

1 A bill to be entitled
2 An act relating to taxation; amending ss. 72.011 and
3 72.031, F.S.; conforming cross-references; amending s.
4 125.0104, F.S.; removing a short title; removing
5 definitions; revising the purposes for which certain
6 tax revenues may be used; removing requirements for a
7 tourist development council; revising procedures for
8 levying a certain tax; requiring tax revenues to be
9 used for completing certain projects; prohibiting
10 certain contracts from being renewed or extended;
11 authorizing certain obligations to be refinanced under
12 certain conditions; authorizing certain revenues to be
13 used for any public purpose; requiring a reduction in
14 ad valorem tax beginning in a specified year in a
15 certain manner; providing construction; authorizing
16 certain tax revenues to be used for specified
17 purposes; removing requirements for automatic
18 expiration of bonds; removing requirements for county
19 tourism promotion agencies; providing applicability;
20 requiring certain tourist development councils to be
21 dissolved by a certain date; requiring certain county
22 tourism promotion agencies to meet certain
23 requirements to continue; amending s. 125.0168, F.S.;
24 providing that a non-ad valorem special assessment on
25 a recreational vehicle park levied by a county must be

26 levied in a specified manner; requiring counties to
27 consider a recreational vehicle park's occupancy rates
28 for a certain purpose; amending s. 163.3206, F.S.;
29 conforming a cross-reference; amending s. 166.223,
30 F.S.; providing that a non-ad valorem special
31 assessment on a recreational vehicle park levied by a
32 municipality must be levied in a specified manner;
33 requiring municipalities to consider a recreational
34 vehicle park's occupancy rates for a certain purpose;
35 amending s. 170.201, F.S.; revising entities that
36 qualify for a specified tax exemption; defining the
37 term "preschool"; amending s. 189.052, F.S.; providing
38 that a non-ad valorem special assessment on a
39 recreational vehicle park levied by a special district
40 must be levied in a specified manner; requiring
41 special districts to consider a recreational vehicle
42 park's occupancy rates for a certain purpose; amending
43 s. 194.011, F.S.; revising conditions under which the
44 property appraiser must provide a certain list to a
45 petitioner; amending s. 194.013, F.S.; increasing the
46 maximum amount of a certain filing fee; amending s.
47 194.032, F.S.; requiring parties to be permitted to
48 appear before specified entities using certain
49 technology; requiring a request to appear in such a
50 manner be made within a certain time period; requiring

51 the value adjustment board to ensure that specified
52 equipment meets certain requirements; amending s.
53 196.012, F.S.; providing the method for determining
54 ownership of certain flight simulation training
55 devices for a specified purpose; providing
56 applicability; amending s. 196.1978, F.S.; revising
57 requirements for receiving a specified tax exemption;
58 expanding a specified tax exemption to include certain
59 improvements; removing a taxing authority's
60 authorization to make certain elections; authorizing
61 the Department of Revenue to adopt certain emergency
62 rules; providing that such rules are effective for a
63 specified length of time and may be renewed under
64 certain conditions; providing for future expiration;
65 providing applicability; providing construction;
66 creating s. 196.19781, F.S.; providing that property
67 is eligible for a specified tax exemption if it meets
68 certain conditions; requiring the property appraiser
69 to apply such tax exemption in a specified manner;
70 providing that property that no longer meets certain
71 requirements loses eligibility for such tax exemption;
72 requiring the property appraiser to make a certain
73 determination; authorizing the property appraiser to
74 request and review certain information; requiring the
75 property appraiser to take certain steps upon a

determination that the property was not entitled to such tax exemption; providing applicability; amending s. 202.19, F.S.; revising the date on which specified tax rates may be increased; requiring counties and municipalities to prioritize certain activities when using specified funds; revising the date on which certain increases may be added to a specified tax; amending s. 203.0011, F.S.; decreasing specified tax rates; 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 s. 206.9955, F.S.; revising certain fuel tax rates and the dates on which such rates may be imposed; revising the method for determining a specified tax beginning in a specified year; amending ss. 207.003 and 207.005, F.S.; conforming cross-references; amending ss. 212.03, 212.031, 212.04, 212.05, 212.0501, 212.05011, 212.0515, and 212.0506, F.S.; decreasing specified tax rates; amending s. 212.055, F.S.; authorizing certain boards that levy a specified tax to reduce or repeal such tax beginning on a specified date; providing procedures for such reduction or repeal; amending s.

212.06, F.S.; defining the term "electronic database";
revising information required on certain forwarding
agent applications; providing that certain applicants
are not required to submit an application to register
as a dealer; revising the circumstances under which a
forwarding agent is required to remit certain taxes;
requiring a forwarding agent to surrender its
certificate within a certain time period under
specified circumstances; requiring the department to
report certain tax rates as zero in a specified
system; providing an exception; prohibiting certain
dealers from collecting a specified tax; amending s.
212.08, F.S.; exempting from sales and use tax the
retail sale of aviation fuel; revising an exemption
from sales and use tax for bullion; decreasing a
specified tax rate; amending ss. 212.181, 213.05,
213.053, and 213.0535, F.S.; conforming cross-
references; amending s. 220.03, F.S.; revising the
definition of the term "Internal Revenue Code";
providing retroactive applicability; revising the
definition of the term "corporation"; providing
applicability; amending ss. 288.005, 332.007, 332.009,
and 376.3071, F.S.; conforming provisions and cross-
references to changes made by the act; amending s.
402.62, F.S.; specifying that a certain form is only

required to be filed in certain circumstances;
amending s. 571.265, F.S.; removing references to the
Florida Thoroughbred Breeders' Association, Inc.;
revising certain funding distributions; amending s.
849.086, F.S.; decreasing a specified tax rate;
amending s. 56 of chapter 2017-36, Laws of Florida, as
amended; revising the date by which certain enterprise
zone multi-phase projects must be completed; providing
applicability; 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; providing for future
expiration; amending s. 11.40, F.S.; conforming a
provision to changes made by the act; amending s.
11.45, F.S.; requiring the Auditor General to contact
certain local governments; requiring such local
governments to provide specified evidence within a
certain time period; requiring notification to the
Legislative Auditing Committee in specified
circumstances; creating s. 205.046, F.S.; requiring
that a specified document be filed with a certain
audit; providing requirements for such document;
amending ss. 215.97 and 218.32, F.S.; conforming
cross-references; providing effective dates.

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

Section 1. Paragraph (b) of subsection (2) of section 72.011, Florida Statutes, is amended to read:

72.011 Jurisdiction of circuit courts in specific tax matters; administrative hearings and appeals; time for commencing action; parties; deposits.—

(2)

(b) The date on which an assessment or a denial of refund becomes final and procedures by which a taxpayer must be notified of the assessment or of the denial of refund must be established:

1. By rule adopted by the Department of Revenue;

2. With respect to assessments or refund denials under chapter 207, by rule adopted by the Department of Highway Safety and Motor Vehicles;

3. With respect to assessments or refund denials under chapters 210, 550, 561, 562, 563, 564, and 565, by rule adopted by the Department of Business and Professional Regulation; or

4. With respect to taxes that a county collects or enforces under s. 125.0104(7) ~~s. 125.0104(10)~~ or s. 212.0305(5), by an ordinance that may additionally provide for informal dispute resolution procedures in accordance with s. 213.21.

Section 2. Subsection (1) of section 72.031, Florida Statutes, is amended to read:

176 72.031 Actions under s. 72.011(1); parties; service of
177 process.—

178 (1) In any action brought in circuit court pursuant to s.
179 72.011(1), the person initiating the action shall be the
180 plaintiff and the Department of Revenue shall be the defendant,
181 except that for actions contesting an assessment or denial of
182 refund under chapter 207 the Department of Highway Safety and
183 Motor Vehicles shall be the defendant, for actions contesting an
184 assessment or denial of refund under chapters 210, 550, 561,
185 562, 563, 564, and 565 the Department of Business and
186 Professional Regulation shall be the defendant, and for actions
187 contesting an assessment or denial of refund of a tax imposed
188 under s. 125.0104 or s. 212.0305 by a county that has elected
189 under s. 125.0104(7) ~~s. 125.0104(10)~~ or s. 212.0305(5),
190 respectively, to administer the tax, the defendant shall be the
191 county and the Department of Revenue. It shall not be necessary
192 for the Governor and Cabinet, constituting the Department of
193 Revenue, to be named as party defendants or named separately as
194 individual parties; nor shall it be necessary for the executive
195 director of the department to be named as an individual party.

196 Section 3. Section 125.0104, Florida Statutes, is amended
197 to read:

198 125.0104 Tourist development tax; procedure for levying;
199 authorized uses; referendum; enforcement.—

200 ~~(1) SHORT TITLE. This section shall be known and may be~~

201 ~~cited as the "Local Option Tourist Development Act."~~

202 ~~(1)(2)~~ APPLICATION; DEFINITIONS.—

203 ~~(a) Application. The provisions contained in Chapter 212~~
204 applies ~~apply~~ to the administration of any tax levied pursuant
205 to this section.

206 ~~(b) Definitions. For purposes of this section:~~

207 1. ~~"Promotion" means marketing or advertising designed to~~
208 ~~increase tourist-related business activities.~~

209 2. ~~"Tourist" means a person who participates in trade or~~
210 ~~recreation activities outside the county of his or her permanent~~
211 ~~residence or who rents or leases transient accommodations as~~
212 ~~described in paragraph (3) (a).~~

213 3. ~~"Retained spring training franchise" means a spring~~
214 ~~training franchise that had a location in this state on or~~
215 ~~before December 31, 1998, and that has continuously remained at~~
216 ~~that location for at least the 10 years preceding that date.~~

217 ~~(2)(3)~~ TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

218 (a)1. It is declared to be the intent of the Legislature
219 that every person who rents, leases, or lets for consideration
220 any living quarters or accommodations in any hotel, apartment
221 hotel, motel, resort motel, apartment, apartment motel,
222 roominghouse, mobile home park, recreational vehicle park,
223 condominium, or timeshare resort for a term of 6 months or less
224 is exercising a privilege which is subject to taxation under
225 this section, unless such person rents, leases, or lets for

226 consideration any living quarters or accommodations which are
227 exempt according to ~~the provisions of~~ chapter 212.

228 2.a. Tax shall be due on the consideration paid for
229 occupancy in the county pursuant to a regulated short-term
230 product, as defined in s. 721.05, or occupancy in the county
231 pursuant to a product that would be deemed a regulated short-
232 term product if the agreement to purchase the short-term right
233 were executed in this state. Such tax shall be collected on the
234 last day of occupancy within the county unless such
235 consideration is applied to the purchase of a timeshare estate.
236 The occupancy of an accommodation of a timeshare resort pursuant
237 to a timeshare plan, a multisite timeshare plan, or an exchange
238 transaction in an exchange program, as defined in s. 721.05, by
239 the owner of a timeshare interest or such owner's guest, which
240 guest is not paying monetary consideration to the owner or to a
241 third party for the benefit of the owner, is not a privilege
242 subject to taxation under this section. A membership or
243 transaction fee paid by a timeshare owner that does not provide
244 the timeshare owner with the right to occupy any specific
245 timeshare unit but merely provides the timeshare owner with the
246 opportunity to exchange a timeshare interest through an exchange
247 program is a service charge and not subject to taxation under
248 this section.

249 b. Consideration paid for the purchase of a timeshare
250 license in a timeshare plan, as defined in s. 721.05, is rent

251 subject to taxation under this section.

252 (b) Subject to ~~the provisions of~~ this section, any county
253 in this state may levy and impose a tourist development tax on
254 the exercise within its boundaries of the taxable privilege
255 described in paragraph (a), except that there shall be no
256 additional levy under this section in any cities or towns
257 presently imposing a municipal resort tax as authorized under
258 chapter 67-930, Laws of Florida, and this section shall not in
259 any way affect the powers and existence of any tourist
260 development authority created pursuant to chapter 67-930, Laws
261 of Florida. No county authorized to levy a convention
262 development tax pursuant to s. 212.0305, or to s. 8 of chapter
263 84-324, Laws of Florida, shall be allowed to levy more than the
264 2-percent tax authorized by this section. A county may elect to
265 levy and impose the tourist development tax in a subcounty
266 special district of the county. However, if a county so elects
267 to levy and impose the tax on a subcounty special district
268 basis, the district shall embrace all or a significant
269 contiguous portion of the county, and the county shall assist
270 the Department of Revenue in identifying the rental units
271 subject to tax in the district.

272 (c) The tourist development tax shall be levied, imposed,
273 and set by the governing board of the county at a rate of 1
274 percent or 2 percent of each dollar and major fraction of each
275 dollar of the total consideration charged for such lease or

rental. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration.

(d) In addition to any 1-percent or 2-percent tax imposed under paragraph (c), the governing board of the county may levy, impose, and set an additional 1 percent of each dollar above the tax rate set under paragraph (c) for the purposes set forth in subsection (4) ~~(5)~~ by referendum of the registered electors within the county or subcounty special district pursuant to subsection (5) ~~(6)~~. A county may not levy, impose, and set the tax authorized under this paragraph unless the county has imposed the 1-percent or 2-percent tax authorized under paragraph (c) for a minimum of 3 years before the effective date of the levy and imposition of the tax authorized by this paragraph. ~~Revenues raised by the additional tax authorized under this paragraph may not be used for debt service on or refinancing of existing facilities as specified in subparagraph (5)(a)1. unless approved by referendum pursuant to subsection (6).~~ If the 1-percent or 2-percent tax authorized in paragraph (c) is levied within a subcounty special taxing district, the additional tax authorized in this paragraph shall only be levied therein. Subsection (3) applies ~~the provisions of paragraphs (4)(a)-(d) shall not apply~~ to the adoption of the additional tax authorized in this paragraph. ~~The effective date of the levy and imposition of the tax authorized under this paragraph is the~~

~~first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.~~

(e) The tourist development tax shall be in addition to any other tax imposed pursuant to chapter 212 and in addition to all other taxes and fees and the consideration for the rental or lease.

(f) The tourist development tax shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental.

(g) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the Department of Revenue at the time and in the manner provided for persons who collect and remit taxes under s. 212.03. The same duties and privileges imposed by chapter 212 upon dealers in tangible property, respecting the collection and remission of tax; the making of returns; the keeping of books, records, and accounts; and compliance with the rules of the Department of Revenue in the administration of that chapter shall apply to and be binding upon all persons who are subject to ~~the provisions of~~ this section. However, the Department of Revenue may authorize a

326 quarterly return and payment when the tax remitted by the dealer
327 for the preceding quarter did not exceed \$25.

328 (h) The Department of Revenue shall keep records showing
329 the amount of taxes collected, which records shall also include
330 records disclosing the amount of taxes collected for and from
331 each county in which the tax authorized by this section is
332 applicable. These records shall be open for inspection during
333 the regular office hours of the Department of Revenue, subject
334 to ~~the provisions of~~ s. 213.053.

335 (i) Collections received by the Department of Revenue from
336 the tax, less costs of administration of this section, shall be
337 paid and returned monthly to the county which imposed the tax,
338 for use by the county in accordance with ~~the provisions of~~ this
339 section. They shall be placed in the county tourist development
340 trust fund of the respective county, which shall be established
341 by each county as a condition precedent to receipt of such
342 funds.

343 (j) The Department of Revenue is authorized to employ
344 persons and incur other expenses for which funds are
345 appropriated by the Legislature.

346 (k) The Department of Revenue shall promulgate such rules
347 and shall prescribe and publish such forms as may be necessary
348 to effectuate the purposes of this section.

349 (l) In addition to any other tax which is imposed pursuant
350 to this section, a county may impose up to an additional 1-

351 percent tax on the exercise of the privilege described in
352 paragraph (a) by ordinance approved by referendum pursuant to
353 subsection (5). ~~(6) to:~~

354 ~~1. Pay the debt service on bonds issued to finance the~~
355 ~~construction, reconstruction, or renovation of a professional~~
356 ~~sports franchise facility, or the acquisition, construction,~~
357 ~~reconstruction, or renovation of a retained spring training~~
358 ~~franchise facility, either publicly owned and operated, or~~
359 ~~publicly owned and operated by the owner of a professional~~
360 ~~sports franchise or other lessee with sufficient expertise or~~
361 ~~financial capability to operate such facility, and to pay the~~
362 ~~planning and design costs incurred prior to the issuance of such~~
363 ~~bonds.~~

364 ~~2. Pay the debt service on bonds issued to finance the~~
365 ~~construction, reconstruction, or renovation of a convention~~
366 ~~center, and to pay the planning and design costs incurred prior~~
367 ~~to the issuance of such bonds.~~

368 ~~3. Pay the operation and maintenance costs of a convention~~
369 ~~center for a period of up to 10 years. Only counties that have~~
370 ~~elected to levy the tax for the purposes authorized in~~
371 ~~subparagraph 2. may use the tax for the purposes enumerated in~~
372 ~~this subparagraph. Any county that elects to levy the tax for~~
373 ~~the purposes authorized in subparagraph 2. after July 1, 2000,~~
374 ~~may use the proceeds of the tax to pay the operation and~~
375 ~~maintenance costs of a convention center for the life of the~~

376 ~~bonds.~~

377 ~~4. Promote and advertise tourism in the State of Florida~~
378 ~~and nationally and internationally; however, if tax revenues are~~
379 ~~expended for an activity, service, venue, or event, the~~
380 ~~activity, service, venue, or event shall have as one of its main~~
381 ~~purposes the attraction of tourists as evidenced by the~~
382 ~~promotion of the activity, service, venue, or event to tourists.~~

383
384 The provision of paragraph (b) which prohibits any county
385 authorized to levy a convention development tax pursuant to s.
386 212.0305 from levying more than the 2-percent tax authorized by
387 this section, and subsection (3) ~~the provisions of paragraphs~~
388 ~~(4)(a)-(d), shall not~~ apply to the additional tax authorized in
389 this paragraph. ~~The effective date of the levy and imposition of~~
390 ~~the tax authorized under this paragraph is the first day of the~~
391 ~~second month following approval of the ordinance by referendum~~
392 ~~or the first day of any subsequent month specified in the~~
393 ~~ordinance. A certified copy of such ordinance shall be furnished~~
394 ~~by the county to the Department of Revenue within 10 days after~~
395 ~~approval of such ordinance.~~

396 (m)1. In addition to any other tax which is imposed
397 pursuant to this section, a high tourism impact county may
398 impose an additional 1-percent tax on the exercise of the
399 privilege described in paragraph (a) by ordinance approved by
400 referendum pursuant to subsection (5) ~~(6)~~. ~~The tax revenues~~

401 ~~received pursuant to this paragraph shall be used for one or~~
402 ~~more of the authorized uses pursuant to subsection (5).~~

403 2. A county is considered to be a high tourism impact
404 county after the Department of Revenue has certified to such
405 county that the sales subject to the tax levied pursuant to this
406 section exceeded \$600 million during the previous calendar year,
407 or were at least 18 percent of the county's total taxable sales
408 under chapter 212 where the sales subject to the tax levied
409 pursuant to this section were a minimum of \$200 million, except
410 that no county authorized to levy a convention development tax
411 pursuant to s. 212.0305 shall be considered a high tourism
412 impact county. Once a county qualifies as a high tourism impact
413 county, it shall retain this designation for the period the tax
414 is levied pursuant to this paragraph.

