolution or renewal  
940 thereof.

941 7. Notwithstanding an ordinance or resolution or renewal  
942 thereof adopted pursuant to this paragraph, ~~a property in owner~~  
943 ~~of~~ of a multifamily project that received ~~who was granted~~ an  
944 exemption pursuant to sub-subparagraph (d)1.a. before the  
945 adoption or renewal of such ordinance or resolution may continue  
946 to receive such exemption for each subsequent consecutive year  
947 that the same property owner or each successive owner applies  
948 for and is granted the exemption.

949 (4)

950 (b) The multifamily project must:

951           1. Be composed of an improvement to land where an  
952 improvement did not previously exist or the construction of a  
953 new improvement where an old improvement was removed, which was  
954 substantially completed within 2 years before the first  
955 submission of an application for exemption under this  
956 subsection. For purposes of this subsection, the term  
957 "substantially completed" has the same definition as in s.  
958 192.042(1).

959           2. Contain more than 70 units that are used to provide  
960 affordable housing to natural persons or families meeting the  
961 extremely-low-income, very-low-income, or low-income limits  
962 specified in s. 420.0004.

963           3. Be subject to a land use restriction agreement with the  
964 Florida Housing Finance Corporation, or a housing finance  
965 authority pursuant to part IV of chapter 159, recorded in the  
966 official records of the county in which the property is located  
967 that requires that the property be used for 99 years to provide  
968 affordable housing to natural persons or families meeting the  
969 extremely-low-income, very-low-income, low-income, or moderate-  
970 income limits specified in s. 420.0004. The agreement must  
971 include a provision for a penalty for ceasing to provide  
972 affordable housing under the agreement before the end of the  
973 agreement term that is equal to 100 percent of the total amount  
974 financed by the corporation, or a housing finance authority  
975 pursuant to part IV of chapter 159, multiplied by each year

976 remaining in the agreement. The agreement may be terminated or  
977 modified without penalty if the exemption under this subsection  
978 is repealed.

979  
980 The property is no longer eligible for this exemption if the  
981 property no longer serves extremely-low-income, very-low-income,  
982 or low-income persons pursuant to the recorded agreement.

983 Section 16. Effective January 1, 2026, paragraph (b) of  
984 subsection (1) of section 196.1978, Florida Statutes, is amended  
985 to read:

986 196.1978 Affordable housing property exemption.—

987 (1)

988 (b)1. Land that is owned entirely, or is leased from a  
989 housing finance authority pursuant to part IV of chapter 159, by  
990 a nonprofit entity that is a corporation not for profit,  
991 qualified as charitable under s. 501(c)(3) of the Internal  
992 Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1  
993 C.B. 717, and is leased for a minimum of 99 years for the  
994 purpose of, and is predominantly used for, providing affordable  
995 housing to natural persons or families meeting the extremely-  
996 low-income, very-low-income, low-income, or moderate-income  
997 limits specified in s. 420.0004 is exempt from ad valorem  
998 taxation.

999 2. Land leased pursuant to this paragraph that is assigned  
1000 or subleased from a nonprofit entity to an extremely-low-income,



very-low-income, low-income, or moderate-income person or persons as defined in s. 420.0004 for such person's or persons' own use as affordable housing is exempt from ad valorem taxation.

3. For purposes of this paragraph, land is predominantly used for qualifying purposes if the square footage of the improvements on the land used to provide qualifying housing is greater than 50 percent of the square footage of all improvements on the land.

4. This paragraph ~~first applies to the 2024 tax roll and~~ is repealed December 31, 2059.

Section 17. The amendments made by this act to s. 196.1978(1)(b) and (4)(b), Florida Statutes, first apply to the 2026 tax roll.

Section 18. Section 196.19781, Florida Statutes, is created to read:

196.19781 Affordable housing exemption for properties owned by this state.—

(1) Portions of property used to provide more than 70 units of affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004 are considered property owned by an exempt entity and used for a charitable purpose and are exempt from ad valorem tax if:

(a) The land upon which improvements have been made is

1026 owned by this state;

1027 (b) The property is subject to a lease or restrictive use  
1028 agreement recorded in the official records of the county in  
1029 which the property is located which requires the property to be  
1030 used to provide affordable housing for at least 60 years; and

1031 (c) The owner or operator of the property applies to  
1032 receive the exemption each year by March 1.

1033 (2) The property appraiser shall apply the exemption to  
1034 the proportionate share of the residential common areas,  
1035 including the land, fairly attributable to the portion of the  
1036 property providing affordable housing under this section.

1037 (3) Property that does not provide at least 70 units of  
1038 affordable housing to natural persons or families meeting the  
1039 income limits specified in subsection (1) on January 1 of any  
1040 year is no longer eligible for this exemption.

1041 (4) The property appraiser shall determine whether the  
1042 applicant meets all of the requirements of this section and is  
1043 entitled to an exemption. A property appraiser may request and  
1044 review additional information necessary to make such  
1045 determination.

1046 (5) If the property appraiser determines that for any year  
1047 during the immediately previous 10 years a property that was not  
1048 entitled to an exemption under this section was granted such an  
1049 exemption, the property appraiser must serve upon the operator a  
1050 notice of intent to record in the public records of the county a

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

Section 19. The exemption created by this act in s. 196.19781, Florida Statutes, first applies to the 2026 tax roll.

Section 20. Section 196.19782, Florida Statutes, is created to read:

196.19782 Exemption for affordable housing on governmental property.—

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

(a) "Governmental entity" means a state government body or agency, a political subdivision, or the Federal Government.

(b) "Newly constructed" means an improvement to real property which was substantially completed after July 1, 2025, and within 5 years before the date of an applicant's first request for an exemption pursuant to this section.

(c) "Substantially completed" has the same meaning as in s. 192.042(1).

1076        (2) Notwithstanding ss. 196.195 and 196.196, portions of  
1077 property in a multifamily project are considered property used  
1078 for a charitable purpose and are eligible to receive an ad  
1079 valorem property tax exemption if such portions meet all of the  
1080 following conditions:

1081        (a) Provide affordable housing to natural persons or  
1082 families meeting the extremely-low-income, very-low-income, low-  
1083 income, or moderate-income limits specified in s. 420.0004.

1084        (b) Are within a newly constructed multifamily project  
1085 that contains more than 70 units dedicated to housing natural  
1086 persons or families meeting the extremely-low-income, very-low-  
1087 income, low-income, or moderate-income limits specified in s.  
1088 420.0004.

1089        (c) Are located on real property owned by a governmental  
1090 entity and subject to a lease or restrictive use agreement  
1091 recorded in the official records of the county in which the  
1092 property is located that requires the property to be leased for  
1093 at least 30 years from the governmental entity for the purpose  
1094 of, and predominantly used for, providing housing to natural  
1095 persons or families meeting the extremely-low-income, very-low-  
1096 income, low-income, or moderate-income limits specified in s.  
1097 420.0004.

1098        (3) The property appraiser shall exempt the assessed value  
1099 of the units in multifamily projects that meet the requirements  
1100 of this section. When determining the value of a unit for

1101 purposes of applying an exemption under this section, the  
1102 property appraiser must include in such valuation the  
1103 proportionate share of the residential common areas, including  
1104 the land, fairly attributable to such unit.

1105 (4) To be eligible to receive an exemption under this  
1106 section, a lessee must submit an application on a form  
1107 prescribed by the Department of Revenue by March 1 for the  
1108 exemption. The property appraiser shall review the application  
1109 and determine whether the applicant meets all of the  
1110 requirements of this section and is entitled to an exemption. A  
1111 property appraiser may request and review additional information  
1112 necessary to make such determination.

1113 (5) Property that does not provide at least 70 units of  
1114 affordable housing to natural persons or families meeting the  
1115 income limits specified in this section on January 1 of any year  
1116 is no longer eligible for this exemption.

1117 (6) If the property appraiser determines that for any year  
1118 during the immediately previous 10 years a person who was not  
1119 entitled to an exemption under this section was granted such an  
1120 exemption, the property appraiser must serve upon such person a  
1121 notice of intent to record in the public records of the county a  
1122 notice of tax lien against any property owned by that person in  
1123 the county, and that property must be identified in the notice  
1124 of tax lien. Any property owned by the taxpayer and situated in  
1125 this state is subject to the taxes exempted by the improper

exemption, plus a penalty of 50 percent of the unpaid taxes for  
each year and interest at a rate of 15 percent per annum. If an  
exemption is improperly granted as a result of a clerical  
mistake or an omission by the property appraiser, the property  
owner improperly receiving the exemption may not be assessed a  
penalty or interest.

(7) This section first applies to the 2026 tax roll and is  
repealed December 31, 2061.

Section 21. Section 196.198, Florida Statutes, is amended  
to read:

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

1151 presumed to be an educational use of such property and is exempt  
1152 from ad valorem taxation to the extent of such use. Property  
1153 used exclusively for educational purposes shall be deemed owned  
1154 by an educational institution if the entity owning 100 percent  
1155 of the educational institution is owned by the identical persons  
1156 who own the property, or if the entity owning 100 percent of the  
1157 educational institution and the entity owning the property are  
1158 owned by the identical natural persons, or if the educational  
1159 institution is a lessee that owns the leasehold interest in a  
1160 bona fide lease for a nominal amount per year having an original  
1161 term of 98 years or more. Land, buildings, and other  
1162 improvements to real property used exclusively for educational  
1163 purposes shall be deemed owned by an educational institution if  
1164 the entity owning 100 percent of the land is a nonprofit entity  
1165 and the land is used, under a ground lease or other contractual  
1166 arrangement, by an educational institution that owns the  
1167 buildings and other improvements to the real property, is a  
1168 nonprofit entity under s. 501(c)(3) of the Internal Revenue  
1169 Code, and provides education limited to students in  
1170 prekindergarten through grade 8. Land, buildings, and other  
1171 improvements to real property used exclusively for educational  
1172 purposes are deemed owned by an educational institution if the  
1173 educational institution that currently uses the land, buildings,  
1174 and other improvements for educational purposes received the  
1175 exemption under this section on the same property in any 10

consecutive prior years, or, is an educational institution described in s. 212.0602, and, under a lease, the educational institution is responsible for any taxes owed and for ongoing maintenance and operational expenses for the land, buildings, and other improvements. For such leasehold properties, the educational institution shall receive the full benefit of the exemption. The owner of the property shall disclose to the educational institution the full amount of the benefit derived from the exemption and the method for ensuring that the educational institution receives the benefit. Any portion of real property used by a child care facility that has achieved Gold Seal Quality status under s. 1002.945 is deemed owned by such facility and used for an educational purpose if, under a lease, the operator of a facility is responsible for payment of ad valorem taxes. The owner of such property shall disclose to the lessee child care facility operator the total amount of the benefit derived from the exemption and the method for ensuring that the operator receives the benefit. Notwithstanding ss. 196.195 and 196.196, property owned by a house of public worship and used by an educational institution for educational purposes limited to students in preschool through grade 8 shall be exempt from ad valorem taxes. If legal title to property is held by a governmental agency that leases the property to a lessee, the property is ~~shall be~~ deemed to be owned by the governmental agency and used exclusively for educational purposes if the



governmental agency continues to use such property exclusively for educational purposes pursuant to a sublease or other contractual agreement with that lessee. If the title to land is held by the trustee of an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the entity that owns an educational institution that is using the land exclusively for educational purposes, the land is deemed to be property owned by the educational institution for purposes of this exemption.

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

Section 22. The amendment made by this act to s. 196.198, Florida Statutes, first applies to the 2026 tax roll.

Section 23. Section 201.15, Florida Statutes, is amended to read:

201.15 Distribution of taxes collected.—All taxes collected under this chapter are hereby pledged and shall be first made available to make payments when due on bonds issued pursuant to s. 215.618 or s. 215.619, or any other bonds

1226 authorized to be issued on a parity basis with such bonds. Such  
1227 pledge and availability for the payment of these bonds shall  
1228 have priority over any requirement for the payment of service  
1229 charges or costs of collection and enforcement under this  
1230 section. All taxes collected under this chapter, except taxes  
1231 distributed to the Land Acquisition Trust Fund pursuant to  
1232 subsections (1) and (2), are subject to the service charge  
1233 imposed in s. 215.20(1). Before distribution pursuant to this  
1234 section, the Department of Revenue shall deduct amounts  
1235 necessary to pay the costs of the collection and enforcement of  
1236 the tax levied by this chapter. The costs and service charge may  
1237 not be levied against any portion of taxes pledged to debt  
1238 service on bonds to the extent that the costs and service charge  
1239 are required to pay any amounts relating to the bonds. All of  
1240 the costs of the collection and enforcement of the tax levied by  
1241 this chapter and service charge shall be available and  
1242 transferred to the extent necessary to pay debt service and any  
1243 other amounts payable with respect to bonds authorized before  
1244 January 1, 2017, secured by revenues distributed pursuant to  
1245 this section. All taxes remaining after deduction of costs shall  
1246 be distributed as follows:

1247       (1) Amounts necessary to make payments on bonds issued  
1248 pursuant to s. 215.618 or s. 215.619, as provided under  
1249 paragraphs (3)(a) and (b), or on any other bonds authorized to  
1250 be issued on a parity basis with such bonds shall be deposited

1251 into the Land Acquisition Trust Fund.

1252 (2) If the amounts deposited pursuant to subsection (1)  
1253 are less than 33 percent of all taxes collected after first  
1254 deducting the costs of collection, an amount equal to 33 percent  
1255 of all taxes collected after first deducting the costs of  
1256 collection, minus the amounts deposited pursuant to subsection  
1257 (1), shall be deposited into the Land Acquisition Trust Fund.

1258 (3) Amounts on deposit in the Land Acquisition Trust Fund  
1259 shall be used in the following order:

1260 (a) Payment of debt service or funding of debt service  
1261 reserve funds, rebate obligations, or other amounts payable with  
1262 respect to Florida Forever bonds issued pursuant to s. 215.618.  
1263 The amount used for such purposes may not exceed \$300 million in  
1264 each fiscal year. It is the intent of the Legislature that all  
1265 bonds issued to fund the Florida Forever Act be retired by  
1266 December 31, 2040. Except for bonds issued to refund previously  
1267 issued bonds, no series of bonds may be issued pursuant to this  
1268 paragraph unless such bonds are approved and the debt service  
1269 for the remainder of the fiscal year in which the bonds are  
1270 issued is specifically appropriated in the General  
1271 Appropriations Act or other law with respect to bonds issued for  
1272 the purposes of s. 373.4598.

1273 (b) Payment of debt service or funding of debt service  
1274 reserve funds, rebate obligations, or other amounts due with  
1275 respect to Everglades restoration bonds issued pursuant to s.

215.619. Taxes distributed under paragraph (a) and this paragraph must be collectively distributed on a pro rata basis when the available moneys under this subsection are not sufficient to cover the amounts required under paragraph (a) and this paragraph.

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

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

(a) The lesser of 20.5453 percent of the remainder or \$360.08 ~~\$466.75~~ million in each fiscal year shall be paid into the State Treasury to the credit of the State Transportation Trust Fund. Notwithstanding any other law, the amount credited

to the State Transportation Trust Fund shall be used for:

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

~~1.2.~~ The Small County Outreach Program specified in s. 339.2818, in the amount of 13 ~~10~~ percent of the funds;

~~2.3.~~ The Strategic Intermodal System specified in ss. 339.61, 339.62, 339.63, and 339.64, in the amount of 78 ~~75~~ percent of the funds ~~after deduction of the payments required pursuant to subparagraphs 1. and 2.;~~ and

~~3.4.~~ The Transportation Regional Incentive Program specified in s. 339.2819, in the amount of 9 ~~25~~ percent of the funds ~~after deduction of the payments required pursuant to subparagraphs 1. and 2. The first \$60 million of the funds allocated pursuant to this subparagraph shall be allocated annually to the Florida Rail Enterprise for the purposes established in s. 341.303(5).~~

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

Moneys distributed pursuant to paragraphs (a) and (b) may not be pledged for debt service unless such pledge is approved by

referendum of the voters.

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

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

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

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

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

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

1351 services to assist the homeless.

1352 (e) The lesser of 0.017 percent of the remainder or  
1353 \$300,000 in each fiscal year shall be paid into the State  
1354 Treasury to the credit of the General Inspection Trust Fund to  
1355 be used to fund oyster management and restoration programs as  
1356 provided in s. 379.362(3).

1357 (f) A total of \$75 million shall be paid into the State  
1358 Treasury to the credit of the State Economic Enhancement and  
1359 Development Trust Fund within the Department of Commerce.

1360 (g) An amount equaling 5.4175 percent of the remainder  
1361 shall be paid into the Resilient Florida Trust Fund to be used  
1362 for the purposes for which the Resilient Florida Trust Fund was  
1363 created and exists by law. Funds may be used for planning and  
1364 project grants.

1365 (h) An amount equaling 5.4175 percent of the remainder  
1366 shall be paid into the Water Protection and Sustainability  
1367 Program Trust Fund to be used to fund water quality improvement  
1368 grants as specified in s. 403.0673.

1369 (5) Notwithstanding s. 215.32(2)(b)4.a., funds distributed  
1370 to the State Housing Trust Fund ~~and expended pursuant to s.~~  
1371 ~~420.50871 and funds distributed to the State Housing Trust Fund~~  
1372 and the Local Government Housing Trust Fund pursuant to  
1373 paragraphs (4)(c) and (d) may not be transferred to the General  
1374 Revenue Fund in the General Appropriations Act.

1375 (6) After the distributions provided in the preceding

subsections, any remaining taxes shall be paid into the State Treasury to the credit of the General Revenue Fund.

Section 24. Paragraph (d) of subsection (2) and subsection (5) of section 202.19, Florida Statutes, are amended, and paragraph (c) is added to subsection (3) of that section, to read:

202.19 Authorization to impose local communications services tax.—

(2)

(d) The local communications services tax rate in effect on January 1, 2023, may not be increased before January 1, 2031 ~~2026~~.

(3)

(c) Each county and municipality must prioritize the use of proceeds distributed pursuant to s. 202.18(3)(c) on the timely review, processing, and approval of permit applications for the use of rights-of-way by communications services providers to ensure that the county or municipality complies with state and federal law, including, but not limited to, the timelines under s. 337.401(7)(d).

(5) In addition to the communications services taxes authorized by subsection (1), a discretionary sales surtax that a county or school board has levied under s. 212.055 is imposed as a local communications services tax under this section, and the rate shall be determined in accordance with s. 202.20(3).



1401 However, any increase to the discretionary sales surtax levied  
1402 under s. 212.055 on or after January 1, 2023, may not be added  
1403 to the local communications services tax under this section  
1404 before January 1, 2031 ~~2026~~.

1405 (a) Except as otherwise provided in this subsection, each  
1406 such tax rate shall be applied, in addition to the other tax  
1407 rates applied under this chapter, to communications services  
1408 subject to tax under s. 202.12 which:

- 1409 1. Originate or terminate in this state; and
- 1410 2. Are charged to a service address in the county.

1411 (b) With respect to private communications services, the  
1412 tax shall be on the sales price of such services provided within  
1413 the county, which shall be determined in accordance with the  
1414 following provisions:

- 1415 1. Any charge with respect to a channel termination point  
1416 located within such county;
- 1417 2. Any charge for the use of a channel between two channel  
1418 termination points located in such county; and
- 1419 3. Where channel termination points are located both  
1420 within and outside of such county:
  - 1421 a. If any segment between two such channel termination  
1422 points is separately billed, 50 percent of such charge; and
  - 1423 b. If any segment of the circuit is not separately billed,  
1424 an amount equal to the total charge for such circuit multiplied  
1425 by a fraction, the numerator of which is the number of channel

1426 termination points within such county and the denominator of  
1427 which is the total number of channel termination points of the  
1428 circuit.

1429 Section 25. Paragraph (f) is added to subsection (4) of  
1430 section 202.34, Florida Statutes, to read:

1431 202.34 Records required to be kept; power to inspect;  
1432 audit procedure.—

1433 (4)

1434 (f) Once the notification required by paragraph (a) is  
1435 issued, the department, at any time, may respond to contact  
1436 initiated by a taxpayer to discuss the audit, and the taxpayer  
1437 may provide records or other information, electronically or  
1438 otherwise, to the department. The department may examine, at any  
1439 time, documentation and other information voluntarily provided  
1440 by the taxpayer, its representative, or other parties;  
1441 information already in the department's possession; or publicly  
1442 available information. Examination by the department of such  
1443 information does not commence an audit if the review takes place  
1444 within 60 days after the notice of intent to conduct an audit.  
1445 The requirement in paragraph (a) does not prohibit the  
1446 department from making initial contact with the taxpayer to  
1447 confirm receipt of the notification or to confirm the date that  
1448 the audit will begin. If the taxpayer has not previously waived  
1449 the 60-day notice period and believes the department commenced  
1450 the audit before the 61st day, the taxpayer must object in

1451 writing to the department before the issuance of an assessment  
1452 or the objection is waived. If the objection is not waived and  
1453 it is determined during a formal or informal protest that the  
1454 audit was commenced before the 61st day after the issuance of  
1455 the notice of intent to audit, the tolling period provided for  
1456 in s. 213.345 shall be considered lifted for the number days  
1457 equal to the difference between the date the audit commenced and  
1458 the 61st day after the date of the department's notice of intent  
1459 to audit.

1460 Section 26. Effective January 1, 2026, subsections (1),  
1461 (3), and (4) of section 206.42, Florida Statutes, are amended to  
1462 read:

1463 206.42 Aviation gasoline exempt from excise tax; rocket  
1464 fuel.—

1465 (1) Each and every dealer in aviation gasoline in the  
1466 state by whatever name designated who purchases from any  
1467 terminal supplier, importer, or wholesaler, and sells, aviation  
1468 gasoline (A.S.T.M. specification D-910 or current  
1469 specification), of such quality not adapted for use in ordinary  
1470 motor vehicles, being designed for and sold and exclusively used  
1471 for aircraft, is exempted from the payment of taxes levied under  
1472 this part, ~~but is subject to the tax levied under part III.~~

1473 (3) All sales of aviation motor fuel must be in compliance  
1474 with the requirements of this part, part II, parts I, II, and  
1475 ~~III of this chapter~~ and chapter 212 to qualify for the

1476 exemption.

1477 (4) Fuels of such quality not adapted for use in ordinary  
1478 motor vehicles, being produced for and sold and exclusively used  
1479 for space flight as defined in s. 212.02 are not subject to the  
1480 tax pursuant to this part, part II ~~parts II and III~~, and chapter  
1481 212.

1482 Section 27. Effective January 1, 2026, part III of chapter  
1483 206, Florida Statutes, consisting of ss. 206.9815, 206.9825,  
1484 206.9826, 206.9835, 206.9837, 206.9845, 206.9855, 206.9865, and  
1485 206.9875, Florida Statutes, is repealed, and parts IV and V of  
1486 chapter 206, Florida Statutes, are redesignated as parts III and  
1487 IV, respectively.

1488 Section 28. Effective January 1, 2026, subsections (2) and  
1489 (3) of section 206.9915, Florida Statutes, are amended to read:

1490 206.9915 Legislative intent and general provisions.—

1491 (2) ~~The provisions of Parts I and II I-III~~ of this chapter  
1492 apply ~~shall be applicable~~ to the taxes imposed herein only by  
1493 express reference to this part.

