A bill to be entitled

An act relating to taxation; amending ss. 72.011 and 72.031, F.S.; conforming cross-references; amending s. 125.0104, F.S.; removing a short title; removing definitions; revising the purposes for which certain tax revenues may be used; removing requirements for a tourist development council; revising procedures for levying a certain tax; requiring tax revenues to be used for completing certain projects; prohibiting certain contracts from being renewed or extended; authorizing certain obligations to be refinanced under certain conditions; authorizing certain revenues to be used for any public purpose; requiring a reduction in ad valorem tax beginning in a specified year in a certain manner; providing construction; removing requirements for automatic expiration of bonds; removing requirements for county tourism promotion agencies; providing applicability; requiring certain tourist development councils to be dissolved by a certain date; requiring certain county tourism promotion agencies to meet certain requirements to continue; amending s. 125.0168, F.S.; providing that a non-ad valorem special assessment on a recreational vehicle park levied by a county must be levied in a specified manner; requiring counties to consider a

recreational vehicle park's occupancy rates for a certain purpose; amending s. 163.3206, F.S.; conforming a cross-reference; amending s. 166.223, F.S.; providing that a non-ad valorem special assessment on a recreational vehicle park levied by a municipality must be levied in a specified manner; requiring municipalities to consider a recreational vehicle park's occupancy rates for a certain purpose; amending s. 170.201, F.S.; revising entities that qualify for a specified tax exemption; defining the term "preschool"; amending s. 189.052, F.S.; providing that a non-ad valorem special assessment on a recreational vehicle park levied by a special district must be levied in a specified manner; requiring special districts to consider a recreational vehicle park's occupancy rates for a certain purpose; amending s. 194.011, F.S.; revising conditions under which the property appraiser must provide a certain list to a petitioner; amending s. 194.013, F.S.; increasing the maximum amount of a certain filing fee; amending s. 194.032, F.S.; requiring parties to be permitted to appear before specified entities using certain technology; requiring a request to appear in such a manner be made within a certain time period; requiring the value adjustment board to ensure that specified

equipment meets certain requirements; amending s. 196.012, F.S.; providing the method for determining ownership of certain flight simulation training devices for a specified purpose; providing applicability; amending s. 196.1978, F.S.; revising requirements for receiving a specified tax exemption; expanding a specified tax exemption to include certain improvements; removing a taxing authority's authorization to make certain elections; authorizing the Department of Revenue 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; providing applicability; providing construction; creating s. 196.19781, F.S.; providing that property is eligible for a specified tax exemption if it meets certain conditions; requiring the property appraiser to apply such tax exemption in a specified manner; providing that property that no longer meets certain requirements loses eligibility for such tax exemption; requiring the property appraiser to make a certain determination; authorizing the property appraiser to request and review certain information; requiring the 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; 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:

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

(1) In any action brought in circuit court pursuant to s. 72.011(1), the person initiating the action shall be the plaintiff and the Department of Revenue shall be the defendant, except that for actions contesting an assessment or denial of refund under chapter 207 the Department of Highway Safety and Motor Vehicles shall be the defendant, for actions contesting an assessment or denial of refund under chapters 210, 550, 561, 562, 563, 564, and 565 the Department of Business and Professional Regulation shall be the defendant, and for actions contesting an assessment or denial of refund of a tax imposed

under s. 125.0104 or s. 212.0305 by a county that has elected under s. 125.0104(7) ~~s. 125.0104(10)~~ or s. 212.0305(5), respectively, to administer the tax, the defendant shall be the county and the Department of Revenue. It shall not be necessary for the Governor and Cabinet, constituting the Department of Revenue, to be named as party defendants or named separately as individual parties; nor shall it be necessary for the executive director of the department to be named as an individual party.

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

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

~~(1) SHORT TITLE.—This section shall be known and may be cited as the "Local Option Tourist Development Act."~~

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

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

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

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

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

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

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

(a)1. It is declared to be the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, condominium, or timeshare resort for a term of 6 months or less is exercising a privilege which is subject to taxation under this section, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to ~~the provisions of~~ chapter 212.