415 3. Subsection (3) applies ~~the provisions of paragraphs~~
416 ~~(4)(a)-(d) shall not apply~~ to the adoption of the additional tax
417 authorized in this paragraph. ~~The effective date of the levy and~~
418 ~~imposition of the tax authorized under this paragraph is the~~
419 ~~first day of the second month following approval of the~~
420 ~~ordinance by referendum or the first day of any subsequent month~~
421 ~~specified in the ordinance. A certified copy of such ordinance~~
422 ~~shall be furnished by the county to the Department of Revenue~~
423 ~~within 10 days after approval of such ordinance.~~

424 (n) In addition to any other tax that is imposed under
425 this section, a county that has imposed the tax under paragraph

426 (1) may impose an additional tax that is no greater than 1
427 percent on the exercise of the privilege described in paragraph
428 (a) by ordinance approved by referendum pursuant to subsection
429 (5). ~~(6) to:~~

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

431 a. ~~The construction, reconstruction, or renovation of a~~
432 ~~facility either publicly owned and operated, or publicly owned~~
433 ~~and operated by the owner of a professional sports franchise or~~
434 ~~other lessee with sufficient expertise or financial capability~~
435 ~~to operate such facility, and to pay the planning and design~~
436 ~~costs incurred prior to the issuance of such bonds for a new~~
437 ~~professional sports franchise as defined in s. 288.1162.~~

438 b. ~~The acquisition, construction, reconstruction, or~~
439 ~~renovation of a facility either publicly owned and operated, or~~
440 ~~publicly owned and operated by the owner of a professional~~
441 ~~sports franchise or other lessee with sufficient expertise or~~
442 ~~financial capability to operate such facility, and to pay the~~
443 ~~planning and design costs incurred prior to the issuance of such~~
444 ~~bonds for a retained spring training franchise.~~

445 2. ~~Promote and advertise tourism in the State of Florida~~
446 ~~and nationally and internationally; however, if tax revenues are~~
447 ~~expended for an activity, service, venue, or event, the~~
448 ~~activity, service, venue, or event shall have as one of its main~~
449 ~~purposes the attraction of tourists as evidenced by the~~
450 ~~promotion of the activity, service, venue, or event to tourists.~~

451
452 ~~A county that imposes the tax authorized in this paragraph may~~
453 ~~not expend any ad valorem tax revenues for the acquisition,~~
454 ~~construction, reconstruction, or renovation of a facility for~~
455 ~~which tax revenues are used pursuant to subparagraph 1. The~~
456 ~~provision of paragraph (b) which prohibits any county authorized~~
457 ~~to levy a convention development tax pursuant to s. 212.0305~~
458 ~~from levying more than the 2-percent tax authorized by this~~
459 ~~section shall not apply to the additional tax authorized by this~~
460 ~~paragraph in counties which levy convention development taxes~~
461 ~~pursuant to s. 212.0305(4)(a). Subsection (3) applies ~~(4)~~ does~~
462 ~~not apply to the adoption of the additional tax authorized in~~
463 ~~this paragraph. The effective date of the levy and imposition of~~
464 ~~the tax authorized under this paragraph is the first day of the~~
465 ~~second month following approval of the ordinance by referendum~~
466 ~~or the first day of any subsequent month specified in the~~
467 ~~ordinance. A certified copy of such ordinance shall be furnished~~
468 ~~by the county to the Department of Revenue within 10 days after~~
469 ~~approval of the ordinance.~~

470 (3)(4) ORDINANCE LEVY TAX; PROCEDURE.—

471 (a) The tourist development tax shall be levied and
472 imposed pursuant to an ordinance ~~containing the county tourist~~
473 ~~development plan prescribed under paragraph (c), enacted by the~~
474 ~~governing board of the county.~~ The ordinance levying and
475 imposing the tourist development tax shall not be effective

476 unless the electors of the county or the electors in the
477 subcounty special district in which the tax is to be levied
478 approve the ordinance authorizing the levy and imposition of the
479 tax, in accordance with subsection (5) ~~(6)~~. The effective date
480 of the levy and imposition of the tax is the first day of the
481 second month following approval of the ordinance ~~by referendum~~
482 ~~or the first day of any subsequent month specified in the~~
483 ~~ordinance~~. A certified copy of the ordinance shall be furnished
484 by the county to the Department of Revenue within 10 days after
485 approval of such ordinance. The governing authority of any
486 county levying such tax shall notify the department, within 10
487 days after approval of the ordinance by referendum, of the time
488 period during which the tax will be levied.

489 (b) At least 60 days before the enactment or renewal of
490 the ordinance levying the tax, the governing board of the county
491 shall adopt a resolution ~~establishing and appointing the members~~
492 ~~of the county tourist development council, as prescribed in~~
493 ~~paragraph (c), and~~ indicating the intention of the county to
494 consider the enactment or renewal of an ordinance levying and
495 imposing the tourist development tax.

496 ~~(c) Before a referendum to enact or renew the ordinance~~
497 ~~levying and imposing the tax, the county tourist development~~
498 ~~council shall prepare and submit to the governing board of the~~
499 ~~county for its approval a plan for tourist development. The plan~~
500 ~~shall set forth the anticipated net tourist development tax~~

501 ~~revenue to be derived by the county for the 24 months following~~
502 ~~the levy of the tax; the tax district in which the enactment or~~
503 ~~renewal of the ordinance levying and imposing the tourist~~
504 ~~development tax is proposed; and a list, in the order of~~
505 ~~priority, of the proposed uses of the tax revenue by specific~~
506 ~~project or special use as the same are authorized under~~
507 ~~subsection (5). The plan shall include the approximate cost or~~
508 ~~expense allocation for each specific project or special use.~~

509 ~~(d) The governing board of the county shall adopt the~~
510 ~~county plan for tourist development as part of the ordinance~~
511 ~~levying the tax. After enactment or renewal of the ordinance~~
512 ~~levying and imposing the tax, the plan for tourist development~~
513 ~~may not be substantially amended except by ordinance enacted by~~
514 ~~an affirmative vote of a majority plus one additional member of~~
515 ~~the governing board.~~

516 ~~(e) The governing board of each county which levies and~~
517 ~~imposes a tourist development tax under this section shall~~
518 ~~appoint an advisory council to be known as the "... (name of~~
519 ~~county) ... Tourist Development Council." The council shall be~~
520 ~~established by ordinance and composed of nine members who shall~~
521 ~~be appointed by the governing board. The chair of the governing~~
522 ~~board of the county or any other member of the governing board~~
523 ~~as designated by the chair shall serve on the council. Two~~
524 ~~members of the council shall be elected municipal officials, at~~
525 ~~least one of whom shall be from the most populous municipality~~

~~in the county or subcounty special taxing district in which the tax is levied. Six members of the council shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, of which members, not less than three nor more than four shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax. All members of the council shall be electors of the county. The governing board of the county shall have the option of designating the chair of the council or allowing the council to elect a chair. The chair shall be appointed or elected annually and may be reelected or reappointed. The members of the council shall serve for staggered terms of 4 years. The terms of office of the original members shall be prescribed in the resolution required under paragraph (b). The council shall meet at least once each quarter and, from time to time, shall make recommendations to the county governing board for the effective operation of the special projects or for uses of the tourist development tax revenue and perform such other duties as may be prescribed by county ordinance or resolution. The council shall continuously review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the county governing board or its designee. Expenditures which the council believes to be unauthorized shall be reported to the county governing board and the Department of~~

551 ~~Revenue. The governing board and the department shall review the~~
552 ~~findings of the council and take appropriate administrative or~~
553 ~~judicial action to ensure compliance with this section.~~

554 (4)(5) AUTHORIZED USES OF REVENUE.—

555 (a)1. All tax revenues received pursuant to this section
556 by a county imposing the tourist development tax ~~may~~ ~~shall~~ be
557 used by that county to complete any project underway on July 1,
558 2025, to perform any contract in existence on January 1, 2025,
559 or to service any bonds or other indebtedness pledged or
560 assigned before July 1, 2025, pursuant to this section as this
561 section existed before July 1, 2025. Any such contracts may not
562 be renewed or extended. Bonds or other debt outstanding as of
563 July 1, 2025, may be refinanced, but the duration of such debt
564 may not be extended and the outstanding principal may not be
565 increased, except to account for costs of issuance.

566 2. Tax revenues received pursuant to this section not
567 needed for projects, contracts, or debt service pursuant to
568 subparagraph 1. shall be known as "adjusted collections" and
569 shall be used as provided in paragraphs (b) and (c).

570 (b)1. Beginning with local fiscal year 2026-2027, each
571 county shall reduce its ad valorem tax levy by an amount equal
572 to at least 75 percent of the adjusted collections from the
573 prior state fiscal year. Such reduction shall be through a
574 credit against the county tax due on each affected tax notice
575 issued pursuant to s. 197.322, beginning with the 2026 tax roll,

576 in an amount equal to the adjusted collections used for relief
577 under this paragraph:

578 a. Multiplied by the proportionate share of the county tax
579 amount levied on each bill compared to the sum of all county tax
580 amounts levied on all bills; or

581 b. As allocated pursuant to an ordinance adopted by the
582 board of county commissioners that specifies a different method
583 of applying credits to tax bills based on specific categories of
584 properties.

585 2. For purposes of determining the rolled-back rate
586 pursuant to s. 200.065 for county budgets enacted for local
587 fiscal year 2027-2028 and thereafter, the amount of reduction in
588 ad valorem tax revenue achieved through credits under this
589 paragraph shall not reduce the ad valorem tax revenue levied in
590 the prior local fiscal year.

591 (c) Any adjusted collections not required to be used to
592 provide ad valorem tax relief pursuant to paragraph (b) may be
593 used for any public purpose, including, but not limited to,
594 pledging such revenues for the repayment of current or future
595 bonded indebtedness. ~~for the following purposes only:~~

596 ~~1. To acquire, construct, extend, enlarge, remodel,~~
597 ~~repair, improve, maintain, operate, or promote one or more:~~

598 ~~a. Publicly owned and operated convention centers, sports~~
599 ~~stadiums, sports arenas, coliseums, or auditoriums within the~~
600 ~~boundaries of the county or subcounty special taxing district in~~

601 ~~which the tax is levied;~~

602 ~~b. Auditoriums that are publicly owned but are operated by~~
603 ~~organizations that are exempt from federal taxation pursuant to~~
604 ~~26 U.S.C. s. 501(c)(3) and open to the public, within the~~
605 ~~boundaries of the county or subcounty special taxing district in~~
606 ~~which the tax is levied; or~~

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

611 ~~2. To promote zoological parks that are publicly owned and~~
612 ~~operated or owned and operated by not-for-profit organizations~~
613 ~~and open to the public;~~

614 ~~3. To promote and advertise tourism in this state and~~
615 ~~nationally and internationally; however, if tax revenues are~~
616 ~~expended for an activity, service, venue, or event, the~~
617 ~~activity, service, venue, or event must have as one of its main~~
618 ~~purposes the attraction of tourists as evidenced by the~~
619 ~~promotion of the activity, service, venue, or event to tourists;~~

620 ~~4. To fund convention bureaus, tourist bureaus, tourist~~
621 ~~information centers, and news bureaus as county agencies or by~~
622 ~~contract with the chambers of commerce or similar associations~~
623 ~~in the county, which may include any indirect administrative~~
624 ~~costs for services performed by the county on behalf of the~~
625 ~~promotion agency;~~

626 ~~5. To finance beach park facilities, or beach, channel,~~
627 ~~estuary, or lagoon improvement, maintenance, renourishment,~~
628 ~~restoration, and erosion control, including construction of~~
629 ~~beach groins and shoreline protection, enhancement, cleanup, or~~
630 ~~restoration of inland lakes and rivers to which there is public~~
631 ~~access as those uses relate to the physical preservation of the~~
632 ~~beach, shoreline, channel, estuary, lagoon, or inland lake or~~
633 ~~river. However, any funds identified by a county as the local~~
634 ~~matching source for beach renourishment, restoration, or erosion~~
635 ~~control projects included in the long-range budget plan of the~~
636 ~~state's Beach Management Plan, pursuant to s. 161.091, or funds~~
637 ~~contractually obligated by a county in the financial plan for a~~
638 ~~federally authorized shore protection project may not be used or~~
639 ~~loaned for any other purpose. In counties of fewer than 100,000~~
640 ~~population, up to 10 percent of the revenues from the tourist~~
641 ~~development tax may be used for beach park facilities; or~~

642 ~~6. To acquire, construct, extend, enlarge, remodel,~~
643 ~~repair, improve, maintain, operate, or finance public facilities~~
644 ~~within the boundaries of the county or subcounty special taxing~~
645 ~~district in which the tax is levied, if the public facilities~~
646 ~~are needed to increase tourist-related business activities in~~
647 ~~the county or subcounty special district and are recommended by~~
648 ~~the county tourist development council created pursuant to~~
649 ~~paragraph (4)(c). Tax revenues may be used for any related land~~
650 ~~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;

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

676 ~~related businesses in the county.~~

677
678 ~~Subparagraphs 1. and 2. may be implemented through service~~
679 ~~contracts and leases with lessees that have sufficient expertise~~
680 ~~or financial capability to operate such facilities.~~

681 ~~(b) Tax revenues received pursuant to this section by a~~
682 ~~county of less than 950,000 population imposing a tourist~~
683 ~~development tax may only be used by that county for the~~
684 ~~following purposes in addition to those purposes allowed~~
685 ~~pursuant to paragraph (a): to acquire, construct, extend,~~
686 ~~enlarge, remodel, repair, improve, maintain, operate, or promote~~
687 ~~one or more zoological parks, fishing piers or nature centers~~
688 ~~which are publicly owned and operated or owned and operated by~~
689 ~~not-for-profit organizations and open to the public. All~~
690 ~~population figures relating to this subsection shall be based on~~
691 ~~the most recent population estimates prepared pursuant to the~~
692 ~~provisions of s. 186.901. These population estimates shall be~~
693 ~~those in effect on July 1 of each year.~~

694 ~~(c) A county located adjacent to the Gulf of Mexico or the~~
695 ~~Atlantic Ocean, except a county that receives revenue from taxes~~
696 ~~levied pursuant to s. 125.0108, which meets the following~~
697 ~~criteria may use up to 10 percent of the tax revenue received~~
698 ~~pursuant to this section to reimburse expenses incurred in~~
699 ~~providing public safety services, including emergency medical~~
700 ~~services as defined in s. 401.107(3), and law enforcement~~

~~services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department.~~

~~To receive reimbursement, the county must:~~

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

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

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

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

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

~~(d) The revenues to be derived from the tourist development tax may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in~~

726 ~~subparagraphs (a)1., 2., and 5. or for the purpose of refunding~~
727 ~~bonds previously issued for such purposes, or both; however, no~~
728 ~~more than 50 percent of the revenues from the tourist~~
729 ~~development tax may be pledged to secure and liquidate revenue~~
730 ~~bonds or revenue refunding bonds issued for the purposes set~~
731 ~~forth in subparagraph (a)5. Such revenue bonds and revenue~~
732 ~~refunding bonds may be authorized and issued in such principal~~
733 ~~amounts, with such interest rates and maturity dates, and~~
734 ~~subject to such other terms, conditions, and covenants as the~~
735 ~~governing board of the county shall provide. The Legislature~~
736 ~~intends that this paragraph be full and complete authority for~~
737 ~~accomplishing such purposes, but such authority is supplemental~~
738 ~~and additional to, and not in derogation of, any powers now~~
739 ~~existing or later conferred under law.~~

740 ~~(e) Any use of the local option tourist development tax~~
741 ~~revenues collected pursuant to this section for a purpose not~~
742 ~~expressly authorized by paragraph (3)(l) or paragraph (3)(n) or~~
743 ~~paragraphs (a)-(d) of this subsection is expressly prohibited.~~

744 (5) ~~(6)~~ REFERENCE.—

745 (a) An ordinance enacted or renewed by a county levying
746 the tax authorized by this section may not take effect until the
747 ordinance levying and imposing the tax has been approved in a
748 referendum held at a general election, as defined in s. 97.021,
749 by a majority of the electors voting in such election in the
750 county or by a majority of the electors voting in the subcounty

751 special tax district affected by the tax.

752 (b) The governing board of the county levying the tax
753 shall arrange to place a question on the ballot at a general
754 election, as defined in s. 97.021, to be held within the county,
755 which question shall be in substantially the following form:

756FOR the Tourist Development Tax

757AGAINST the Tourist Development Tax

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

760 (d) In any case where an ordinance levying and imposing
761 the tax has been approved by referendum pursuant to this section
762 and 15 percent of the electors in the county or 15 percent of
763 the electors in the subcounty special district in which the tax
764 is levied file a petition with the board of county commissioners
765 for a referendum to repeal the tax, the board of county
766 commissioners shall cause an election to be held for the repeal
767 of the tax which election shall be subject only to the
768 outstanding bonds for which the tax has been pledged. However,
769 the repeal of the tax shall not be effective with respect to any
770 portion of taxes initially levied in November 1989, which has
771 been pledged or is being used to support bonds under paragraph
772 (2) (d) ~~+(3) (d)~~ or paragraph (2) (1) ~~+(3) (1)~~ until the retirement of
773 those bonds.