1494 (3) Sections ~~the provisions of ss.~~ 206.01, 206.02,  
1495 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055,  
1496 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10,  
1497 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175,  
1498 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215,  
1499 206.22, 206.24, 206.27, 206.28, 206.416, 206.42, 206.44, 206.48,  
1500 206.49, 206.56, 206.59, 206.86, 206.87, 206.872, 206.873,

206.8735, 206.874, 206.8741, 206.8745, 206.94, and 206.945,~~and~~  
~~206.9815~~ shall, as far as lawful or practicable, be applicable  
to the levy and collection of taxes imposed pursuant to this  
part as if fully set out in this part and made expressly  
applicable to the taxes imposed herein.

Section 29. Effective January 1, 2026, section 206.9925,  
Florida Statutes, is amended to read:

206.9925 Definitions.—As used in this part:

(1) "Aviation fuel" means fuel for use in aircraft, and  
includes aviation gasoline and aviation turbine fuels and  
kerosene.

(2)~~(1)~~ "Barrel" means 42 U.S. gallons at 60°F.

(3)~~(7)~~ "Consume" means to destroy or to alter the chemical  
or physical structure of a solvent so that it is no longer  
identifiable as the solvent it was.

(4)~~(3)~~ "Gas" means all natural gas, including casinghead  
gas, and all other hydrocarbons not defined as oil ~~in subsection~~  
~~(2)~~.

(5)~~(2)~~ "Oil" means crude petroleum oil and other  
hydrocarbons, regardless of gravity, which are produced at the  
well in liquid form by ordinary production methods and which are  
not the result of condensation of gas after it leaves the  
reservoir.

(6)~~(4)~~ "Petroleum product" means any refined liquid  
commodity made wholly or partially from oil or gas, or blends or

1526 mixtures of oil with one or more liquid products or byproducts  
1527 derived from oil or gas, or blends or mixtures of two or more  
1528 liquid products or byproducts derived from oil or gas, and  
1529 includes, but is not limited to, motor gasoline, gasohol,  
1530 aviation gasoline, naphtha-type jet fuel, kerosene-type jet  
1531 fuel, kerosene, distillate fuel oil, residual fuel oil, motor  
1532 oil and other lubricants, naphtha of less than 400°F for  
1533 petroleum feed, special naphthas, road oil, still gas,  
1534 unfinished oils, motor gas blending components, including  
1535 petroleum-derived ethanol when used for such purpose, and  
1536 aviation gas blending components.

1537 (7)~~(5)~~ "Pollutants" includes any petroleum product as  
1538 defined in subsection (6) ~~(4)~~ as well as pesticides, ammonia,  
1539 and chlorine; lead-acid batteries, including, but not limited  
1540 to, batteries that are a component part of other tangible  
1541 personal property; and solvents as defined in subsection (8)  
1542 ~~(6)~~, but the term excludes liquefied petroleum gas, medicinal  
1543 oils, and waxes. Products intended for application to the human  
1544 body or for use in human personal hygiene or for human ingestion  
1545 are not pollutants, regardless of their contents. For the  
1546 purpose of the tax imposed under s. 206.9935(1), "pollutants"  
1547 also includes crude oil.

1548 (8)~~(6)~~ "Solvents" means the following organic compounds,  
1549 if the listed organic compound is in liquid form: acetamide,  
1550 acetone, acetonitrile, acetophenone, amyl acetates (all),

HB 7031, Engrossed 1

2025

1551 aniline, benzene, butyl acetates (all), butyl alcohols (all),  
1552 butyl benzyl phthalate, carbon disulfide, carbon tetrachloride,  
1553 chlorobenzene, chloroform, cumene, cyclohexane, cyclohexanone,  
1554 dibutyl phthalate, dichlorobenzenes (all),  
1555 dichlorodifluoromethane, diethyl phthalate, dimethyl phthalate,  
1556 dioctyl phthalate (di2-ethyl hexyl phthalate), n-dioctyl  
1557 phthalate, 1,4-dioxane, petroleum-derived ethanol, ethyl  
1558 acetate, ethyl benzene, ethylene dichloride, 2-ethoxy ethanol  
1559 (ethylene glycol ethyl ether), ethylene glycol, furfural,  
1560 formaldehyde, n-hexane, isophorone, isopropyl alcohol, methanol,  
1561 2-methoxy ethanol (ethylene glycol methyl ether), methyl tert-  
1562 butyl ether, methylene chloride (dichloromethane), methyl ethyl  
1563 ketone, methyl isobutyl ketone, mineral spirits, 140-F naphtha,  
1564 naphthalene, nitrobenzene, 2-nitropropane, pentachlorobenzene,  
1565 phenol, perchloroethylene (tetrachloroethylene), stoddard  
1566 solvent, tetrahydrofuran, toluene, 1,1,1-trichloroethane,  
1567 trichloroethylene, 1,1,2-trichloro-1,2,2-trifluoroethane, and  
1568 xylenes (all).

1569 (9)~~(8)~~ "Storage facility" means a location owned,  
1570 operated, or leased by a licensed terminal operator, which  
1571 location contains any stationary tank or tanks for holding  
1572 petroleum products.

1573 Section 30. Effective January 1, 2026, subsection (3) of  
1574 section 206.9942, Florida Statutes, is amended to read:

1575 206.9942 Refunds and credits.—

(3) Any person licensed pursuant to this chapter who has produced, imported, or purchased solvents on which the tax has been paid pursuant to s. 206.9935(2) to the state or to his or her supplier and which solvents are subsequently consumed in the manufacture or production of a product which is not itself a pollutant as defined in s. 206.9925 ~~s. 206.9925(5)~~ may deduct the amount of tax paid thereon pursuant to s. 206.9935(2) from the amount owed to the state and remitted pursuant to s. 206.9931(2) or may apply for a refund of the amount of tax paid thereon pursuant to s. 206.9935(2).

Section 31. Subsections (3) and (8) of section 206.9952, Florida Statutes, are amended to read:

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

(3)(a) Any person who acts as a natural gas retailer and does not hold a valid natural gas fuel retailer license shall pay a penalty of \$200 for each month of operation without a license. This paragraph expires December 31, 2029 ~~2025~~.

(b) Effective January 1, 2030 ~~2026~~, any person who acts as a natural gas fuel retailer and does not hold a valid natural gas fuel retailer license shall pay a penalty of 25 percent of the tax assessed on the total purchases made during the unlicensed period.

(8) With the exception of a state or federal agency or a political subdivision licensed under this chapter, each person,



as defined in this part, who operates as a natural gas fuel retailer shall report monthly to the department and pay a tax on all natural gas fuel purchases beginning January 1, 2030 ~~2026~~.

Section 32. Subsection (2) of section 206.9955, Florida Statutes, is amended to read:

206.9955 Levy of natural gas fuel tax.—

(2) The following taxes shall be imposed:

(a) Upon each motor fuel equivalent gallon of natural gas fuel:

1. Effective January 1, 2030 ~~2026~~, and until December 31, 2030 ~~2026~~, an excise tax of 2 cents.

2. Effective January 1, 2031 ~~2027~~, an excise tax of 4 cents.

(b) Upon each motor fuel equivalent gallon of natural gas fuel, which is designated as the "ninth-cent fuel tax":

1. Effective January 1, 2030 ~~2026~~, and until December 31, 2030 ~~2026~~, an additional tax of 0.5 cents.

2. Effective January 1, 2031 ~~2027~~, an additional tax of 1 cent.

(c) Upon each motor fuel equivalent gallon of natural gas fuel by each county, which is designated as the "local option fuel tax":

1. Effective January 1, 2030 ~~2026~~, and until December 31, 2030 ~~2026~~, an additional tax of 0.5 cents.

2. Effective January 1, 2031 ~~2027~~, an additional tax of 1

cent.

(d) An additional tax on each motor fuel equivalent gallon of natural gas fuel, which is designated as the "State Comprehensive Enhanced Transportation System Tax," at a rate determined pursuant to this paragraph.

1. Before January 1, 2030 ~~2026~~, the department shall determine the tax rate applicable to the sale of natural gas fuel for the following 12-month period beginning January 1, rounded to the nearest tenth of a cent, by adjusting the tax rate of 2.9 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

2. Before January 1, 2031 ~~2027~~, and each year thereafter, the department shall determine the tax rate applicable to the sale of natural gas fuel for the following 12-month period beginning January 1, rounded to the nearest tenth of a cent, by adjusting the tax rate of 5.8 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

(e)1. An additional tax is imposed on each motor fuel

equivalent gallon of natural gas fuel for the privilege of selling natural gas fuel, at a rate determined pursuant to this subparagraph.

a. Before January 1, 2030 ~~2026~~, the department shall determine the tax rate applicable to the sale of natural gas fuel, rounded to the nearest tenth of a cent, for the following 12-month period beginning January 1, by adjusting the tax rate of 4.6 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

b. Before January 1, 2031 ~~2027~~, and each year thereafter, the department shall determine the tax rate applicable to the sale of natural gas fuel, rounded to the nearest tenth of a cent, for the following 12-month period beginning January 1, by adjusting the tax rate of 9.2 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

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

Section 33. Subsection (1) of section 206.996, Florida

Statutes, is amended to read:

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

(1) For the purpose of determining the amount of taxes imposed by s. 206.9955, each natural gas fuel retailer shall file beginning with February 2030 ~~2026~~, and each month thereafter, no later than the 20th day of each month, monthly reports electronically with the department showing information on inventory, purchases, nontaxable disposals, taxable uses, and taxable sales in gallons of natural gas fuel for the preceding month. However, if the 20th day of the month falls on a Saturday, Sunday, or federal or state legal holiday, a return must be accepted if it is electronically filed on the next succeeding business day. The reports must include, or be verified by, a written declaration stating that such report is made under the penalties of perjury. The natural gas fuel retailer shall deduct from the amount of taxes shown by the report to be payable an amount equivalent to 0.67 percent of the taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e), which deduction is allowed to the natural gas fuel retailer to compensate it for services rendered and expenses incurred in complying with the requirements of this part. This allowance is not deductible unless payment of applicable taxes is made on or before the 20th day of the month. This subsection may not be construed as authorizing a deduction from the constitutional

HB 7031, Engrossed 1

2025

1701 fuel tax or the fuel sales tax.

1702 Section 34. Effective January 1, 2026, section 207.003,  
1703 Florida Statutes, is amended to read:

1704 207.003 Privilege tax levied.—A tax for the privilege of  
1705 operating any commercial motor vehicle upon the public highways  
1706 of this state shall be levied upon every motor carrier at a rate  
1707 which includes the minimum rates provided in parts I, II, and  
1708 III ~~IV~~ of chapter 206 on each gallon of diesel fuel or motor  
1709 fuel used for the propulsion of a commercial motor vehicle by  
1710 such motor carrier within the state.

1711 Section 35. Effective January 1, 2026, subsection (3) of  
1712 section 207.005, Florida Statutes, is amended to read:

1713 207.005 Returns and payment of tax; delinquencies;  
1714 calculation of fuel used during operations in the state; credit;  
1715 bond.—

1716 (3) For the purpose of computing the carrier's liability  
1717 for the road privilege tax, the total gallons of fuel used in  
1718 the propulsion of any commercial motor vehicle in this state  
1719 shall be multiplied by the rates provided in parts I, II, and  
1720 III ~~IV~~ of chapter 206. From the sum determined by this  
1721 calculation, there shall be allowed a credit equal to the amount  
1722 of the tax per gallon under parts I, II, and III ~~IV~~ of chapter  
1723 206 for each gallon of fuel purchased in this state during the  
1724 reporting period when the diesel fuel or motor fuel tax was paid  
1725 at the time of purchase. If the tax paid under parts I, II, and

1726 III ~~IV~~ of chapter 206 exceeds the total tax due under this  
1727 chapter, the excess may be allowed as a credit against future  
1728 tax payments, until the credit is fully offset or until eight  
1729 calendar quarters shall have passed since the end of the  
1730 calendar quarter in which the credit accrued, whichever occurs  
1731 first. A refund may be made for this credit provided it exceeds  
1732 \$10.

1733 Section 36. Effective October 1, 2025, subsections (2) and  
1734 (10) of section 212.02, Florida Statutes, are amended to read:

1735 212.02 Definitions.—The following terms and phrases when  
1736 used in this chapter have the meanings ascribed to them in this  
1737 section, except where the context clearly indicates a different  
1738 meaning:

1739 (2) "Business" means any activity engaged in by any  
1740 person, or caused to be engaged in by him or her, with the  
1741 object of private or public gain, benefit, or advantage, either  
1742 direct or indirect. Except for the sales of any aircraft, boat,  
1743 mobile home, or motor vehicle, the term "business" shall not be  
1744 construed in this chapter to include occasional or isolated  
1745 sales or transactions involving tangible personal property or  
1746 services by a person who does not hold himself or herself out as  
1747 engaged in business or sales of unclaimed tangible personal  
1748 property under s. 717.122, but includes other charges for the  
1749 sale or rental of tangible personal property, sales of services  
1750 taxable under this chapter, sales of or charges of admission,

1751 communication services, all rentals and leases of living  
1752 quarters, other than low-rent housing operated under chapter  
1753 421, sleeping or housekeeping accommodations in hotels,  
1754 apartment houses, roominghouses, tourist or trailer camps, and  
1755 ~~all rentals of or licenses in real property, other than low-rent~~  
1756 ~~housing operated under chapter 421,~~ all leases or rentals of or  
1757 licenses in parking lots or garages for motor vehicles, docking  
1758 or storage spaces for boats in boat docks or marinas as defined  
1759 in this chapter and made subject to a tax imposed by this  
1760 chapter. The term "business" shall not be construed in this  
1761 chapter to include the leasing, subleasing, or licensing of real  
1762 property by one corporation to another if all of the stock of  
1763 both such corporations is owned, directly or through one or more  
1764 wholly owned subsidiaries, by a common parent corporation; the  
1765 property was in use prior to July 1, 1989, title to the property  
1766 was transferred after July 1, 1988, and before July 1, 1989,  
1767 between members of an affiliated group, as defined in s. 1504(a)  
1768 of the Internal Revenue Code of 1986, which group included both  
1769 such corporations and there is no substantial change in the use  
1770 of the property following the transfer of title; the leasing,  
1771 subleasing, or licensing of the property was required by an  
1772 unrelated lender as a condition of providing financing to one or  
1773 more members of the affiliated group; and the corporation to  
1774 which the property is leased, subleased, or licensed had sales  
1775 subject to the tax imposed by this chapter of not less than \$667

million during the most recent 12-month period ended June 30. Any tax on such sales, charges, rentals, admissions, or other transactions made subject to the tax imposed by this chapter shall be collected by the state, county, municipality, any political subdivision, agency, bureau, or department, or other state or local governmental instrumentality in the same manner as other dealers, unless specifically exempted by this chapter.

(10) "Lease," "let," or "rental" means leasing or renting of living quarters or sleeping or housekeeping accommodations in hotels, apartment houses, roominghouses, and tourist or trailer camps ~~and real property~~, the same being defined as follows:

(a) Every building or other structure kept, used, maintained, or advertised as, or held out to the public to be, a place where sleeping accommodations are supplied for pay to transient or permanent guests or tenants, in which 10 or more rooms are furnished for the accommodation of such guests, and having one or more dining rooms or cafes where meals or lunches are served to such transient or permanent guests; such sleeping accommodations and dining rooms or cafes being conducted in the same building or buildings in connection therewith, shall, for the purpose of this chapter, be deemed a hotel.

(b) Any building, or part thereof, where separate accommodations for two or more families living independently of each other are supplied to transient or permanent guests or tenants shall for the purpose of this chapter be deemed an



1801 apartment house.

1802 (c) Every house, boat, vehicle, motor court, trailer  
1803 court, or other structure or any place or location kept, used,  
1804 maintained, or advertised as, or held out to the public to be, a  
1805 place where living quarters or sleeping or housekeeping  
1806 accommodations are supplied for pay to transient or permanent  
1807 guests or tenants, whether in one or adjoining buildings, shall  
1808 for the purpose of this chapter be deemed a roominghouse.

1809 (d) In all hotels, apartment houses, and roominghouses  
1810 within the meaning of this chapter, the parlor, dining room,  
1811 sleeping porches, kitchen, office, and sample rooms shall be  
1812 construed to mean "rooms."

1813 (e) A "tourist camp" is a place where two or more tents,  
1814 tent houses, or camp cottages are located and offered by a  
1815 person or municipality for sleeping or eating accommodations,  
1816 most generally to the transient public for either a direct money  
1817 consideration or an indirect benefit to the lessor or owner in  
1818 connection with a related business.

1819 (f) A "trailer camp," "mobile home park," or "recreational  
1820 vehicle park" is a place where space is offered, with or without  
1821 service facilities, by any persons or municipality to the public  
1822 for the parking and accommodation of two or more automobile  
1823 trailers, mobile homes, or recreational vehicles which are used  
1824 for lodging, for either a direct money consideration or an  
1825 indirect benefit to the lessor or owner in connection with a

related business, such space being hereby defined as living quarters, and the rental price thereof shall include all service charges paid to the lessor.

(g) "Lease," "let," or "rental" also means the leasing or rental of tangible personal property and the possession or use thereof by the lessee or rentee for a consideration, without transfer of the title of such property, except as expressly provided to the contrary herein. The term "lease," "let," or "rental" does not mean hourly, daily, or mileage charges, to the extent that such charges are subject to the jurisdiction of the United States Interstate Commerce Commission, when such charges are paid by reason of the presence of railroad cars owned by another on the tracks of the taxpayer, or charges made pursuant to car service agreements. The term "lease," "let," "rental," or "license" does not include payments made to an owner of high-voltage bulk transmission facilities in connection with the possession or control of such facilities by a regional transmission organization, independent system operator, or similar entity under the jurisdiction of the Federal Energy Regulatory Commission. However, where two taxpayers, in connection with the interchange of facilities, rent or lease property, each to the other, for use in providing or furnishing any of the services mentioned in s. 166.231, the term "lease or rental" means only the net amount of rental involved.

(h) "Real property" means the surface land, improvements

thereto, and fixtures, and is synonymous with "realty" and "real estate."

~~(i) "License," as used in this chapter with reference to the use of real property, means the granting of a privilege to use or occupy a building or a parcel of real property for any purpose.~~

~~(j) Privilege, franchise, or concession fees, or fees for a license to do business, paid to an airport are not payments for leasing, letting, renting, or granting a license for the use of real property.~~

Section 37. Effective October 1, 2025, section 212.031, Florida Statutes, is repealed.

Section 38. Paragraph (a) of subsection (2) of section 212.04, Florida Statutes, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.—

(2) (a) A tax may not be levied on:

1. Admissions to athletic or other events sponsored by elementary schools, junior high schools, middle schools, high schools, community colleges, public or private colleges and universities, deaf and blind schools, facilities of the youth services programs of the Department of Children and Families, and state correctional institutions if only student, faculty, or inmate talent is used. However, this exemption does not apply to admission to athletic events sponsored by a state university, and the proceeds of the tax collected on such admissions shall

1876 be retained and used by each institution to support women's  
1877 athletics as provided in s. 1006.71(2)(c).

1878       2. Dues, membership fees, and admission charges imposed by  
1879 not-for-profit sponsoring organizations. To receive this  
1880 exemption, the sponsoring organization must qualify as a not-  
1881 for-profit entity under s. 501(c)(3) of the Internal Revenue  
1882 Code of 1954, as amended.

1883       3. Admission charges to an event sponsored by a  
1884 governmental entity, sports authority, or sports commission if  
1885 held in a convention hall, exhibition hall, auditorium, stadium,  
1886 theater, arena, civic center, performing arts center, or  
1887 publicly owned recreational facility and if 100 percent of the  
1888 risk of success or failure lies with the sponsor of the event  
1889 and 100 percent of the funds at risk for the event belong to the  
1890 sponsor, and student or faculty talent is not exclusively used.  
1891 As used in this subparagraph, the terms "sports authority" and  
1892 "sports commission" mean a nonprofit organization that is exempt  
1893 from federal income tax under s. 501(c)(3) of the Internal  
1894 Revenue Code and that contracts with a county or municipal  
1895 government for the purpose of promoting and attracting sports-  
1896 tourism events to the community with which it contracts.

1897       4. An admission paid by a student, or on the student's  
1898 behalf, to any required place of sport or recreation if the  
1899 student's participation in the sport or recreational activity is  
1900 required as a part of a program or activity sponsored by, and

under the jurisdiction of, the student's educational institution if his or her attendance is as a participant and not as a spectator.

5. Admissions to the National Football League championship game or Pro Bowl; admissions to any semifinal game or championship game of a national collegiate tournament; admissions to a Major League Baseball, Major League Soccer, National Basketball Association, or National Hockey League all-star game; admissions to the Major League Baseball Home Run Derby held before the Major League Baseball All-Star Game; admissions to any FIFA World Cup match sanctioned by the Fédération Internationale de Football Association (FIFA), including any qualifying match held up to 12 months before the FIFA World Cup matches; admissions to any Formula One Grand Prix race sanctioned by the Fédération Internationale de l'Automobile, including any qualifying or support races held at the circuit up to 72 hours before the grand prix race; admissions to the Daytona 500 sanctioned by the National Association for Stock Car Auto Racing (NASCAR), including any qualifying or support races held at the same track up to 72 hours before the race; admissions to the NASCAR Cup Series Championship Race, sanctioned by NASCAR, when held at the Homestead-Miami Speedway, including any qualifying or support races held at the same track up to 72 hours before the race; or admissions to National Basketball Association all-star events

1926 produced by the National Basketball Association and held at a  
1927 facility such as an arena, convention center, or municipal  
1928 facility.

1929       6. A participation fee or sponsorship fee imposed by a  
1930 governmental entity as described in s. 212.08(6) for an athletic  
1931 or recreational program if the governmental entity by itself, or  
1932 in conjunction with an organization exempt under s. 501(c)(3) of  
1933 the Internal Revenue Code of 1954, as amended, sponsors,  
1934 administers, plans, supervises, directs, and controls the  
1935 athletic or recreational program.

1936       7. Admissions to live theater, live opera, or live ballet  
1937 productions in this state which are sponsored by an organization  
1938 that has received a determination from the Internal Revenue  
1939 Service that the organization is exempt from federal income tax  
1940 under s. 501(c)(3) of the Internal Revenue Code of 1954, as  
1941 amended, if the organization actively participates in planning  
1942 and conducting the event; is responsible for the safety and  
1943 success of the event; is organized for the purpose of sponsoring  
1944 live theater, live opera, or live ballet productions in this  
1945 state; has more than 10,000 subscribing members and has among  
1946 the stated purposes in its charter the promotion of arts  
1947 education in the communities it serves; and will receive at  
1948 least 20 percent of the net profits, if any, of the events the  
1949 organization sponsors and will bear the risk of at least 20  
1950 percent of the losses, if any, from the events it sponsors if

the organization employs other persons as agents to provide services in connection with a sponsored event. Before March 1 of each year, such organization may apply to the department for a certificate of exemption for admissions to such events sponsored in this state by the organization during the immediately following state fiscal year. The application must state the total dollar amount of admissions receipts collected by the organization or its agents from such events in this state sponsored by the organization or its agents in the year immediately preceding the year in which the organization applies for the exemption. Such organization shall receive the exemption only to the extent of \$1.5 million multiplied by the ratio that such receipts bear to the total of such receipts of all organizations applying for the exemption in such year; however, such exemption granted to any organization may not exceed 6 percent of such admissions receipts collected by the organization or its agents in the year immediately preceding the year in which the organization applies for the exemption. Each organization receiving the exemption shall report each month to the department the total admissions receipts collected from such events sponsored by the organization during the preceding month and shall remit to the department an amount equal to 6 percent of such receipts reduced by any amount remaining under the exemption. Tickets for such events sold by such organizations may not reflect the tax otherwise imposed under this section.