2.a. Tax shall be due on the consideration paid for occupancy in the county pursuant to a regulated short-term product, as defined in s. 721.05, or occupancy in the county pursuant to a product that would be deemed a regulated short-term product if the agreement to purchase the short-term right were executed in this state. Such tax shall be collected on the last day of occupancy within the county unless such consideration is applied to the purchase of a timeshare estate. The occupancy of an accommodation of a timeshare resort pursuant to a timeshare plan, a multisite timeshare plan, or an exchange

transaction in an exchange program, as defined in s. 721.05, by the owner of a timeshare interest or such owner's guest, which guest is not paying monetary consideration to the owner or to a third party for the benefit of the owner, is not a privilege subject to taxation under this section. A membership or transaction fee paid by a timeshare owner that does not provide the timeshare owner with the right to occupy any specific timeshare unit but merely provides the timeshare owner with the opportunity to exchange a timeshare interest through an exchange program is a service charge and not subject to taxation under this section.

b. Consideration paid for the purchase of a timeshare license in a timeshare plan, as defined in s. 721.05, is rent subject to taxation under this section.

(b) Subject to ~~the provisions of~~ this section, any county in this state may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege described in paragraph (a), except that there shall be no additional levy under this section in any cities or towns presently imposing a municipal resort tax as authorized under chapter 67-930, Laws of Florida, and this section shall not in any way affect the powers and existence of any tourist development authority created pursuant to chapter 67-930, Laws of Florida. No county authorized to levy a convention development tax pursuant to s. 212.0305, or to s. 8 of chapter

84-324, Laws of Florida, shall be allowed to levy more than the 2-percent tax authorized by this section. A county may elect to levy and impose the tourist development tax in a subcounty special district of the county. However, if a county so elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county, and the county shall assist the Department of Revenue in identifying the rental units subject to tax in the district.

(c) The tourist development tax shall be levied, imposed, and set by the governing board of the county at a rate of 1 percent or 2 percent of each dollar and major fraction of each 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 quarterly return and payment when the tax remitted by the dealer for the preceding quarter did not exceed $25.

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

(i) Collections received by the Department of Revenue from the tax, less costs of administration of this section, shall be paid and returned monthly to the county which imposed the tax,

for use by the county in accordance with ~~the provisions of~~ this section. They shall be placed in the county tourist development trust fund of the respective county, which shall be established by each county as a condition precedent to receipt of such funds.

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

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

(l) In addition to any other tax which is imposed pursuant to this section, a county may impose up to an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by ordinance approved by referendum pursuant to subsection (5). ~~(6) to:~~

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

~~bonds.~~

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

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

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

The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section~~,~~ and subsection (3) ~~the provisions of paragraphs~~

~~(4)(a)-(d), shall not~~ apply to 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.~~

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

2. A county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded $600 million during the previous calendar year, or were at least 18 percent of the county's total taxable sales under chapter 212 where the sales subject to the tax levied pursuant to this section were a minimum of $200 million, except that no county authorized to levy a convention development tax pursuant to s. 212.0305 shall be considered a high tourism impact county. Once a county qualifies as a high tourism impact

county, it shall retain this designation for the period the tax is levied pursuant to this paragraph.

3. 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.~~

(n) In addition to any other tax that is imposed under this section, a county that has imposed the tax under paragraph (l) may impose an additional tax that is no greater than 1 percent on the exercise of the privilege described in paragraph (a) by ordinance approved by referendum pursuant to subsection (5). ~~(6) to:~~

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

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

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

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

~~A county that imposes the tax authorized in this paragraph may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to subparagraph 1.~~ The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section shall not apply to the additional tax authorized by this paragraph in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). Subsection (3) applies ~~(4) does 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 the ordinance.~~

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

(a) The tourist development tax shall be levied and imposed pursuant to an ordinance ~~containing the county tourist development plan prescribed under paragraph (c), enacted by the governing board of the county~~. The ordinance levying and imposing the tourist development tax shall not be effective unless the electors of the county or the electors in the subcounty special district in which the tax is to be levied approve the ordinance authorizing the levy and imposition of the tax, in accordance with subsection (5) ~~(6)~~. The effective date of the levy and imposition of the tax 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 the ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance. The governing authority of any county levying such tax shall notify the department, within 10 days after approval of the ordinance by referendum, of the time

period during which the tax will be levied.