774 (e) A referendum to reenact an expiring tourist
775 development tax must be held at a general election occurring

776 within the 48-month period immediately preceding the effective
777 date of the reenacted tax, and the referendum may appear on the
778 ballot only once within the 48-month period.

779 ~~(7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—~~

780 ~~Notwithstanding any other provision of this section, if the plan~~
781 ~~for tourist development approved by the governing board of the~~
782 ~~county, as amended pursuant to paragraph (4) (d), includes the~~
783 ~~acquisition, construction, extension, enlargement, remodeling,~~
784 ~~repair, or improvement of a publicly owned and operated~~
785 ~~convention center, sports stadium, sports arena, coliseum, or~~
786 ~~auditorium, or museum or aquarium that is publicly owned and~~
787 ~~operated or owned and operated by a not-for-profit organization,~~
788 ~~the county ordinance levying and imposing the tax automatically~~
789 ~~expires upon the later of:~~

790 ~~(a) The retirement of all bonds issued by the county for~~
791 ~~financing the acquisition, construction, extension, enlargement,~~
792 ~~remodeling, repair, or improvement of a publicly owned and~~
793 ~~operated convention center, sports stadium, sports arena,~~
794 ~~coliseum, or auditorium, or museum or aquarium that is publicly~~
795 ~~owned and operated or owned and operated by a not-for-profit~~
796 ~~organization; or~~

797 ~~(b) The expiration of any agreement by the county for the~~
798 ~~operation or maintenance, or both, of a publicly owned and~~
799 ~~operated convention center, sports stadium, sports arena,~~
800 ~~coliseum, auditorium, aquarium, or museum. However, this does~~

801 ~~not preclude that county from amending the ordinance extending~~
802 ~~the tax to the extent that the board of the county determines to~~
803 ~~be necessary to provide funds to operate, maintain, repair, or~~
804 ~~renew and replace a publicly owned and operated convention~~
805 ~~center, sports stadium, sports arena, coliseum, auditorium,~~
806 ~~aquarium, or museum or from enacting an ordinance that takes~~
807 ~~effect without referendum approval, unless the original~~
808 ~~referendum required ordinance expiration, pursuant to the~~
809 ~~provisions of this section reimposing a tourist development tax,~~
810 ~~upon or following the expiration of the previous ordinance.~~

811 (6) ~~(8)~~ PROHIBITED ACTS; ENFORCEMENT; PENALTIES.—

812 (a) Any person who is taxable hereunder who fails or
813 refuses to charge and collect from the person paying any rental
814 or lease the taxes herein provided, either by himself or herself
815 or through agents or employees, is, in addition to being
816 personally liable for the payment of the tax, guilty of a
817 misdemeanor of the first degree, punishable as provided in s.
818 775.082 or s. 775.083.

819 (b) No person shall advertise or hold out to the public in
820 any manner, directly or indirectly, that he or she will absorb
821 all or any part of the tax, that he or she will relieve the
822 person paying the rental of the payment of all or any part of
823 the tax, or that the tax will not be added to the rental or
824 lease consideration or, when added, that it or any part thereof
825 will be refunded or refused, either directly or indirectly, by

any method whatsoever. Any person who willfully violates any provision of this subsection is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(c) The tax authorized to be levied by this section shall constitute a lien on the property of the lessee, customer, or tenant in the same manner as, and shall be collectible as are, liens authorized and imposed in ss. 713.67, 713.68, and 713.69.

~~(9) COUNTY TOURISM PROMOTION AGENCIES. In addition to any other powers and duties provided for agencies created for the purpose of tourism promotion by a county levying the tourist development tax, such agencies are authorized and empowered to:~~

~~(a) Provide, arrange, and make expenditures for transportation, lodging, meals, and other reasonable and necessary items and services for such persons, as determined by the head of the agency, in connection with the performance of promotional and other duties of the agency. However, entertainment expenses shall be authorized only when meeting with travel writers, tour brokers, or other persons connected with the tourist industry. All travel and entertainment related expenditures in excess of \$10 made pursuant to this subsection shall be substantiated by paid bills therefor. Complete and detailed justification for all travel and entertainment related expenditures made pursuant to this subsection shall be shown on the travel expense voucher or attached thereto. Transportation~~

851 ~~and other incidental expenses, other than those provided in s.~~
852 ~~112.061, shall only be authorized for officers and employees of~~
853 ~~the agency, other authorized persons, travel writers, tour~~
854 ~~brokers, or other persons connected with the tourist industry~~
855 ~~when traveling pursuant to paragraph (c). All other~~
856 ~~transportation and incidental expenses pursuant to this~~
857 ~~subsection shall be as provided in s. 112.061. Operational or~~
858 ~~promotional advancements, as defined in s. 288.35(4), obtained~~
859 ~~pursuant to this subsection, shall not be commingled with any~~
860 ~~other funds.~~

861 ~~(b) Pay by advancement or reimbursement, or a combination~~
862 ~~thereof, the costs of per diem and incidental expenses of~~
863 ~~officers and employees of the agency and other authorized~~
864 ~~persons, for foreign travel at the current rates as specified in~~
865 ~~the federal publication "Standardized Regulations (Government~~
866 ~~Civilians, Foreign Areas)." The provisions of this paragraph~~
867 ~~shall apply for any officer or employee of the agency traveling~~
868 ~~in foreign countries for the purposes of promoting tourism and~~
869 ~~travel to the county, if such travel expenses are approved and~~
870 ~~certified by the agency head from whose funds the traveler is~~
871 ~~paid. As used in this paragraph, the term "authorized person"~~
872 ~~shall have the same meaning as provided in s. 112.061(2)(c).~~
873 ~~With the exception of provisions concerning rates of payment for~~
874 ~~per diem, the provisions of s. 112.061 are applicable to the~~
875 ~~travel described in this paragraph. As used in this paragraph,~~

~~"foreign travel" means all travel outside the United States. Persons traveling in foreign countries pursuant to this subsection shall not be entitled to reimbursements or advancements pursuant to s. 112.061(6)(a)2.~~

~~(c) Pay by advancement or reimbursement, or by a combination thereof, the actual reasonable and necessary costs of travel, meals, lodging, and incidental expenses of officers and employees of the agency and other authorized persons when meeting with travel writers, tour brokers, or other persons connected with the tourist industry, and while attending or traveling in connection with travel or trade shows. With the exception of provisions concerning rates of payment, the provisions of s. 112.061 are applicable to the travel described in this paragraph.~~

~~(d) Undertake marketing research and advertising research studies and provide reservations services and convention and meetings booking services consistent with the authorized uses of revenue as set forth in subsection (5).~~

~~1. Information given to a county tourism promotion agency which, if released, would reveal the identity of persons or entities who provide data or other information as a response to a sales promotion effort, an advertisement, or a research project or whose names, addresses, meeting or convention plan information or accommodations or other visitation needs become booking or reservation list data, is exempt from s. 119.07(1)~~

901 ~~and s. 24(a), Art. I of the State Constitution.~~

902 ~~2. The following information, when held by a county~~
903 ~~tourism promotion agency, is exempt from s. 119.07(1) and s.~~
904 ~~24(a), Art. I of the State Constitution:~~

905 ~~a. Booking business records, as defined in s. 255.047.~~

906 ~~b. Trade secrets and commercial or financial information~~
907 ~~gathered from a person and privileged or confidential, as~~
908 ~~defined and interpreted under 5 U.S.C. s. 552(b)(4), or any~~
909 ~~amendments thereto.~~

910 ~~(c) Represent themselves to the public as convention and~~
911 ~~visitors bureaus, visitors bureaus, tourist development~~
912 ~~councils, vacation bureaus, or county tourism promotion agencies~~
913 ~~operating under any other name or names specifically designated~~
914 ~~by ordinance.~~

915 (7)(10) LOCAL ADMINISTRATION OF TAX.—

916 (a) A county levying a tax under this section or s.
917 125.0108 may be exempted from the requirements of the respective
918 section that:

919 1. The tax collected be remitted to the Department of
920 Revenue before being returned to the county; and

921 2. The tax be administered according to chapter 212,
922
923 if the county adopts an ordinance providing for the local
924 collection and administration of the tax.

925 (b) The ordinance shall include provision for, but need

not be limited to:

1. Initial collection of the tax to be made in the same manner as the tax imposed under chapter 212.

2. Designation of the local official to whom the tax shall be remitted, and that official's powers and duties with respect thereto. Tax revenues may be used only in accordance with ~~the provisions of~~ this section.

3. Requirements respecting the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.

4. Provision for payment of a dealer's credit as required under chapter 212.

5. A portion of the tax collected may be retained by the county for costs of administration, but such portion shall not exceed 3 percent of collections.

(c) A county adopting an ordinance providing for the collection and administration of the tax on a local basis shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent taxes, or to delegate such authority to the Department of Revenue. If the county elects to assume such responsibility, it shall be bound by all rules promulgated by the Department of Revenue pursuant to paragraph (2) (k) ~~(3) (k)~~, as well as those rules pertaining to the sales and use tax on transient rentals

imposed by s. 212.03. The county may use any power granted in this section to the department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. The county may use a certified public accountant licensed in this state in the administration of its statutory duties and responsibilities. Such certified public accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. 213.053. If the county delegates such authority to the department, the department shall distribute any collections so received, less costs of administration, to the county. The amount deducted for costs of administration by the department shall be used only for those costs which are solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes authorized in this section. If a county elects to delegate such authority to the department, the department shall audit only those businesses in the county that it audits pursuant to chapter 212.

(8)~~(11)~~ INTEREST PAID ON DISTRIBUTIONS.—

(a) Interest shall be paid on undistributed taxes collected and remitted to the Department of Revenue under this section. Such interest shall be included along with the tax proceeds distributed to the counties and shall be paid from moneys transferred from the General Revenue Fund. The department

976 shall calculate the interest for net tax distributions using the
977 average daily rate that was earned by the State Treasury for the
978 preceding calendar quarter and paid to the General Revenue Fund.
979 This rate shall be certified by the Chief Financial Officer to
980 the department by the 20th day following the close of each
981 quarter.

982 (b) The interest applicable to taxes collected under this
983 section shall be calculated by multiplying the tax amounts to be
984 distributed times the daily rate times the number of days after
985 the third working day following the date the tax is due and
986 payable pursuant to s. 212.11 until the date the department
987 issues a voucher to request the Chief Financial Officer to issue
988 the payment warrant. The warrant shall be issued within 7 days
989 after the request.

990 (c) If an overdistribution of taxes is made by the
991 department, interest shall be paid on the overpaid amount
992 beginning on the date the warrant including the overpayment was
993 issued until the third working day following the due date of the
994 payment period from which the overpayment is being deducted. The
995 interest on an overpayment shall be calculated using the average
996 daily rate from the applicable calendar quarter and shall be
997 deducted from moneys distributed to the county under this
998 section.

999 Section 4. (1) The changes made by this act to s.
1000 125.0104, Florida Statutes, apply to all taxes levied under that

1001 section on or before June 30, 2025, as that section existed
1002 before July 1, 2025, and to all taxes thereafter levied pursuant
1003 to s. 125.0104, Florida Statutes, as amended by this act.

1004 (2) Any tourist development council created pursuant to s.
1005 125.0104(4)(e), Florida Statutes, as it existed before July 1,
1006 2025, shall be dissolved no later than December 31, 2025.

1007 (3) Any county tourism promotion agency created pursuant
1008 to s. 125.0104(9), Florida Statutes, as it existed before July
1009 1, 2025, may continue as an agency of the county beyond December
1010 31, 2025, only if affirmatively approved by resolution of the
1011 board of county commissioners on or before December 31, 2025,
1012 and only for the express purposes set forth in such resolution
1013 and in accordance with s. 125.012(25), Florida Statutes.

1014 Section 5. Effective upon this act becoming a law, section
1015 125.0168, Florida Statutes, is amended to read:

1016 125.0168 Special assessments levied on recreational
1017 vehicle parks regulated under chapter 513.—When a county levies
1018 a non-ad valorem special assessment on a recreational vehicle
1019 park regulated under chapter 513, the non-ad valorem special
1020 assessment may ~~shall~~ not be based on the assertion that the
1021 recreational vehicle park is comprised of residential units.
1022 Instead, recreational vehicle parks regulated under chapter 513
1023 shall be assessed as a commercial entity in the same manner as a
1024 hotel, motel, or other similar facility. The non-ad valorem
1025 special assessment may not be levied against the portion of a

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2025

recreational vehicle parking space or campsite which exceeds the maximum square footage of a recreational vehicle-type unit pursuant to s. 320.01(1)(b), regardless of the size of the recreational vehicle parking space or campsite. A county shall consider the recreational vehicle park's occupancy rates to ensure any special assessment is fairly and reasonably apportioned among the recreational vehicle parks that receive the special benefit.

Section 6. 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.
4. Gas as defined in s. 206.9925.
5. Motor fuel as defined in s. 206.01.
6. Natural gas fuel as defined in s. 206.9951.
7. Oil as defined in s. 206.9925.
8. Petroleum fuel as defined in s. 525.01.
9. Petroleum product as defined in s. 206.9925.

Section 7. Effective upon this act becoming a law, section 166.223, Florida Statutes, is amended to read:

166.223 Special assessments levied on recreational vehicle

1051 parks regulated under chapter 513.—When a municipality levies a
1052 non-ad valorem special assessment on a recreational vehicle park
1053 regulated under chapter 513, the non-ad valorem special
1054 assessment may ~~shall~~ not be based on the assertion that the
1055 recreational vehicle park is comprised of residential units.
1056 Instead, recreational vehicle parks regulated under chapter 513
1057 shall be assessed as a commercial entity in the same manner as a
1058 hotel, motel, or other similar facility. The non-ad valorem
1059 special assessment may not be levied against the portion of a
1060 recreational vehicle parking space or campsite which exceeds the
1061 maximum square footage of a recreational vehicle-type unit
1062 pursuant to s. 320.01(1)(b), regardless of the size of the
1063 recreational vehicle parking space or campsite. A municipality
1064 shall consider the recreational vehicle park's occupancy rates
1065 to ensure any special assessment is fairly and reasonably
1066 apportioned among the recreational vehicle parks that receive
1067 the special benefit.

1068 Section 8. Effective January 1, 2026, subsection (2) of
1069 section 170.201, Florida Statutes, is amended to read:

1070 170.201 Special assessments.—

1071 (2) Property owned or occupied by a religious institution
1072 and used as a place of worship or education; by a public or
1073 private preschool, elementary school, middle school, or high
1074 school; or by a governmentally financed, insured, or subsidized
1075 housing facility that is used primarily for persons who are

elderly or disabled shall be exempt from any special assessment levied by a municipality to fund any service if the municipality so desires. As used in this subsection, the term "religious institution" means any church, synagogue, or other established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on and the term "governmentally financed, insured, or subsidized housing facility" means a facility that is financed by a mortgage loan made or insured by the United States Department of Housing and Urban Development under s. 8, s. 202, s. 221(d)(3) or (4), s. 232, or s. 236 of the National Housing Act and is owned or operated by an entity that qualifies as an exempt charitable organization under s. 501(c)(3) of the Internal Revenue Code. As used in this subsection, the term "preschool" means any child care facility licensed under s. 402.305.

Section 9. Effective upon this act becoming a law, section 189.052, Florida Statutes, is amended to read:

189.052 Assessments levied on facilities regulated under chapter 513.—When an independent or dependent special district levies an assessment on a facility regulated under chapter 513, the assessment may ~~shall~~ not be based on the assertion that the facility is comprised of residential units. Instead, facilities regulated under chapter 513 shall be assessed in the same manner as a hotel, motel, or other similar facility. The assessment may not be levied against the portion of a recreational vehicle

parking space or campsite which exceeds the maximum square
footage of a recreational vehicle-type unit pursuant to s.
320.01(1)(b), regardless of the size of the recreational vehicle
parking space or campsite. A special district shall consider the
recreational vehicle park's occupancy rates to ensure any
assessment is fairly and reasonably apportioned among the
recreational vehicle parks that receive the special benefit.

Section 10. Paragraph (b) of subsection (4) and paragraph
(a) of subsection (5) of section 194.011, Florida Statutes, are
amended to read:

194.011 Assessment notice; objections to assessments.—

(4)

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

(5)(a) The department shall by rule prescribe uniform
procedures for hearings before the value adjustment board which

1126 include requiring:

1127 1. Procedures for the exchange of information and evidence
1128 by the property appraiser and the petitioner consistent with
1129 subsection (4) and s. 194.032.

1130 2. That the value adjustment board hold an organizational
1131 meeting for the purpose of making these procedures available to
1132 petitioners.

1133 Section 11. Subsection (1) of section 194.013, Florida
1134 Statutes, is amended to read:

1135 194.013 Filing fees for petitions; disposition; waiver.—

1136 (1) If required by resolution of the value adjustment
1137 board, a petition filed pursuant to s. 194.011 shall be
1138 accompanied by a filing fee to be paid to the clerk of the value
1139 adjustment board in an amount determined by the board not to
1140 exceed \$50 ~~\$15~~ for each separate parcel of property, real or
1141 personal, covered by the petition and subject to appeal.

1142 However, such filing fee may not be required with respect to an
1143 appeal from the disapproval of homestead exemption under s.

1144 196.151 or from the denial of tax deferral under s. 197.2425.

1145 Only a single filing fee shall be charged under this section as
1146 to any particular parcel of real property or tangible personal
1147 property account despite the existence of multiple issues and
1148 hearings pertaining to such parcel or account. For joint
1149 petitions filed pursuant to s. 194.011(3)(e), (f), or (g), a
1150 single filing fee shall be charged. Such fee shall be calculated

1151 as the cost of the special magistrate for the time involved in
1152 hearing the joint petition and shall not exceed \$5 per parcel of
1153 real property or tangible property account. Such fee is to be
1154 proportionately paid by affected parcel owners.