1976           8. Entry fees for participation in freshwater fishing  
1977 tournaments.

1978           9. Participation or entry fees charged to participants in  
1979 a game, race, or other sport or recreational event if spectators  
1980 are charged a taxable admission to such event.

1981           10. Admissions to any postseason collegiate football game  
1982 sanctioned by the National Collegiate Athletic Association.

1983           11. Admissions to and membership fees for gun clubs. For  
1984 purposes of this subparagraph, the term "gun club" means an  
1985 organization whose primary purpose is to offer its members  
1986 access to one or more shooting ranges for target or skeet  
1987 shooting.

1988           12. Fees for admission to state parks, including annual  
1989 entrance passes.

1990           Section 39. Effective October 1, 2025, paragraph (a) of  
1991 subsection (1) of section 212.05, Florida Statutes, is amended  
1992 to read:

1993           212.05 Sales, storage, use tax.—It is hereby declared to  
1994 be the legislative intent that every person is exercising a  
1995 taxable privilege who engages in the business of selling  
1996 tangible personal property at retail in this state, including  
1997 the business of making or facilitating remote sales; who rents  
1998 or furnishes any of the things or services taxable under this  
1999 chapter; or who stores for use or consumption in this state any  
2000 item or article of tangible personal property as defined herein



and who leases or rents such property within the state.

(1) For the exercise of such privilege, a tax is levied on each taxable transaction or incident, which tax is due and payable as follows:

(a)1.a. At the rate of 6 percent of the sales price of each item or article of tangible personal property when sold at retail in this state, computed on each taxable sale for the purpose of remitting the amount of tax due the state, and including each and every retail sale.

b. Each occasional or isolated sale of an aircraft, boat, mobile home, or motor vehicle of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government shall be subject to tax at the rate provided in this paragraph. The department shall by rule adopt any nationally recognized publication for valuation of used motor vehicles as the reference price list for any used motor vehicle which is required to be licensed pursuant to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any party to an occasional or isolated sale of such a vehicle reports to the tax collector a sales price which is less than 80 percent of the average loan price for the specified model and year of such vehicle as listed in the most recent reference price list, the tax levied under this paragraph shall be computed by the department on such average loan price unless the parties to the sale have provided to the tax collector an

2026 affidavit signed by each party, or other substantial proof,  
2027 stating the actual sales price. Any party to such sale who  
2028 reports a sales price less than the actual sales price is guilty  
2029 of a misdemeanor of the first degree, punishable as provided in  
2030 s. 775.082 or s. 775.083. The department shall collect or  
2031 attempt to collect from such party any delinquent sales taxes.  
2032 In addition, such party shall pay any tax due and any penalty  
2033 and interest assessed plus a penalty equal to twice the amount  
2034 of the additional tax owed. Notwithstanding any other provision  
2035 of law, the Department of Revenue may waive or compromise any  
2036 penalty imposed pursuant to this subparagraph.

2037       2. This paragraph does not apply to the sale of a boat or  
2038 aircraft by or through a registered dealer under this chapter to  
2039 a purchaser who, at the time of taking delivery, is a  
2040 nonresident of this state, does not make his or her permanent  
2041 place of abode in this state, and is not engaged in carrying on  
2042 in this state any employment, trade, business, or profession in  
2043 which the boat or aircraft will be used in this state, or is a  
2044 corporation none of the officers or directors of which is a  
2045 resident of, or makes his or her permanent place of abode in,  
2046 this state, or is a noncorporate entity that has no individual  
2047 vested with authority to participate in the management,  
2048 direction, or control of the entity's affairs who is a resident  
2049 of, or makes his or her permanent abode in, this state. For  
2050 purposes of this exemption, either a registered dealer acting on

his or her own behalf as seller, a registered dealer acting as broker on behalf of a seller, or a registered dealer acting as broker on behalf of the nonresident purchaser may be deemed to be the selling dealer. This exemption is not allowed unless:

a. The nonresident purchaser removes a qualifying boat, as described in sub-subparagraph f., from this state within 90 days after the date of purchase or extension, or the nonresident purchaser removes a nonqualifying boat or an aircraft from this state within 10 days after the date of purchase or, when the boat or aircraft is repaired or altered, within 20 days after completion of the repairs or alterations; or if the aircraft will be registered in a foreign jurisdiction and:

(I) Application for the aircraft's registration is properly filed with a civil airworthiness authority of a foreign jurisdiction within 10 days after the date of purchase;

(II) The nonresident purchaser removes the aircraft from this state to a foreign jurisdiction within 10 days after the date the aircraft is registered by the applicable foreign airworthiness authority; and

(III) The aircraft is operated in this state solely to remove it from this state to a foreign jurisdiction.

For purposes of this sub-subparagraph, the term "foreign jurisdiction" means any jurisdiction outside of the United States or any of its territories;

2076           b. The nonresident purchaser, within 90 days after the  
2077 date of departure, provides the department with written proof  
2078 that the nonresident purchaser licensed, registered, titled, or  
2079 documented the boat or aircraft outside this state. If such  
2080 written proof is unavailable, within 90 days the nonresident  
2081 purchaser must provide proof that the nonresident purchaser  
2082 applied for such license, title, registration, or documentation.  
2083 The nonresident purchaser shall forward to the department proof  
2084 of title, license, registration, or documentation upon receipt;

2085           c. The nonresident purchaser, within 30 days after  
2086 removing the boat or aircraft from this state, furnishes the  
2087 department with proof of removal in the form of receipts for  
2088 fuel, dockage, slippage, tie-down, or hangaring from outside of  
2089 Florida. The information so provided must clearly and  
2090 specifically identify the boat or aircraft;

2091           d. The selling dealer, within 30 days after the date of  
2092 sale, provides to the department a copy of the sales invoice,  
2093 closing statement, bills of sale, and the original affidavit  
2094 signed by the nonresident purchaser affirming that the  
2095 nonresident purchaser qualifies for exemption from sales tax  
2096 pursuant to this subparagraph and attesting that the nonresident  
2097 purchaser will provide the documentation required to  
2098 substantiate the exemption claimed under this subparagraph;

2099           e. The seller makes a copy of the affidavit a part of his  
2100 or her record for as long as required by s. 213.35; and

2101           f. Unless the nonresident purchaser of a boat of 5 net  
2102 tons of admeasurement or larger intends to remove the boat from  
2103 this state within 10 days after the date of purchase or when the  
2104 boat is repaired or altered, within 20 days after completion of  
2105 the repairs or alterations, the nonresident purchaser applies to  
2106 the selling dealer for a decal which authorizes 90 days after  
2107 the date of purchase for removal of the boat. The nonresident  
2108 purchaser of a qualifying boat may apply to the selling dealer  
2109 within 60 days after the date of purchase for an extension decal  
2110 that authorizes the boat to remain in this state for an  
2111 additional 90 days, but not more than a total of 180 days,  
2112 before the nonresident purchaser is required to pay the tax  
2113 imposed by this chapter. The department is authorized to issue  
2114 decals in advance to dealers. The number of decals issued in  
2115 advance to a dealer shall be consistent with the volume of the  
2116 dealer's past sales of boats which qualify under this sub-  
2117 subparagraph. The selling dealer or his or her agent shall mark  
2118 and affix the decals to qualifying boats in the manner  
2119 prescribed by the department, before delivery of the boat.

2120           (I) The department is hereby authorized to charge dealers  
2121 a fee sufficient to recover the costs of decals issued, except  
2122 the extension decal shall cost \$425.

2123           (II) The proceeds from the sale of decals will be  
2124 deposited into the administrative trust fund.

2125           (III) Decals shall display information to identify the

2126 boat as a qualifying boat under this sub-subparagraph,  
2127 including, but not limited to, the decal's date of expiration.

2128 (IV) The department is authorized to require dealers who  
2129 purchase decals to file reports with the department and may  
2130 prescribe all necessary records by rule. All such records are  
2131 subject to inspection by the department.

2132 (V) Any dealer or his or her agent who issues a decal  
2133 falsely, fails to affix a decal, mismarks the expiration date of  
2134 a decal, or fails to properly account for decals will be  
2135 considered prima facie to have committed a fraudulent act to  
2136 evade the tax and will be liable for payment of the tax plus a  
2137 mandatory penalty of 200 percent of the tax, and shall be liable  
2138 for fine and punishment as provided by law for a conviction of a  
2139 misdemeanor of the first degree, as provided in s. 775.082 or s.  
2140 775.083.

2141 (VI) Any nonresident purchaser of a boat who removes a  
2142 decal before permanently removing the boat from this state, or  
2143 defaces, changes, modifies, or alters a decal in a manner  
2144 affecting its expiration date before its expiration, or who  
2145 causes or allows the same to be done by another, will be  
2146 considered prima facie to have committed a fraudulent act to  
2147 evade the tax and will be liable for payment of the tax plus a  
2148 mandatory penalty of 200 percent of the tax, and shall be liable  
2149 for fine and punishment as provided by law for a conviction of a  
2150 misdemeanor of the first degree, as provided in s. 775.082 or s.

2151 775.083.

2152 (VII) The department is authorized to adopt rules  
2153 necessary to administer and enforce this subparagraph and to  
2154 publish the necessary forms and instructions.

2155 (VIII) The department is hereby authorized to adopt  
2156 emergency rules pursuant to s. 120.54(4) to administer and  
2157 enforce the provisions of this subparagraph.

2158  
2159 If the nonresident purchaser fails to remove the qualifying boat  
2160 from this state within the maximum 180 days after purchase or a  
2161 nonqualifying boat or an aircraft from this state within 10 days  
2162 after purchase or, when the boat or aircraft is repaired or  
2163 altered, within 20 days after completion of such repairs or  
2164 alterations, or permits the boat or aircraft to return to this  
2165 state within 6 months after the date of departure, except as  
2166 provided in s. 212.08(7)(eee) ~~s. 212.08(7)(fff)~~, or if the  
2167 nonresident purchaser fails to furnish the department with any  
2168 of the documentation required by this subparagraph within the  
2169 prescribed time period, the nonresident purchaser is liable for  
2170 use tax on the cost price of the boat or aircraft and, in  
2171 addition thereto, payment of a penalty to the Department of  
2172 Revenue equal to the tax payable. This penalty is in lieu of the  
2173 penalty imposed by s. 212.12(2). The maximum 180-day period  
2174 following the sale of a qualifying boat tax-exempt to a  
2175 nonresident may not be tolled for any reason.

2176 Section 40. Effective October 1, 2025, paragraph (g) of  
2177 subsection (3) of section 212.054, Florida Statutes, is amended  
2178 to read:

2179 212.054 Discretionary sales surtax; limitations,  
2180 administration, and collection.—

2181 (3) For the purpose of this section, a transaction shall  
2182 be deemed to have occurred in a county imposing the surtax when:

2183 ~~(g) The real property which is leased or rented is located~~  
2184 ~~in the county.~~

2185 Section 41. Subsection (12) is added to section 212.055,  
2186 Florida Statutes, to read:

2187 212.055 Discretionary sales surtaxes; legislative intent;  
2188 authorization and use of proceeds.—It is the legislative intent  
2189 that any authorization for imposition of a discretionary sales  
2190 surtax shall be published in the Florida Statutes as a  
2191 subsection of this section, irrespective of the duration of the  
2192 levy. Each enactment shall specify the types of counties  
2193 authorized to levy; the rate or rates which may be imposed; the  
2194 maximum length of time the surtax may be imposed, if any; the  
2195 procedure which must be followed to secure voter approval, if  
2196 required; the purpose for which the proceeds may be expended;  
2197 and such other requirements as the Legislature may provide.  
2198 Taxable transactions and administrative procedures shall be as  
2199 provided in s. 212.054.

2200 (12) REDUCTION OR REPEAL OF SURTAX.—Beginning on October 1



2201 of the fourth year a surtax is levied under this section, the  
2202 governing board or school board that levies such surtax may, by  
2203 ordinance or resolution that is approved by a two-thirds vote of  
2204 the governing board or school board, reduce the surtax to any  
2205 rate allowable under this chapter or repeal the surtax in its  
2206 entirety. Any reduction or repeal shall take effect on the  
2207 January 1 following approval of the ordinance or resolution  
2208 reducing the rate of or repealing a surtax under this subsection  
2209 unless January 1 of a later year is specified in the ordinance  
2210 or resolution. This subsection does not apply to a surtax that  
2211 is subject to an expiration date specified in the ordinance or  
2212 resolution imposing or reenacting the tax. This subsection  
2213 applies to any surtax in effect on July 1, 2025, or adopted  
2214 thereafter, if the surtax does not have a specified expiration  
2215 date.

2216 Section 42. Effective October 1, 2025, subsection (2) of  
2217 section 212.0598, Florida Statutes, is amended to read:

2218 212.0598 Special provisions; air carriers.—

2219 (2) The basis of the tax shall be the ratio of Florida  
2220 mileage to total mileage as determined pursuant to chapter 220  
2221 and this section. The ratio shall be determined at the close of  
2222 the carrier's preceding fiscal year. However, during the fiscal  
2223 year in which the air carrier begins initial operations in this  
2224 state, the carrier may determine its mileage apportionment  
2225 factor based on an estimated ratio of anticipated revenue miles

2226 in this state to anticipated total revenue miles. In such cases,  
2227 the air carrier shall pay additional tax or apply for a refund  
2228 based on the actual ratio for that year. The applicable ratio  
2229 shall be applied each month to the carrier's total systemwide  
2230 gross purchases of tangible personal property and services  
2231 otherwise taxable in Florida. ~~Additionally, the ratio shall be~~  
2232 ~~applied each month to the carrier's total systemwide payments~~  
2233 ~~for the lease or rental of, or license in, real property used by~~  
2234 ~~the carrier substantially for aircraft maintenance if that~~  
2235 ~~carrier employed, on average, during the previous calendar~~  
2236 ~~quarter in excess of 3,000 full-time equivalent maintenance or~~  
2237 ~~repair employees at one maintenance base that it leases, rents,~~  
2238 ~~or has a license in, in this state. In all other instances, the~~  
2239 ~~tax on real property leased, rented, or licensed by the carrier~~  
2240 ~~shall be as provided in s. 212.031.~~

2241 Section 43. Effective January 1, 2026, paragraph (b) of  
2242 subsection (5) of section 212.06, Florida Statutes, is amended  
2243 to read:

2244 212.06 Sales, storage, use tax; collectible from dealers;  
2245 "dealer" defined; dealers to collect from purchasers;  
2246 legislative intent as to scope of tax.—

2247 (5)

2248 (b)1. As used in this subsection, the term:

2249 a. "Certificate" means a Florida Certificate of Forwarding  
2250 Agent Address.

2251        b. "Electronic database" means the database created and  
2252 maintained by the department pursuant to s. 202.22(2).

2253        ~~c.b.~~ "Facilitating" means preparation for or arranging for  
2254 export.

2255        ~~d.e.~~ "Forwarding agent" means a person or business whose  
2256 principal business activity is facilitating for compensation the  
2257 export of property owned by other persons.

2258        ~~e.d.~~ "NAICS" means those classifications contained in the  
2259 North American Industry Classification System as published in  
2260 2007 by the Office of Management and Budget, Executive Office of  
2261 the President.

2262        ~~f.e.~~ "Principal business activity" means the activity from  
2263 which the person or business derives the highest percentage of  
2264 its total receipts.

2265        2. A forwarding agent engaged in international export may  
2266 apply to the department for a certificate.

2267        3. Each application must include all of the following:

2268        a. The designation of an address for the forwarding agent.

2269        b. A certification that:

2270        (I) The tangible personal property delivered to the  
2271 designated address ~~for export~~ originates with a United States  
2272 vendor;

2273        (II) The tangible personal property delivered to the  
2274 designated address for export is irrevocably committed to export  
2275 out of the United States through a continuous and unbroken

exportation process; and

(III) The designated address is used exclusively by the forwarding agent for such export.

c. A copy of the forwarding agent's last filed federal income tax return showing the entity's principal business activity classified under NAICS code 488510, except as provided under subparagraph 4. or subparagraph 5.

d. A statement of the total revenues of the forwarding agent.

e. A statement of the amount of revenues associated with international export of the forwarding agent.

f. A description of all business activity that occurs at the designated address.

g. The name and contact information of a designated contact person of the forwarding agent.

h. The forwarding agent's website address.

i. Any additional information the department requires by rule to demonstrate eligibility for the certificate.

j. ~~and~~ A signature attesting to the validity of the information provided.

k. Documentation issued by the United States Postal Service confirming the assignment of a special five-digit zip code, if applicable.

4. An applicant that has not filed a federal return for the preceding tax year under NAICS code 488510 shall provide all

of the following:

a. A statement of estimated total revenues.

b. A statement of estimated revenues associated with international export.

c. The NAICS code under which the forwarding agent intends to file a federal return.

5. If an applicant does not file a federal return identifying a NAICS code, the applicant must ~~shall~~ provide documentation to support that its principal business activity is that of a forwarding agent and that the applicant is otherwise eligible for the certificate.

6. A forwarding agent that applies for and receives a certificate shall be registered ~~register~~ as a dealer with the department. An applicant is not required to submit an application to register as a dealer when an application is made for a certificate, or renewal of a certificate, if the applicant is already registered as a dealer with the department and has been granted a certificate of registration for a place of business where the designated address is located. This subparagraph may not be construed to preclude the department from reviewing and requesting information from an applicant that is registered as a dealer.

7. A forwarding agent must ~~shall~~ remit the tax imposed under this chapter on any tangible personal property shipped to the certified ~~designated forwarding agent~~ address if no tax was

collected and the tangible personal property remained in this state or if delivery to the purchaser or purchaser's representative occurs in this state. This subparagraph does not prohibit the forwarding agent from collecting such tax from the consumer of the tangible personal property.

8. A forwarding agent shall maintain the following records:

a. Copies of sales invoices or receipts between the vendor and the consumer when provided by the vendor to the forwarding agent. If sales invoices or receipts are not provided to the forwarding agent, the forwarding agent must maintain export documentation evidencing the value of the purchase consistent with the federal Export Administration Regulations, 15 C.F.R. parts 730-774.

b. Copies of federal returns evidencing the forwarding agent's NAICS principal business activity code.

c. Copies of invoices or other documentation evidencing shipment to the forwarding agent.

d. Invoices between the forwarding agent and the consumer or other documentation evidencing the ship-to destination outside the United States.

e. Invoices for foreign postal or transportation services.

f. Bills of lading.

g. Any other export documentation.

Such records must be kept in an electronic format and made available for the department's review pursuant to subparagraph 9. and ss. 212.13 and 213.35.

9. Each certificate expires 5 years after the date of issuance, except as specified in this subparagraph.

a. At least 30 days before expiration, a new application must be submitted to renew the certificate, and the application must contain the information required in subparagraph 3. Upon application for renewal, the certificate is subject to the review and reissuance procedures prescribed by this chapter and department rule.

b. Each forwarding agent shall update its application information annually or within 30 days after any material change.

c. The department shall verify that the forwarding agent is actively engaged in facilitating the international export of tangible personal property.

d. The department may suspend or revoke the certificate of any forwarding agent that fails to respond within 30 days to a written request for information regarding its business transactions.

e. A forwarding agent shall surrender its certificate to the department within 30 days after any of the following:

(I) The forwarding agent has ceased to do business;

(II) The forwarding agent has changed addresses;

2376        (III) The forwarding agent's principal business activity  
2377 has changed to something other than facilitating the  
2378 international export of property owned by other persons; or

2379        (IV) The certified address is not used for export under  
2380 this paragraph.

2381        10.a. The department shall provide a list on the  
2382 department's website of forwarding agents that have applied for  
2383 and received a Florida Certificate of Forwarding Agent Address  
2384 from the department. The list must include a forwarding agent's  
2385 entity name, address, and expiration date as provided on the  
2386 Florida Certificate of Forwarding Agent Address.

2387        b. For any certified address with a special five-digit zip  
2388 code provided by the United States Postal Service, the  
2389 department shall report the state sales tax rate and  
2390 discretionary sales surtax rate in the department's electronic  
2391 database as zero. This sub-subparagraph does not apply to a  
2392 certified address with a special five-digit zip code provided by  
2393 the United States Postal Service if that address includes a  
2394 suite address or secondary address.

2395        11. A dealer may not, other than a forwarding agent  
2396 required to remit tax pursuant to subparagraph 7., collect the  
2397 tax imposed under this chapter on tangible personal property  
2398 shipped to a certified address listed ~~accept a copy of the~~  
2399 ~~forwarding agent's certificate or rely on the list of forwarding~~  
2400 ~~agents' names and addresses~~ on the department's website or in



2401 the department's electronic database ~~in lieu of collecting the~~  
2402 ~~tax imposed under this chapter when the property is required by~~  
2403 ~~terms of the sale to be shipped to the designated address on the~~  
2404 ~~certificate~~. A dealer who accepts a valid copy of a certificate  
2405 or who relies on the list of forwarding agents' names and  
2406 addresses on the department's website or in the department's  
2407 electronic database and who in good faith ~~and ships purchased~~  
2408 tangible personal property to a certified ~~the address on the~~  
2409 ~~certificate~~ is not liable for any tax due on sales made during  
2410 the effective dates indicated on the certificate.

2411 12. The department may revoke a forwarding agent's  
2412 certificate for noncompliance with this paragraph. A ~~Any~~ person  
2413 found to fraudulently use the address on the certificate for the  
2414 purpose of evading tax is subject to the penalties provided in  
2415 s. 212.085.

2416 13. The department may adopt rules to administer this  
2417 paragraph, including, but not limited to, rules relating to  
2418 procedures, application and eligibility requirements, and forms.

2419 Section 44. Effective October 1, 2025, section 212.0602,  
2420 Florida Statutes, is amended to read:

2421 212.0602 Education; limited exemption.—

2422 (1) To facilitate investment in education and job  
2423 training, there is also exempt from the taxes levied under this  
2424 chapter, subject to ~~the provisions of~~ this section, the purchase  
2425 or lease of materials, equipment, and other items ~~or the license~~

2426 ~~in or lease of real property~~ by any entity, institution, or  
2427 organization that is primarily engaged in teaching students to  
2428 perform any qualified production services ~~of the activities or~~  
2429 ~~services described in s. 212.031(1)(a)9.~~, that conducts classes  
2430 at a fixed location located in this state, that is licensed  
2431 under chapter 1005, and that has at least 500 enrolled students.  
2432 Any entity, institution, or organization meeting the  
2433 requirements of this section is ~~shall be~~ deemed to qualify for  
2434 the exemptions in s. 212.08(5)(f) and (12) ~~ss. 212.031(1)(a)9.~~  
2435 ~~and 212.08(5)(f) and (12),~~ and to qualify for an exemption for  
2436 its purchase or lease of materials, equipment, and other items  
2437 used for education or demonstration of the school's curriculum,  
2438 including supporting operations. ~~Nothing in~~ This section does  
2439 not ~~shall~~ preclude an entity described in this section from  
2440 qualifying for any other exemption provided for in this chapter.

2441 (2) As used in this section, the term "qualified  
2442 production services" means any activity or service performed  
2443 directly in connection with the production of a qualified motion  
2444 picture, as defined in s. 212.06(1)(b), and includes:

2445 (a) Photography; sound and recording; casting; location  
2446 managing and scouting; shooting; creation of special and optical  
2447 effects; animation; adaptation, including language, media,  
2448 electronic, or otherwise; technological modifications; computer  
2449 graphics; set and stage support, including electricians,  
2450 lighting designers and operators, greensmen, prop managers and

assistants, and grips; wardrobe, including design, preparation, and management; hair and makeup, including design, production, and application; performing, including acting, dancing, and playing; designing and executing stunts; coaching; consulting; writing; scoring; composing; choreographing; script supervising; directing; producing; transmitting dailies; dubbing; mixing; editing; cutting; looping; printing; processing; duplicating; storing; and distributing.