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

~~(c) Before a referendum to enact or renew the ordinance levying and imposing the tax, the county tourist development council shall prepare and submit to the governing board of the county for its approval a plan for tourist development. The plan shall set forth the anticipated net tourist development tax revenue to be derived by the county for the 24 months following the levy of the tax; the tax district in which the enactment or renewal of the ordinance levying and imposing the tourist development tax is proposed; and a list, in the order of priority, of the proposed uses of the tax revenue by specific project or special use as the same are authorized under subsection (5). The plan shall include the approximate cost or expense allocation for each specific project or special use.~~

~~(d) The governing board of the county shall adopt the county plan for tourist development as part of the ordinance levying the tax. After enactment or renewal of the ordinance levying and imposing the tax, the plan for tourist development~~

~~may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the governing board.~~

~~(c) The governing board of each county which levies and imposes a tourist development tax under this section shall appoint an advisory council to be known as the "...(name of county)... Tourist Development Council." The council shall be established by ordinance and composed of nine members who shall be appointed by the governing board. The chair of the governing board of the county or any other member of the governing board as designated by the chair shall serve on the council. Two members of the council shall be elected municipal officials, at 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 Revenue. The governing board and the department shall review the findings of the council and take appropriate administrative or judicial action to ensure compliance with this section.~~

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

(a)1. All tax revenues received pursuant to this section by a county imposing the tourist development tax may ~~shall~~ be used by that county to complete any project underway on July 1, 2025, or performance of any contract in existence on January 1, 2025, pursuant to this section as this section existed before July 1, 2025. Any such contracts may not be renewed or extended. Bonds or other debt outstanding as of July 1, 2025, may be refinanced, but the duration of such debt may not be extended

and the outstanding principal may not be increased, except to account for costs of issuance.

2. Revenues not needed for projects, contracts, or debt obligations pursuant to subparagraph 1. may be used for any public purpose, including, but not limited to, pledging such revenues for the repayment of current or future bonded indebtedness.

(b)1. Beginning in local fiscal year 2026-2027, each county shall reduce its ad valorem tax levy by the amount of revenue received by the county from the taxes imposed under this section in the prior state fiscal year, less the amount necessary to make payments pursuant to subparagraph (a)1., which shall be called the "adjusted collections." Such reduction shall be through a credit against the county tax due on each affected tax notice issued pursuant to s. 197.322, in an amount equal to the adjusted collections:

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

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

2. For purposes of determining the rolled-back rate pursuant to s. 200.065 for county budgets enacted in local

fiscal year 2027-2028 and thereafter, the amount of reduction in ad valorem revenue achieved through credits under this paragraph may not reduce the ad valorem tax revenue levied in the prior local fiscal year. ~~for the following purposes only:~~

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

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

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

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

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

~~3. To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the~~

~~activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;~~

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

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

~~6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to paragraph (4)(c). Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if the following conditions are satisfied:~~

~~a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least $10 million in tourist development tax revenue was received;~~

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

~~c. No more than 70 percent of the cost of the proposed~~

~~public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board;~~

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

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

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

~~(b) Tax revenues received pursuant to this section by a county of less than 950,000 population imposing a tourist development tax may only be used by that county for the following purposes in addition to those purposes allowed pursuant to paragraph (a): to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this subsection shall be based on the most recent population estimates prepared pursuant to the~~

~~provisions of s. 186.901. These population estimates shall be those in effect on July 1 of each year.~~

~~(c) A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical 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 subparagraphs (a)1., 2., and 5. or for the purpose of refunding bonds previously issued for such purposes, or both; however, no more than 50 percent of the revenues from the tourist development tax may be pledged to secure and liquidate revenue bonds or revenue refunding bonds issued for the purposes set forth in subparagraph (a)5. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the governing board of the county shall provide. The Legislature intends that this paragraph be full and complete authority for accomplishing such purposes, but such authority is supplemental and additional to, and not in derogation of, any powers now existing or later conferred under law.~~

~~(e) Any use of the local option tourist development tax revenues collected pursuant to this section for a purpose not~~