1155 Section 12. Paragraphs (b) and (c) of subsection (2) of
1156 section 194.032, Florida Statutes, are redesignated as
1157 paragraphs (c) and (d), respectively, paragraph (a) of that
1158 subsection is amended, and a new paragraph (b) is added to that
1159 subsection, to read:

1160 194.032 Hearing purposes; timetable.—

1161 (2)(a) The clerk of the governing body of the county shall
1162 prepare a schedule of appearances before the board based on
1163 petitions timely filed with him or her. The clerk shall notify
1164 each petitioner of the scheduled time of his or her appearance
1165 at least 25 calendar days before the day of the scheduled
1166 appearance. The notice must indicate whether the petition has
1167 been scheduled to be heard at a particular time or during a
1168 block of time. If the petition has been scheduled to be heard
1169 within a block of time, the beginning and ending of that block
1170 of time must be indicated on the notice; however, as provided in
1171 paragraph (c) ~~(b)~~, a petitioner may not be required to wait for
1172 more than a reasonable time, not to exceed 2 hours, after the
1173 beginning of the block of time. The property appraiser must
1174 provide a copy of the property record card containing
1175 information relevant to the computation of the current

1176 assessment, with confidential information redacted, to the
1177 petitioner upon receipt of the petition from the clerk
1178 regardless of whether the petitioner initiates evidence
1179 exchange, unless the property record card is available online
1180 from the property appraiser, in which case the property
1181 appraiser must notify the petitioner that the property record
1182 card is available online. The petitioner and the property
1183 appraiser may each reschedule the hearing a single time for good
1184 cause. As used in this paragraph, the term "good cause" means
1185 circumstances beyond the control of the person seeking to
1186 reschedule the hearing which reasonably prevent the party from
1187 having adequate representation at the hearing. If the hearing is
1188 rescheduled by the petitioner or the property appraiser, the
1189 clerk shall notify the petitioner of the rescheduled time of his
1190 or her appearance at least 15 calendar days before the day of
1191 the rescheduled appearance, unless this notice is waived by both
1192 parties.

1193 (b) Any party shall be permitted to appear at a hearing
1194 before a board or special magistrate by telephone, video
1195 conference, or other electronic means. Such request to appear by
1196 telephone, video conference, or other electronic means shall be
1197 made at least 1 business day before the hearing date. For any
1198 hearing conducted by telephone, video conference, or other
1199 electronic means, the board shall ensure that all equipment is
1200 adequate, functional, and allows for clear communication among

1201 the participants and for creating the hearing records required
1202 by law.

1203 Section 13. Subsection (6) of section 196.012, Florida
1204 Statutes, is amended to read:

1205 196.012 Definitions.—For the purpose of this chapter, the
1206 following terms are defined as follows, except where the context
1207 clearly indicates otherwise:

1208 (6) Governmental, municipal, or public purpose or function
1209 shall be deemed to be served or performed when the lessee under
1210 any leasehold interest created in property of the United States,
1211 the state or any of its political subdivisions, or any
1212 municipality, agency, special district, authority, or other
1213 public body corporate of the state is demonstrated to perform a
1214 function or serve a governmental purpose which could properly be
1215 performed or served by an appropriate governmental unit or which
1216 is demonstrated to perform a function or serve a purpose which
1217 would otherwise be a valid subject for the allocation of public
1218 funds. For purposes of the preceding sentence, an activity
1219 undertaken by a lessee which is permitted under the terms of its
1220 lease of real property designated as an aviation area on an
1221 airport layout plan which has been approved by the Federal
1222 Aviation Administration and which real property is used for the
1223 administration, operation, business offices and activities
1224 related specifically thereto in connection with the conduct of
1225 an aircraft full service fixed base operation which provides

1226 goods and services to the general aviation public in the
1227 promotion of air commerce shall be deemed an activity which
1228 serves a governmental, municipal, or public purpose or function.
1229 Any activity undertaken by a lessee which is permitted under the
1230 terms of its lease of real property designated as a public
1231 airport as defined in s. 332.004(14) by municipalities,
1232 agencies, special districts, authorities, or other public bodies
1233 corporate and public bodies politic of the state, a spaceport as
1234 defined in s. 331.303, or which is located in a deepwater port
1235 identified in s. 403.021(9)(b) and owned by one of the foregoing
1236 governmental units, subject to a leasehold or other possessory
1237 interest of a nongovernmental lessee that is deemed to perform
1238 an aviation, airport, aerospace, maritime, or port purpose or
1239 operation shall be deemed an activity that serves a
1240 governmental, municipal, or public purpose. The use by a lessee,
1241 licensee, or management company of real property or a portion
1242 thereof as a convention center, visitor center, sports facility
1243 with permanent seating, concert hall, arena, stadium, park, or
1244 beach is deemed a use that serves a governmental, municipal, or
1245 public purpose or function when access to the property is open
1246 to the general public with or without a charge for admission. If
1247 property deeded to a municipality by the United States is
1248 subject to a requirement that the Federal Government, through a
1249 schedule established by the Secretary of the Interior, determine
1250 that the property is being maintained for public historic

1251 preservation, park, or recreational purposes and if those
1252 conditions are not met the property will revert back to the
1253 Federal Government, then such property shall be deemed to serve
1254 a municipal or public purpose. The term "governmental purpose"
1255 also includes a direct use of property on federal lands in
1256 connection with the Federal Government's Space Exploration
1257 Program or spaceport activities as defined in s. 212.02(22).
1258 Real property and tangible personal property owned by the
1259 Federal Government or Space Florida and used for defense and
1260 space exploration purposes or which is put to a use in support
1261 thereof shall be deemed to perform an essential national
1262 governmental purpose and shall be exempt. "Owned by the lessee"
1263 as used in this chapter does not include personal property,
1264 buildings, or other real property improvements used for the
1265 administration, operation, business offices and activities
1266 related specifically thereto in connection with the conduct of
1267 an aircraft full service fixed based operation which provides
1268 goods and services to the general aviation public in the
1269 promotion of air commerce provided that the real property is
1270 designated as an aviation area on an airport layout plan
1271 approved by the Federal Aviation Administration. For purposes of
1272 determination of "ownership," buildings and other real property
1273 improvements which will revert to the airport authority or other
1274 governmental unit upon expiration of the term of the lease shall
1275 be deemed "owned" by the governmental unit and not the lessee.

1276 Also, for purposes of determination of ownership under this
1277 section or s. 196.199(5), flight simulation training devices
1278 qualified by the Federal Aviation Administration, and the
1279 equipment and software necessary for the operation of such
1280 devices, shall be deemed "owned" by a governmental unit and not
1281 the lessee if such devices will revert to that governmental unit
1282 upon the expiration of the term of the lease, provided the
1283 governing body of the governmental unit has approved the lease
1284 in writing. Providing two-way telecommunications services to the
1285 public for hire by the use of a telecommunications facility, as
1286 defined in s. 364.02(14), and for which a certificate is
1287 required under chapter 364 does not constitute an exempt use for
1288 purposes of s. 196.199, unless the telecommunications services
1289 are provided by the operator of a public-use airport, as defined
1290 in s. 332.004, for the operator's provision of
1291 telecommunications services for the airport or its tenants,
1292 concessionaires, or licensees, or unless the telecommunications
1293 services are provided by a public hospital.

1294 Section 14. The amendment made by this act to s. 196.012,
1295 Florida Statutes, first applies to the 2026 tax roll.

1296 Section 15. Paragraph (b) of subsection (1) and paragraph
1297 (o) of subsection (3) of section 196.1978, Florida Statutes, are
1298 amended to read:

1299 196.1978 Affordable housing property exemption.—

1300 (1)

(b) Land that is owned entirely, or is leased from a governmental entity pursuant to part IV of chapter 159, by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, and is leased for a minimum of 99 years for the purpose of, and is predominantly used for, providing 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 is exempt from ad valorem taxation. 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. All improvements used to provide qualifying housing on the exempt property are also exempt from such taxation. This paragraph first applies to the 2024 tax roll and is repealed December 31, 2059.

(3)

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

~~2. A taxing authority must make a finding in the ordinance~~

~~or resolution that the most recently published Shimberg Center for Housing Studies Annual Report, prepared pursuant to s. 420.6075, identifies that a county that is part of the jurisdiction of the taxing authority is within a metropolitan statistical area or region where the number of affordable and available units in the metropolitan statistical area or region is greater than the number of renter households in the metropolitan statistical area or region for the category entitled "0-120 percent AMI."~~

~~3. An election made pursuant to this paragraph may apply only to the ad valorem property tax levies imposed within a county specified pursuant to subparagraph 2. by the taxing authority making the election.~~

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

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

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

1351 ~~thereof.~~

1352 ~~7. Notwithstanding an ordinance or resolution or renewal~~
1353 ~~thereof adopted pursuant to this paragraph, a property owner of~~
1354 ~~a multifamily project who was granted an exemption pursuant to~~
1355 ~~sub-subparagraph (d)1.a. before the adoption or renewal of such~~
1356 ~~ordinance or resolution may continue to receive such exemption~~
1357 ~~for each subsequent consecutive year that the property owner~~
1358 ~~applies for and is granted the exemption.~~

1359 Section 16. (1) The Department of Revenue may, and all
1360 conditions are deemed met to, adopt emergency rules pursuant to
1361 s. 120.54(4), Florida Statutes, for the purpose of implementing
1362 s. 196.1978(3), Florida Statutes, as amended by this act.
1363 Notwithstanding any other law, emergency rules adopted pursuant
1364 to this section are effective for 6 months after adoption and
1365 may be renewed during the pendency of procedures to adopt
1366 permanent rules addressing the subject of the emergency rules.

1367 (2) This section shall take effect upon this act becoming
1368 a law and expires July 1, 2028.

1369 Section 17. The amendments made by this act to s.
1370 196.1978(1)(b), Florida Statutes, first apply to the 2026 tax
1371 roll.

1372 Section 18. Any election made by ordinance or resolution
1373 by any taxing authority pursuant to s. 196.1978(3)(o), Florida
1374 Statutes, before July 1, 2025, may remain in effect for the
1375 original term of the ordinance or resolution or until January 1,

2028, whichever is earlier, but may not be renewed. A new election under s. 196.1978(3)(o), Florida Statutes, may not be made on or after July 1, 2025.

Section 19. 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 owned entirely by this state;

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

(c) The owner or operator of the property applies to receive the exemption each year by March 1; and

(d) The property is not receiving an exemption under s. 196.1978.

(2) The property appraiser shall apply the exemption to the proportionate share of the residential common areas,

1401 including the land, fairly attributable to the portion of the
1402 property providing affordable housing under this section.

1403 (3) Property that does not provide at least 70 units of
1404 affordable housing to natural persons or families meeting the
1405 income limits specified in subsection (1) on January 1 of any
1406 year is no longer eligible for this exemption.

1407 (4) The property appraiser shall determine whether the
1408 applicant meets all of the requirements of this section and is
1409 entitled to an exemption. A property appraiser may request and
1410 review additional information necessary to make such
1411 determination.

1412 (5) If the property appraiser determines that for any year
1413 during the immediately previous 10 years a property that was not
1414 entitled to an exemption under this section was granted such an
1415 exemption, the property appraiser must serve upon the operator a
1416 notice of intent to record in the public records of the county a
1417 notice of tax lien against any property owned by that operator
1418 in the county, and that property must be identified in the
1419 notice of tax lien. Any property owned by the operator and
1420 situated in this state is subject to the taxes exempted by the
1421 improper exemption, plus a penalty of 50 percent of the unpaid
1422 taxes for each year and interest at a rate of 15 percent per
1423 annum. If an exemption is improperly granted as a result of a
1424 clerical mistake or an omission by the property appraiser, the
1425 property improperly receiving the exemption may not be assessed

1426 | a penalty or interest.

1427 | Section 20. The exemption created by this act in s.
1428 | 196.19781, Florida Statutes, first applies to the 2026 tax roll.

1429 | Section 21. Paragraph (d) of subsection (2) and subsection
1430 | (5) of section 202.19, Florida Statutes, are amended, and
1431 | paragraph (c) is added to subsection (3) of that section, to
1432 | read:

1433 | 202.19 Authorization to impose local communications
1434 | services tax.—

1435 | (2)

1436 | (d) The local communications services tax rate in effect
1437 | on January 1, 2023, may not be increased before January 1, 2031
1438 | ~~2026~~.

1439 | (3)

1440 | (c) Each county and municipality must prioritize the use
1441 | of proceeds distributed pursuant to s. 202.18(3)(c) on the
1442 | timely review, processing, and approval of permit applications
1443 | for the use of rights-of-way by communications services
1444 | providers to ensure that the county or municipality complies
1445 | with state and federal law, including, but not limited to, the
1446 | timelines under s. 337.401(7)(d).

1447 | (5) In addition to the communications services taxes
1448 | authorized by subsection (1), a discretionary sales surtax that
1449 | a county or school board has levied under s. 212.055 is imposed
1450 | as a local communications services tax under this section, and

the rate shall be determined in accordance with s. 202.20(3).
However, any increase to the discretionary sales surtax levied
under s. 212.055 on or after January 1, 2023, may not be added
to the local communications services tax under this section
before January 1, 2031 ~~2026~~.

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

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

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

1. Any charge with respect to a channel termination point
located within such county;
2. Any charge for the use of a channel between two channel
termination points located in such county; and
3. Where channel termination points are located both
within and outside of such county:
 - a. If any segment between two such channel termination
points is separately billed, 50 percent of such charge; and
 - b. If any segment of the circuit is not separately billed,
an amount equal to the total charge for such circuit multiplied

1476 by a fraction, the numerator of which is the number of channel
1477 termination points within such county and the denominator of
1478 which is the total number of channel termination points of the
1479 circuit.

1480 Section 22. Section 203.0011, Florida Statutes, is amended
1481 to read:

1482 203.0011 Combined rate for tax collected pursuant to ss.
1483 203.01(1)(b)4. and 212.05(1)(e)1.c.—In complying with the
1484 amendments to ss. 203.01 and 212.05, relating to the additional
1485 tax on electrical power or energy, made by this act, a seller of
1486 electrical power or energy may collect a combined rate of 6.2
1487 ~~6.95~~ percent, which consists of the 3.6 ~~4.35~~ percent and 2.6
1488 percent required under ss. 212.05(1)(e)1.c. and 203.01(1)(b)4.,
1489 respectively, if the provider properly reflects the tax
1490 collected with respect to the two provisions as required in the
1491 return to the Department of Revenue.

1492 Section 23. Effective January 1, 2026, subsections (1),
1493 (3), and (4) of section 206.42, Florida Statutes, are amended to
1494 read:

1495 206.42 Aviation gasoline exempt from excise tax; rocket
1496 fuel.—

1497 (1) Each and every dealer in aviation gasoline in the
1498 state by whatever name designated who purchases from any
1499 terminal supplier, importer, or wholesaler, and sells, aviation
1500 gasoline (A.S.T.M. specification D-910 or current

specification), of such quality not adapted for use in ordinary motor vehicles, being designed for and sold and exclusively used for aircraft, is exempted from the payment of taxes levied under this part, ~~but is subject to the tax levied under part III.~~

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

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

Section 24. Effective January 1, 2026, part III of chapter 206, Florida Statutes, consisting of ss. 206.9815, 206.9825, 206.9826, 206.9835, 206.9837, 206.9845, 206.9855, 206.9865, and 206.9875, Florida Statutes, is repealed; and parts IV and V of chapter 206, Florida Statutes, are redesignated as parts III and IV, respectively.

Section 25. Effective January 1, 2026, subsections (2) and (3) of section 206.9915, Florida Statutes, are amended to read:

206.9915 Legislative intent and general provisions.—

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

(3) Sections ~~the provisions of ss.~~ 206.01, 206.02,

206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055,
206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10,
206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175,
206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215,
206.22, 206.24, 206.27, 206.28, 206.416, 206.42, 206.44, 206.48,
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 26. 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 mixtures of oil with one or more liquid products or byproducts derived from oil or gas, or blends or mixtures of two or more liquid products or byproducts derived from oil or gas, and includes, but is not limited to, motor gasoline, gasohol, aviation gasoline, naphtha-type jet fuel, kerosene-type jet fuel, kerosene, distillate fuel oil, residual fuel oil, motor oil and other lubricants, naphtha of less than 400°F for petroleum feed, special naphthas, road oil, still gas, unfinished oils, motor gas blending components, including petroleum-derived ethanol when used for such purpose, and aviation gas blending components.

(7)~~(5)~~ "Pollutants" includes any petroleum product ~~as defined in subsection (4)~~ as well as pesticides, ammonia, and chlorine; lead-acid batteries, including, but not limited to, batteries that are a component part of other tangible personal property; and solvents ~~as defined in subsection (6)~~, but the term excludes liquefied petroleum gas, medicinal oils, and waxes. Products intended for application to the human body or for use in human personal hygiene or for human ingestion are not

pollutants, regardless of their contents. For the purpose of the tax imposed under s. 206.9935(1), "pollutants" also includes crude oil.

(8)~~(6)~~ "Solvents" means the following organic compounds, if the listed organic compound is in liquid form: acetamide, acetone, acetonitrile, acetophenone, amyl acetates (all), aniline, benzene, butyl acetates (all), butyl alcohols (all), butyl benzyl phthalate, carbon disulfide, carbon tetrachloride, chlorobenzene, chloroform, cumene, cyclohexane, cyclohexanone, dibutyl phthalate, dichlorobenzenes (all), dichlorodifluoromethane, diethyl phthalate, dimethyl phthalate, dioctyl phthalate (di2-ethyl hexyl phthalate), n-dioctyl phthalate, 1,4-dioxane, petroleum-derived ethanol, ethyl acetate, ethyl benzene, ethylene dichloride, 2-ethoxy ethanol (ethylene glycol ethyl ether), ethylene glycol, furfural, formaldehyde, n-hexane, isophorone, isopropyl alcohol, methanol, 2-methoxy ethanol (ethylene glycol methyl ether), methyl tert-butyl ether, methylene chloride (dichloromethane), methyl ethyl ketone, methyl isobutyl ketone, mineral spirits, 140-F naphtha, naphthalene, nitrobenzene, 2-nitropropane, pentachlorobenzene, phenol, perchloroethylene (tetrachloroethylene), stoddard solvent, tetrahydrofuran, toluene, 1,1,1-trichloroethane, trichloroethylene, 1,1,2-trichloro-1,2,2-trifluoroethane, and xylenes (all).