(b) The design, planning, engineering, construction, alteration, repair, and maintenance of real or personal property, including stages, sets, props, models, paintings, and facilities principally required for the performance of the services listed in paragraph (a).

(c) Property management services directly related to property used in connection with the services listed in paragraphs (a) and (b).

Section 45. Subsection (20) is added to section 212.08, Florida Statutes, to read:

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

(20) ANNUAL BACK-TO-SCHOOL SALES TAX HOLIDAY.—

2476        (a) The tax imposed by this chapter may not be collected  
2477 on sales made during the month of August on the following items:

2478        1. Clothing, wallets, or bags, including handbags,  
2479 backpacks, fanny packs, and diaper bags, but excluding  
2480 briefcases, suitcases, and other garment bags, having a sales  
2481 price of \$100 or less per item. As used in this subparagraph,  
2482 the term "clothing" means:

2483        a. Any article of wearing apparel intended to be worn on  
2484 or about the human body, excluding watches, watchbands, jewelry,  
2485 umbrellas, and handkerchiefs; and

2486        b. All footwear, excluding skis, swim fins, roller blades,  
2487 and skates.

2488        2. School supplies having a sales price of \$50 or less per  
2489 item. As used in this subparagraph, the term "school supplies"  
2490 means pens, pencils, erasers, crayons, notebooks, notebook  
2491 filler paper, legal pads, binders, lunch boxes, construction  
2492 paper, markers, folders, poster board, composition books, poster  
2493 paper, scissors, cellophane tape, glue or paste, rulers,  
2494 computer disks, staplers and staples used to secure paper  
2495 products, protractors, and compasses.

2496        3. Learning aids and jigsaw puzzles having a sales price  
2497 of \$30 or less. As used in this subparagraph, the term "learning  
2498 aids" means flashcards or other learning cards, matching or  
2499 other memory games, puzzle books and search-and-find books,  
2500 interactive or electronic books and toys intended to teach

2501 reading or math skills, and stacking or nesting blocks or sets.

2502 4. Personal computers or personal computer-related  
2503 accessories purchased for noncommercial home or personal use  
2504 having a sale price of \$1,500 or less. As used in this  
2505 subparagraph, the term:

2506 a. "Personal computer-related accessories" includes  
2507 keyboards, mice, personal digital assistants, monitors, other  
2508 peripheral devices, modems, routers, and nonrecreational  
2509 software, regardless of whether the accessories are used in  
2510 association with a personal computer base unit. The term does  
2511 not include furniture or systems, devices, software, monitors  
2512 with a television tuner, or peripherals that are designed or  
2513 intended primarily for recreational use.

2514 b. "Personal computers" includes electronic book readers,  
2515 calculators, laptops, desktops, handhelds, tablets, or tower  
2516 computers. The term does not include cellular telephones, video  
2517 game consoles, digital media receivers, or devices that are not  
2518 primarily designed to process data.

2519 (b) The tax exemptions provided in this subsection do not  
2520 apply to sales within a theme park or entertainment complex as  
2521 defined in s. 509.013(9), within a public lodging establishment  
2522 as defined in s. 509.013(4), or within an airport as defined in  
2523 s. 330.27(2).

2524 Section 46. Effective August 1, 2025, paragraph (r) of  
2525 subsection (5) and paragraphs (ww) and (lll) of subsection (7)

of section 212.08, Florida Statutes, are amended, and paragraphs (vvv) through (ffff) are added to subsection (7) of that section, to read:

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

(5) EXEMPTIONS; ACCOUNT OF USE.—

(r) Data center property.—

1. As used in this paragraph, the term:

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

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

2551 acquisition.

2552 c. "Data center" means a facility that:

2553 (I) Consists of one or more contiguous parcels in this  
2554 state, along with the buildings, substations and other  
2555 infrastructure, fixtures, and personal property located on the  
2556 parcels;

2557 (II) Is used exclusively to house and operate equipment  
2558 that receives, stores, aggregates, manages, processes,  
2559 transforms, retrieves, researches, or transmits data; or that is  
2560 necessary for the proper operation of equipment that receives,  
2561 stores, aggregates, manages, processes, transforms, retrieves,  
2562 researches, or transmits data;

2563 (III) Has a critical IT load of 100 ~~45~~ megawatts or  
2564 higher, and a critical IT load of 1 megawatt or higher dedicated  
2565 to each individual owner or tenant within the data center; and

2566 (IV) Is constructed on or after July 1, 2017.

2567 d. "Data center property" means property used exclusively  
2568 at a data center to construct, outfit, operate, support, power,  
2569 cool, dehumidify, secure, or protect a data center and any  
2570 contiguous dedicated substations. The term includes, but is not  
2571 limited to, construction materials, component parts, machinery,  
2572 equipment, computers, servers, installations, redundancies, and  
2573 operating or enabling software, including any replacements,  
2574 updates and new versions, and upgrades to or for such property,  
2575 regardless of whether the property is a fixture or is otherwise

2576 affixed to or incorporated into real property. The term also  
2577 includes electricity used exclusively at a data center.

2578 2. Data center property is exempt from the tax imposed by  
2579 this chapter, ~~except for the tax imposed by s. 212.031.~~ To be  
2580 eligible for the exemption provided by this paragraph, the data  
2581 center's owners and tenants must make a cumulative capital  
2582 investment of \$150 million or more for the data center and the  
2583 data center must have a critical IT load of 100 ~~45~~ megawatts or  
2584 higher and a critical IT load of 1 megawatt or higher dedicated  
2585 to each individual owner or tenant within the data center. Each  
2586 of these requirements must be satisfied no later than 5 years  
2587 after the commencement of construction of the data center.

2588 3.a. To receive the exemption provided by this paragraph,  
2589 the person seeking the exemption must apply to the department  
2590 for a temporary tax exemption certificate. The application must  
2591 state that a qualifying data center designation is being sought  
2592 and provide information that the requirements of subparagraph 2.  
2593 will be met. Upon a tentative determination by the department  
2594 that the data center will meet the requirements of subparagraph  
2595 2., the department must issue the certificate.

2596 b.(I) The certificateholder shall maintain all necessary  
2597 books and records to support the exemption provided by this  
2598 paragraph. Upon satisfaction of all requirements of subparagraph  
2599 2., the certificateholder must deliver the temporary tax  
2600 certificate to the department together with documentation



sufficient to show the satisfaction of the requirements. Such documentation must include written declarations, pursuant to s. 92.525, from:

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

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

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

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

(III) Notwithstanding s. 212.084(4), the permanent tax exemption certificate remains valid and effective for as long as the data center described in the exemption application continues to operate as a data center as defined in subparagraph 1., with review by the department every 5 years to ensure compliance. As part of the review, the certificateholder shall, within 3 months

before the end of any 5-year period, submit a written declaration, pursuant to s. 92.525, certifying that the critical IT load of 100 ~~45~~ megawatts or higher and the critical IT load of 1 megawatt or higher dedicated to each individual owner or tenant within the data center required by subparagraph 2. continues to be met. All owners, tenants, contractors, and others purchasing exempt data center property shall maintain all necessary books and records to support the exemption as to those purchases.

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

c. If, in an audit conducted by the department, it is determined that the certificateholder or any owners, tenants, contractors, or others purchasing, renting, or leasing data center property do not meet the criteria of this paragraph, the amount of taxes exempted at the time of purchase, rental, or lease is immediately due and payable to the department from the purchaser, renter, or lessee of those particular items, together with the appropriate interest and penalty computed from the date of purchase in the manner prescribed by this chapter. Notwithstanding s. 95.091(3)(a), any tax due as provided in this sub-subparagraph may be assessed by the department within 6

2651 years after the date the data center property was purchased.

2652 d. Purchasers, lessees, and renters of data center  
2653 property who qualify for the exemption provided by this  
2654 paragraph shall obtain from the data center a copy of the tax  
2655 exemption certificate issued pursuant to sub-subparagraph a. or  
2656 sub-subparagraph b. Before or at the time of purchase of the  
2657 item or items eligible for exemption, the purchaser, lessee, or  
2658 renter shall provide to the seller a copy of the tax exemption  
2659 certificate and a signed certificate of entitlement. Purchasers,  
2660 lessees, and renters with self-accrual authority shall maintain  
2661 all documentation necessary to prove the exempt status of  
2662 purchases.

2663 e. For any purchase, lease, or rental of property that is  
2664 exempt pursuant to this paragraph, the possession of a copy of a  
2665 tax exemption certificate issued pursuant to sub-subparagraph a.  
2666 or sub-subparagraph b. and a signed certificate of entitlement  
2667 relieves the seller of the responsibility of collecting the tax  
2668 on the sale, lease, or rental of such property, and the  
2669 department must look solely to the purchaser, renter, or lessee  
2670 for recovery of the tax if it determines that the purchase,  
2671 rental, or lease was not entitled to the exemption.

2672 4. After June 30, 2037 ~~2027~~, the department may not issue  
2673 a temporary tax exemption certificate pursuant to this  
2674 paragraph.

2675 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any

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

(ww) Bullion.—The sale of gold, silver, or platinum bullion, or any combination thereof, in a single transaction is exempt ~~if the sales price exceeds \$500. The dealer must maintain proper documentation, as prescribed by rule of the department, to identify that portion of a transaction which involves the sale of gold, silver, or platinum bullion and is exempt under this paragraph.~~

(111) ~~Youth~~ Bicycle helmets.—The sale of a bicycle helmet

2701 ~~marketed for use by youth~~ is exempt from the tax imposed by this  
2702 chapter.

2703 (vvv) Batteries.—AA-cell, AAA-cell, C-cell, D-cell, 6-  
2704 volt, or 9-volt batteries are exempt from the tax imposed by  
2705 this chapter.

2706 (www) Smoke detection devices.—Smoke detection devices as  
2707 defined in s. 83.51 are exempt from the tax imposed by this  
2708 chapter.

2709 (xxx) Carbon monoxide alarms.—Carbon monoxide alarms as  
2710 defined in s. 553.885 are exempt from the tax imposed by this  
2711 chapter.

2712 (yyy) Fire extinguishers.—Fire extinguishers as defined in  
2713 s. 633.102 are exempt from the tax imposed by this chapter.

2714 (zzz) Portable generators.—Portable generators are exempt  
2715 from the tax imposed by this chapter. As used in this paragraph,  
2716 the term "portable generator" means a portable engine-driven  
2717 machine that converts chemical energy from the fuel powering the  
2718 engine to mechanical energy, which, in turn, is converted to  
2719 electrical power in the amount of 10,000 running watts or less.

2720 (aaaa) Waterproof tarpaulins and other flexible waterproof  
2721 sheeting.—Waterproof tarpaulins and other flexible waterproof  
2722 sheeting that are 1,000 square feet or less are exempt from the  
2723 tax imposed by this chapter.

2724 (bbbb) Ground anchor systems and tie-down kits.—Items  
2725 normally sold as, or generally advertised as, ground anchor

2726 systems or tie-down kits are exempt from the tax imposed by this  
2727 chapter.

2728 (cccc) Portable gas cans.—Portable gas or diesel fuel cans  
2729 with a capacity of 5 gallons or less are exempt from the tax  
2730 imposed by this chapter.

2731 (dddd) Life jackets.—Life jackets are exempt from the tax  
2732 imposed by this chapter. As used in this paragraph, the term  
2733 "life jacket" means a personal flotation device approved by the  
2734 United States Coast Guard that is intended to be worn by a  
2735 person to provide buoyancy to support a person in the water.

2736 (eeee) Sunscreen.—Sunscreen is exempt from the tax imposed  
2737 by this chapter. As used in this paragraph, the term "sunscreen"  
2738 means a topical product that is primarily intended for  
2739 application to the skin of a person and classified by the United  
2740 States Food and Drug Administration for the purpose of  
2741 absorbing, reflecting, or scattering ultraviolet radiation. The  
2742 term does not include cosmetics or other products that are not  
2743 primarily intended to absorb, reflect, or scatter ultraviolet  
2744 radiation.

2745 (ffff) Insect repellent.—Insect repellent is exempt from  
2746 the tax imposed by this chapter. As used in this paragraph, the  
2747 term "insect repellent" means a product registered by the United  
2748 States Environmental Protection Agency which is designed to  
2749 deter insects from landing on or biting a target and is intended  
2750 for application to the skin of a person.

2751           Section 47. Effective October 1, 2025, paragraphs (fff)  
2752 through (ffff) of subsection (7) of section 212.08, Florida  
2753 Statutes, are redesignated as paragraphs (eee) through (eeee),  
2754 respectively, and paragraphs (gg) and (eee) of that subsection  
2755 are amended to read:

2756           212.08 Sales, rental, use, consumption, distribution, and  
2757 storage tax; specified exemptions.—The sale at retail, the  
2758 rental, the use, the consumption, the distribution, and the  
2759 storage to be used or consumed in this state of the following  
2760 are hereby specifically exempt from the tax imposed by this  
2761 chapter.

2762           (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
2763 entity by this chapter do not inure to any transaction that is  
2764 otherwise taxable under this chapter when payment is made by a  
2765 representative or employee of the entity by any means,  
2766 including, but not limited to, cash, check, or credit card, even  
2767 when that representative or employee is subsequently reimbursed  
2768 by the entity. In addition, exemptions provided to any entity by  
2769 this subsection do not inure to any transaction that is  
2770 otherwise taxable under this chapter unless the entity has  
2771 obtained a sales tax exemption certificate from the department  
2772 or the entity obtains or provides other documentation as  
2773 required by the department. Eligible purchases or leases made  
2774 with such a certificate must be in strict compliance with this  
2775 subsection and departmental rules, and any person who makes an

2776 exempt purchase with a certificate that is not in strict  
2777 compliance with this subsection and the rules is liable for and  
2778 shall pay the tax. The department may adopt rules to administer  
2779 this subsection.

2780 (gg) Fair associations.—Also exempt from the tax imposed  
2781 by this chapter is the sale, use, lease, rental, or grant of a  
2782 license to use, made directly to or by a fair association, of  
2783 ~~real or~~ tangible personal property; any charge made by a fair  
2784 association, or its agents, for parking, admissions, or for  
2785 temporary parking of vehicles used for sleeping quarters;  
2786 rentals, subleases, and sublicenses of ~~real or~~ tangible personal  
2787 property between the owner of the central amusement attraction  
2788 and any owner of an amusement ride, as those terms are used in  
2789 ss. 616.15(1)(b) and 616.242(3)(a), for the furnishing of  
2790 amusement rides at a public fair or exposition; and other  
2791 transactions of a fair association which are incurred directly  
2792 by the fair association in the financing, construction, and  
2793 operation of a fair, exposition, or other event or facility that  
2794 is authorized by s. 616.08. As used in this paragraph, the terms  
2795 "fair association" and "public fair or exposition" have the same  
2796 meaning as those terms are defined in s. 616.001. This exemption  
2797 does not apply to the sale of tangible personal property made by  
2798 a fair association through an agent or independent contractor;  
2799 sales of admissions and tangible personal property by a  
2800 concessionaire, vendor, exhibitor, or licensee; or rentals and



subleases of tangible personal property ~~or real property~~ between the owner of the central amusement attraction and a concessionaire, vendor, exhibitor, or licensee, except for the furnishing of amusement rides, which transactions are exempt.

~~(eee) Bookstore operations at a postsecondary educational institution. Also exempt from payment of the tax imposed by this chapter on renting, leasing, letting, or granting a license for the use of any real property are payments to a postsecondary educational institution made by any person pursuant to a grant of the right to conduct bookstore operations on real property owned or leased by the postsecondary educational institution. As used in this paragraph, the term "bookstore operations" means activities consisting predominantly of sales, distribution, and provision of textbooks, merchandise, and services traditionally offered in college and university bookstores for the benefit of the institution's students, faculty, and staff.~~

Section 48. Effective January 1, 2026, paragraph (a) of subsection (4) of section 212.08, Florida Statutes, is amended to read:

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

(4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES, ETC.—

(a) Also exempt are:

1. Water delivered to the purchaser through pipes or conduits or delivered for irrigation purposes. The sale of drinking water in bottles, cans, or other containers, including water that contains minerals or carbonation in its natural state or water to which minerals have been added at a water treatment facility regulated by the Department of Environmental Protection or the Department of Health, is exempt. This exemption does not apply to the sale of drinking water in bottles, cans, or other containers if carbonation or flavorings, except those added at a water treatment facility, have been added. Water that has been enhanced by the addition of minerals and that does not contain any added carbonation or flavorings is also exempt.

2. All fuels used by a public or private utility, including any municipal corporation or rural electric cooperative association, in the generation of electric power or energy for sale. Fuel other than motor fuel and diesel fuel is taxable as provided in this chapter with the exception of fuel expressly exempt herein. Natural gas and natural gas fuel as defined in s. 206.9951(2) are exempt from the tax imposed by this chapter when placed into the fuel supply system of a motor vehicle. Effective July 1, 2013, natural gas used to generate electricity in a non-combustion fuel cell used in stationary equipment is exempt from the tax imposed by this chapter. Motor

2851 fuels and diesel fuels are taxable as provided in chapter 206,  
2852 with the exception of those motor fuels and diesel fuels used by  
2853 railroad locomotives or vessels to transport persons or property  
2854 in interstate or foreign commerce, which are taxable under this  
2855 chapter only to the extent provided herein. The basis of the tax  
2856 shall be the ratio of intrastate mileage to interstate or  
2857 foreign mileage traveled by the carrier's railroad locomotives  
2858 or vessels that were used in interstate or foreign commerce and  
2859 that had at least some Florida mileage during the previous  
2860 fiscal year of the carrier, such ratio to be determined at the  
2861 close of the fiscal year of the carrier. However, during the  
2862 fiscal year in which the carrier begins its initial operations  
2863 in this state, the carrier's mileage apportionment factor may be  
2864 determined on the basis of an estimated ratio of anticipated  
2865 miles in this state to anticipated total miles for that year,  
2866 and subsequently, additional tax shall be paid on the motor fuel  
2867 and diesel fuels, or a refund may be applied for, on the basis  
2868 of the actual ratio of the carrier's railroad locomotives' or  
2869 vessels' miles in this state to its total miles for that year.  
2870 This ratio shall be applied each month to the total Florida  
2871 purchases made in this state of motor and diesel fuels to  
2872 establish that portion of the total used and consumed in  
2873 intrastate movement and subject to tax under this chapter. The  
2874 basis for imposition of any discretionary surtax shall be set  
2875 forth in s. 212.054. Fuels used exclusively in intrastate

2876 commerce do not qualify for the proration of tax.

2877 3. The transmission or wheeling of electricity.

2878 4. Dyed diesel fuel placed into the storage tank of a  
2879 vessel used exclusively for the commercial fishing and  
2880 aquacultural purposes listed in s. 206.41(4)(c)3.

2881 5. Aviation fuel, as defined in s. 206.9925.

2882 Section 49. Effective upon becoming a law, subsection (2),  
2883 paragraph (a) of subsection (4), and subsections (5) and (8) of  
2884 section 212.099, Florida Statutes, are amended, and subsection  
2885 (11) is added to that section, to read:

2886 212.099 Credit for contributions to eligible nonprofit  
2887 scholarship-funding organizations.—

2888 (2) An eligible business shall be granted a credit against  
2889 the tax imposed under s. 212.031 and collected from the eligible  
2890 business by a dealer. The credit shall be in an amount equal to  
2891 100 percent of an eligible contribution made to an organization  
2892 on or before July 1, 2025.

2893 (4)(a) An eligible business must apply to the department  
2894 for an allocation of tax credits under this section. The  
2895 eligible business must specify in the application the state  
2896 fiscal year during which the contribution will be made, the  
2897 organization that will receive the contribution, the planned  
2898 amount of the contribution, the address of the property from  
2899 which the rental or license fee is subject to taxation under s.  
2900 212.031, and the federal employer identification number of the

2901 dealer who collects the tax imposed under s. 212.031 from the  
2902 eligible business and who will reduce collection of taxes from  
2903 the eligible business pursuant to this section. The department  
2904 shall approve allocations of tax credits on a first-come, first-  
2905 served basis and shall provide to the eligible business a  
2906 separate approval or denial letter for each dealer for which the  
2907 eligible business applied for an allocation of tax credits. The  
2908 department may not approve any allocations of tax credits after  
2909 July 1, 2025. Within 10 days after approving or denying an  
2910 application, the department shall provide a copy of its approval  
2911 or denial letter to the organization specified by the eligible  
2912 business in the application. An approval letter must include the  
2913 name and federal employer identification number of the dealer  
2914 from whom a credit under this section can be taken and the  
2915 amount of tax credits approved for use with that dealer.

2916 (5) Each dealer that receives from an eligible business a  
2917 copy of the department's approval letter and a certificate of  
2918 contribution, both of which identify the dealer as the dealer  
2919 who collects the tax imposed under s. 212.031 from the eligible  
2920 business and who will reduce collection of taxes from the  
2921 eligible business pursuant to this section, shall reduce the tax  
2922 collected from the eligible business under s. 212.031 by the  
2923 total amount of contributions indicated in the certificate of  
2924 contribution. The reduction may not exceed the amount of credit  
2925 allocation approved by the department and may not exceed the

amount of tax that would otherwise be collected from the eligible business by a dealer when a payment is made under the rental or license fee arrangement. However, payments by an eligible business to a dealer may not be reduced before October 1, 2018, or after October 1, 2025.

(a) If the total amount of credits an eligible business may take cannot be fully used within any period that a payment is due under the rental or license fee arrangement because of an insufficient amount of tax that the dealer would collect from the eligible business during that period, the unused amount may be carried forward for a period not to exceed 10 years.

(b) Notwithstanding any other law, after July 1, 2025, any unused earned credit held by an eligible business may be claimed through a refund. An eligible business must attach a copy of the department's approval letter and the certificate of contribution to its refund application, which must be submitted to the department by December 31, 2026, in order to receive the refund.

(c) ~~(b)~~ A tax credit may not be claimed on an amended return ~~or through a refund.~~

(d) ~~(e)~~ A dealer that claims a tax credit must file returns and pay taxes by electronic means under s. 213.755.

(e) ~~(d)~~ An eligible business may not convey, assign, or transfer an approved tax credit or a carryforward tax credit to another entity unless all of the assets of the eligible business are conveyed, assigned, or transferred in the same transaction

2951 and the successor business continues the same lease with the  
2952 dealer.

2953 (f)~~(e)~~ Within any state fiscal year, an eligible business  
2954 may rescind all or part of a tax credit approved under this  
2955 section. The amount rescinded shall become available for that  
2956 state fiscal year to another eligible business as approved by  
2957 the department if the business receives notice from the  
2958 department that the rescindment has been accepted by the  
2959 department. Any amount rescinded under this subsection shall  
2960 become available to an eligible business on a first-come, first-  
2961 served basis based on tax credit applications received after the  
2962 date the rescindment is accepted by the department.

2963 (g)~~(f)~~ Within 10 days after the rescindment of a tax  
2964 credit under paragraph (f) ~~(e)~~ is accepted by the department,  
2965 the department shall notify the eligible nonprofit scholarship-  
2966 funding organization specified by the eligible business. The  
2967 department shall also include the eligible nonprofit  
2968 scholarship-funding organization specified by the eligible  
2969 business on all letters or correspondence of acknowledgment for  
2970 tax credits under this section.