~~expressly authorized by paragraph (3)(l) or paragraph (3)(n) or paragraphs (a)-(d) of this subsection is expressly prohibited.~~

(5)~~(6)~~ REFERENDUM.—

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

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

....FOR the Tourist Development Tax

....AGAINST the Tourist Development Tax

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

(d) In any case where an ordinance levying and imposing the tax has been approved by referendum pursuant to this section and 15 percent of the electors in the county or 15 percent of the electors in the subcounty special district in which the tax is levied file a petition with the board of county commissioners for a referendum to repeal the tax, the board of county commissioners shall cause an election to be held for the repeal

of the tax which election shall be subject only to the outstanding bonds for which the tax has been pledged. However, the repeal of the tax shall not be effective with respect to any portion of taxes initially levied in November 1989, which has been pledged or is being used to support bonds under paragraph (2)(d) ~~(3)(d)~~ or paragraph (2)(l) ~~(3)(l)~~ until the retirement of those bonds.

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

~~(7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—Notwithstanding any other provision of this section, if the plan for tourist development approved by the governing board of the county, as amended pursuant to paragraph (4)(d), includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax automatically expires upon the later of:~~

~~(a) The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement,~~

~~remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization; or~~

~~(b) The expiration of any agreement by the county for the operation or maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum. However, this does not preclude that county from amending the ordinance extending the tax to the extent that the board of the county determines to be necessary to provide funds to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum or from enacting an ordinance that takes effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions of this section reimposing a tourist development tax, upon or following the expiration of the previous ordinance.~~

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

(a) Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying any rental or lease the taxes herein provided, either by himself or herself or through agents or employees, is, in addition to being personally liable for the payment of the tax, guilty of a

misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(b) No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, that he or she will relieve the person paying the rental of the payment of all or any part of the tax, or that the tax will not be added to the rental or lease consideration or, when added, that it or any part thereof 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 and other incidental expenses, other than those provided in s. 112.061, shall only be authorized for officers and employees of the agency, other authorized persons, travel writers, tour brokers, or other persons connected with the tourist industry when traveling pursuant to paragraph (c). All other transportation and incidental expenses pursuant to this subsection shall be as provided in s. 112.061. Operational or promotional advancements, as defined in s. 288.35(4), obtained pursuant to this subsection, shall not be commingled with any other funds.~~

~~(b) Pay by advancement or reimbursement, or a combination thereof, the costs of per diem and incidental expenses of officers and employees of the agency and other authorized persons, for foreign travel at the current rates as specified in the federal publication "Standardized Regulations (Government Civilians, Foreign Areas)." The provisions of this paragraph~~

~~shall apply for any officer or employee of the agency traveling in foreign countries for the purposes of promoting tourism and travel to the county, if such travel expenses are approved and certified by the agency head from whose funds the traveler is paid. As used in this paragraph, the term "authorized person" shall have the same meaning as provided in s. 112.061(2)(c). With the exception of provisions concerning rates of payment for per diem, the provisions of s. 112.061 are applicable to the 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) and s. 24(a), Art. I of the State Constitution.~~

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

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

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

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

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

(a) A county levying a tax under this section or s.

125.0108 may be exempted from the requirements of the respective section that:

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

2. The tax be administered according to chapter 212,

if the county adopts an ordinance providing for the local collection and administration of the tax.

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

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

(c) If an overdistribution of taxes is made by the department, interest shall be paid on the overpaid amount

beginning on the date the warrant including the overpayment was issued until the third working day following the due date of the payment period from which the overpayment is being deducted. The interest on an overpayment shall be calculated using the average daily rate from the applicable calendar quarter and shall be deducted from moneys distributed to the county under this section.

Section 4. (1) The changes made by this act to s. 125.0104, Florida Statutes, apply to all taxes levied under that section on or before June 30, 2025, as that section existed before July 1, 2025, and to all taxes thereafter levied pursuant to s. 125.0104, Florida Statutes, as amended by this act.