(9)~~(8)~~ "Storage facility" means a location owned,

operated, or leased by a licensed terminal operator, which location contains any stationary tank or tanks for holding petroleum products.

Section 27. Effective January 1, 2026, subsection (3) of section 206.9942, Florida Statutes, is amended to read:

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 28. Effective upon this act becoming a law, subsection (2) of section 206.9955, Florida Statutes, is amended to read:

206.9955 Levy of natural gas fuel tax.—

(2) Effective January 1, 2030, the following taxes shall be imposed:

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

~~1. Effective January 1, 2026, and until December 31, 2026,~~

~~an excise tax of 2 cents.~~

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

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

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

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

(c) An additional tax of 1 cent 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, 2026, and until December 31, 2026, an additional tax of 0.5 cents.~~

~~2. Effective January 1, 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, 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,~~

1651 ~~compared to the base year average, which is the average for the~~
1652 ~~12-month period ending September 30, 2013.~~

1653 2. Before January 1, 2030 ~~2027~~, and each year thereafter,
1654 the department shall determine the tax rate applicable to the
1655 sale of natural gas fuel for the following 12-month period
1656 beginning January 1, rounded to the nearest tenth of a cent, by
1657 adjusting the tax rate of 5.8 cents per gallon by the percentage
1658 change in the average of the Consumer Price Index issued by the
1659 United States Department of Labor for the most recent 12-month
1660 period ending September 30, compared to the base year average,
1661 which is the average for the 12-month period ending September
1662 30, 2013.

1663 (e)1. An additional tax is imposed on each motor fuel
1664 equivalent gallon of natural gas fuel for the privilege of
1665 selling natural gas fuel, ~~at a rate determined pursuant to this~~
1666 ~~subparagraph.~~

1667 a. ~~Before January 1, 2026, the department shall determine~~
1668 ~~the tax rate applicable to the sale of natural gas fuel, rounded~~
1669 ~~to the nearest tenth of a cent, for the following 12-month~~
1670 ~~period beginning January 1, by adjusting the tax rate of 4.6~~
1671 ~~cents per gallon by the percentage change in the average of the~~
1672 ~~Consumer Price Index issued by the United States Department of~~
1673 ~~Labor for the most recent 12-month period ending September 30,~~
1674 ~~compared to the base year average, which is the average for the~~
1675 ~~12-month period ending September 30, 2013.~~

1676 ~~b.~~ Before January 1, 2030 ~~2027~~, and each year thereafter,
1677 the department shall determine the tax rate applicable to the
1678 sale of natural gas fuel, rounded to the nearest tenth of a
1679 cent, for the following 12-month period beginning January 1, by
1680 adjusting the tax rate of 9.2 cents per gallon by the percentage
1681 change in the average of the Consumer Price Index issued by the
1682 United States Department of Labor for the most recent 12-month
1683 period ending September 30, compared to the base year average,
1684 which is the average for the 12-month period ending September
1685 30, 2013.

1686 2. The department is authorized to adopt rules and publish
1687 forms to administer this paragraph.

1688 Section 29. Effective January 1, 2026, section 207.003,
1689 Florida Statutes, is amended to read:

1690 207.003 Privilege tax levied.—A tax for the privilege of
1691 operating any commercial motor vehicle upon the public highways
1692 of this state shall be levied upon every motor carrier at a rate
1693 which includes the minimum rates provided in parts I, II, and
1694 III ~~IV~~ of chapter 206 on each gallon of diesel fuel or motor
1695 fuel used for the propulsion of a commercial motor vehicle by
1696 such motor carrier within the state.

1697 Section 30. Effective January 1, 2026, subsection (3) of
1698 section 207.005, Florida Statutes, is amended to read:

1699 207.005 Returns and payment of tax; delinquencies;
1700 calculation of fuel used during operations in the state; credit;

1701 bond.—

1702 (3) For the purpose of computing the carrier's liability
1703 for the road privilege tax, the total gallons of fuel used in
1704 the propulsion of any commercial motor vehicle in this state
1705 shall be multiplied by the rates provided in parts I, II, and
1706 III ~~IV~~ of chapter 206. From the sum determined by this
1707 calculation, there shall be allowed a credit equal to the amount
1708 of the tax per gallon under parts I, II, and III ~~IV~~ of chapter
1709 206 for each gallon of fuel purchased in this state during the
1710 reporting period when the diesel fuel or motor fuel tax was paid
1711 at the time of purchase. If the tax paid under parts I, II, and
1712 III ~~IV~~ of chapter 206 exceeds the total tax due under this
1713 chapter, the excess may be allowed as a credit against future
1714 tax payments, until the credit is fully offset or until eight
1715 calendar quarters shall have passed since the end of the
1716 calendar quarter in which the credit accrued, whichever occurs
1717 first. A refund may be made for this credit provided it exceeds
1718 \$10.

1719 Section 31. Paragraph (a) of subsection (1), subsection
1720 (3), and paragraph (a) of subsection (6) of section 212.03,
1721 Florida Statutes, are amended to read:

1722 212.03 Transient rentals tax; rate, procedure,
1723 enforcement, exemptions.—

1724 (1)(a) It is hereby declared to be the legislative intent
1725 that every person is exercising a taxable privilege who engages

1726 in the business of renting, leasing, letting, or granting a
1727 license to use any living quarters or sleeping or housekeeping
1728 accommodations in, from, or a part of, or in connection with any
1729 hotel, apartment house, roominghouse, tourist or trailer camp,
1730 mobile home park, recreational vehicle park, condominium, or
1731 timeshare resort. However, any person who rents, leases, lets,
1732 or grants a license to others to use, occupy, or enter upon any
1733 living quarters or sleeping or housekeeping accommodations in
1734 any apartment house, roominghouse, tourist camp, trailer camp,
1735 mobile home park, recreational vehicle park, condominium, or
1736 timeshare resort and who exclusively enters into a bona fide
1737 written agreement for continuous residence for longer than 6
1738 months in duration at such property is not exercising a taxable
1739 privilege. For the exercise of such taxable privilege, a tax is
1740 hereby levied in an amount equal to 5.25 ~~6~~ percent of and on the
1741 total rental charged for such living quarters or sleeping or
1742 housekeeping accommodations by the person charging or collecting
1743 the rental. Such tax shall apply to hotels, apartment houses,
1744 roominghouses, tourist or trailer camps, mobile home parks,
1745 recreational vehicle parks, condominiums, or timeshare resorts,
1746 whether or not these facilities have dining rooms, cafes, or
1747 other places where meals or lunches are sold or served to
1748 guests.

1749 (3) When rentals are received by way of property, goods,
1750 wares, merchandise, services, or other things of value, the tax

shall be at the rate of 5.25 ~~6~~ percent of the value of the property, goods, wares, merchandise, services, or other things of value.

(6) The Legislature finds that every person who leases or rents parking or storage spaces for motor vehicles in parking lots or garages, including storage facilities for towed vehicles, who leases or rents docking or storage spaces for boats in boat docks or marinas, or who leases or rents tie-down or storage space for aircraft at airports is engaging in a taxable privilege.

(a) For the exercise of this privilege, a tax is hereby levied at the rate of 5.25 ~~6~~ percent on the total rental charged.

Section 32. Paragraphs (c) and (d) of subsection (1) of section 212.031, Florida Statutes, are amended to read:

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

(1)

(c) For the exercise of such privilege, a tax is levied at the rate of 1.25 ~~2.0~~ percent of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee. The total rent or license fee charged for such real property shall include payments for the granting of a privilege to use or occupy real property for any purpose and shall include base rent, percentage rents, or

1776 similar charges. Such charges shall be included in the total
1777 rent or license fee subject to tax under this section whether or
1778 not they can be attributed to the ability of the lessor's or
1779 licensor's property as used or operated to attract customers.
1780 Payments for intrinsically valuable personal property such as
1781 franchises, trademarks, service marks, logos, or patents are not
1782 subject to tax under this section. In the case of a contractual
1783 arrangement that provides for both payments taxable as total
1784 rent or license fee and payments not subject to tax, the tax
1785 shall be based on a reasonable allocation of such payments and
1786 shall not apply to that portion which is for the nontaxable
1787 payments.

1788 (d) If the rental or license fee of any such real property
1789 is paid by way of property, goods, wares, merchandise, services,
1790 or other thing of value, the tax shall be at the rate of 1.25
1791 ~~2.0~~ percent of the value of the property, goods, wares,
1792 merchandise, services, or other thing of value.

1793 Section 33. Paragraph (b) of subsection (1) and paragraph
1794 (a) of subsection (2) of section 212.04, Florida Statutes, are
1795 amended to read:

1796 212.04 Admissions tax; rate, procedure, enforcement.—

1797 (1)

1798 (b) For the exercise of such privilege, a tax is levied at
1799 the rate of 5.25 ~~6~~ percent of sales price, or the actual value
1800 received from such admissions, which 5.25 ~~6~~ percent shall be

added to and collected with all such admissions from the purchaser thereof, and such tax shall be paid for the exercise of the privilege as defined in the preceding paragraph. Each ticket must show on its face the actual sales price of the admission, or each dealer selling the admission must prominently display at the box office or other place where the admission charge is made a notice disclosing the price of the admission, and the tax shall be computed and collected on the basis of the actual price of the admission charged by the dealer. The sale price or actual value of admission shall, for the purpose of this chapter, be that price remaining after deduction of federal taxes and state or locally imposed or authorized seat surcharges, taxes, or fees, if any, imposed upon such admission. The sale price or actual value does not include separately stated ticket service charges that are imposed by a facility ticket office or a ticketing service and added to a separately stated, established ticket price. The rate of tax on each admission shall be according to the algorithm provided in s. 212.12.

(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,

1826 and state correctional institutions if only student, faculty, or
1827 inmate talent is used. However, this exemption does not apply to
1828 admission to athletic events sponsored by a state university,
1829 and the proceeds of the tax collected on such admissions shall
1830 be retained and used by each institution to support women's
1831 athletics as provided in s. 1006.71(2)(c).

1832 2. Dues, membership fees, and admission charges imposed by
1833 not-for-profit sponsoring organizations. To receive this
1834 exemption, the sponsoring organization must qualify as a not-
1835 for-profit entity under s. 501(c)(3) of the Internal Revenue
1836 Code of 1954, as amended.

1837 3. Admission charges to an event sponsored by a
1838 governmental entity, sports authority, or sports commission if
1839 held in a convention hall, exhibition hall, auditorium, stadium,
1840 theater, arena, civic center, performing arts center, or
1841 publicly owned recreational facility and if 100 percent of the
1842 risk of success or failure lies with the sponsor of the event
1843 and 100 percent of the funds at risk for the event belong to the
1844 sponsor, and student or faculty talent is not exclusively used.
1845 As used in this subparagraph, the terms "sports authority" and
1846 "sports commission" mean a nonprofit organization that is exempt
1847 from federal income tax under s. 501(c)(3) of the Internal
1848 Revenue Code and that contracts with a county or municipal
1849 government for the purpose of promoting and attracting sports-
1850 tourism events to the community with which it contracts.

1851 4. An admission paid by a student, or on the student's
1852 behalf, to any required place of sport or recreation if the
1853 student's participation in the sport or recreational activity is
1854 required as a part of a program or activity sponsored by, and
1855 under the jurisdiction of, the student's educational institution
1856 if his or her attendance is as a participant and not as a
1857 spectator.

1858 5. Admissions to the National Football League championship
1859 game or Pro Bowl; admissions to any semifinal game or
1860 championship game of a national collegiate tournament;
1861 admissions to a Major League Baseball, Major League Soccer,
1862 National Basketball Association, or National Hockey League all-
1863 star game; admissions to the Major League Baseball Home Run
1864 Derby held before the Major League Baseball All-Star Game;
1865 admissions to any FIFA World Cup match sanctioned by the
1866 Fédération Internationale de Football Association (FIFA),
1867 including any qualifying match held up to 12 months before the
1868 FIFA World Cup matches; admissions to any Formula One Grand Prix
1869 race sanctioned by the Fédération Internationale de
1870 l'Automobile, including any qualifying or support races held at
1871 the circuit up to 72 hours before the grand prix race;
1872 admissions to the Daytona 500 sanctioned by the National
1873 Association for Stock Car Auto Racing, including any qualifying
1874 or support races held at the same track up to 72 hours before
1875 the race; or admissions to National Basketball Association all-

1876 star events produced by the National Basketball Association and
1877 held at a facility such as an arena, convention center, or
1878 municipal facility.

1879 6. A participation fee or sponsorship fee imposed by a
1880 governmental entity as described in s. 212.08(6) for an athletic
1881 or recreational program if the governmental entity by itself, or
1882 in conjunction with an organization exempt under s. 501(c)(3) of
1883 the Internal Revenue Code of 1954, as amended, sponsors,
1884 administers, plans, supervises, directs, and controls the
1885 athletic or recreational program.

1886 7. Admissions to live theater, live opera, or live ballet
1887 productions in this state which are sponsored by an organization
1888 that has received a determination from the Internal Revenue
1889 Service that the organization is exempt from federal income tax
1890 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
1891 amended, if the organization actively participates in planning
1892 and conducting the event; is responsible for the safety and
1893 success of the event; is organized for the purpose of sponsoring
1894 live theater, live opera, or live ballet productions in this
1895 state; has more than 10,000 subscribing members and has among
1896 the stated purposes in its charter the promotion of arts
1897 education in the communities it serves; and will receive at
1898 least 20 percent of the net profits, if any, of the events the
1899 organization sponsors and will bear the risk of at least 20
1900 percent of the losses, if any, from the events it sponsors if

1901 the organization employs other persons as agents to provide
 1902 services in connection with a sponsored event. Before March 1 of
 1903 each year, such organization may apply to the department for a
 1904 certificate of exemption for admissions to such events sponsored
 1905 in this state by the organization during the immediately
 1906 following state fiscal year. The application must state the
 1907 total dollar amount of admissions receipts collected by the
 1908 organization or its agents from such events in this state
 1909 sponsored by the organization or its agents in the year
 1910 immediately preceding the year in which the organization applies
 1911 for the exemption. Such organization shall receive the exemption
 1912 only to the extent of \$1.5 million multiplied by the ratio that
 1913 such receipts bear to the total of such receipts of all
 1914 organizations applying for the exemption in such year; however,
 1915 such exemption granted to any organization may not exceed 5.25 ~~6~~
 1916 percent of such admissions receipts collected by the
 1917 organization or its agents in the year immediately preceding the
 1918 year in which the organization applies for the exemption. Each
 1919 organization receiving the exemption shall report each month to
 1920 the department the total admissions receipts collected from such
 1921 events sponsored by the organization during the preceding month
 1922 and shall remit to the department an amount equal to 5.25 ~~6~~
 1923 percent of such receipts reduced by any amount remaining under
 1924 the exemption. Tickets for such events sold by such
 1925 organizations may not reflect the tax otherwise imposed under

1926 | this section.

1927 | 8. Entry fees for participation in freshwater fishing
1928 | tournaments.

1929 | 9. Participation or entry fees charged to participants in
1930 | a game, race, or other sport or recreational event if spectators
1931 | are charged a taxable admission to such event.

1932 | 10. Admissions to any postseason collegiate football game
1933 | sanctioned by the National Collegiate Athletic Association.

1934 | 11. Admissions to and membership fees for gun clubs. For
1935 | purposes of this subparagraph, the term "gun club" means an
1936 | organization whose primary purpose is to offer its members
1937 | access to one or more shooting ranges for target or skeet
1938 | shooting.

1939 | Section 34. Paragraphs (a) through (k) and (n) of
1940 | subsection (1) of section 212.05, Florida Statutes, are amended
1941 | to read:

1942 | 212.05 Sales, storage, use tax.—It is hereby declared to
1943 | be the legislative intent that every person is exercising a
1944 | taxable privilege who engages in the business of selling
1945 | tangible personal property at retail in this state, including
1946 | the business of making or facilitating remote sales; who rents
1947 | or furnishes any of the things or services taxable under this
1948 | chapter; or who stores for use or consumption in this state any
1949 | item or article of tangible personal property as defined herein
1950 | and who leases or rents such property within the state.

1951 (1) For the exercise of such privilege, a tax is levied on
1952 each taxable transaction or incident, which tax is due and
1953 payable as follows:

1954 (a)1.a. At the rate of 5.25 ~~6~~ percent of the sales price
1955 of each item or article of tangible personal property when sold
1956 at retail in this state, computed on each taxable sale for the
1957 purpose of remitting the amount of tax due the state, and
1958 including each and every retail sale.

1959 b. Each occasional or isolated sale of an aircraft, boat,
1960 mobile home, or motor vehicle of a class or type which is
1961 required to be registered, licensed, titled, or documented in
1962 this state or by the United States Government shall be subject
1963 to tax at the rate provided in this paragraph. The department
1964 shall by rule adopt any nationally recognized publication for
1965 valuation of used motor vehicles as the reference price list for
1966 any used motor vehicle which is required to be licensed pursuant
1967 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
1968 party to an occasional or isolated sale of such a vehicle
1969 reports to the tax collector a sales price which is less than 80
1970 percent of the average loan price for the specified model and
1971 year of such vehicle as listed in the most recent reference
1972 price list, the tax levied under this paragraph shall be
1973 computed by the department on such average loan price unless the
1974 parties to the sale have provided to the tax collector an
1975 affidavit signed by each party, or other substantial proof,

1976 stating the actual sales price. Any party to such sale who
1977 reports a sales price less than the actual sales price is guilty
1978 of a misdemeanor of the first degree, punishable as provided in
1979 s. 775.082 or s. 775.083. The department shall collect or
1980 attempt to collect from such party any delinquent sales taxes.
1981 In addition, such party shall pay any tax due and any penalty
1982 and interest assessed plus a penalty equal to twice the amount
1983 of the additional tax owed. Notwithstanding any other provision
1984 of law, the Department of Revenue may waive or compromise any
1985 penalty imposed pursuant to this subparagraph.