2971 (8) The sum of tax credits that may be approved by the  
2972 department in any state fiscal year is \$57.5 million; however,  
2973 credits may not be approved for a state fiscal year beginning on  
2974 or after July 1, 2025.

2975 (11) This section is repealed January 1, 2027.

2976           Section 50. Effective October 1, 2025, subsection (12) of  
2977 section 212.12, Florida Statutes, is amended to read:

2978           212.12 Dealer's credit for collecting tax; penalties for  
2979 noncompliance; powers of Department of Revenue in dealing with  
2980 delinquents; rounding; records required.—

2981           (12) In order to aid the administration and enforcement of  
2982 the provisions of this chapter with respect to the rentals and  
2983 license fees, each lessor or person granting the use of any  
2984 hotel, apartment house, roominghouse, tourist or trailer camp,  
2985 ~~real property~~, or any interest therein, or any portion thereof,  
2986 inclusive of owners; property managers; lessors; landlords;  
2987 hotel, apartment house, and roominghouse operators; and all  
2988 licensed real estate agents within the state leasing, granting  
2989 the use of, or renting such property, shall be required to keep  
2990 a record of each and every such lease, license, or rental  
2991 transaction which is taxable under this chapter, in such a  
2992 manner and upon such forms as the department may prescribe, and  
2993 to report such transaction to the department or its designated  
2994 agents, and to maintain such records as long as required by s.  
2995 213.35, subject to the inspection of the department and its  
2996 agents. Upon the failure by such owner; property manager;  
2997 lessor; landlord; hotel, apartment house, roominghouse, tourist  
2998 or trailer camp operator; or real estate agent to keep and  
2999 maintain such records and to make such reports upon the forms  
3000 and in the manner prescribed, such owner; property manager;



lessor; landlord; hotel, apartment house, roominghouse, tourist or trailer camp operator; receiver of rent or license fees; or real estate agent is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083, for the first offense; for subsequent offenses, they are each guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. If, however, any subsequent offense involves intentional destruction of such records with an intent to evade payment of or deprive the state of any tax revenues, such subsequent offense shall be a felony of the third degree, punishable as provided in s. 775.082 or s. 775.083.

Section 51. Paragraph (f) is added to subsection (5) of section 212.13, Florida Statutes, to read:

212.13 Records required to be kept; power to inspect; audit procedure.—

(5)

(f) Once the notification required by paragraph (a) is issued, the department, at any time, may respond to contact initiated by a taxpayer to discuss the audit, and the taxpayer may provide records or other information, electronically or otherwise, to the department. The department may examine, at any time, documentation and other information voluntarily provided by the taxpayer, its representative, or other parties; information already in the department's possession; or publicly available information. Examination by the department of such

information does not commence an audit if the review takes place  
within 60 days after the notice of intent to conduct an audit.  
The requirement in paragraph (a) does not prohibit the  
department from making initial contact with the taxpayer to  
confirm receipt of the notification or to confirm the date that  
the audit will begin. If the taxpayer has not previously waived  
the 60-day notice period and believes the department commenced  
the audit before the 61st day, the taxpayer must object in  
writing to the department before the issuance of an assessment  
or the objection is waived. If the objection is not waived and  
it is determined during a formal or informal protest that the  
audit was commenced before the 61st day after the issuance of  
the notice of intent to audit, the tolling period provided for  
in s. 213.345 shall be considered lifted for the number days  
equal to the difference between the date the audit commenced and  
the 61st day after the date of the department's notice of intent  
to audit.

Section 52. Effective October 1, 2025, subsection (6) of  
section 212.13, Florida Statutes, is amended to read:

212.13 Records required to be kept; power to inspect;  
audit procedure.—

(6) Any fair association subject to chapter 616 which  
~~leases or licenses its real property to, or~~ allows its assets or  
property to be used by ~~7~~ any concessionaire, vendor, exhibitor,  
or licensee shall distribute to the concessionaire, vendor,

exhibitor, or licensee a form suggested by the department which requests, at a minimum, the name, business address, and telephone number of the concessionaire, vendor, exhibitor, or licensee; its sales tax registration number; and the amount of the daily revenue that it receives as a result of activities and sales on the fairgrounds or as a result of the use of the assets or other property of the fair association. Each vendor, concessionaire, exhibitor, or licensee that uses a fair association's ~~real property or other~~ assets shall complete and submit such a form to the management of the fair association daily within 24 hours after the close of a day's business, and the fair association shall make the completed forms available to the department as requested by the department. The failure of a vendor, concessionaire, exhibitor, or licensee to complete and submit such a form must be reported to the department by the fair association within 24 hours after the form becomes due. This subsection does not require the fair association to be responsible for collecting or remitting the tax owed by any such concessionaire, vendor, exhibitor, or licensee.

Section 53. Effective October 1, 2025, paragraphs (a) and (b) of subsection (3) of section 212.18, Florida Statutes, are amended to read:

212.18 Administration of law; registration of dealers; rules.—

(3) (a) A person desiring to engage in or conduct business

3076 in this state as a dealer, or to lease, rent, or let or grant  
3077 licenses in living quarters or sleeping or housekeeping  
3078 accommodations in hotels, apartment houses, roominghouses, or  
3079 tourist or trailer camps that are subject to tax under s.  
3080 212.03, ~~or to lease, rent, or let or grant licenses in real~~  
3081 ~~property,~~ and a person who sells or receives anything of value  
3082 by way of admissions, must file with the department an  
3083 application for a certificate of registration for each place of  
3084 business. The application must include the names of the persons  
3085 who have interests in such business and their residences, the  
3086 address of the business, and other data reasonably required by  
3087 the department. However, owners and operators of vending  
3088 machines or newspaper rack machines are required to obtain only  
3089 one certificate of registration for each county in which such  
3090 machines are located. The department, by rule, may authorize a  
3091 dealer that uses independent sellers to sell its merchandise to  
3092 remit tax on the retail sales price charged to the ultimate  
3093 consumer in lieu of having the independent seller register as a  
3094 dealer and remit the tax. The department may appoint the county  
3095 tax collector as the department's agent to accept applications  
3096 for registrations. The application must be submitted to the  
3097 department before the person, firm, copartnership, or  
3098 corporation may engage in such business.

3099       (b) The department, upon receipt of such application,  
3100 shall grant to the applicant a separate certificate of

3101 registration for each place of business, which may be canceled  
3102 by the department or its designated assistants for any failure  
3103 by the certificateholder to comply with this chapter. The  
3104 certificate is not assignable and is valid only for the person,  
3105 firm, copartnership, or corporation to which it is issued. The  
3106 certificate must be placed in a conspicuous place in the  
3107 business or businesses for which it is issued and must be  
3108 displayed at all times. Except as provided in this subsection, a  
3109 person may not engage in business as a dealer or in leasing,  
3110 renting, or letting of or granting licenses in living quarters  
3111 or sleeping or housekeeping accommodations in hotels, apartment  
3112 houses, roominghouses, or tourist or trailer camps, ~~or real~~  
3113 ~~property,~~ or sell or receive anything of value by way of  
3114 admissions, without a valid certificate. A person may not  
3115 receive a license from any authority within the state to engage  
3116 in any such business without a valid certificate. A person may  
3117 not engage in the business of selling or leasing tangible  
3118 personal property or services as a dealer; engage in leasing,  
3119 renting, or letting of or granting licenses in living quarters  
3120 or sleeping or housekeeping accommodations in hotels, apartment  
3121 houses, roominghouses, or tourist or trailer camps that are  
3122 taxable under this chapter, ~~or real property;~~ or engage in the  
3123 business of selling or receiving anything of value by way of  
3124 admissions without a valid certificate.

3125 Section 54. Paragraph (cc) is added to subsection (8) of

section 213.053, Florida Statutes, to read:

213.053 Confidentiality and information sharing.—

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

(cc) State tax information regarding tax credits under s. 288.062 to the Secretary of Commerce or his or her authorized designee pursuant to any formal agreement for the exchange of mutual information between the department and the Department of Commerce.

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

Section 55. Effective January 1, 2026, paragraph (h) of subsection (8) of section 213.053, Florida Statutes, is amended to read:

213.053 Confidentiality and information sharing.—

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

(h) Names and addresses of persons paying taxes pursuant to part III ~~IV~~ of chapter 206 to the Department of Environmental

Protection in the conduct of its official duties.

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

Section 56. Subsection (2) of section 213.37, Florida Statutes, is amended to read:

213.37 Authority to require sworn statements.—

(2) Verification shall be accomplished as provided in s. 92.525(1)(c) ~~s. 92.525(1)(b)~~ and subject to the provisions of s. 92.525(3).

Section 57. Section 215.212, Florida Statutes, is repealed.

Section 58. Paragraph (i) of subsection (1) of section 215.22, Florida Statutes, is amended to read:

215.22 Certain income and certain trust funds exempt.—

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

(i) Bond proceeds or revenues dedicated for bond repayment, except for the Documentary Stamp Clearing Trust Fund

administered by the Department of Revenue.

Section 59. Subsection (8) of section 220.02, Florida Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in s. 220.191, those enumerated in s. 220.181, those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.195, those enumerated in s. 220.184, those enumerated in s. 220.186, those enumerated in s. 220.1845, those enumerated in s. 220.19, those enumerated in s. 220.185, those enumerated in s. 220.1875, those enumerated in s. 220.1876, those enumerated in s. 220.1877, those enumerated in s. 220.18775, those enumerated in s. 220.1878, those enumerated in s. 220.193, those enumerated in s. 288.062, those enumerated in former s. 288.9916, those enumerated in former s. 220.1899, those enumerated in former s. 220.194, those enumerated in s. 220.196, those enumerated in s. 220.198, those enumerated in s. 220.1915, those enumerated in s. 220.199, those enumerated in s. 220.1991, and those enumerated in s. 220.1992.

Section 60. Effective upon becoming a law, paragraph (n) of subsection (1) and paragraph (c) of subsection (2) of section 220.03, Florida Statutes, are amended to read:



## 220.03 Definitions.—

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

(n) "Internal Revenue Code" means the United States Internal Revenue Code of 1986, as amended and in effect on January 1, 2025 ~~2024~~, except as provided in subsection (3).

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

(c) Any term used in this code has the same meaning as when used in a comparable context in the Internal Revenue Code and other statutes of the United States relating to federal income taxes, as such code and statutes are in effect on January 1, 2025 ~~2024~~. However, if subsection (3) is implemented, the meaning of a term shall be taken at the time the term is applied under this code.

Section 61. (1) The amendments made by this act to s. 220.03(1)(n) and (2)(c), Florida Statutes, operate retroactively to January 1, 2025.

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

Section 62. Paragraph (e) of subsection (1) of section 220.03, Florida Statutes, is amended to read:

220.03 Definitions.—

3226 (1) SPECIFIC TERMS.—When used in this code, and when not  
3227 otherwise distinctly expressed or manifestly incompatible with  
3228 the intent thereof, the following terms shall have the following  
3229 meanings:

3230 (e) "Corporation" includes all domestic corporations;  
3231 foreign corporations qualified to do business in this state or  
3232 actually doing business in this state; joint-stock companies;  
3233 limited liability companies, under chapter 605; common-law  
3234 declarations of trust, under chapter 609; corporations not for  
3235 profit, under chapter 617; agricultural cooperative marketing  
3236 associations, under chapter 618; professional service  
3237 corporations, under chapter 621; foreign unincorporated  
3238 associations, under chapter 622; private school corporations,  
3239 under chapter 623; foreign corporations not for profit which are  
3240 carrying on their activities in this state; and all other  
3241 organizations, associations, legal entities, and artificial  
3242 persons which are created by or pursuant to the statutes of this  
3243 state, the United States, or any other state, territory,  
3244 possession, or jurisdiction. The term "corporation" does not  
3245 include proprietorships, even if using a fictitious name;  
3246 partnerships of any type, as such; limited liability companies  
3247 that are taxable as partnerships for federal income tax  
3248 purposes; state or public fairs or expositions, under chapter  
3249 616; estates of decedents or incompetents; testamentary trusts;  
3250 charitable trusts; or private trusts.

3251       Section 63. The amendment made by this act to s.  
3252 220.03(1)(e), Florida Statutes, first applies to taxable years  
3253 beginning on or after January 1, 2026.

3254       Section 64. Section 220.18775, Florida Statutes, is  
3255 created to read:

3256       220.18775 Credit for contributions to eligible charitable  
3257 organizations for the Home Away From Home Tax Credit.—

3258       (1) For taxable years beginning on or after January 1,  
3259 2026, there is allowed a credit of 100 percent of an eligible  
3260 contribution made to an eligible charitable organization under  
3261 s. 402.63 against any tax due for a taxable year under this  
3262 chapter after the application of any other allowable credits by  
3263 the taxpayer. An eligible contribution must be made to an  
3264 eligible charitable organization on or before the date the  
3265 taxpayer is required to file a return pursuant to s. 220.222.  
3266 The credit granted by this section is reduced by the difference  
3267 between the amount of federal corporate income tax, taking into  
3268 account the credit granted by this section, and the amount of  
3269 federal corporate income tax without application of the credit  
3270 granted by this section.

3271       (2) A taxpayer who files a Florida consolidated return as  
3272 a member of an affiliated group pursuant to s. 220.131(1) may be  
3273 allowed the credit on a consolidated return basis; however, the  
3274 total credit taken by the affiliated group is subject to the  
3275 limitation established under subsection (1).

3276        (3) Section 402.63 applies to the credit authorized by  
3277 this section.

3278        (4) If a taxpayer applies and is approved for a credit  
3279 under s. 402.63 after timely requesting an extension to file  
3280 under s. 220.222(2):

3281        (a) The credit does not reduce the amount of tax due for  
3282 purposes of the department's determination as to whether the  
3283 taxpayer was in compliance with the requirement to pay tentative  
3284 taxes under ss. 220.222 and 220.32.

3285        (b) The taxpayer's noncompliance with the requirement to  
3286 pay tentative taxes will result in the revocation and  
3287 rescindment of any such credit.

3288        (c) The taxpayer will be assessed for any taxes,  
3289 penalties, or interest due from the taxpayer's noncompliance  
3290 with the requirement to pay tentative taxes.

3291        Section 65. Effective July 1, 2026, paragraphs (a) and (c)  
3292 of subsection (2) of section 288.0001, Florida Statutes, are  
3293 amended to read:

3294        288.0001 Economic Development Programs Evaluation.—The  
3295 Office of Economic and Demographic Research and the Office of  
3296 Program Policy Analysis and Government Accountability (OPPAGA)  
3297 shall develop and present to the Governor, the President of the  
3298 Senate, the Speaker of the House of Representatives, and the  
3299 chairs of the legislative appropriations committees the Economic  
3300 Development Programs Evaluation.

3301 (2) The Office of Economic and Demographic Research and  
3302 OPPAGA shall provide a detailed analysis of economic development  
3303 programs as provided in the following schedule:

3304 (a) By January 1, 2014, and every 3 years thereafter, an  
3305 analysis of the following:

3306 1. The capital investment tax credit established under s.  
3307 220.191.

3308 2. Space Florida established under s. 331.302.

3309 3. The research and development tax credit established  
3310 under s. 220.196.

3311 4. The Urban High-Crime Area Job Tax Credit Program  
3312 established under s. 212.097 and authorized under s. 220.1895.

3313 5. The Rural Job Tax Credit Program established under s.  
3314 212.098 and authorized under s. 220.1895.

3315 6. The Florida Job Growth Grant Fund established under s.  
3316 288.101.

3317 7. The brownfield redevelopment bonus refund established  
3318 under s. 288.107.

3319 8. The Rural Community Investment Program established  
3320 under s. 288.062.

3321 (c) By January 1, 2016, and every 3 years thereafter, an  
3322 analysis of the following:

3323 1. The tax exemption for semiconductor, defense, or space  
3324 technology sales established under s. 212.08(5)(j).

3325 2. The Military Base Protection Program established under

s. 288.980.

3. The Quick Response Training Program established under s. 288.047.

4. The Incumbent Worker Training Program established under s. 445.003.

5. The direct-support organization and international trade and business development programs established or funded under s. 288.012 or s. 288.826.

6. The program established under s. 295.22(3).

7. The data center property sales tax exemption established under s. 212.08(5)(r).

Section 66. Section 288.062, Florida Statutes, is created to read:

288.062 Rural Community Investment Program.—

(1) The Rural Community Investment Program is created within the department.

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

(a) "Affiliate" means an entity that directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with another entity. For the purposes of this paragraph, an entity is controlled by another entity if the controlling entity holds, directly or indirectly, the majority voting or ownership interest in the controlled entity or has control over the day-to-day operations of the controlled entity.

3351        (b) "Applicant" means a person who submits or updates an  
3352 application on behalf of a rural fund.

3353        (c) "Credit certification date" means the first date on  
3354 which the department provides a certificate under paragraph  
3355 (4) (e) and each anniversary of such date for a period of 11  
3356 years.

3357        (d) "Eligible business" means a business that, at the time  
3358 a rural fund initially invests in the business:

- 3359            1. Has fewer than 250 employees;  
3360            2. Has its principal business operations located in this  
3361 state; and  
3362            3. Has its principal business operations located in a  
3363 rural community in this state, unless this requirement is waived  
3364 by the department pursuant to subsection (8).

3365        (e) "Eligible investment" means any capital or equity  
3366 investment in an eligible business, or any loan to an eligible  
3367 business with a stated maturity of at least 1 year after the  
3368 date of issuance.

3369        (f) "Investment authority" means the total amount of  
3370 eligible investments which a rural fund intends to make to  
3371 eligible businesses, which is the amount certified by the  
3372 department under paragraph (4) (e).

3373        (g) "Investor contribution" means a cash investment in a  
3374 rural fund. The cash investment must be used to purchase an  
3375 equity interest in the rural fund or to purchase at par value or

3376 premium a debt instrument that has a maturity date at least 5  
3377 years after the credit certification date and a repayment  
3378 schedule that is no greater than level principal amortization  
3379 over 5 years.

3380 (h) "Jobs retained" means the number of full-time  
3381 employment positions that existed before the initial eligible  
3382 investment in an eligible business and for which the eligible  
3383 business's chief executive officer or similar officer certifies  
3384 that the employment positions would have been eliminated but for  
3385 the initial eligible investment.

3386 (i) "Principal business operations" means the location or  
3387 locations at which at least 60 percent of a business's employees  
3388 work or at which the employees who are paid at least 60 percent  
3389 of the business's payroll are located. A business that agrees to  
3390 relocate or hire new employees using the proceeds of an eligible  
3391 investment to establish its principal business operations in  
3392 this state is deemed to have its principal business operations  
3393 in the new location, provided that the business satisfies this  
3394 definition within 180 days after receiving the eligible  
3395 investment.

3396 (j) "Rural community" means a rural community as defined  
3397 in s. 288.0656 or a designated rural area of opportunity as  
3398 defined in s. 288.0656(2).

3399 (k) "Rural fund" means an entity certified by the  
3400 department under paragraph (4) (e).



3401       (1) "State tax" means a tax due under chapter 220 or s.  
3402       624.509(1).

3403       (m) "Taxpayer" means a person who makes an investor  
3404       contribution and is a taxpayer as defined in s. 220.03(z) or a  
3405       person with tax liability under s. 624.509.

3406       (n) "Transferee" means a person who receives a transferred  
3407       tax credit under paragraph (6) (b).

3408       (3) On or before November 1, 2025, the department shall  
3409       begin accepting applications, on a form adopted by department  
3410       rule, for approval as a rural fund. The application must include  
3411       all of the following:

3412           (a) The investment authority sought by the applicant.

3413           (b) Evidence that the applicant is licensed as a rural  
3414       business investment company as defined in 7 U.S.C. s. 2009cc or  
3415       as a small business investment company under 15 U.S.C. s. 681.  
3416       The applicant must include a certificate executed by an  
3417       executive officer of the applicant attesting that such license  
3418       remains in effect and has not been revoked.

3419           (c) Evidence that, as of the date the application is  
3420       submitted, the applicant has invested at least \$100 million in  
3421       nonpublic companies located in counties within the United States  
3422       with a population of less than 75,000 as of the United States  
3423       Decennial Census of 2020.

3424           (d) An estimate of the total number of new annual jobs  
3425       that will be created and total jobs retained over the life of

3426 the program in the state because of the applicant's proposed  
3427 eligible investments.

3428 (e) A business plan that includes a revenue impact  
3429 assessment projecting state and local tax revenues to be  
3430 generated, as well as state expenditures to be reduced, by the  
3431 applicant's proposed eligible investments, which is prepared by  
3432 a nationally recognized third-party independent economic  
3433 forecasting firm using a dynamic economic forecasting model that  
3434 analyzes the applicant's business plan over the 10 years after  
3435 the date the application is submitted to the department.

3436 (4)(a) The department shall review applications for  
3437 approval of the applicant as a rural fund in the order received.  
3438 The department may ask the applicant for additional information  
3439 about items contained in the application. Within 60 days after  
3440 receipt of a completed application, the department shall approve  
3441 or deny the application.

3442 (b) The department shall deem applications received on the  
3443 same day as having been received simultaneously. If requests for  
3444 investment authority exceed the remaining tax credit limitation  
3445 under paragraph (c), the department must proportionally reduce  
3446 the investment authority for each approved application received  
3447 simultaneously to avoid exceeding the limit.

3448 (c) Beginning in fiscal year 2025-2026, the tax credit cap  
3449 amount is \$7 million in each state fiscal year, excluding any  
3450 credits carried forward pursuant to subsection (6). The

department may not approve a cumulative amount of tax credits which may result in the claim of more than \$35 million in tax credits during the existence of the program.

(d) The department must deny an application if:

1. The application is incomplete;

2. The applicant does not satisfy the criteria set forth in subsection (3);

3. The revenue impact assessment submitted under paragraph (3)(e) does not demonstrate that the applicant's business plan will result in a positive revenue impact on the state over a 10-year period which exceeds the cumulative amount of tax credits that would be issued to the applicant's investors; or

4. The department has already approved the maximum amount of investment authority allowed under paragraph (c).

(e) A tax credit certified under this paragraph may not be taken against state tax liability until a rural fund receives a final order under subsection (5). After approving the application, the department must provide a certification to the applicant which does all of the following:

1. Designates the applicant as a rural fund.

2. Certifies the amount of the rural fund's investment authority.

3. Certifies the amount of tax credits available to persons who make investor contributions in the rural fund. The certified tax credits must be equal to 25 percent of the rural

3476 fund's investment authority under subparagraph 2.

3477 4. A statement that tax credits may not be taken against  
3478 state tax liability until the rural fund receives a final order  
3479 under subsection (5).

3480 (f) Within 90 days after receiving the certification  
3481 issued under paragraph (e), the rural fund shall collect all  
3482 investor contributions. The collected investor contributions  
3483 must equal the investment authority specified in the  
3484 certification under subparagraph (e)2.

3485 (g) Within 95 days after receiving the certification  
3486 issued under paragraph (e), the rural fund must send a  
3487 notification to the department demonstrating that the rural fund  
3488 has collected investor contributions in an amount equal to the  
3489 investment authority specified in the certification under  
3490 subparagraph (e)2. The notification must include all of the  
3491 following:

3492 1. Evidence that the rural fund collected the total amount  
3493 required under subparagraph (e)2.

3494 2. The date on which each investor contribution was  
3495 collected.