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

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

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

125.0168 Special assessments levied on recreational

vehicle parks regulated under chapter 513.—When a county levies a non-ad valorem special assessment on a recreational vehicle park regulated under chapter 513, the non-ad valorem special assessment may ~~shall~~ not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, recreational vehicle parks regulated under chapter 513 shall be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility. The non-ad valorem special 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 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 parks regulated under chapter 513.—When a municipality levies a non-ad valorem special assessment on a recreational vehicle park regulated under chapter 513, the non-ad valorem special assessment may ~~shall~~ not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, recreational vehicle parks regulated under chapter 513 shall be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility. The non-ad valorem special 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 municipality 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 8. Effective January 1, 2026, subsection (2) of section 170.201, Florida Statutes, is amended to read:

170.201 Special assessments.—

(2) Property owned or occupied by a religious institution and used as a place of worship or education; by a public or private preschool, elementary school, middle school, or high school; or by a governmentally financed, insured, or subsidized 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 include requiring:

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

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

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

194.013 Filing fees for petitions; disposition; waiver.—

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

However, such filing fee may not be required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s. 197.2425. Only a single filing fee shall be charged under this section as to any particular parcel of real property or tangible personal property account despite the existence of multiple issues and hearings pertaining to such parcel or account. For joint petitions filed pursuant to s. 194.011(3)(e), (f), or (g), a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed $5 per parcel of real property or tangible property account. Such fee is to be proportionately paid by affected parcel owners.

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

194.032 Hearing purposes; timetable.—

(2)(a) The clerk of the governing body of the county shall prepare a schedule of appearances before the board based on petitions timely filed with him or her. The clerk shall notify each petitioner of the scheduled time of his or her appearance at least 25 calendar days before the day of the scheduled appearance. The notice must indicate whether the petition has

been scheduled to be heard at a particular time or during a block of time. If the petition has been scheduled to be heard within a block of time, the beginning and ending of that block of time must be indicated on the notice; however, as provided in paragraph (c) ~~(b)~~, a petitioner may not be required to wait for more than a reasonable time, not to exceed 2 hours, after the beginning of the block of time. The property appraiser must provide a copy of the property record card containing information relevant to the computation of the current assessment, with confidential information redacted, to the petitioner upon receipt of the petition from the clerk regardless of whether the petitioner initiates evidence exchange, unless the property record card is available online from the property appraiser, in which case the property appraiser must notify the petitioner that the property record card is available online. The petitioner and the property appraiser may each reschedule the hearing a single time for good cause. As used in this paragraph, the term "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing. If the hearing is rescheduled by the petitioner or the property appraiser, the clerk shall notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless this notice is waived by both

parties.

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

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

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

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

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

thereof as a convention center, visitor center, sports facility with permanent seating, concert hall, arena, stadium, park, or beach is deemed a use that serves a governmental, municipal, or public purpose or function when access to the property is open to the general public with or without a charge for admission. If property deeded to a municipality by the United States is subject to a requirement that the Federal Government, through a schedule established by the Secretary of the Interior, determine that the property is being maintained for public historic preservation, park, or recreational purposes and if those conditions are not met the property will revert back to the Federal Government, then such property shall be deemed to serve a municipal or public purpose. The term "governmental purpose" also includes a direct use of property on federal lands in connection with the Federal Government's Space Exploration Program or spaceport activities as defined in s. 212.02(22). Real property and tangible personal property owned by the Federal Government or Space Florida and used for defense and space exploration purposes or which is put to a use in support thereof shall be deemed to perform an essential national governmental purpose and shall be exempt. "Owned by the lessee" as used in this chapter does not include personal property, buildings, or other real property improvements used for the administration, operation, business offices and activities related specifically thereto in connection with the conduct of

an aircraft full service fixed based operation which provides goods and services to the general aviation public in the promotion of air commerce provided that the real property is designated as an aviation area on an airport layout plan approved by the Federal Aviation Administration. For purposes of determination of "ownership," buildings and other real property improvements which will revert to the airport authority or other governmental unit upon expiration of the term of the lease shall be deemed "owned" by the governmental unit and not the lessee. Also, for purposes of determination of ownership under this section or s. 196.199(5), flight simulation training devices qualified by the Federal Aviation Administration, and the equipment and software necessary for the operation of such devices, shall be deemed "owned" by a governmental unit and not the lessee if such devices will revert to that governmental unit upon the expiration of the term of the lease, provided the governing body of the governmental unit has approved the lease in writing. Providing two-way telecommunications services to the public for hire by the use of a telecommunications facility, as defined in s. 364.02(14), and for which a certificate is required under chapter 364 does not constitute an exempt use for purposes of s. 196.199, unless the telecommunications services are provided by the operator of a public-use airport, as defined in s. 332.004, for the operator's provision of telecommunications services for the airport or its tenants,

concessionaires, or licensees, or unless the telecommunications services are provided by a public hospital.