1986 2. This paragraph does not apply to the sale of a boat or
1987 aircraft by or through a registered dealer under this chapter to
1988 a purchaser who, at the time of taking delivery, is a
1989 nonresident of this state, does not make his or her permanent
1990 place of abode in this state, and is not engaged in carrying on
1991 in this state any employment, trade, business, or profession in
1992 which the boat or aircraft will be used in this state, or is a
1993 corporation none of the officers or directors of which is a
1994 resident of, or makes his or her permanent place of abode in,
1995 this state, or is a noncorporate entity that has no individual
1996 vested with authority to participate in the management,
1997 direction, or control of the entity's affairs who is a resident
1998 of, or makes his or her permanent abode in, this state. For
1999 purposes of this exemption, either a registered dealer acting on
2000 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;

b. The nonresident purchaser, within 90 days after the

2026 date of departure, provides the department with written proof
2027 that the nonresident purchaser licensed, registered, titled, or
2028 documented the boat or aircraft outside this state. If such
2029 written proof is unavailable, within 90 days the nonresident
2030 purchaser must provide proof that the nonresident purchaser
2031 applied for such license, title, registration, or documentation.
2032 The nonresident purchaser shall forward to the department proof
2033 of title, license, registration, or documentation upon receipt;

2034 c. The nonresident purchaser, within 30 days after
2035 removing the boat or aircraft from this state, furnishes the
2036 department with proof of removal in the form of receipts for
2037 fuel, dockage, slippage, tie-down, or hangaring from outside of
2038 Florida. The information so provided must clearly and
2039 specifically identify the boat or aircraft;

2040 d. The selling dealer, within 30 days after the date of
2041 sale, provides to the department a copy of the sales invoice,
2042 closing statement, bills of sale, and the original affidavit
2043 signed by the nonresident purchaser affirming that the
2044 nonresident purchaser qualifies for exemption from sales tax
2045 pursuant to this subparagraph and attesting that the nonresident
2046 purchaser will provide the documentation required to
2047 substantiate the exemption claimed under this subparagraph;

2048 e. The seller makes a copy of the affidavit a part of his
2049 or her record for as long as required by s. 213.35; and

2050 f. Unless the nonresident purchaser of a boat of 5 net

2051 tons of admeasurement or larger intends to remove the boat from
2052 this state within 10 days after the date of purchase or when the
2053 boat is repaired or altered, within 20 days after completion of
2054 the repairs or alterations, the nonresident purchaser applies to
2055 the selling dealer for a decal which authorizes 90 days after
2056 the date of purchase for removal of the boat. The nonresident
2057 purchaser of a qualifying boat may apply to the selling dealer
2058 within 60 days after the date of purchase for an extension decal
2059 that authorizes the boat to remain in this state for an
2060 additional 90 days, but not more than a total of 180 days,
2061 before the nonresident purchaser is required to pay the tax
2062 imposed by this chapter. The department is authorized to issue
2063 decals in advance to dealers. The number of decals issued in
2064 advance to a dealer shall be consistent with the volume of the
2065 dealer's past sales of boats which qualify under this sub-
2066 subparagraph. The selling dealer or his or her agent shall mark
2067 and affix the decals to qualifying boats in the manner
2068 prescribed by the department, before delivery of the boat.

2069 (I) The department is hereby authorized to charge dealers
2070 a fee sufficient to recover the costs of decals issued, except
2071 the extension decal shall cost \$425.

2072 (II) The proceeds from the sale of decals will be
2073 deposited into the administrative trust fund.

2074 (III) Decals shall display information to identify the
2075 boat as a qualifying boat under this sub-subparagraph,

including, but not limited to, the decal's date of expiration.

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

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

(VI) Any nonresident purchaser of a boat who removes a decal before permanently removing the boat from this state, or defaces, changes, modifies, or alters a decal in a manner affecting its expiration date before its expiration, or who causes or allows the same to be done by another, will be considered prima facie to have committed a fraudulent act to evade the tax and will be liable for payment of the tax plus a mandatory penalty of 200 percent of the tax, and shall be liable for fine and punishment as provided by law for a conviction of a misdemeanor of the first degree, as provided in s. 775.082 or s. 775.083.

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

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

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

(b) At the rate of 5.25 ~~6~~ percent of the cost price of

each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state; however, for tangible property originally purchased exempt from tax for use exclusively for lease and which is converted to the owner's own use, tax may be paid on the fair market value of the property at the time of conversion. If the fair market value of the property cannot be determined, use tax at the time of conversion shall be based on the owner's acquisition cost. Under no circumstances may the aggregate amount of sales tax from leasing the property and use tax due at the time of conversion be less than the total sales tax that would have been due on the original acquisition cost paid by the owner.

(c) At the rate of 5.25 ~~6~~ percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein; however, the following special provisions apply to the lease or rental of motor vehicles and to peer-to-peer car-sharing programs:

1. When a motor vehicle is leased or rented by a motor vehicle rental company or through a peer-to-peer car-sharing program as those terms are defined in s. 212.0606(1) for a period of less than 12 months:

a. If the motor vehicle is rented in Florida, the entire amount of such rental is taxable, even if the vehicle is dropped off in another state.

2151 b. If the motor vehicle is rented in another state and
2152 dropped off in Florida, the rental is exempt from Florida tax.

2153 c. If the motor vehicle is rented through a peer-to-peer
2154 car-sharing program, the peer-to-peer car-sharing program shall
2155 collect and remit the applicable tax due in connection with the
2156 rental.

2157 2. Except as provided in subparagraph 3., for the lease or
2158 rental of a motor vehicle for a period of not less than 12
2159 months, sales tax is due on the lease or rental payments if the
2160 vehicle is registered in this state; provided, however, that no
2161 tax shall be due if the taxpayer documents use of the motor
2162 vehicle outside this state and tax is being paid on the lease or
2163 rental payments in another state.

2164 3. The tax imposed by this chapter does not apply to the
2165 lease or rental of a commercial motor vehicle as defined in s.
2166 316.003(14)(a) to one lessee or rentee, or of a motor vehicle as
2167 defined in s. 316.003 which is to be used primarily in the trade
2168 or established business of the lessee or rentee, for a period of
2169 not less than 12 months when tax was paid on the purchase price
2170 of such vehicle by the lessor. To the extent tax was paid with
2171 respect to the purchase of such vehicle in another state,
2172 territory of the United States, or the District of Columbia, the
2173 Florida tax payable shall be reduced in accordance with s.
2174 212.06(7). This subparagraph shall only be available when the
2175 lease or rental of such property is an established business or

2176 part of an established business or the same is incidental or
2177 germane to such business.

2178 (d) At the rate of 5.25 ~~6~~ percent of the lease or rental
2179 price paid by a lessee or rentee, or contracted or agreed to be
2180 paid by a lessee or rentee, to the owner of the tangible
2181 personal property.

2182 (e)1. At the rate of 5.25 ~~6~~ percent on charges for:

2183 a. Prepaid calling arrangements. The tax on charges for
2184 prepaid calling arrangements shall be collected at the time of
2185 sale and remitted by the selling dealer.

2186 (I) "Prepaid calling arrangement" has the same meaning as
2187 provided in s. 202.11.

2188 (II) If the sale or recharge of the prepaid calling
2189 arrangement does not take place at the dealer's place of
2190 business, it shall be deemed to have taken place at the
2191 customer's shipping address or, if no item is shipped, at the
2192 customer's address or the location associated with the
2193 customer's mobile telephone number.

2194 (III) The sale or recharge of a prepaid calling
2195 arrangement shall be treated as a sale of tangible personal
2196 property for purposes of this chapter, regardless of whether a
2197 tangible item evidencing such arrangement is furnished to the
2198 purchaser, and such sale within this state subjects the selling
2199 dealer to the jurisdiction of this state for purposes of this
2200 subsection.

2201 (IV) No additional tax under this chapter or chapter 202
2202 is due or payable if a purchaser of a prepaid calling
2203 arrangement who has paid tax under this chapter on the sale or
2204 recharge of such arrangement applies one or more units of the
2205 prepaid calling arrangement to obtain communications services as
2206 described in s. 202.11(9)(b)3., other services that are not
2207 communications services, or products.

2208 b. The installation of telecommunication and telegraphic
2209 equipment.

2210 c. Electrical power or energy, except that the tax rate
2211 for charges for electrical power or energy is 3.6 ~~4.35~~ percent.
2212 Charges for electrical power and energy do not include taxes
2213 imposed under ss. 166.231 and 203.01(1)(a)3.

2214 2. Section 212.17(3), regarding credit for tax paid on
2215 charges subsequently found to be worthless, is equally
2216 applicable to any tax paid under this section on charges for
2217 prepaid calling arrangements, telecommunication or telegraph
2218 services, or electric power subsequently found to be
2219 uncollectible. As used in this paragraph, the term "charges"
2220 does not include any excise or similar tax levied by the Federal
2221 Government, a political subdivision of this state, or a
2222 municipality upon the purchase, sale, or recharge of prepaid
2223 calling arrangements or upon the purchase or sale of
2224 telecommunication, television system program, or telegraph
2225 service or electric power, which tax is collected by the seller

from the purchaser.

(f) At the rate of 5.25 ~~6~~ percent on the sale, rental, use, consumption, or storage for use in this state of machines and equipment, and parts and accessories therefor, used in manufacturing, processing, compounding, producing, mining, or quarrying personal property for sale or to be used in furnishing communications, transportation, or public utility services.

(g)1. At the rate of 5.25 ~~6~~ percent on the retail price of newspapers and magazines sold or used in Florida.

2. Notwithstanding other provisions of this chapter, inserts of printed materials which are distributed with a newspaper or magazine are a component part of the newspaper or magazine, and neither the sale nor use of such inserts is subject to tax when:

a. Printed by a newspaper or magazine publisher or commercial printer and distributed as a component part of a newspaper or magazine, which means that the items after being printed are delivered directly to a newspaper or magazine publisher by the printer for inclusion in editions of the distributed newspaper or magazine;

b. Such publications are labeled as part of the designated newspaper or magazine publication into which they are to be inserted; and

c. The purchaser of the insert presents a resale certificate to the vendor stating that the inserts are to be

distributed as a component part of a newspaper or magazine.

(h)1. A tax is imposed at the rate of 3.25 ~~4~~ percent on the charges for the use of coin-operated amusement machines. The tax shall be calculated by dividing the gross receipts from such charges for the applicable reporting period by a divisor, determined as provided in this subparagraph, to compute gross taxable sales, and then subtracting gross taxable sales from gross receipts to arrive at the amount of tax due. For counties that do not impose a discretionary sales surtax, the divisor is equal to 1.0325 ~~1.04~~; for counties that impose a 0.5 percent discretionary sales surtax, the divisor is equal to 1.0375 ~~1.045~~; for counties that impose a 1 percent discretionary sales surtax, the divisor is equal to 1.0425 ~~1.050~~; and for counties that impose a 2 percent sales surtax, the divisor is equal to 1.0525 ~~1.060~~. If a county imposes a discretionary sales surtax that is not listed in this subparagraph, the department shall make the applicable divisor available in an electronic format or otherwise. Additional divisors shall bear the same mathematical relationship to the next higher and next lower divisors as the new surtax rate bears to the next higher and next lower surtax rates for which divisors have been established. When a machine is activated by a slug, token, coupon, or any similar device which has been purchased, the tax is on the price paid by the user of the device for such device.

2. As used in this paragraph, the term "operator" means

any person who possesses a coin-operated amusement machine for the purpose of generating sales through that machine and who is responsible for removing the receipts from the machine.

a. If the owner of the machine is also the operator of it, he or she shall be liable for payment of the tax without any deduction for rent or a license fee paid to a location owner for the use of any real property on which the machine is located.

b. If the owner or lessee of the machine is also its operator, he or she shall be liable for payment of the tax on the purchase or lease of the machine, as well as the tax on sales generated through the machine.

c. If the proprietor of the business where the machine is located does not own the machine, he or she shall be deemed to be the lessee and operator of the machine and is responsible for the payment of the tax on sales, unless such responsibility is otherwise provided for in a written agreement between him or her and the machine owner.

3.a. An operator of a coin-operated amusement machine may not operate or cause to be operated in this state any such machine until the operator has registered with the department and has conspicuously displayed an identifying certificate issued by the department. The identifying certificate shall be issued by the department upon application from the operator. The identifying certificate shall include a unique number, and the certificate shall be permanently marked with the operator's

2301 name, the operator's sales tax number, and the maximum number of
2302 machines to be operated under the certificate. An identifying
2303 certificate shall not be transferred from one operator to
2304 another. The identifying certificate must be conspicuously
2305 displayed on the premises where the coin-operated amusement
2306 machines are being operated.

2307 b. The operator of the machine must obtain an identifying
2308 certificate before the machine is first operated in the state
2309 and by July 1 of each year thereafter. The annual fee for each
2310 certificate shall be based on the number of machines identified
2311 on the application times \$30 and is due and payable upon
2312 application for the identifying device. The application shall
2313 contain the operator's name, sales tax number, business address
2314 where the machines are being operated, and the number of
2315 machines in operation at that place of business by the operator.
2316 No operator may operate more machines than are listed on the
2317 certificate. A new certificate is required if more machines are
2318 being operated at that location than are listed on the
2319 certificate. The fee for the new certificate shall be based on
2320 the number of additional machines identified on the application
2321 form times \$30.

2322 c. A penalty of \$250 per machine is imposed on the
2323 operator for failing to properly obtain and display the required
2324 identifying certificate. A penalty of \$250 is imposed on the
2325 lessee of any machine placed in a place of business without a

proper current identifying certificate. Such penalties shall apply in addition to all other applicable taxes, interest, and penalties.

d. Operators of coin-operated amusement machines must obtain a separate sales and use tax certificate of registration for each county in which such machines are located. One sales and use tax certificate of registration is sufficient for all of the operator's machines within a single county.

4. The provisions of this paragraph do not apply to coin-operated amusement machines owned and operated by churches or synagogues.

5. In addition to any other penalties imposed by this chapter, a person who knowingly and willfully violates any provision of this paragraph commits a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

6. The department may adopt rules necessary to administer the provisions of this paragraph.

(i)1. At the rate of 5.25 ~~6~~ percent on charges for all:

a. Detective, burglar protection, and other protection services (NAICS National Numbers 561611, 561612, 561613, and 561621). Fingerprint services required under s. 790.06 or s. 790.062 are not subject to the tax. Any law enforcement officer, as defined in s. 943.10, who is performing approved duties as determined by his or her local law enforcement agency in his or her capacity as a law enforcement officer, and who is subject to

the direct and immediate command of his or her law enforcement agency, and in the law enforcement officer's uniform as authorized by his or her law enforcement agency, is performing law enforcement and public safety services and is not performing detective, burglar protection, or other protective services, if the law enforcement officer is performing his or her approved duties in a geographical area in which the law enforcement officer has arrest jurisdiction. Such law enforcement and public safety services are not subject to tax irrespective of whether the duty is characterized as "extra duty," "off-duty," or "secondary employment," and irrespective of whether the officer is paid directly or through the officer's agency by an outside source. The term "law enforcement officer" includes full-time or part-time law enforcement officers, and any auxiliary law enforcement officer, when such auxiliary law enforcement officer is working under the direct supervision of a full-time or part-time law enforcement officer.

b. Nonresidential cleaning, excluding cleaning of the interiors of transportation equipment, and nonresidential building pest control services (NAICS National Numbers 561710 and 561720).

2. As used in this paragraph, "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

2376 3. Charges for detective, burglar protection, and other
2377 protection security services performed in this state but used
2378 outside this state are exempt from taxation. Charges for
2379 detective, burglar protection, and other protection security
2380 services performed outside this state and used in this state are
2381 subject to tax.

2382 4. If a transaction involves both the sale or use of a
2383 service taxable under this paragraph and the sale or use of a
2384 service or any other item not taxable under this chapter, the
2385 consideration paid must be separately identified and stated with
2386 respect to the taxable and exempt portions of the transaction or
2387 the entire transaction shall be presumed taxable. The burden
2388 shall be on the seller of the service or the purchaser of the
2389 service, whichever applicable, to overcome this presumption by
2390 providing documentary evidence as to which portion of the
2391 transaction is exempt from tax. The department is authorized to
2392 adjust the amount of consideration identified as the taxable and
2393 exempt portions of the transaction; however, a determination
2394 that the taxable and exempt portions are inaccurately stated and
2395 that the adjustment is applicable must be supported by
2396 substantial competent evidence.

2397 5. Each seller of services subject to sales tax pursuant
2398 to this paragraph shall maintain a monthly log showing each
2399 transaction for which sales tax was not collected because the
2400 services meet the requirements of subparagraph 3. for out-of-

2401 state use. The log must identify the purchaser's name, location
2402 and mailing address, and federal employer identification number,
2403 if a business, or the social security number, if an individual,
2404 the service sold, the price of the service, the date of sale,
2405 the reason for the exemption, and the sales invoice number. The
2406 monthly log shall be maintained pursuant to the same
2407 requirements and subject to the same penalties imposed for the
2408 keeping of similar records pursuant to this chapter.

2409 (j)1. Notwithstanding any other provision of this chapter,
2410 there is hereby levied a tax on the sale, use, consumption, or
2411 storage for use in this state of any coin or currency, whether
2412 in circulation or not, when such coin or currency:

- 2413 a. Is not legal tender;
2414 b. If legal tender, is sold, exchanged, or traded at a
2415 rate in excess of its face value; or
2416 c. Is sold, exchanged, or traded at a rate based on its
2417 precious metal content.

2418 2. Such tax shall be at a rate of 5.25 ~~6~~ percent of the
2419 price at which the coin or currency is sold, exchanged, or
2420 traded, except that, with respect to a coin or currency which is
2421 legal tender of the United States and which is sold, exchanged,
2422 or traded, such tax shall not be levied.

2423 3. There are exempt from this tax exchanges of coins or
2424 currency which are in general circulation in, and legal tender
2425 of, one nation for coins or currency which are in general

2426 circulation in, and legal tender of, another nation when
2427 exchanged solely for use as legal tender and at an exchange rate
2428 based on the relative value of each as a medium of exchange.