3496 3. The identity, including name and tax identification  
3497 number, of each person who made an investor contribution and the  
3498 amount of the investor contribution made by each person.

3499 (h) If the rural fund fails to comply with paragraphs (f)  
3500 and (g), the department must revoke the rural fund's

3501 certification that was made pursuant to paragraph (e). The  
3502 corresponding investment authority will not count toward the tax  
3503 credit limitation set forth in paragraph (c).

3504 (i) The department shall first award revoked investment  
3505 authority pro rata to each rural fund that was awarded less than  
3506 the investment authority for which it applied. Any remaining  
3507 investment authority may be awarded by the department to new  
3508 applicants.

3509 (5) Upon receipt of the notification under paragraph  
3510 (4)(g), the department must issue a final order approving the  
3511 taxpayer to receive tax credits under this section. The final  
3512 order must include the identity, including name and tax  
3513 identification number, of each taxpayer who is eligible to claim  
3514 the credit and the amount of credits that may be claimed by each  
3515 taxpayer. The amount of tax credits that the taxpayer is  
3516 approved to receive must be equal to 25 percent of the investor  
3517 contribution specified in the notification under subparagraph  
3518 (4)(g)3. The department must provide the final order to the  
3519 rural fund and the Department of Revenue.

3520 (6)(a) Any taxpayer that receives a final order under  
3521 subsection (5) is vested with an earned credit against state tax  
3522 liability. The taxpayer must attach a copy of the final order  
3523 issued under subsection (5) to its return when claiming the  
3524 credit. The taxpayer may claim the credit as follows:

3525 1. The taxpayer may apply 20 percent of the credit against

its state tax liability in the tax years containing the first  
through fifth credit certification dates.

2. A taxpayer may not claim a tax credit in excess of the taxpayer's state tax liability. If the credit granted pursuant to this section is not fully used in any single year because of insufficient tax liability on the part of the taxpayer, the unused amount may be carried forward for use in the taxpayer's subsequent tax years until the tax year containing the 11th credit certification date, after applying the other credits and unused carryovers in the order provided in s. 220.02 for credits taken against the tax in chapter 220 or in the order provided in s. 624.509 for credits taken against the tax in s. 624.509. An insurer claiming a credit against the tax in s. 624.509 under this section is not required to pay any additional retaliatory tax levied under s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner. Carryover credit amounts must be treated as unused credits for purposes of the transfer of unused credits pursuant to paragraph (b).

(b) A credit earned under this section may not be refunded, sold on the open market, or transferred, except as provided in this paragraph.

1. Credits earned under this section may be transferred from a taxpayer to affiliates of the rural fund. Credits earned by or allocated to a partnership under chapter 620 or a limited

liability company under chapter 605 may be allocated to the partners, members, or shareholders of such entity for their use in accordance with the provisions of any agreement among such partners, members, or shareholders.

2. A taxpayer must notify the department and the Department of Revenue of a transfer. The notification must include the identity of the transferee, tax identification number of the transferee, and tax credit amount allocated to the transferee. The notice of transfer also must state whether unused tax credits are being transferred and the amount of unused tax credits being transferred. Such allocations and transfers may not be considered a sale for the purposes of this section.

3. Notification of a transfer of a tax credit must be submitted to the Department of Revenue on a form adopted by rule of the Department of Revenue. Within 30 days after the transfer, the Department of Revenue shall provide a letter to the rural fund, taxpayer, transferee, and the department acknowledging the transfer, after which time the transferee may claim the transferred credit on its return due on or after the date of the letter. The transferee must attach a copy of the letter to its return when claiming the credit.

(7)(a) Notwithstanding s. 95.091, the department must direct the Department of Revenue to recapture all or a portion of a tax credit under this section if one or more of the

3576 following occur with respect to a rural fund before the rural  
3577 fund exits the program in accordance with subsection (10):

3578 1. The rural fund does not invest 60 percent of its  
3579 investment authority in eligible businesses before its second  
3580 credit certification date.

3581 2. The rural fund does not invest 100 percent of its  
3582 investment authority in eligible businesses before its third  
3583 credit certification date, with at least 70 percent of such  
3584 eligible investments made in a rural community.

3585 3. The rural fund, after initially satisfying subparagraph  
3586 (a)2., fails to maintain eligible investments equal to 100  
3587 percent of its investment authority until exiting the program in  
3588 accordance with subsection (10), with at least 70 percent of  
3589 such eligible investments made in a rural community. For  
3590 purposes of this paragraph, an investment is maintained even if  
3591 it is sold or repaid, so long as the rural fund reinvests an  
3592 amount equal to the capital returned or recovered from the  
3593 original investment, exclusive of any profits realized, in other  
3594 eligible investments in this state within 12 months after the  
3595 receipt of such capital. Amounts received periodically by a  
3596 rural fund must be treated as continuously invested in eligible  
3597 investments if the amounts are reinvested in one or more  
3598 eligible investments by the end of the following calendar year;  
3599 however, there is no requirement to reinvest capital after  
3600 exiting the program in accordance with subsection (10) for



3601 purposes of eligibility under this paragraph.

3602 4. The rural fund, before exiting the program in  
3603 accordance with subsection (10), makes a distribution or payment  
3604 that results in the rural fund having less than 100 percent of  
3605 its investment authority invested in eligible businesses.

3606 5. The rural fund invests in an eligible business that  
3607 directly, or indirectly through an affiliate, owns, has the  
3608 right to acquire an ownership interest in, makes a loan to, or  
3609 makes an investment in the rural fund of an affiliate of the  
3610 rural fund or an investor in the rural fund.

3611 (b) The department must provide notice to the rural fund,  
3612 taxpayer, transferee as applicable, and the Department of  
3613 Revenue of a proposed recapture of tax credits. The rural fund  
3614 has 6 months after the receipt of the notice to cure a  
3615 deficiency identified in the notice and avoid recapture of a  
3616 credit. The department must issue a final order of recapture if  
3617 the rural fund fails to cure a deficiency within the 6-month  
3618 period. The final order of recapture must be provided to the  
3619 rural fund, taxpayer, transferee as applicable, and the  
3620 Department of Revenue. Only one correction is permitted for each  
3621 rural fund during the 5-year credit period. Recaptured funds  
3622 shall be deposited into the General Revenue Fund.

3623 (c) A rural fund, taxpayer, or transferee that submits  
3624 fraudulent information to the department or Department of  
3625 Revenue is liable for the costs associated with the

3626 investigation and prosecution of the fraudulent claim plus a  
3627 penalty in an amount equal to double the tax credits claimed.  
3628 This penalty is in addition to any other penalty that may be  
3629 imposed by law.

3630 (d)1. The department must first provide revoked tax  
3631 credits on a pro rata basis to each rural fund that was approved  
3632 for less than the amount for which it applied, as long as the  
3633 approved credits remain under the tax credit limitation in  
3634 paragraph (4) (c) for the fiscal year in which the limitation  
3635 applied.

3636 2. Any remaining tax credits must be approved by the  
3637 department to new applicants, as long as the approved credits  
3638 remain under the tax credit limitation in paragraph (4) (c) or  
3639 the fiscal year in which the cap applied.

3640 (8) The department may, upon a request made pursuant to  
3641 subsection (9), waive the requirement relating to a rural  
3642 community under subparagraph (2) (d)3. and allow a business to be  
3643 considered an eligible business if the department determines  
3644 that the business is located on land classified as agricultural  
3645 under s. 193.461 or that the primary residence of a majority of  
3646 the business's employees is located in a rural community. This  
3647 waiver does not allow a rural fund to invest less than 70  
3648 percent of eligible investments in a rural community. The  
3649 department must provide the rural fund and the Department of  
3650 Revenue with a written notice of the waiver under this

3651 subsection.

3652 (9) Before making an eligible investment, a rural fund may  
3653 request a written opinion from the department as to whether the  
3654 business in which it proposes to invest satisfies the definition  
3655 of an eligible business. The department, no later than 15  
3656 business days after the date of receipt of the request, shall  
3657 provide the rural fund with a determination letter providing its  
3658 opinion. If the department fails to issue a determination letter  
3659 within that timeframe, the business in which the rural fund  
3660 proposes to invest must be considered an eligible business.

3661 (10) (a) On or after the sixth anniversary of the credit  
3662 certification date, a rural fund may apply to the department to  
3663 exit the program and no longer be subject to regulation. The  
3664 department shall approve or deny the application within 15 days  
3665 after receipt. In evaluating the application, the fact that no  
3666 tax credit certificates have been revoked and that the rural  
3667 fund has not received a notice of revocation that has not been  
3668 cured pursuant to subsection (7) is sufficient evidence that the  
3669 rural fund is eligible for exit. If the application is denied,  
3670 the notice of denial must include the reasons for the  
3671 determination.

3672 (b) The department may revoke a tax credit certificate  
3673 after a rural fund exits the program. The department may take  
3674 any legal action necessary to recapture the tax credits. The  
3675 department must deposit any funds from recaptured tax credits

3676 into the General Revenue Fund.

3677 (11)(a) Each rural fund shall submit to the department a  
3678 report on or before the 15th business day after the second and  
3679 third credit certification date. The report must include all of  
3680 the following for the year preceding the second or third credit  
3681 certification date:

3682 1. The time period covered in the report, which is the  
3683 year preceding the second credit certification date or the year  
3684 preceding the third credit certification date.

3685 2. The name, address, and county of each eligible business  
3686 receiving an eligible investment, including either the written  
3687 determination under subsection (9) or evidence that the business  
3688 qualified as an eligible business at the time the investment was  
3689 made, if not previously reported.

3690 3. Financial information that provides documentation for  
3691 each eligible business that the rural fund has invested the  
3692 amounts required in paragraph (7)(a).

3693 4. All of the following for each eligible business:

3694 a. The types of industries, identified by the North  
3695 American Industry Classification System Code, of each eligible  
3696 business.

3697 b. The number of jobs created during the time period  
3698 covered in the report.

3699 c. The county in which jobs were created during the time  
3700 period covered in the report.

3701        d. The number of jobs retained as a result of each  
3702 eligible investment during the time period covered in the  
3703 report.

3704        e. The county in which jobs were retained as a result of  
3705 each eligible investment during the time period covered in the  
3706 report.

3707        f. The total number of jobs as of the first credit  
3708 certification date and the last credit certification date which  
3709 are in the time period covered in the report.

3710        g. The range and average salary of all jobs.

3711        5. Any other information required by the department.

3712        6. A final report containing the items specified under  
3713 paragraph (11) (b) after exiting the program if requested by the  
3714 department.

3715        (b) On or before the fourth credit certification date  
3716 after the final report required in paragraph (a), and annually  
3717 until its exit from the program in accordance with subsection  
3718 (10), the rural fund shall submit to the department a report.

3719 The report must include all of the following for the year  
3720 preceding the fourth or subsequent credit certification date:

3721        1. The time period covered in the report, which is the  
3722 year preceding the credit certification date.

3723        2. The name, address, and county of each eligible business  
3724 receiving an eligible investment, including either the written  
3725 determination under subsection (9) or evidence that the business

3726 qualified as an eligible business at the time the investment was  
3727 made, if not previously reported.

3728 3. Evidence for each eligible business that the rural fund  
3729 has maintained the investment amounts required in paragraph  
3730 (7) (a).

3731 4. All of the following for each eligible business:  
3732 a. The types of industries, identified by the North  
3733 American Industry Classification System Code, of each eligible  
3734 business.

3735 b. The number of jobs created during the time period  
3736 covered in the report.

3737 c. The county in which jobs were created during the time  
3738 period covered in the report.

3739 d. The number of jobs retained as a result of each  
3740 eligible investment during the time period covered in the  
3741 report.

3742 e. The county in which jobs were retained as a result of  
3743 each eligible investment during the time period covered in the  
3744 report.

3745 f. The total number of jobs as of the first credit  
3746 certification date and the last credit certification date which  
3747 are in the time period covered in the report.

3748 g. The range and average salary of all jobs.

3749 5. Any other information required by the department.

3750 (12) (a) A rural fund that issues an eligible investment

3751 approved by the department shall be deemed a recipient of state  
3752 financial assistance under the Florida Single Audit Act, as  
3753 provided in s. 215.97. However, an entity that makes an eligible  
3754 investment or receives an eligible investment is not a  
3755 subrecipient for the purposes of s. 215.97.

3756 (b) The department and the Department of Revenue may  
3757 conduct examinations to verify compliance with this section.

3758 (13) The department and the Department of Revenue shall  
3759 adopt rules to administer this section.

3760 (14) The department may not accept any new applications  
3761 after December 1, 2029.

3762 (15) This section expires on December 31, 2040.

3763 Section 67. The Department of Revenue and the Department  
3764 of Commerce are authorized, and all conditions are deemed met,  
3765 to adopt emergency rules under s. 120.54(4), Florida Statutes,  
3766 for the purpose of implementing provisions related to the Rural  
3767 Community Investment Program. Notwithstanding any other law,  
3768 emergency rules adopted under this section are effective for 6  
3769 months after adoption and may be renewed during the pendency of  
3770 procedures to adopt permanent rules addressing the subject of  
3771 the emergency rules.

3772 Section 68. Effective October 1, 2025, paragraphs (b) and  
3773 (c) of subsection (2) and subsection (3) of section 288.1258,  
3774 Florida Statutes, are amended to read:

3775 288.1258 Entertainment industry qualified production

3776 companies; application procedure; categories; duties of the  
3777 Department of Revenue; records and reports.—

3778 (2) APPLICATION PROCEDURE.—

3779 (b)1. The department shall establish a process by which an  
3780 entertainment industry production company may be approved by the  
3781 department as a qualified production company and may receive a  
3782 certificate of exemption from the Department of Revenue for the  
3783 sales and use tax exemptions under ss. ~~212.031~~, 212.06~~7~~, and  
3784 212.08.

3785 2. Upon determination by the department that a production  
3786 company meets the established approval criteria and qualifies  
3787 for exemption, the department shall return the approved  
3788 application or application renewal or extension to the  
3789 Department of Revenue, which shall issue a certificate of  
3790 exemption.

3791 3. The department shall deny an application or application  
3792 for renewal or extension from a production company if it  
3793 determines that the production company does not meet the  
3794 established approval criteria.

3795 (c) The department shall develop, with the cooperation of  
3796 the Department of Revenue and local government entertainment  
3797 industry promotion agencies, a standardized application form for  
3798 use in approving qualified production companies.

3799 1. The application form shall include, but not be limited  
3800 to, production-related information on employment, proposed



budgets, planned purchases of items exempted from sales and use taxes under ss. ~~212.031~~, 212.06~~7~~, and 212.08, a signed affirmation from the applicant that any items purchased for which the applicant is seeking a tax exemption are intended for use exclusively as an integral part of entertainment industry preproduction, production, or postproduction activities engaged in primarily in this state, and a signed affirmation from the department that the information on the application form has been verified and is correct. In lieu of information on projected employment, proposed budgets, or planned purchases of exempted items, a production company seeking a 1-year certificate of exemption may submit summary historical data on employment, production budgets, and purchases of exempted items related to production activities in this state. Any information gathered from production companies for the purposes of this section shall be considered confidential taxpayer information and shall be disclosed only as provided in s. 213.053.

2. The application form may be distributed to applicants by the department or local film commissions.

(3) CATEGORIES.—

(a)1. A production company may be qualified for designation as a qualified production company for a period of 1 year if the company has operated a business in Florida at a permanent address for a period of 12 consecutive months. Such a qualified production company shall receive a single 1-year

3826 certificate of exemption from the Department of Revenue for the  
3827 sales and use tax exemptions under ss. ~~212.031~~, 212.06~~7~~ and  
3828 212.08, which certificate shall expire 1 year after issuance or  
3829 upon the cessation of business operations in the state, at which  
3830 time the certificate shall be surrendered to the Department of  
3831 Revenue.

3832 2. The department shall develop a method by which a  
3833 qualified production company may annually renew a 1-year  
3834 certificate of exemption for a period of up to 5 years without  
3835 requiring the production company to resubmit a new application  
3836 during that 5-year period.

3837 3. Any qualified production company may submit a new  
3838 application for a 1-year certificate of exemption upon the  
3839 expiration of that company's certificate of exemption.

3840 (b)1. A production company may be qualified for  
3841 designation as a qualified production company for a period of 90  
3842 days. Such production company shall receive a single 90-day  
3843 certificate of exemption from the Department of Revenue for the  
3844 sales and use tax exemptions under ss. ~~212.031~~, 212.06~~7~~ and  
3845 212.08, which certificate shall expire 90 days after issuance,  
3846 with extensions contingent upon approval of the department. The  
3847 certificate shall be surrendered to the Department of Revenue  
3848 upon its expiration.

3849 2. Any production company may submit a new application for  
3850 a 90-day certificate of exemption upon the expiration of that

company's certificate of exemption.

Section 69. Effective January 1, 2026, subsection (7) of section 332.007, Florida Statutes, is amended to read:

332.007 Administration and financing of aviation and airport programs and projects; state plan.—

(7) Subject to the availability of appropriated funds ~~in addition to aviation fuel tax revenues~~, the department may participate in the capital cost of eligible public airport and aviation discretionary capacity improvement projects. The annual legislative budget request shall be based on the funding required for discretionary capacity improvement projects in the aviation and airport work program.

(a) The department shall provide priority funding in support of:

1. Land acquisition which provides additional capacity at the qualifying international airport or at that airport's supplemental air carrier airport.

2. Runway and taxiway projects that add capacity or are necessary to accommodate technological changes in the aviation industry.

3. Airport access transportation projects that improve direct airport access and are approved by the airport sponsor.

4. International terminal projects that increase international gate capacity.

(b) No single airport shall secure discretionary capacity

improvement project funds in excess of 50 percent of the total discretionary capacity improvement project funds available in any given budget year.

(c) Unless prohibited by the General Appropriations Act or by law, the department may transfer funds within each category of the airport and aviation discretionary capacity improvement program to maximize the aviation services or federal aid available to this state.

(d) The department may fund up to 50 percent of the portion of eligible project costs which are not funded by the Federal Government except that the department may initially fund up to 75 percent of the cost of land acquisition for a new airport or for the expansion of an existing airport which is owned and operated by a municipality, a county, or an authority, and shall be reimbursed to the normal statutory project share when federal funds become available or within 10 years after the date of acquisition, whichever is earlier.

Section 70. Effective January 1, 2026, section 332.009, Florida Statutes, is amended to read:

332.009 Limitation on operation of chapter. ~~Nothing in this chapter shall be construed to authorize expenditure of aviation fuel tax revenues on space transportation projects.~~ Nothing in this chapter shall be construed to limit the department's authority under s. 331.360.

Section 71. Effective October 1, 2025, section 338.234,

Florida Statutes, is amended to read:

338.234 Granting concessions or selling along the turnpike system; immunity from taxation.—

~~(1)~~ The department may enter into contracts or licenses with any person for the sale of services or products or business opportunities on the turnpike system, or the turnpike enterprise may sell services, products, or business opportunities on the turnpike system, which benefit the traveling public or provide additional revenue to the turnpike system. Services, business opportunities, and products authorized to be sold include, but are not limited to, motor fuel, vehicle towing, and vehicle maintenance services; food with attendant nonalcoholic beverages; lodging, meeting rooms, and other business services opportunities; advertising and other promotional opportunities, which advertising and promotions must be consistent with the dignity and integrity of the state; state lottery tickets sold by authorized retailers; games and amusements that operate by the application of skill, not including games of chance as defined in s. 849.16 or other illegal gambling games; Florida citrus, goods promoting the state, or handmade goods produced within the state; and travel information, tickets, reservations, or other related services. However, the department, pursuant to the grants of authority to the turnpike enterprise under this section, shall not exercise the power of eminent domain solely for the purpose of acquiring real property in order to provide

business services or opportunities, such as lodging and meeting-room space on the turnpike system.

~~(2) The effectuation of the authorized purposes of the Strategic Intermodal System, created under ss. 339.61-339.65, and Florida Turnpike Enterprise, created under this chapter, is for the benefit of the people of the state, for the increase of their commerce and prosperity, and for the improvement of their health and living conditions; and, because the system and enterprise perform essential government functions in effectuating such purposes, neither the turnpike enterprise nor any nongovernment lessee or licensee renting, leasing, or licensing real property from the turnpike enterprise, pursuant to an agreement authorized by this section, are required to pay any commercial rental tax imposed under s. 212.031 on any capital improvements constructed, improved, acquired, installed, or used for such purposes.~~

Section 72. Subsection (3) of section 339.0801, Florida Statutes, is amended to read:

339.0801 Allocation of increased revenues derived from amendments to s. 319.32(5)(a) by ch. 2012-128.—Funds that result from increased revenues to the State Transportation Trust Fund derived from the amendments to s. 319.32(5)(a) made by this act must be used annually, first as set forth in subsection (1) and then as set forth in subsections (2)-(4), notwithstanding any other provision of law:

3951 (3) Beginning in the 2013-2014 fiscal year and annually  
3952 thereafter, \$10 million shall be allocated to the Small County  
3953 Outreach Program to be used as specified in s. 339.2818. These  
3954 funds are in addition to the funds provided for the program  
3955 pursuant to s. 201.15(4)(a)1. ~~s. 201.15(4)(a)2.~~

3956 Section 73. Effective January 1, 2026, subsection (4) of  
3957 section 376.3071, Florida Statutes, is amended to read:

3958 376.3071 Inland Protection Trust Fund; creation; purposes;  
3959 funding.—

3960 (4) USES.—Whenever, in its determination, incidents of  
3961 inland contamination, or potential incidents as provided in  
3962 subsection (15), related to the storage of petroleum or  
3963 petroleum products may pose a threat to the public health,  
3964 safety, or welfare; water resources; or the environment, the  
3965 department shall obligate moneys available in the fund to  
3966 provide for:

3967 (a) Prompt investigation and assessment of contamination  
3968 sites.

3969 (b) Expeditious restoration or replacement of potable  
3970 water supplies as provided in s. 376.30(3)(c)1.

3971 (c) Rehabilitation of contamination sites, which shall  
3972 consist of cleanup of affected soil, groundwater, and inland  
3973 surface waters, using the most cost-effective alternative that  
3974 is technologically feasible and reliable and that provides  
3975 adequate protection of the public health, safety, and welfare,

and water resources, and that minimizes environmental damage, pursuant to the site selection and cleanup criteria established by the department under subsection (5), except that this paragraph does not authorize the department to obligate funds for payment of costs which may be associated with, but are not integral to, site rehabilitation, such as the cost for retrofitting or replacing petroleum storage systems.

(d) Maintenance and monitoring of contamination sites.

(e) Inspection and supervision of activities described in this subsection.

(f) Payment of expenses incurred by the department in its efforts to obtain from responsible parties the payment or recovery of reasonable costs resulting from the activities described in this subsection.

(g) Payment of any other reasonable costs of administration, including those administrative costs incurred by the Department of Health in providing field and laboratory services, toxicological risk assessment, and other assistance to the department in the investigation of drinking water contamination complaints and costs associated with public information and education activities.

(h) Establishment and implementation of the compliance verification program as authorized in s. 376.303(1)(a), including contracting with local governments or state agencies to provide for the administration of such program through



4001 locally administered programs, to minimize the potential for  
4002 further contamination sites.

4003 (i) Funding of the provisions of ss. 376.305(6) and  
4004 376.3072.

4005 (j) Activities related to removal and replacement of  
4006 petroleum storage systems, if repair, replacement, or other  
4007 preventive measures are authorized under subsection (15), or  
4008 exclusive of costs of any tank, piping, dispensing unit, or  
4009 related hardware, if soil removal is approved as a component of  
4010 site rehabilitation and requires removal of the tank where  
4011 remediation is conducted under this section, or if such  
4012 activities were justified in an approved remedial action plan.