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

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

196.1978 Affordable housing property exemption.—

(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)

~~(o)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 thereof.~~

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

Section 16. (1) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing s. 196.1978(3), Florida Statutes, as amended by this act. 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, 2028.

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

Section 18. Any election made by ordinance or resolution by any taxing authority pursuant to s. 196.1978(3)(o), Florida Statutes, before July 1, 2025, may remain in effect for the 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, including the land, fairly attributable to the portion of the property providing affordable housing under this section.

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

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

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

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

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

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

202.19 Authorization to impose local communications services tax.—

(2)

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

(3)

(c) Each county and municipality must prioritize the use of proceeds distributed pursuant to s. 202.18(3)(c) on the

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

(5) In addition to the communications services taxes authorized by subsection (1), a discretionary sales surtax that a county or school board has levied under s. 212.055 is imposed as a local communications services tax under this section, and the rate shall be determined in accordance with s. 202.20(3). 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 by a fraction, the numerator of which is the number of channel termination points within such county and the denominator of which is the total number of channel termination points of the circuit.

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

203.0011 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 23. Effective January 1, 2026, subsections (1), (3), and (4) of section 206.42, Florida Statutes, are amended to read:

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

(1) Each and every dealer in aviation gasoline in the state by whatever name designated who purchases from any terminal supplier, importer, or wholesaler, and sells, aviation 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, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.~~

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

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

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

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

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

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

207.003 Privilege tax levied.—A tax for the privilege of operating any commercial motor vehicle upon the public highways

of this state shall be levied upon every motor carrier at a rate which includes the minimum rates provided in parts I, II, and III ~~IV~~ of chapter 206 on each gallon of diesel fuel or motor fuel used for the propulsion of a commercial motor vehicle by such motor carrier within the state.

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

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

(3) For the purpose of computing the carrier's liability for the road privilege tax, the total gallons of fuel used in the propulsion of any commercial motor vehicle in this state shall be multiplied by the rates provided in parts I, II, and III ~~IV~~ of chapter 206. From the sum determined by this calculation, there shall be allowed a credit equal to the amount of the tax per gallon under parts I, II, and III ~~IV~~ of chapter 206 for each gallon of fuel purchased in this state during the reporting period when the diesel fuel or motor fuel tax was paid at the time of purchase. If the tax paid under parts I, II, and III ~~IV~~ of chapter 206 exceeds the total tax due under this chapter, the excess may be allowed as a credit against future tax payments, until the credit is fully offset or until eight calendar quarters shall have passed since the end of the calendar quarter in which the credit accrued, whichever occurs

first. A refund may be made for this credit provided it exceeds $10.

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

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

(1)(a) It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of renting, leasing, letting, or granting a license to use any living quarters or sleeping or housekeeping accommodations in, from, or a part of, or in connection with any hotel, apartment house, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, condominium, or timeshare resort. However, any person who rents, leases, lets, or grants a license to others to use, occupy, or enter upon any living quarters or sleeping or housekeeping accommodations in any apartment house, roominghouse, tourist camp, trailer camp, mobile home park, recreational vehicle park, condominium, or timeshare resort and who exclusively enters into a bona fide written agreement for continuous residence for longer than 6 months in duration at such property is not exercising a taxable privilege. For the exercise of such taxable privilege, a tax is hereby levied in an amount equal to 5.25 ~~6~~ percent of and on the total rental charged for such living quarters or sleeping or

housekeeping accommodations by the person charging or collecting the rental. Such tax shall apply to hotels, apartment houses, roominghouses, tourist or trailer camps, mobile home parks, recreational vehicle parks, condominiums, or timeshare resorts, whether or not these facilities have dining rooms, cafes, or other places where meals or lunches are sold or served to guests.