2429 4. With respect to any transaction that involves the sale
2430 of coins or currency taxable under this paragraph in which the
2431 taxable amount represented by the sale of such coins or currency
2432 exceeds \$500, the entire amount represented by the sale of such
2433 coins or currency is exempt from the tax imposed under this
2434 paragraph. The dealer must maintain proper documentation, as
2435 prescribed by rule of the department, to identify that portion
2436 of a transaction which involves the sale of coins or currency
2437 and is exempt under this subparagraph.

2438 (k) At the rate of 5.25 ~~6~~ percent of the sales price of
2439 each gallon of diesel fuel not taxed under chapter 206 purchased
2440 for use in a vessel, except dyed diesel fuel that is exempt
2441 pursuant to s. 212.08(4)(a)4.

2442 (n) At the rate of 2.25 ~~3~~ percent of the sales price on
2443 the retail sale of a new mobile home. As used in this paragraph,
2444 the term "new mobile home" has the same meaning as in s.
2445 319.001.

2446 Section 35. Subsection (2) of section 212.0501, Florida
2447 Statutes, is amended to read:

2448 212.0501 Tax on diesel fuel for business purposes;
2449 purchase, storage, and use.—

2450 (2) Each person who purchases diesel fuel for consumption,

use, or storage by a trade or business shall register as a dealer and remit a use tax, at the rate of 5.25 ~~6~~ percent, on the total cost price of diesel fuel consumed.

Section 36. Section 212.05011, Florida Statutes, is amended to read:

212.05011 Combined rate for tax collected pursuant to ss. 203.01(1)(b)4. and 212.05(1)(e)1.c.—In complying with the amendments to ss. 203.01 and 212.05, relating to the additional tax on electrical power or energy, made by this act, a seller of electrical power or energy may collect a combined rate of 6.2 ~~6.95~~ percent, which consists of the 3.6 ~~4.35~~ percent and 2.6 percent required under ss. 212.05(1)(e)1.c. and 203.01(1)(b)4., respectively, if the provider properly reflects the tax collected with respect to the two provisions as required in the return to the Department of Revenue.

Section 37. Subsection (2) of section 212.0515, Florida Statutes, is amended to read:

212.0515 Sales from vending machines; sales to vending machine operators; special provisions; registration; penalties.—

(2) Notwithstanding any other provision of law, the amount of the tax to be paid on food, beverages, or other items of tangible personal property that are sold in vending machines shall be calculated by dividing the gross receipts from such sales for the applicable reporting period by a divisor, determined as provided in this subsection, to compute gross

2476 taxable sales, and then subtracting gross taxable sales from
2477 gross receipts to arrive at the amount of tax due. For counties
2478 that do not impose a discretionary sales surtax, the divisor is
2479 equal to the sum of 1.0570 ~~1.0645~~ for beverage and food items,
2480 or 1.0584 ~~1.0659~~ for other items of tangible personal property.
2481 For counties with a 0.5 percent sales surtax rate the divisor is
2482 equal to the sum of 1.0611 ~~1.0686~~ for beverage and food items or
2483 1.0632 ~~1.0707~~ for other items of tangible personal property; for
2484 counties with a 0.75 percent sales surtax rate the divisor is
2485 equal to the sum of 1.0631 ~~1.0706~~ for beverage and food items or
2486 1.0652 ~~1.0727~~ for other items of tangible personal property;
2487 for counties with a 1 percent sales surtax rate the divisor is
2488 equal to the sum of 1.0651 ~~1.0726~~ for beverage and food items or
2489 1.0674 ~~1.0749~~ for other items of tangible personal property; for
2490 counties with a 1.5 percent sales surtax rate the divisor is
2491 equal to the sum of 1.0692 ~~1.0767~~ for beverage and food items or
2492 1.0716 ~~1.0791~~ for other items of tangible personal property; and
2493 for counties with a 2 percent sales surtax rate the divisor is
2494 equal to the sum of 1.0733 ~~1.0808~~ for beverage and food items or
2495 1.0758 ~~1.0833~~ for other items of tangible personal property.
2496 When a county imposes a surtax rate that is not listed in this
2497 subsection, the department shall make the applicable divisor
2498 available in an electronic format or otherwise. Additional
2499 divisors shall bear the same mathematical relationship to the
2500 next higher and next lower divisors as the new surtax rate bears

to the next higher and next lower surtax rates for which
divisors have been established. If an operator cannot account
for each type of item sold through a vending machine, the
highest tax rate shall be used for all products sold through
that machine.

Section 38. Subsection (2) of section 212.0506, Florida
Statutes, is amended to read:

212.0506 Taxation of service warranties.—

(2) For exercising such privilege, a tax is levied on each
taxable transaction or incident, which tax is due and payable at
the rate of 5.25 ~~6~~ percent on the total consideration received
or to be received by any person for issuing and delivering any
service warranty.

Section 39. Subsection (12) is added to section 212.055,
Florida Statutes, to read:

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

and such other requirements as the Legislature may provide.
Taxable transactions and administrative procedures shall be as
provided in s. 212.054.

(12) REDUCTION OR REPEAL OF SURTAX.—Beginning on October 1
of the fourth year a surtax is levied under this section, the
governing board or school board that levies such surtax may, by
ordinance or resolution that is approved by a two-thirds vote of
the governing board or school board, reduce the surtax to any
rate allowable under this chapter, or may repeal the surtax in
its entirety. Any reduction or repeal shall take effect on the
January 1 following approval of the ordinance or resolution
reducing the rate of, or repealing, a surtax under this
subsection, unless January 1 of a later year is specified in the
ordinance or resolution.

Section 40. Effective January 1, 2026, paragraph (b) of
subsection (5) of section 212.06, Florida Statutes, is amended
to read:

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

(5)

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

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

b. "Electronic database" means the database created and

maintained by the department pursuant to s. 202.22(2).

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

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

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

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

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

3. Each application must include all of the following:

- a. The designation of an address for the forwarding agent.
- b. A certification that:

(I) The tangible personal property delivered to the designated address ~~for export~~ originates with a United States vendor.~~†~~

(II) The tangible personal property delivered to the designated address for export is irrevocably committed to export out of the United States through a continuous and unbroken exportation process.~~†~~~~and~~

2576 (III) The designated address is used exclusively by the
2577 forwarding agent for such export.

2578 c. A copy of the forwarding agent's last filed federal
2579 income tax return showing the entity's principal business
2580 activity classified under NAICS code 488510, except as provided
2581 under subparagraph 4. or subparagraph 5.

2582 d. A statement of the total revenues of the forwarding
2583 agent.

2584 e. A statement of the amount of revenues associated with
2585 international export of the forwarding agent.

2586 f. A description of all business activity that occurs at
2587 the designated address.

2588 g. The name and contact information of a designated
2589 contact person of the forwarding agent.

2590 h. The forwarding agent's website address.

2591 i. Any additional information the department requires by
2592 rule to demonstrate eligibility for the certificate.

2593 j. ~~and~~ A signature attesting to the validity of the
2594 information provided.

2595 4. An applicant that has not filed a federal return for
2596 the preceding tax year under NAICS code 488510 shall provide all
2597 of the following:

2598 a. A statement of estimated total revenues.

2599 b. A statement of estimated revenues associated with
2600 international export.

2601 c. The NAICS code under which the forwarding agent intends
2602 to file a federal return.

2603 5. If an applicant does not file a federal return
2604 identifying a NAICS code, the applicant must ~~shall~~ provide
2605 documentation to support that its principal business activity is
2606 that of a forwarding agent and that the applicant is otherwise
2607 eligible for the certificate.

2608 6. A forwarding agent that applies for and receives a
2609 certificate shall register as a dealer with the department. An
2610 applicant is not required to submit an application to register
2611 as a dealer when application is made for a certificate, or
2612 renewal of a certificate, if the applicant is already registered
2613 as a dealer with the department.

2614 7. A forwarding agent must ~~shall~~ remit the tax imposed
2615 under this chapter on any tangible personal property shipped to
2616 the certified ~~designated forwarding agent~~ address if no tax was
2617 collected and the tangible personal property remained in this
2618 state or if delivery to the purchaser or purchaser's
2619 representative occurs in this state. This subparagraph does not
2620 prohibit the forwarding agent from collecting such tax from the
2621 consumer of the tangible personal property.

2622 8. A forwarding agent shall maintain the following
2623 records:

2624 a. Copies of sales invoices or receipts between the vendor
2625 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

2651 review and reissuance procedures prescribed by this chapter and
2652 department rule.

2653 b. Each forwarding agent shall update its application
2654 information annually or within 30 days after any material
2655 change.

2656 c. The department shall verify that the forwarding agent
2657 is actively engaged in facilitating the international export of
2658 tangible personal property.

2659 d. The department may suspend or revoke the certificate of
2660 any forwarding agent that fails to respond within 30 days to a
2661 written request for information regarding its business
2662 transactions.

2663 e. Each forwarding agent shall surrender its certificate
2664 to the department within 30 days if:

2665 (I) The forwarding agent has ceased to do business;

2666 (II) The forwarding agent has changed addresses;

2667 (III) The forwarding agent's principal business activity
2668 has changed to something other than facilitating the
2669 international export of property owned by other persons; or

2670 (IV) The certified address is not used for export under
2671 this paragraph.

2672 10.a. The department shall provide a list on the
2673 department's website of forwarding agents that have applied for
2674 and received a Florida Certificate of Forwarding Agent Address
2675 from the department. The list must include a forwarding agent's

entity name, address, and expiration date as provided on the Florida Certificate of Forwarding Agent Address.

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

11. A dealer, other than a forwarding agent that is required to remit tax pursuant to subparagraph 7., may not collect the tax imposed under this chapter on tangible personal property shipped to a certified address listed ~~accept a copy of the forwarding agent's certificate or rely on the list of forwarding agents' names and addresses on the department's website or the electronic database in lieu of collecting the tax imposed under this chapter when the property is required by terms of the sale to be shipped to the designated address on the certificate.~~ A dealer who accepts a valid copy of a certificate from the forwarding agent or who relies on the list of forwarding agents' names and addresses on the department's website or the electronic database and who in good faith ~~and~~ ships ~~purchased~~ tangible personal property to a certified ~~the~~ address ~~on the certificate~~ is not liable for any tax due on

sales made during the effective dates indicated on the certificate.

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

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

Section 41. Paragraph (a) of subsection (1) of section 212.06, Florida Statutes, is amended to read:

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

(1)(a) The aforesaid tax at the rate of 5.25 ~~6~~ percent of the retail sales price as of the moment of sale, 5.25 ~~6~~ percent of the cost price as of the moment of purchase, or 5.25 ~~6~~ percent of the cost price as of the moment of commingling with the general mass of property in this state, as the case may be, shall be collectible from all dealers as herein defined on the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of tangible personal property or services taxable under this chapter. The full amount of the tax on a credit sale, installment sale, or

2726 sale made on any kind of deferred payment plan shall be due at
2727 the moment of the transaction in the same manner as on a cash
2728 sale.

2729 Section 42. Effective January 1, 2026, paragraph (a) of
2730 subsection (4) of section 212.08, Florida Statutes, is amended
2731 to read:

2732 212.08 Sales, rental, use, consumption, distribution, and
2733 storage tax; specified exemptions.—The sale at retail, the
2734 rental, the use, the consumption, the distribution, and the
2735 storage to be used or consumed in this state of the following
2736 are hereby specifically exempt from the tax imposed by this
2737 chapter.

2738 (4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES, ETC.—

2739 (a) Also exempt are:

2740 1. Water delivered to the purchaser through pipes or
2741 conduits or delivered for irrigation purposes. The sale of
2742 drinking water in bottles, cans, or other containers, including
2743 water that contains minerals or carbonation in its natural state
2744 or water to which minerals have been added at a water treatment
2745 facility regulated by the Department of Environmental Protection
2746 or the Department of Health, is exempt. This exemption does not
2747 apply to the sale of drinking water in bottles, cans, or other
2748 containers if carbonation or flavorings, except those added at a
2749 water treatment facility, have been added. Water that has been
2750 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 fuels and diesel fuels are taxable as provided in chapter 206, with the exception of those motor fuels and diesel fuels used by railroad locomotives or vessels to transport persons or property in interstate or foreign commerce, which are taxable under this chapter only to the extent provided herein. The basis of the tax shall be the ratio of intrastate mileage to interstate or foreign mileage traveled by the carrier's railroad locomotives or vessels that were used in interstate or foreign commerce and that had at least some Florida mileage during the previous fiscal year of the carrier, such ratio to be determined at the close of the fiscal year of the carrier. However, during the fiscal year in which the carrier begins its initial operations in this state, the carrier's mileage apportionment factor may be

determined on the basis of an estimated ratio of anticipated miles in this state to anticipated total miles for that year, and subsequently, additional tax shall be paid on the motor fuel and diesel fuels, or a refund may be applied for, on the basis of the actual ratio of the carrier's railroad locomotives' or vessels' miles in this state to its total miles for that year. This ratio shall be applied each month to the total Florida purchases made in this state of motor and diesel fuels to establish that portion of the total used and consumed in intrastate movement and subject to tax under this chapter. The basis for imposition of any discretionary surtax shall be set forth in s. 212.054. Fuels used exclusively in intrastate commerce do not qualify for the proration of tax.

3. The transmission or wheeling of electricity.

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

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

Section 43. Paragraph (ww) of subsection (7) and paragraph (c) of subsection (11) of section 212.08, Florida Statutes, are 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.

(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~~

2826 ~~sale of gold, silver, or platinum bullion and is exempt under~~
2827 ~~this paragraph.~~

2828 (11) PARTIAL EXEMPTION; FLYABLE AIRCRAFT.—

2829 (c) The maximum tax collectible under this subsection may
2830 not exceed 5.25 ~~6~~ percent of the sales price of such aircraft.
2831 No Florida tax may be imposed on the sale of such aircraft if
2832 the state in which the aircraft will be domiciled does not allow
2833 Florida sales or use tax to be credited against its sales or use
2834 tax. Furthermore, no tax may be imposed on the sale of such
2835 aircraft if the state in which the aircraft will be domiciled
2836 has enacted a sales and use tax exemption for flyable aircraft
2837 or if the aircraft will be domiciled outside the United States.

2838 Section 44. Paragraph (b) of subsection (2) of section
2839 212.181, Florida Statutes, is amended to read:

2840 212.181 Determination of business address situs,
2841 distributions, and adjustments.—

2842 (2)

2843 (b) A county that imposes a tourist development tax in a
2844 subcounty special district pursuant to s. 125.0104(2)(b) ~~s.~~
2845 ~~125.0104(3)(b)~~ must identify the subcounty special district
2846 addresses to which the tourist development tax applies as part
2847 of the address information submission required under paragraph
2848 (a). This paragraph does not apply to counties that self-
2849 administer the tax pursuant to s. 125.0104(7) ~~s. 125.0104(10)~~.

2850 Section 45. Section 213.05, Florida Statutes, is amended

to read:

213.05 Department of Revenue; control and administration of revenue laws.—The Department of Revenue shall have only those responsibilities for ad valorem taxation specified to the department in chapter 192, taxation, general provisions; chapter 193, assessments; chapter 194, administrative and judicial review of property taxes; chapter 195, property assessment administration and finance; chapter 196, exemption; chapter 197, tax collections, sales, and liens; chapter 199, intangible personal property taxes; and chapter 200, determination of millage. The Department of Revenue shall have the responsibility of regulating, controlling, and administering all revenue laws and performing all duties as provided in s. 125.0104, ~~the Local Option Tourist Development Act~~; s. 125.0108, tourist impact tax; chapter 198, estate taxes; chapter 201, excise tax on documents; chapter 202, communications services tax; chapter 203, gross receipts taxes; chapter 206, motor and other fuel taxes; chapter 211, tax on production of oil and gas and severance of solid minerals; chapter 212, tax on sales, use, and other transactions; chapter 220, income tax code; ss. 336.021 and 336.025, taxes on motor fuel and special fuel; s. 376.11, pollutant spill prevention and control; s. 403.718, waste tire fees; s. 403.7185, lead-acid battery fees; s. 538.09, registration of secondhand dealers; s. 538.25, registration of secondary metals recyclers; s. 624.4621, group self-insurer's

2876 fund premium tax; s. 624.5091, retaliatory tax; s. 624.475,
2877 commercial self-insurance fund premium tax; ss. 624.509-624.511,
2878 insurance code: administration and general provisions; s.
2879 624.515, State Fire Marshal regulatory assessment; s. 627.357,
2880 medical malpractice self-insurance premium tax; s. 629.5011,
2881 reciprocal insurers premium tax; and s. 681.117, motor vehicle
2882 warranty enforcement.

2883 Section 46. Effective January 1, 2026, paragraph (h) of
2884 subsection (8) of section 213.053, Florida Statutes, is amended
2885 to read:

2886 213.053 Confidentiality and information sharing.—

2887 (8) Notwithstanding any other provision of this section,
2888 the department may provide:

2889 (h) Names and addresses of persons paying taxes pursuant
2890 to part III ~~IV~~ of chapter 206 to the Department of Environmental
2891 Protection in the conduct of its official duties.

2892
2893 Disclosure of information under this subsection shall be
2894 pursuant to a written agreement between the executive director
2895 and the agency. Such agencies, governmental or nongovernmental,
2896 shall be bound by the same requirements of confidentiality as
2897 the Department of Revenue. Breach of confidentiality is a
2898 misdemeanor of the first degree, punishable as provided by s.
2899 775.082 or s. 775.083.

2900 Section 47. Subsection (5) of section 213.0535, Florida

Statutes, is amended to read:

213.0535 Registration Information Sharing and Exchange Program.—

(5) A provision of law imposing confidentiality upon data shared under this section, including, but not limited to, a provision imposing penalties for disclosure, applies to recipients of this data and their employees. Data exchanged under this section may not be provided to a person or entity other than a person or entity administering the tax or licensing provisions of those provisions enumerated in paragraph (4)(a), and such data may not be used for any purpose other than for enforcing those tax or licensing provisions. This subsection does not prevent a level-two participant from publishing statistics classified so as to prevent the identification of particular accounts, reports, declarations, or returns. However, statistics may not be published if they contain data pertaining to fewer than three taxpayers or if the statistics are prepared for geographic areas below the county level and contain data pertaining to fewer than 10 taxpayers. This subsection does not authorize the publishing of statistics that could be used to calculate the gross receipts or income of any individual taxpayer. Statistics may not be published under this section if a single taxpayer has remitted more than 33 percent of the tax that is the subject of the statistics. Statistics published under this subsection must relate only to tourist development

taxes imposed under s. 125.0104, the tourist impact tax imposed under s. 125.0108, convention development taxes imposed under s. 212.0305, or the municipal resort tax authorized under chapter 67-930, Laws of Florida. This subsection does not prevent the Department of Revenue from meeting the requirements of s. 125.0104(2)(h) ~~s. 125.0104(3)(h)~~.