4013 (k) Reasonable costs of restoring property as nearly as  
4014 practicable to the conditions which existed before activities  
4015 associated with contamination assessment or remedial action  
4016 taken under s. 376.303(4).

4017 (l) Repayment of loans to the fund.

4018 (m) Expenditure of sums from the fund to cover ineligible  
4019 sites or costs as set forth in subsection (13), if the  
4020 department in its discretion deems it necessary to do so. In  
4021 such cases, the department may seek recovery and reimbursement  
4022 of costs in the same manner and pursuant to the same procedures  
4023 established for recovery and reimbursement of sums otherwise  
4024 owed to or expended from the fund.

4025 (n) Payment of amounts payable under any service contract

4026 entered into by the department pursuant to s. 376.3075, subject  
4027 to annual appropriation by the Legislature.

4028 (o) Petroleum remediation pursuant to this section  
4029 throughout a state fiscal year. The department shall establish a  
4030 process to uniformly encumber appropriated funds throughout a  
4031 state fiscal year and shall allow for emergencies and imminent  
4032 threats to public health, safety, and welfare; water resources;  
4033 and the environment, as provided in paragraph (5)(a). This  
4034 paragraph does not apply to appropriations associated with the  
4035 free product recovery initiative provided in paragraph (5)(c) or  
4036 the advanced cleanup program provided in s. 376.30713.

4037 (p) Enforcement of this section and ss. 376.30-376.317 by  
4038 the Fish and Wildlife Conservation Commission and the Department  
4039 of Environmental Protection. The department shall disburse  
4040 moneys to the commission for such purpose.

4041 (q) Payments for program deductibles, copayments, and  
4042 limited contamination assessment reports that otherwise would be  
4043 paid by another state agency for state-funded petroleum  
4044 contamination site rehabilitation.

4045 (r) Payments for the repair or replacement of, or other  
4046 preventive measures for, storage tanks, piping, or system  
4047 components as provided in subsection (15). Such costs may  
4048 include equipment, excavation, electrical work, and site  
4049 restoration.

4050

The issuance of a site rehabilitation completion order pursuant to subsection (5) or paragraph (12)(b) for contamination eligible for programs funded by this section does not alter the project's eligibility for state-funded remediation if the department determines that site conditions are not protective of human health under actual or proposed circumstances of exposure under subsection (5). The Inland Protection Trust Fund may be used only to fund the activities in ss. 376.30-376.317 except ss. 376.3078 and 376.3079. Amounts on deposit in the fund in each fiscal year must first be applied or allocated for the payment of amounts payable by the department pursuant to paragraph (n) under a service contract entered into by the department pursuant to s. 376.3075 and appropriated in each year by the Legislature before making or providing for other disbursements from the fund. This subsection does not authorize the use of the fund for cleanup of contamination caused primarily by a discharge of solvents as defined in s. 206.9925 ~~s. 206.9925(6)~~, or polychlorinated biphenyls when their presence causes them to be hazardous wastes, except solvent contamination which is the result of chemical or physical breakdown of petroleum products and is otherwise eligible. Facilities used primarily for the storage of motor or diesel fuels as defined in ss. 206.01 and 206.86 are not excluded from eligibility pursuant to this section.

Section 74. Subsection (6) of section 341.051, Florida

Statutes, is repealed.

Section 75. Subsection (5) of section 341.303, Florida Statutes, is repealed.

Section 76. Effective October 1, 2025, paragraph (a) of subsection (3) of section 341.840, Florida Statutes, is amended to read:

341.840 Tax exemption.—

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

Section 77. Subsection (4) of section 343.58, Florida Statutes, is amended to read:

343.58 County funding for the South Florida Regional

4101 Transportation Authority.—

4102 (4) Notwithstanding any other provision of law to the  
4103 contrary and effective July 1, 2010, until as provided in  
4104 paragraph (c) ~~(d)~~, the department shall transfer annually from  
4105 the State Transportation Trust Fund to the South Florida  
4106 Regional Transportation Authority the amounts specified in  
4107 subparagraph (a)1. or subparagraph (a)2.

4108 (a)1. If the authority becomes responsible for maintaining  
4109 and dispatching the South Florida Rail Corridor:

4110 a. \$15 million from the State Transportation Trust Fund to  
4111 the South Florida Regional Transportation Authority for  
4112 operations, maintenance, and dispatch; and

4113 b. An amount no less than the work program commitments  
4114 equal to \$27.1 million for fiscal year 2010-2011, as of July 1,  
4115 2009, for operating assistance to the authority and corridor  
4116 track maintenance and contract maintenance for the South Florida  
4117 Rail Corridor.

4118 2. If the authority does not become responsible for  
4119 maintaining and dispatching the South Florida Rail Corridor:

4120 a. \$13.3 million from the State Transportation Trust Fund  
4121 to the South Florida Regional Transportation Authority for  
4122 operations; and

4123 b. An amount no less than the work program commitments  
4124 equal to \$17.3 million for fiscal year 2010-2011, as of July 1,  
4125 2009, for operating assistance to the authority.

~~(b) Funding required by this subsection may not be provided from the funds dedicated to the Florida Rail Enterprise pursuant to s. 201.15(4)(a)4.~~

(b)(e)1. Funds provided to the authority by the department under this subsection constitute state financial assistance provided to a nonstate entity to carry out a state project subject to ss. 215.97 and 215.971. The department shall provide the funds in accordance with the terms of a written agreement to be entered into between the authority and the department, which shall provide for department review, approval, and audit of authority expenditure of such funds and shall include such other provisions as are required by applicable law. The department is specifically authorized to agree to advance the authority 25 percent of the total funds provided under this subsection for a state fiscal year at the beginning of each state fiscal year, with monthly payments over the fiscal year on a reimbursement basis as supported by invoices and such additional documentation and information as the department may reasonably require and a reconciliation of the advance against remaining invoices in the last quarter of the fiscal year.

2. To enable the department to evaluate the authority's proposed uses of state funds, the authority shall annually provide the department with its proposed budget for the following authority fiscal year and shall promptly provide the department with any additional documentation or information

required by the department for its evaluation of the proposed uses of the state funds.

(c)~~(d)~~ Funding required by this subsection shall cease upon commencement of an alternate dedicated local funding source sufficient for the authority to meet its responsibilities for operating, maintaining, and dispatching the South Florida Rail Corridor. The authority and the department shall cooperate in the effort to identify and implement such an alternate dedicated local funding source before July 1, 2019. Upon commencement of the alternate dedicated local funding source, the department shall convey to the authority a perpetual commuter rail easement in the South Florida Rail Corridor and all of the department's right, title, and interest in rolling stock, equipment, tracks, and other personal property owned and used by the department for the operation and maintenance of the commuter rail operations in the South Florida Rail Corridor.

Section 78. Paragraph (c) of subsection (3) of section 402.62, Florida Statutes, is amended to read:

402.62 Strong Families Tax Credit.—

(3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—An eligible charitable organization that receives a contribution under this section must do all of the following:

(c) Annually submit to the Department of Children and Families:

1. An audit of the eligible charitable organization

4176 conducted by an independent certified public accountant in  
4177 accordance with auditing standards generally accepted in the  
4178 United States, government auditing standards, and rules adopted  
4179 by the Auditor General. The audit report must include a report  
4180 on financial statements presented in accordance with generally  
4181 accepted accounting principles. The audit report must be  
4182 provided to the Department of Children and Families within 180  
4183 days after completion of the eligible charitable organization's  
4184 fiscal year; and

4185 2. A copy of the eligible charitable organization's most  
4186 recent federal Internal Revenue Service Return of Organization  
4187 Exempt from Income Tax form (Form 990), if such form was  
4188 required to be filed with the Internal Revenue Service.

4189 Section 79. Section 402.63, Florida Statutes, is created  
4190 to read:

4191 402.63 Home Away From Home Tax Credit.—

4192 (1) DEFINITIONS.—As used in this section, the term:

4193 (a) "Annual tax credit amount" means, for any state fiscal  
4194 year, the sum of the amount of tax credits approved under  
4195 paragraph (5)(b), including tax credits to be taken under s.  
4196 220.18775, s. 561.12135, or s. 624.51059, which are approved for  
4197 taxpayers whose taxable years begin on or after January 1 of the  
4198 calendar year preceding the start of the applicable state fiscal  
4199 year.

4200 (b) "Division" means the Division of Alcoholic Beverages



4201 and Tobacco of the Department of Business and Professional  
4202 Regulation.

4203 (c) "Eligible charitable organization" means an  
4204 organization designated by the Department of Health as eligible  
4205 to receive funding under this section.

4206 (d) "Eligible contribution" means a monetary contribution  
4207 from a taxpayer, subject to the restrictions provided in this  
4208 section, to an eligible charitable organization. The taxpayer  
4209 making the contribution may not designate a specific family to  
4210 be assisted by the eligible charitable organization as the  
4211 beneficiary of the contribution.

4212 (e) "Tax credit cap amount" means the maximum annual tax  
4213 credit amount that the Department of Revenue may approve for a  
4214 state fiscal year.

4215 (2) HOME AWAY FROM HOME TAX CREDIT; ELIGIBILITY.—

4216 (a) The Department of Health shall designate as an  
4217 eligible charitable organization an organization that meets all  
4218 of the following requirements:

4219 1. Is exempt from federal income taxation under s.  
4220 501(c)(3) of the Internal Revenue Code.

4221 2. Is a Florida entity formed under chapter 605, chapter  
4222 607, or chapter 617 whose principal office is located in this  
4223 state.

4224 3. At minimal to no cost to the family, houses families of  
4225 critically ill children receiving treatment.

4. Provides to the Department of Health accurate information, including, at a minimum, a description of the services provided by the organization; the total number of individuals served through those services during the last calendar year; basic financial information regarding the organization and services; and contact information for the organization.

5. Annually submits a statement, signed under penalty of perjury by a current officer of the organization, attesting that the organization meets all criteria to qualify as an eligible charitable organization, has fulfilled responsibilities under this section for the previous fiscal year if the organization received any funding through the credit during the previous fiscal year, and intends to fulfill its responsibilities during the upcoming fiscal year.

6. Provides any documentation requested by the Department of Health to verify eligibility or compliance with this section.

(b) The Department of Health may not designate as an eligible charitable organization an organization that provides abortions or pays for or provides coverage for abortions.

(3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—An eligible charitable organization that receives a contribution under this section shall do all of the following:

(a) Apply for admittance into the Department of Law Enforcement's Volunteer and Employee Criminal History System

4251 and, if accepted, conduct background screening on all volunteers  
4252 and staff working directly with children in any program funded  
4253 under this section pursuant to s. 943.0542. Background screening  
4254 must meet level 2 screening standards pursuant to s. 435.04 and  
4255 must include, but need not be limited to, a check of the Dru  
4256 Sjodin National Sex Offender Public Website.

4257 (b) Expend 100 percent of any contributions received under  
4258 this section for the expansion of current structures or the  
4259 construction of new facilities for the purpose specified in  
4260 subparagraph (2)(a)3.

4261 (c) Annually submit to the Department of Health:

4262 1. An audit of the eligible charitable organization  
4263 conducted by an independent certified public accountant in  
4264 accordance with auditing standards generally accepted in the  
4265 United States, government auditing standards, and rules adopted  
4266 by the Auditor General. The audit report must include a report  
4267 on financial statements presented in accordance with generally  
4268 accepted accounting principles. The audit report must be  
4269 provided to the Department of Health within 180 days after  
4270 completion of the eligible charitable organization's fiscal  
4271 year; and

4272 2. A copy of the eligible charitable organization's most  
4273 recent federal Internal Revenue Service Return of Organization  
4274 Exempt from Income Tax form (Form 990), if such form was  
4275 required to be filed with the Internal Revenue Service.

4276        (d) Notify the Department of Health immediately if it is  
4277 in jeopardy of losing the eligible charitable organization  
4278 designation under this section.

4279        (e) Upon receipt of a contribution, provide the taxpayer  
4280 that made the contribution with a certificate of contribution. A  
4281 certificate of contribution must include the taxpayer's name  
4282 and, if available, a federal employer identification number, the  
4283 amount contributed, the date of contribution, and the name of  
4284 the eligible charitable organization.

4285        (4) RESPONSIBILITIES OF THE DEPARTMENT OF HEALTH.—The  
4286 Department of Health shall do all of the following:

4287        (a) Annually redesignate eligible charitable organizations  
4288 that have complied with all requirements of this section.

4289        (b) Remove the designation of organizations that fail to  
4290 meet all requirements of this section. An organization that has  
4291 had its designation removed by the Department of Health may  
4292 reapply for designation as an eligible charitable organization,  
4293 and the Department of Health may redesignate such organization,  
4294 if it meets the requirements of this section and demonstrates  
4295 through its application that all factors leading to its removal  
4296 as an eligible charitable organization have been sufficiently  
4297 addressed.

4298        (c) Work with each eligible charitable organization to  
4299 assist in the maintenance of eligibility requirements until the  
4300 completion of any construction project involving funds awarded

4301 in accordance with this section. The Department of Health shall  
4302 establish a redesignation window for which an organization may  
4303 be redesignated without the recoupment of funds.

4304 (d) Publish information about the tax credit and eligible  
4305 charitable organizations on the Department of Health's website.  
4306 The website must, at a minimum, provide all of the following:

4307 1. The requirements and process for becoming designated or  
4308 redesignated as an eligible charitable organization.

4309 2. A list of the eligible charitable organizations that  
4310 are currently designated by the Department of Health and the  
4311 information provided under subparagraph (2) (a) 4. regarding each  
4312 eligible charitable organization.

4313 3. The process for a taxpayer to select an eligible  
4314 charitable organization as the recipient of funding through a  
4315 tax credit.

4316 (e) Compel the return of funds that were provided to an  
4317 eligible charitable organization that fails to comply with the  
4318 requirements of this section. Eligible charitable organizations  
4319 subject to return of funds are ineligible to receive funding  
4320 under this section for a period of 10 years after final agency  
4321 action to compel the return of funds.

4322 1. In order to encourage the completion of all  
4323 construction projects, the Department of Health shall establish  
4324 a process to determine whether an eligible charitable  
4325 organization has failed to fulfill its responsibilities under

4326 this section. The process must require an eligible charitable  
4327 organization to provide documentation of good faith efforts made  
4328 to complete construction, including, but not limited to, plans  
4329 and status updates on the project.

4330 2. An eligible charitable organization that no longer  
4331 meets the eligibility requirements under this section and makes  
4332 no effort in conjunction with the Department of Health to  
4333 rectify the situation is subject to return of funds.

4334 (f) Analyze the use of funding provided by the tax credit  
4335 authorized under this section and submit a report to the  
4336 Governor, the President of the Senate, and the Speaker of the  
4337 House of Representatives annually, beginning October 1, 2026.  
4338 The report must, at a minimum, include the total funding amount  
4339 provided under this section and the amounts provided to each  
4340 eligible charitable organization; describe the eligible  
4341 charitable organizations that were funded; and assess the  
4342 outcomes that were achieved, as well as the projects in  
4343 progress, using the funding.

4344 (5) HOME AWAY FROM HOME TAX CREDIT; APPLICATIONS,  
4345 TRANSFERS, AND LIMITATIONS.—

4346 (a) Beginning in the 2026-2027 fiscal year, the tax credit  
4347 cap amount is \$13 million in each fiscal year.

4348 (b) A taxpayer may submit an application to the Department  
4349 of Revenue for a tax credit or credits to be taken under one or  
4350 more of s. 220.18775, s. 561.12135, or s. 624.51059, beginning

4351 at 9 a.m. on the first day of the calendar year which is not a  
4352 Saturday, Sunday, or legal holiday. The Department of Revenue  
4353 may not approve applications for a tax credit under this section  
4354 for state fiscal years after the 2031-2032 fiscal year.

4355 1. The taxpayer must specify in the application each tax  
4356 for which the taxpayer requests a credit and the applicable  
4357 taxable year for a credit under s. 220.18775 or s. 624.51059 or  
4358 the applicable state fiscal year for a credit under s.  
4359 561.12135. For purposes of s. 220.18775, a taxpayer may apply  
4360 for a credit to be used for a prior taxable year before the date  
4361 the taxpayer is required to file a return for that year pursuant  
4362 to s. 220.222. For purposes of s. 624.51059, a taxpayer may  
4363 apply for a credit to be used for a prior taxable year before  
4364 the date the taxpayer is required to file a return for that  
4365 prior taxable year pursuant to ss. 624.509 and 624.5092. The  
4366 application must specify the eligible charitable organization to  
4367 which the proposed contribution will be made. The Department of  
4368 Revenue shall approve tax credits on a first-come, first-served  
4369 basis and must obtain the division's approval before approving a  
4370 tax credit under s. 561.12135.

4371 2. Within 10 days after approving or denying an  
4372 application, the Department of Revenue shall provide a copy of  
4373 its approval or denial letter to the eligible charitable  
4374 organization specified by the taxpayer in the application.

4375 (c) If a tax credit approved under paragraph (b) is not

4376 fully used within the specified state fiscal year for credits  
4377 under s. 561.12135 or against taxes due for the specified  
4378 taxable year for credits under s. 220.18775 or s. 624.51059  
4379 because of insufficient tax liability on the part of the  
4380 taxpayer, the unused amount must be carried forward for a period  
4381 not to exceed 10 years. For purposes of s. 220.18775, a credit  
4382 carried forward may be used in a subsequent year after applying  
4383 the other credits and unused carryovers in the order provided in  
4384 s. 220.02(8).

4385 (d) A taxpayer may not convey, transfer, or assign an  
4386 approved tax credit or a carryforward tax credit to another  
4387 entity unless all of the assets of the taxpayer are conveyed,  
4388 assigned, or transferred in the same transaction. However, a tax  
4389 credit under s. 220.18775, s. 561.12135, or s. 624.51059 may be  
4390 conveyed, transferred, or assigned between members of an  
4391 affiliated group of corporations if the type of tax credit under  
4392 s. 220.18775, s. 561.12135, or s. 624.51059 remains the same. A  
4393 taxpayer shall notify the Department of Revenue of its intent to  
4394 convey, transfer, or assign a tax credit to another member  
4395 within an affiliated group of corporations. The amount conveyed,  
4396 transferred, or assigned is available to another member of the  
4397 affiliated group of corporations upon approval by the Department  
4398 of Revenue. The Department of Revenue shall obtain the  
4399 division's approval before approving a conveyance, transfer, or  
4400 assignment of a tax credit under s. 561.12135.



4401       (e) Within any state fiscal year, a taxpayer may rescind  
4402 all or part of a tax credit approved under paragraph (b). The  
4403 amount rescinded becomes available for that state fiscal year to  
4404 another eligible taxpayer as approved by the Department of  
4405 Revenue if the taxpayer receives notice from the Department of  
4406 Revenue that the rescindment has been accepted by the Department  
4407 of Revenue. The Department of Revenue must obtain the division's  
4408 approval before accepting the rescindment of a tax credit under  
4409 s. 561.12135. Any amount rescinded under this paragraph must  
4410 become available to an eligible taxpayer on a first-come, first-  
4411 served basis based on tax credit applications received after the  
4412 date the rescindment is accepted by the Department of Revenue.

4413       (f) Within 10 days after approving or denying the  
4414 conveyance, transfer, or assignment of a tax credit under  
4415 paragraph (d), or the rescindment of a tax credit under  
4416 paragraph (e), the Department of Revenue shall provide a copy of  
4417 its approval or denial letter to the eligible charitable  
4418 organization specified by the taxpayer. The Department of  
4419 Revenue shall also include the eligible charitable organization  
4420 specified by the taxpayer on all letters or correspondence of  
4421 acknowledgment for tax credits.

4422       (g) For purposes of calculating the underpayment of  
4423 estimated corporate income taxes under s. 220.34 and tax  
4424 installment payments for taxes on insurance premiums or  
4425 assessments under s. 624.5092, the final amount due is the

4426 amount after credits earned under s. 220.18775 or s. 624.51059  
4427 for contributions to eligible charitable organizations are  
4428 deducted.

4429 1. For purposes of determining whether a penalty or  
4430 interest under s. 220.34(2)(d)1. will be imposed for  
4431 underpayment of estimated corporate income tax, a taxpayer may,  
4432 after earning a credit under s. 220.18775, reduce any estimated  
4433 payment in that taxable year by the amount of the credit.

4434 2. For purposes of determining whether a penalty under s.  
4435 624.5092 will be imposed, an insurer may, after earning a credit  
4436 under s. 624.51059 for a taxable year, reduce any installment  
4437 payment for such taxable year by 27 percent of the amount of the  
4438 net tax due as reported on the return for the preceding year  
4439 under s. 624.5092(2)(b) by the amount of the credit.

4440 (6) PRESERVATION OF CREDIT.—If any provision or portion of  
4441 this section, s. 220.18775, s. 561.12135, or s. 624.51059 or the  
4442 application thereof to any person or circumstance is held  
4443 unconstitutional by any court or is otherwise declared invalid,  
4444 the unconstitutionality or invalidity does not affect any credit  
4445 earned under s. 220.18775, s. 561.12135, or s. 624.51059 by any  
4446 taxpayer with respect to any contribution paid to an eligible  
4447 charitable organization before the date of a determination of  
4448 unconstitutionality or invalidity. The credit will be allowed at  
4449 such time and in such a manner as if a determination of  
4450 unconstitutionality or invalidity had not been made, provided

4451 that nothing in this subsection by itself or in combination with  
4452 any other provision of law may result in the allowance of any  
4453 credit to any taxpayer in excess of one dollar of credit for  
4454 each dollar paid to an eligible charitable organization.

4455 (7) ADMINISTRATION; RULES.—

4456 (a) The Department of Revenue, the division, and the  
4457 Department of Health may develop a cooperative agreement to  
4458 assist in the administration of this section, as needed.

4459 (b) The Department of Revenue may adopt rules necessary to  
4460 administer this section and ss. 220.18775, 561.12135, and  
4461 624.51059, including rules establishing application forms,  
4462 procedures governing the approval of tax credits and  
4463 carryforward tax credits under subsection (5), and procedures to  
4464 be followed by taxpayers when claiming approved tax credits on  
4465 their returns.

4466 (c) The division may adopt rules necessary to administer  
4467 its responsibilities under this section and s. 561.12135.

4468 (d) The Department of Health may adopt rules necessary to  
4469 administer this section, including, but not limited to, rules  
4470 establishing application forms for organizations seeking  
4471 designation as eligible charitable organizations under this act.

4472 (e) Notwithstanding any provision of s. 213.053, sharing  
4473 information with the division related to a tax credit under this  
4474 section is considered the conduct of the Department of Revenue's  
4475 official duties as contemplated in s. 213.053(8)(c), and the

4476 Department of Revenue and the division are specifically  
4477 authorized to share information as needed to administer this  
4478 section.