Section 48. Effective upon this act 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

2951 meaning of a term shall be taken at the time the term is applied
2952 under this code.

2953 Section 49. (1) The amendments made by this act to s.
2954 220.03(1)(n) and (2)(c), Florida Statutes, operate retroactively
2955 to January 1, 2025.

2956 (2) This section shall take effect upon this act becoming
2957 a law.

2958 Section 50. Paragraph (e) of subsection (1) of section
2959 220.03, Florida Statutes, is amended to read:

2960 220.03 Definitions.—

2961 (1) SPECIFIC TERMS.—When used in this code, and when not
2962 otherwise distinctly expressed or manifestly incompatible with
2963 the intent thereof, the following terms shall have the following
2964 meanings:

2965 (e) "Corporation" includes all domestic corporations;
2966 foreign corporations qualified to do business in this state or
2967 actually doing business in this state; joint-stock companies;
2968 limited liability companies, under chapter 605; common-law
2969 declarations of trust, under chapter 609; corporations not for
2970 profit, under chapter 617; agricultural cooperative marketing
2971 associations, under chapter 618; professional service
2972 corporations, under chapter 621; foreign unincorporated
2973 associations, under chapter 622; private school corporations,
2974 under chapter 623; foreign corporations not for profit which are
2975 carrying on their activities in this state; and all other

2976 organizations, associations, legal entities, and artificial
2977 persons which are created by or pursuant to the statutes of this
2978 state, the United States, or any other state, territory,
2979 possession, or jurisdiction. The term "corporation" does not
2980 include proprietorships, even if using a fictitious name;
2981 partnerships of any type, as such; limited liability companies
2982 that are taxable as partnerships for federal income tax
2983 purposes; state or public fairs or expositions, under chapter
2984 616; estates of decedents or incompetents; testamentary trusts;
2985 charitable trusts; or private trusts.

2986 Section 51. The amendment made by this act to s.
2987 220.03(1)(e), Florida Statutes, first applies to taxable years
2988 beginning on or after January 1, 2026.

2989 Section 52. Subsection (9) of section 288.005, Florida
2990 Statutes, is amended to read:

2991 288.005 Definitions.—As used in this chapter, the term:

2992 (9) "Tourist" means any person who participates in trade
2993 or recreation activities outside the county of his or her
2994 permanent residence or who rents or leases transient living
2995 quarters or accommodations as described in s. 125.0104(2)(a) ~~s.~~
2996 ~~125.0104(3)(a).~~

2997 Section 53. Effective January 1, 2026, subsection (7) of
2998 section 332.007, Florida Statutes, is amended to read:

2999 332.007 Administration and financing of aviation and
3000 airport programs and projects; state plan.—

3001 (7) Subject to the availability of appropriated funds ~~in~~
3002 ~~addition to aviation fuel tax revenues~~, the department may
3003 participate in the capital cost of eligible public airport and
3004 aviation discretionary capacity improvement projects. The annual
3005 legislative budget request shall be based on the funding
3006 required for discretionary capacity improvement projects in the
3007 aviation and airport work program.

3008 (a) The department shall provide priority funding in
3009 support of:

3010 1. Land acquisition which provides additional capacity at
3011 the qualifying international airport or at that airport's
3012 supplemental air carrier airport.

3013 2. Runway and taxiway projects that add capacity or are
3014 necessary to accommodate technological changes in the aviation
3015 industry.

3016 3. Airport access transportation projects that improve
3017 direct airport access and are approved by the airport sponsor.

3018 4. International terminal projects that increase
3019 international gate capacity.

3020 (b) No single airport shall secure discretionary capacity
3021 improvement project funds in excess of 50 percent of the total
3022 discretionary capacity improvement project funds available in
3023 any given budget year.

3024 (c) Unless prohibited by the General Appropriations Act or
3025 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 54. 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 55. Effective January 1, 2026, subsection (4) of section 376.3071, Florida Statutes, is amended to read:

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

(4) USES.—Whenever, in its determination, incidents of inland contamination, or potential incidents as provided in

subsection (15), related to the storage of petroleum or petroleum products may pose a threat to the public health, safety, or welfare; water resources; or the environment, the department shall obligate moneys available in the fund to provide for:

(a) Prompt investigation and assessment of contamination sites.

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

(c) Rehabilitation of contamination sites, which shall consist of cleanup of affected soil, groundwater, and inland surface waters, using the most cost-effective alternative that is technologically feasible and reliable and that provides 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

3076 efforts to obtain from responsible parties the payment or
3077 recovery of reasonable costs resulting from the activities
3078 described in this subsection.

3079 (g) Payment of any other reasonable costs of
3080 administration, including those administrative costs incurred by
3081 the Department of Health in providing field and laboratory
3082 services, toxicological risk assessment, and other assistance to
3083 the department in the investigation of drinking water
3084 contamination complaints and costs associated with public
3085 information and education activities.

3086 (h) Establishment and implementation of the compliance
3087 verification program as authorized in s. 376.303(1)(a),
3088 including contracting with local governments or state agencies
3089 to provide for the administration of such program through
3090 locally administered programs, to minimize the potential for
3091 further contamination sites.

3092 (i) Funding of the provisions of ss. 376.305(6) and
3093 376.3072.

3094 (j) Activities related to removal and replacement of
3095 petroleum storage systems, if repair, replacement, or other
3096 preventive measures are authorized under subsection (15), or
3097 exclusive of costs of any tank, piping, dispensing unit, or
3098 related hardware, if soil removal is approved as a component of
3099 site rehabilitation and requires removal of the tank where
3100 remediation is conducted under this section, or if such

activities were justified in an approved remedial action plan.

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

(l) Repayment of loans to the fund.

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

(n) Payment of amounts payable under any service contract entered into by the department pursuant to s. 376.3075, subject to annual appropriation by the Legislature.

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

3126 (p) Enforcement of this section and ss. 376.30-376.317 by
3127 the Fish and Wildlife Conservation Commission and the Department
3128 of Environmental Protection. The department shall disburse
3129 moneys to the commission for such purpose.

3130 (q) Payments for program deductibles, copayments, and
3131 limited contamination assessment reports that otherwise would be
3132 paid by another state agency for state-funded petroleum
3133 contamination site rehabilitation.

3134 (r) Payments for the repair or replacement of, or other
3135 preventive measures for, storage tanks, piping, or system
3136 components as provided in subsection (15). Such costs may
3137 include equipment, excavation, electrical work, and site
3138 restoration.

3139
3140 The issuance of a site rehabilitation completion order pursuant
3141 to subsection (5) or paragraph (12)(b) for contamination
3142 eligible for programs funded by this section does not alter the
3143 project's eligibility for state-funded remediation if the
3144 department determines that site conditions are not protective of
3145 human health under actual or proposed circumstances of exposure
3146 under subsection (5). The Inland Protection Trust Fund may be
3147 used only to fund the activities in ss. 376.30-376.317 except
3148 ss. 376.3078 and 376.3079. Amounts on deposit in the fund in
3149 each fiscal year must first be applied or allocated for the
3150 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 56. 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 conducted by an independent certified public accountant in accordance with auditing standards generally accepted in the United States, government auditing standards, and rules adopted

3176 by the Auditor General. The audit report must include a report
3177 on financial statements presented in accordance with generally
3178 accepted accounting principles. The audit report must be
3179 provided to the Department of Children and Families within 180
3180 days after completion of the eligible charitable organization's
3181 fiscal year; and

3182 2. A copy of the eligible charitable organization's most
3183 recent federal Internal Revenue Service Return of Organization
3184 Exempt from Income Tax form (Form 990), if such form was
3185 required to be filed with the Internal Revenue Service.

3186 Section 57. Effective upon this act becoming a law,
3187 subsections (1) and (3) of section 571.265, Florida Statutes,
3188 are amended to read:

3189 571.265 Promotion of Florida thoroughbred breeding and of
3190 thoroughbred racing at Florida thoroughbred tracks; distribution
3191 of funds.—

3192 (1) For purposes of this section, the term:

3193 ~~(a) "Association" means the Florida Thoroughbred Breeders'~~
3194 ~~Association, Inc.~~

3195 ~~(b) "permitholder" has the same meaning as in s.~~
3196 550.002(23).

3197 (3) The department shall distribute the funds made
3198 available under this section as follows:

3199 ~~(a) Five million dollars shall be distributed to the~~
3200 ~~association to be used for the following:~~

3201 ~~1. Purses or purse supplements for Florida-bred or~~
3202 ~~Florida-sired horses registered with the association that~~
3203 ~~participate in Florida thoroughbred races.~~

3204 ~~2. Awards to breeders of Florida-bred horses registered~~
3205 ~~with the association that win, place, or show in Florida~~
3206 ~~thoroughbred races.~~

3207 ~~3. Awards to owners of stallions who sired Florida-bred~~
3208 ~~horses registered with the association that win Florida~~
3209 ~~thoroughbred stakes races, if the stallions are registered with~~
3210 ~~the association as Florida stallions standing in this state.~~

3211 ~~4. Other racing incentives connected to Florida-bred or~~
3212 ~~Florida-sired horses registered with the association that~~
3213 ~~participate in thoroughbred races in Florida.~~

3214 ~~5. Awards administration.~~

3215 ~~6. Promotion of the Florida thoroughbred breeding~~
3216 ~~industry.~~

3217 (a)~~(b)~~ Five million dollars shall be distributed to Tampa
3218 Bay Downs, Inc., to be used as purses in thoroughbred races
3219 conducted at its pari-mutuel facilities and for the maintenance
3220 and operation of that facility, pursuant to an agreement with
3221 its local majority horsemen's group.

3222 (b)~~(c)~~ Fifteen million dollars shall be distributed to
3223 Gulfstream Park Racing Association, Inc., to be used as purses
3224 in thoroughbred races conducted at its pari-mutuel facility and
3225 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 58. 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 59. Section 56 of chapter 2017-36, Laws of 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 60. (1) The amendments made by this act to ss. 125.0168, 166.223, and 189.052, Florida Statutes, first apply to the 2025 tax roll.

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

Section 61. (1) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer changes made to the sales tax rate. Notwithstanding any other law, emergency

rules adopted pursuant to 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.

(2) This section shall take effect upon this act becoming a law and expires July 1, 2027.

Section 62. Subsection (2) of section 11.40, Florida Statutes, is amended to read:

11.40 Legislative Auditing Committee.—

(2) Following notification by the Auditor General, the Department of Financial Services, the Division of Bond Finance of the State Board of Administration, the Governor or his or her designee, or the Commissioner of Education or his or her designee of the failure of a local governmental entity, district school board, charter school, or charter technical career center to comply with the applicable provisions within s. 11.45(5)-(7), s. 125.0104(4)(b), s. 218.32(1), s. 218.38, or s. 218.503(3), the Legislative Auditing Committee may schedule a hearing to determine if the entity should be subject to further state action. If the committee determines that the entity should be subject to further state action, the committee shall:

(a) In the case of a local governmental entity or district school board, direct the Department of Revenue and the Department of Financial Services to withhold any funds not pledged for bond debt service satisfaction which are payable to

3301 such entity until the entity complies with the law. The
3302 committee shall specify the date that such action must begin,
3303 and the directive must be received by the Department of Revenue
3304 and the Department of Financial Services 30 days before the date
3305 of the distribution mandated by law. The Department of Revenue
3306 and the Department of Financial Services may implement this
3307 paragraph.

3308 (b) In the case of a special district created by:

3309 1. A special act, notify the President of the Senate, the
3310 Speaker of the House of Representatives, the standing committees
3311 of the Senate and the House of Representatives charged with
3312 special district oversight as determined by the presiding
3313 officers of each respective chamber, the legislators who
3314 represent a portion of the geographical jurisdiction of the
3315 special district, and the Department of Commerce that the
3316 special district has failed to comply with the law. Upon receipt
3317 of notification, the Department of Commerce shall proceed
3318 pursuant to s. 189.062 or s. 189.067. If the special district
3319 remains in noncompliance after the process set forth in s.
3320 189.0651, or if a public hearing is not held, the Legislative
3321 Auditing Committee may request the department to proceed
3322 pursuant to s. 189.067(3).

3323 2. A local ordinance, notify the chair or equivalent of
3324 the local general-purpose government pursuant to s. 189.0652 and
3325 the Department of Commerce that the special district has failed

3326 to comply with the law. Upon receipt of notification, the
3327 department shall proceed pursuant to s. 189.062 or s. 189.067.
3328 If the special district remains in noncompliance after the
3329 process set forth in s. 189.0652, or if a public hearing is not
3330 held, the Legislative Auditing Committee may request the
3331 department to proceed pursuant to s. 189.067(3).

3332 3. Any manner other than a special act or local ordinance,
3333 notify the Department of Commerce that the special district has
3334 failed to comply with the law. Upon receipt of notification, the
3335 department shall proceed pursuant to s. 189.062 or s.
3336 189.067(3).

3337 (c) In the case of a charter school or charter technical
3338 career center, notify the appropriate sponsoring entity, which
3339 may terminate the charter pursuant to ss. 1002.33 and 1002.34.

3340 Section 63. Paragraphs (d) through (j) of subsection (7)
3341 of section 11.45, Florida Statutes, are redesignated as
3342 paragraphs (e) through (k), respectively, and a new paragraph
3343 (d) is added to that subsection to read:

3344 11.45 Definitions; duties; authorities; reports; rules.—

3345 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

3346 (d) During the Auditor General's review of audit reports,
3347 he or she shall contact each local government which is not in
3348 compliance with s. 125.0104(4) (b), and request evidence of
3349 corrective action. The local government shall provide the
3350 Auditor General with evidence of the initiation of corrective

3351 action within 45 days after the date the corrective action is
3352 requested by the Auditor General and evidence of completion of
3353 corrective action within 180 days after the date the corrective
3354 action is requested by the Auditor General. If the local
3355 government fails to comply with the Auditor General's request or
3356 is unable to take corrective action within the required
3357 timeframe, the Auditor General shall notify the Legislative
3358 Auditing Committee.

3359 Section 64. Section 205.046, Florida Statutes, is created
3360 to read:

3361 205.046 Audits.—An audit of financial statements of a
3362 local government which is performed by a certified public
3363 accountant pursuant to s. 218.39 and submitted to the Auditor
3364 General must be accompanied by an affidavit executed by the
3365 chair of the governing board of the local government, as a
3366 separate document, stating that the local government has
3367 complied with the provisions of s. 125.0104(4)(b) and must be
3368 filed with the Auditor General or, in the event the local
3369 government has not complied with s. 125.0104(4)(b), the
3370 affidavit shall instead include a description of the
3371 noncompliance and corrective action taken by the local
3372 government to correct the noncompliance and to prevent such
3373 noncompliance in the future.

3374 Section 65. Paragraph (a) of subsection (2) of section
3375 215.97, Florida Statutes, is amended to read:

215.97 Florida Single Audit Act.—

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

(a) "Audit threshold" means the threshold amount used to determine when a state single audit or project-specific audit of a nonstate entity shall be conducted in accordance with this section. Each nonstate entity that expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year of such nonstate entity shall be required to have a state single audit or a project-specific audit for such fiscal year in accordance with the requirements of this section. After consulting with the Executive Office of the Governor, the Department of Financial Services, and all state awarding agencies, the Auditor General shall periodically review the threshold amount for requiring audits under this section and may recommend any appropriate statutory change to revise the threshold amount in the annual report submitted to the Legislature pursuant to s. 11.45(7)(i) ~~s. 11.45(7)(h)~~.

Section 66. Paragraph (e) of subsection (1) of section 218.32, Florida Statutes, is amended to read:

218.32 Annual financial reports; local governmental entities.—

(1)

(e)1. Each local governmental entity that is not required to provide for an audit under s. 218.39 must submit the annual financial report to the department no later than 9 months after

the end of the fiscal year. The department shall consult with the Auditor General in the development of the format of annual financial reports submitted pursuant to this paragraph. The format must include balance sheet information used by the Auditor General pursuant to s. 11.45(7)(g) ~~s. 11.45(7)(f)~~. The department must forward the financial information contained within the annual financial reports to the Auditor General in electronic form. This paragraph does not apply to housing authorities created under chapter 421.

2. The annual financial report filed by a dependent special district or an independent special district shall specify separately:

a. The total number of district employees compensated in the last pay period of the district's fiscal year being reported.

b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year being reported.

c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency.

d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency.

e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on

3426 or after October 1 of the fiscal year being reported, together
3427 with the total expenditures for such project.

3428 3. The annual financial report of a dependent special
3429 district or an independent special district amending a final
3430 adopted budget under s. 189.016(6) must include a budget
3431 variance report based on the budget adopted under s. 189.016(4)
3432 before the beginning of the fiscal year being reported.

3433 4. The annual financial report of an independent special
3434 district that imposes ad valorem taxes shall include the millage
3435 rate or rates imposed by the district, the total amount of ad
3436 valorem taxes collected by or on behalf of the district, and the
3437 total amount of outstanding bonds issued by the district and the
3438 terms of such bonds.

3439 5. The annual financial report of an independent special
3440 district that imposes non-ad valorem special assessments shall
3441 include the rate or rates of such assessments imposed by the
3442 district, the total amount of special assessments collected by
3443 or on behalf of the district, and the total amount of
3444 outstanding bonds issued by the district and the terms of such
3445 bonds.

3446 Section 67. Except as otherwise expressly provided in this
3447 act and except for this section, which shall take effect upon
3448 this act becoming a law, this act shall take effect July 1,
3449 2025.