4479 Section 80. Section 420.50871, Florida Statutes, is  
4480 amended to read:

4481 420.50871 Supplemental Appropriations for the State  
4482 Apartment Incentive Loan Program ~~Allocation of increased~~  
4483 ~~revenues derived from amendments to s. 201.15 made by ch. 2023-~~  
4484 ~~17.~~ Subject to specific appropriation by the Legislature, the  
4485 corporation shall fund ~~Funds that result from increased revenues~~  
4486 ~~to the State Housing Trust Fund derived from amendments made to~~  
4487 ~~s. 201.15 made by chapter 2023-17, Laws of Florida, must be used~~  
4488 ~~annually for~~ projects under the State Apartment Incentive Loan  
4489 Program under s. 420.5087 as set forth in this section,  
4490 notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and  
4491 (3). The Legislature intends for ~~these~~ funds appropriated for  
4492 this section to provide for innovative projects that provide  
4493 affordable and attainable housing for persons and families  
4494 working, going to school, or living in this state. Projects  
4495 approved under this section are intended to provide housing that  
4496 is affordable as defined in s. 420.0004, notwithstanding the  
4497 income limitations in s. 420.5087(2). ~~Beginning in the 2023-2024~~  
4498 ~~fiscal year and annually for 10 years thereafter:~~

4499 (1) The corporation shall allocate 70 percent of the funds  
4500 appropriated ~~provided by this section~~ to issue competitive

requests for application for the affordable housing project purposes specified in this subsection. The corporation shall finance projects that:

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

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

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

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

(2) From the remaining funds appropriated, the corporation

4526 shall allocate the funds to issue competitive requests for  
4527 application for any of the following affordable housing purposes  
4528 specified in this subsection. The corporation shall finance  
4529 projects that:

4530 (a) Propose using or leasing public lands. Projects that  
4531 propose to use or lease public lands must include a resolution  
4532 or other agreement with the unit of government owning the land  
4533 to use the land for affordable housing purposes.

4534 (b) Address the needs of young adults who age out of the  
4535 foster care system.

4536 (c) Meet the needs of elderly persons.

4537 (d) Provide housing to meet the needs in areas of rural  
4538 opportunity, designated pursuant to s. 288.0656.

4539 (3) Under any request for application under this section,  
4540 the corporation shall coordinate with the appropriate state  
4541 department or agency and prioritize projects that provide for  
4542 mixed-income developments.

4543 (4) This section does not prohibit the corporation from  
4544 allocating additional funds to the purposes described in this  
4545 section. ~~In any fiscal year, if the funds allocated by the~~  
4546 ~~corporation to any request for application under subsections (1)~~  
4547 ~~and (2) are not fully used after the application and award~~  
4548 ~~processes are complete, the corporation may use those funds to~~  
4549 ~~supplement any future request for application under this~~  
4550 ~~section.~~

4551 (5) This section is repealed June 30, 2033.

4552 Section 81. Paragraph (c) of subsection (3) of section  
4553 550.0951, Florida Statutes, is amended to read:

4554 550.0951 Payment of daily license fee and taxes;  
4555 penalties.—

4556 (3) TAX ON HANDLE.—Each permitholder shall pay a tax on  
4557 contributions to pari-mutuel pools, the aggregate of which is  
4558 hereinafter referred to as "handle," on races or games conducted  
4559 by the permitholder. The tax is imposed daily and is based on  
4560 the total contributions to all pari-mutuel pools conducted  
4561 during the daily performance. If a permitholder conducts more  
4562 than one performance daily, the tax is imposed on each  
4563 performance separately.

4564 (c)1. The tax on handle for intertrack wagering is 2.0  
4565 percent of the handle if the host track is a horse track, 3.3  
4566 percent if the host track is a harness track, 5.5 percent if the  
4567 host track is a dog track, and 7.1 percent if the host track is  
4568 a jai alai fronton. The tax on handle for intertrack wagering is  
4569 0.5 percent if the host track and the guest track are  
4570 thoroughbred permitholders or if the guest track is located  
4571 outside the market area of the host track and within the market  
4572 area of a thoroughbred permitholder that conducted a full  
4573 schedule of live racing the preceding fiscal year ~~currently~~  
4574 ~~conducting a live race meet~~. The tax on handle for intertrack  
4575 wagering on rebroadcasts of simulcast thoroughbred horseraces is

2.4 percent of the handle and 1.5 percent of the handle for intertrack wagering on rebroadcasts of simulcast harness horseraces. The tax shall be deposited into the Pari-mutuel Wagering Trust Fund.

2. The tax on handle for intertrack wagers accepted by any dog track located in an area of the state in which there are only three permitholders, all of which are greyhound permitholders, located in three contiguous counties, from any greyhound permitholder also located within such area or any dog track or jai alai fronton located as specified in s. 550.615(6) or (9), on races or games received from the same class of permitholder located within the same market area is 3.9 percent if the host facility is a greyhound permitholder and, if the host facility is a jai alai permitholder, the rate shall be 6.1 percent except that it shall be 2.3 percent on handle at such time as the total tax on intertrack handle paid to the commission by the permitholder during the current state fiscal year exceeds the total tax on intertrack handle paid to the commission by the permitholder during the 1992-1993 state fiscal year.

Section 82. Paragraph (c) of subsection (4) of section 551.104, Florida Statutes, is amended to read:

551.104 License to conduct slot machine gaming.—

(4) As a condition of licensure and to maintain continued authority for the conduct of slot machine gaming, the slot



4601 machine licensee shall:

4602 (c) If a thoroughbred permitholder, conduct no fewer than  
4603 a full schedule of live racing or games as defined in s.

4604 550.002(10). A permitholder's responsibility to conduct live  
4605 races or games shall be reduced by the number of races or games  
4606 that could not be conducted due to the direct result of fire,  
4607 strike, war, hurricane, pandemic, or other disaster or event  
4608 beyond the control of the permitholder. Beginning July 1, 2025,  
4609 each thoroughbred permitholder in compliance with this chapter  
4610 is not required to pay an annual license fee to the commission  
4611 as a condition of renewal.

4612 Section 83. Paragraph (a) of subsection (1) of section  
4613 551.106, Florida Statutes, is amended to read:

4614 551.106 License fee; tax rate; penalties.—

4615 (1) LICENSE FEE.—

4616 (a) Upon submission of the initial application for a slot  
4617 machine license and annually thereafter, on the anniversary date  
4618 of the issuance of the initial license, the licensee must pay to  
4619 the commission a nonrefundable license fee of \$3 million for the  
4620 succeeding 12 months of licensure. The licensee must pay the  
4621 commission a nonrefundable license fee of \$2 million for the  
4622 succeeding 12 months of licensure. Beginning July 1, 2025, each  
4623 thoroughbred permitholder in compliance with this chapter is not  
4624 required to pay an annual license fee to the commission as a  
4625 condition of renewal. The license fee shall be deposited into

the Pari-mutuel Wagering Trust Fund to be used by the commission and the Department of Law Enforcement for investigations, regulation of slot machine gaming, and enforcement of slot machine gaming provisions under this chapter. These payments shall be accounted for separately from taxes or fees paid pursuant to the provisions of chapter 550.

Section 84. Paragraph (b) of subsection (1) of section 561.121, Florida Statutes, is amended to read:

561.121 Deposit of revenue.—

(1) All state funds collected pursuant to ss. 563.05, 564.06, 565.02(9), and 565.12 shall be paid into the State Treasury and disbursed in the following manner:

(b)1. After the distribution in paragraph (a), from the remainder of the funds collected pursuant to ss. 563.05, 564.06, 565.02(9), and 565.12, 26 ~~13~~ percent of monthly collections shall be paid in the following shares:

a. One-third to the University of Miami Sylvester Comprehensive Cancer Center;

b. One-sixth to the Brain Tumor Immunotherapy Program at the University of Florida Health Shands Cancer Center;

c. One-sixth to the Norman Fixel Institute for Neurological Diseases at the University of Florida; and

d. One-third to the Mayo Clinic Comprehensive Cancer Center in Jacksonville.

2. The distributions in subparagraph 1. may not exceed \$60

4651 ~~\$30~~ million per fiscal year.

4652       3. These funds are appropriated monthly, to be used for  
4653 lawful purposes, including constructing, furnishing, equipping,  
4654 financing, operating, and maintaining cancer research and  
4655 clinical and related facilities, and furnishing, equipping,  
4656 operating, and maintaining other properties owned or leased by  
4657 the University of Miami Sylvester Comprehensive Cancer Center,  
4658 the University of Florida Health Shands Cancer Center, and the  
4659 Mayo Clinic Comprehensive Cancer Center in Jacksonville; and  
4660 constructing, furnishing, equipping, financing, operating, and  
4661 maintaining neurological disease research and clinical and  
4662 related facilities, and furnishing, equipping, operating, and  
4663 maintaining other properties, owned or leased by the Norman  
4664 Fixel Institute for Neurological Diseases at the University of  
4665 Florida. Moneys distributed pursuant to this paragraph may not  
4666 be used to secure bonds or other forms of indebtedness nor be  
4667 pledged for debt service. This paragraph is repealed June 30,  
4668 2054.

4669       Section 85. Section 561.12135, Florida Statutes, is  
4670 created to read:

4671       561.12135 Credit for contributions to eligible charitable  
4672 organizations for the Home Away From Home Tax Credit.—Beginning  
4673 January 1, 2026, there is allowed a credit of 100 percent of an  
4674 eligible contribution made to an eligible charitable  
4675 organization under s. 402.63 against any tax due under s.

4676 563.05, s. 564.06, or s. 565.12, except excise taxes imposed on  
4677 wine produced by manufacturers in this state from products grown  
4678 in this state. However, a credit allowed under this section may  
4679 not exceed 90 percent of the tax due on the return on which the  
4680 credit is taken. For purposes of the distributions of tax  
4681 revenue under ss. 561.121 and 564.06(10), the division shall  
4682 disregard any tax credits allowed under this section to ensure  
4683 that any reduction in tax revenue received which is attributable  
4684 to the tax credits results only in a reduction in distributions  
4685 to the General Revenue Fund. Section 402.63 applies to the  
4686 credit authorized by this section.

4687 Section 86. Effective upon becoming a law, subsections (1)  
4688 and (3) of section 571.265, Florida Statutes, are amended to  
4689 read:

4690 571.265 Promotion of Florida thoroughbred breeding and of  
4691 thoroughbred racing at Florida thoroughbred tracks; distribution  
4692 of funds.—

4693 (1) For purposes of this section, the term÷

4694 ~~(a) "Association" means the Florida Thoroughbred Breeders'~~  
4695 ~~Association, Inc.~~

4696 ~~(b)~~ "permitholder" has the same meaning as in s.  
4697 550.002(23).

4698 (3) The department shall distribute the funds made  
4699 available under this section as follows:

4700 ~~(a) Five million dollars shall be distributed to the~~

association to be used for the following:

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

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

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

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

5. ~~Awards administration.~~

6. ~~Promotion of the Florida thoroughbred breeding industry.~~

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

(b) ~~(e)~~ Fifteen million dollars shall be distributed to Gulfstream Park Racing Association, Inc., to be used as purses in thoroughbred races conducted at its pari-mutuel facility and

for the maintenance and operation of its facility, pursuant to an agreement with the Florida Horsemen's Benevolent and Protective Association, Inc.

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

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

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

Section 87. Subsection (7) of section 624.509, Florida Statutes, is amended to read:

4751           624.509 Premium tax; rate and computation.—

4752           (7) Credits and deductions against the tax imposed by this  
4753 section shall be taken in the following order: deductions for  
4754 assessments made pursuant to s. 440.51; credits for taxes paid  
4755 under ss. 175.101 and 185.08; credits for income taxes paid  
4756 under chapter 220 and the credit allowed under subsection (5),  
4757 as these credits are limited by subsection (6); the credit  
4758 allowed under s. 624.51057; the credit allowed under s.  
4759 624.51058; the credit allowed under s. 624.5107; the credit  
4760 allowed under s. 624.51059; the credit allowed under s. 288.062;  
4761 all other available credits and deductions.

4762           Section 88. Section 624.51059, Florida Statutes, is  
4763 created to read:

4764           624.51059 Credit for contributions to eligible charitable  
4765 organizations for the Home Away From Home Tax Credit.—

4766           (1) For taxable years beginning on or after January 1,  
4767 2026, there is allowed a credit of 100 percent of an eligible  
4768 contribution made to an eligible charitable organization under  
4769 s. 402.63 against any tax due for a taxable year under s.  
4770 624.509(1) after deducting from such tax credits and deductions  
4771 in the order provided in s. 624.509. An eligible contribution  
4772 must be made to an eligible charitable organization on or before  
4773 the date the taxpayer is required to file a return pursuant to  
4774 ss. 624.509 and 624.5092. An insurer claiming a credit against  
4775 premium tax liability under this section is not required to pay

any additional retaliatory tax levied under s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner.

(2) Section 402.63 applies to the credit authorized by this section.

Section 89. The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of implementing provisions related to the Home Away From Home Tax Credit. Notwithstanding any other law, emergency rules adopted under this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

Section 90. Paragraph (a) of subsection (13) of section 849.086, Florida Statutes, is amended to read:

849.086 Cardrooms authorized.—

(13) TAXES AND OTHER PAYMENTS.—

(a) Each cardroom operator shall pay a tax to the state of 8 ~~10~~ percent of the cardroom operation's monthly gross receipts.

Section 91. Effective January 1, 2027, paragraph (f) of subsection (2) of section 1002.395, Florida Statutes, is amended to read:

1002.395 Florida Tax Credit Scholarship Program.—

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

(f) "Eligible contribution" means a monetary contribution



4801 from a taxpayer, subject to the restrictions provided in this  
4802 section, to an eligible nonprofit scholarship-funding  
4803 organization pursuant to this section and ss. ~~212.099~~, 212.1831,  
4804 and 212.1832. The taxpayer making the contribution may not  
4805 designate a specific child as the beneficiary of the  
4806 contribution.

4807       Section 92. (1) The Department of Revenue is authorized,  
4808 and all conditions are deemed met, to adopt emergency rules  
4809 under s. 120.54(4), Florida Statutes, for the purpose of  
4810 implementing provisions related to the repeal of the tax on  
4811 rental or license fee for use of real property and amendments  
4812 made to s. 212.099, Florida Statutes, by this act.  
4813 Notwithstanding any other law, emergency rules adopted under  
4814 this section are effective for 6 months after adoption and may  
4815 be renewed during the pendency of procedures to adopt permanent  
4816 rules addressing the subject of the emergency rules.

4817       (2) This section shall take effect upon becoming a law.

4818       Section 93. Section 45 of chapter 2024-6, Laws of Florida,  
4819 is repealed.

4820       Section 94. Section 11 of chapter 2023-17, Laws of  
4821 Florida, is repealed.

4822       Section 95. Section 16 of chapter 2023-17, Laws of  
4823 Florida, is repealed.

4824       Section 96. Section 56 of chapter 2017-36, Laws of  
4825 Florida, as amended by section 3 of chapter 2021-179, Laws of

Florida, is amended to read:

Section 56. Notwithstanding s. 290.016, Florida Statutes, enterprise zone boundaries in existence before December 31, 2015, are preserved for the purpose of allowing local governments to administer local incentive programs within these boundaries through December 31, 2021, except for eligible contiguous multi-phase projects in which at least one certificate of use or occupancy has been issued before December 31, 2021, and which project will then vest the remaining project phases until completion, but no later than December 31, 2035 ~~2025~~.

Section 97. (1) The Legislature finds a majority of Floridians believe that their property taxes are too high and, while the American Dream still includes home ownership, costs related to such ownership contribute to hardships in achieving and maintaining that dream. The Legislature further finds property taxes are a significant source of general revenue for local governments and political subdivisions, funding essential local services to Floridians, including, but not limited to, education, infrastructure, public safety, and emergency services. This tension between dual objectives makes it necessary to carefully analyze the current tax structure and the expenditure of the revenues provided by it at both the state and local levels before enacting significant tax relief measures for homeowners of this state, ensuring that such relief is

4851 meaningful and does not negatively impact services Floridians  
4852 deem essential.

4853 (2) The Office of Economic and Demographic Research shall  
4854 conduct a study of the property tax structure of this state and  
4855 the expenditure of property tax revenues by recipient local  
4856 governments and political subdivisions and focus on the taxation  
4857 of homestead property. The primary purpose of the study is to  
4858 analyze the potential impact of eliminating or significantly  
4859 reducing ad valorem assessments on homestead property and  
4860 provide policy options for mitigating negative fiscal  
4861 consequences. The study must include:

4862 (a) An analysis of the effects of the Save-Our-Homes  
4863 assessment limitation pursuant to s. 4(d), Article VII of the  
4864 State Constitution, the portability of the Save-Our-Homes  
4865 assessment limitation pursuant to s. 4(d)(8), Article VII of the  
4866 State Constitution, and other constitutional provisions that  
4867 currently provide tax relief to homestead property owners.

4868 (b) An analysis of the millage rates adopted by local  
4869 governments compared to the rolled back rate calculated as  
4870 required under s. 200.065, Florida Statutes.

4871 (c) An analysis of the potential impacts on public  
4872 services, including, but not limited to, education,  
4873 infrastructure, public safety, and emergency services.

4874 (d) An assessment of the housing market in this state,  
4875 including, but not limited to, changes in homeownership rates

4876 and property values, effects on first-time homebuyers, and  
4877 homeowner willingness to relocate to another property when needs  
4878 change.

4879 (e) An analysis of consumer behavior regarding home  
4880 improvements that would likely cause the assessed value of a  
4881 homestead property and property taxes collected for a homestead  
4882 property to increase under current law, including, but not  
4883 limited to, the elevation of homes in flood-prone areas, the  
4884 addition of accessory dwelling units, and other home renovation  
4885 projects. The analysis must include discussion of whether  
4886 reducing or eliminating property taxes on homestead property  
4887 would change consumer behavior leading to increased homestead  
4888 property damage mitigation and resiliency.

4889 (3) Based on the research, data, and analysis, the Office  
4890 of Economic and Demographic Research must develop a series of  
4891 findings and an array of policy options, including changes to  
4892 law or the State Constitution, for eliminating or reducing the  
4893 property tax burden on homestead property in this state while  
4894 mitigating any reductions to services Floridians deem essential  
4895 to quality of life.

4896 (a) The policy options may include changes to local  
4897 government property taxes, required local effort millage rates,  
4898 and tax assessments by local and state government.

4899 (b) The policy options must attempt to balance the ability  
4900 of the property tax system to produce revenues that are

4901 sufficient to fund appropriate governmental functions and  
4902 expenditures.

4903 (c) The policy options may include any actions or measures  
4904 necessary to ensure tax enforcement and collection are fair and  
4905 reasonable and have minimal compliance costs; to increase the  
4906 visibility and awareness of the taxes being paid; and to  
4907 adequately inform taxpayers of local government tax and budget  
4908 decisions.

4909 (4) The Office of Economic and Demographic Research may  
4910 contract as needed with state universities, nationally  
4911 recognized organizations, and tax policy experts for the purpose  
4912 of developing findings and policy options to be included in the  
4913 report. The Department of Revenue shall provide any data or  
4914 technical assistance required by the Office of Economic and  
4915 Demographic Research to complete the study.

4916 (5) By November 1, 2025, the Office of Economic and  
4917 Demographic Research shall submit a report to the President of  
4918 the Senate and the Speaker of the House of Representatives  
4919 detailing the study's findings and options.

4920 (6) The sum of \$1 million in nonrecurring funds from the  
4921 General Revenue Fund is appropriated to the Office of Economic  
4922 and Demographic Research in the 2025-2026 fiscal year for the  
4923 purpose of conducting the study.

4924 Section 98. Hunting, fishing, and camping sales tax  
4925 holiday.—

4926       (1) The tax levied under chapter 212, Florida Statutes,  
4927 may not be collected during the period from September 8, 2025,  
4928 through December 31, 2025, on the retail sale of:

4929       (a) Ammunition, as defined in s. 790.001(1), Florida  
4930 Statutes.

4931       (b) A firearm. For purposes of this section, the term  
4932 "firearm" means a weapon capable of firing a missile and  
4933 includes a pistol, rifle, or shotgun using an explosive charge  
4934 as a propellant.

4935       (c) The following accessories used for firearms:

4936       1. Charging handles.

4937       2. Cleaning kits.

4938       3. Holsters.

4939       4. Pistol grips.

4940       5. Sights or optics.

4941       6. Stocks.

4942       (d) A bow. For purposes of this section, the term "bow"  
4943 means a device consisting of flexible material having a string  
4944 connecting its two ends, either indirectly by cables or pulleys  
4945 or directly, for the purpose of discharging arrows; which  
4946 propels arrows only by the energy stored by the drawing of the  
4947 device; and which is handheld, hand-drawn, and hand-released.

4948       (e) A crossbow. For purposes of this section, the term  
4949 "crossbow" means a device consisting of flexible material having  
4950 a string connecting its two ends, either indirectly by cables or

pulleys or directly, affixed to a stock for the purpose of  
discharging quarrels, bolts, or arrows; which propels quarrels,  
bolts, or arrows only by the energy stored by the drawing of the  
device; and which uses a non-handheld locking mechanism to  
maintain the device in a drawn or ready-to-discharge condition.

(f) The following accessories used for bows or crossbows:

1. Arrows.

2. Bolts.

3. Quarrels.

4. Quivers.

5. Releases.

6. Sights or optics.

7. Wristguards.

(g) Camping supplies. For purposes of this section, the  
term "camping supplies" means tents with a sales price of \$200  
or less; sleeping bags, portable hammocks, camping stoves, and  
collapsible camping chairs with a sales price of \$50 or less;  
and camping lanterns and flashlights with a sales price of \$30  
or less.

(h) Fishing supplies. For purposes of this section, the  
term "fishing supplies" means rods and reels with a sales price  
of \$75 or less if sold individually, or \$150 or less if sold as  
a set; tackle boxes or bags with a sales price of \$30 or less;  
and bait or fishing tackle with a sales price of \$5 or less if  
sold individually, or \$10 or less if multiple items are sold

4976 together. The term does not include supplies used for commercial  
4977 fishing purposes.

4978 (2) The Department of Revenue is authorized, and all  
4979 conditions are deemed met, to adopt emergency rules pursuant to  
4980 s. 120.54(4), Florida Statutes, for the purpose of implementing  
4981 this section.

4982 Section 99. For the 2025-2026 fiscal year, the sum of  
4983 \$155,282 in nonrecurring funds is appropriated from the General  
4984 Revenue Fund to the Department of Revenue for the purpose of  
4985 implementing the Home Away From Home Tax Credit as created by  
4986 this act.

4987 Section 100. (1) For the 2025-2026 fiscal year, the sum  
4988 of \$500,000 is appropriated from the General Revenue Fund to the  
4989 Department of Revenue to offset the reductions in ad valorem tax  
4990 revenue experienced by fiscally constrained counties, as defined  
4991 in s. 218.67(1), Florida Statutes, in complying with s. 197.319,  
4992 Florida Statutes.

4993 (2) To participate in the distribution of the  
4994 appropriation, each affected taxing jurisdiction must apply to  
4995 the Department of Revenue by October 1, 2025, and provide  
4996 documentation supporting the taxing jurisdiction's reduction in  
4997 the ad valorem tax revenue in the form and manner prescribed by  
4998 the department. The documentation must include a copy of the  
4999 notice required by s. 197.319(5)(b), Florida Statutes, from the  
5000 tax reduction in ad valorem taxes the taxing jurisdiction will



5001 incur as a result of the implementation of s. 197.319, Florida  
5002 Statutes.

5003 (3) The Department of Revenue is authorized, and all  
5004 conditions are deemed met, to adopt emergency rules pursuant to  
5005 s. 120.54(4), Florida Statutes, for the purpose of implementing  
5006 this section.

5007 (4) This section shall take effect upon becoming a law and  
5008 is repealed June 30, 2027.

5009 Section 101. Except as otherwise expressly provided in  
5010 this act and except for this section, which shall take effect  
5011 upon becoming a law, this act shall take effect July 1, 2025.