(3) When rentals are received by way of property, goods, 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 similar charges. Such charges shall be included in the total rent or license fee subject to tax under this section whether or not they can be attributed to the ability of the lessor's or licensor's property as used or operated to attract customers. Payments for intrinsically valuable personal property such as franchises, trademarks, service marks, logos, or patents are not subject to tax under this section. In the case of a contractual arrangement that provides for both payments taxable as total rent or license fee and payments not subject to tax, the tax shall be based on a reasonable allocation of such payments and shall not apply to that portion which is for the nontaxable payments.

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

merchandise, services, or other thing of value.

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

212.04 Admissions tax; rate, procedure, enforcement.—

(1)

(b) For the exercise of such privilege, a tax is levied at the rate of 5.25 ~~6~~ percent of sales price, or the actual value 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, and state correctional institutions if only student, faculty, or inmate talent is used. However, this exemption does not apply to admission to athletic events sponsored by a state university, and the proceeds of the tax collected on such admissions shall be retained and used by each institution to support women's athletics as provided in s. 1006.71(2)(c).

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

3. Admission charges to an event sponsored by a governmental entity, sports authority, or sports commission if held in a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility and if 100 percent of the

risk of success or failure lies with the sponsor of the event and 100 percent of the funds at risk for the event belong to the sponsor, and student or faculty talent is not exclusively used. As used in this subparagraph, the terms "sports authority" and "sports commission" mean a nonprofit organization that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and that contracts with a county or municipal government for the purpose of promoting and attracting sports-tourism events to the community with which it contracts.

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

5. Admissions to the National Football League championship game or Pro Bowl; admissions to any semifinal game or championship game of a national collegiate tournament; admissions to a Major League Baseball, Major League Soccer, National Basketball Association, or National Hockey League all-star game; admissions to the Major League Baseball Home Run Derby held before the Major League Baseball All-Star Game; admissions to any FIFA World Cup match sanctioned by the Fédération Internationale de Football Association (FIFA),

including any qualifying match held up to 12 months before the FIFA World Cup matches; admissions to any Formula One Grand Prix race sanctioned by the Fédération Internationale de l'Automobile, including any qualifying or support races held at the circuit up to 72 hours before the grand prix race; admissions to the Daytona 500 sanctioned by the National Association for Stock Car Auto Racing, including any qualifying or support races held at the same track up to 72 hours before the race; or admissions to National Basketball Association all-star events produced by the National Basketball Association and held at a facility such as an arena, convention center, or municipal facility.

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

7. Admissions to live theater, live opera, or live ballet productions in this state which are sponsored by an organization that has received a determination from the Internal Revenue Service that the organization is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, if the organization actively participates in planning

and conducting the event; is responsible for the safety and success of the event; is organized for the purpose of sponsoring live theater, live opera, or live ballet productions in this state; has more than 10,000 subscribing members and has among the stated purposes in its charter the promotion of arts education in the communities it serves; and will receive at least 20 percent of the net profits, if any, of the events the organization sponsors and will bear the risk of at least 20 percent of the losses, if any, from the events it sponsors if the organization employs other persons as agents to provide services in connection with a sponsored event. Before March 1 of each year, such organization may apply to the department for a certificate of exemption for admissions to such events sponsored in this state by the organization during the immediately following state fiscal year. The application must state the total dollar amount of admissions receipts collected by the organization or its agents from such events in this state sponsored by the organization or its agents in the year immediately preceding the year in which the organization applies for the exemption. Such organization shall receive the exemption only to the extent of $1.5 million multiplied by the ratio that such receipts bear to the total of such receipts of all organizations applying for the exemption in such year; however, such exemption granted to any organization may not exceed 5.25 ~~6~~ percent of such admissions receipts collected by the

organization or its agents in the year immediately preceding the year in which the organization applies for the exemption. Each organization receiving the exemption shall report each month to the department the total admissions receipts collected from such events sponsored by the organization during the preceding month and shall remit to the department an amount equal to 5.25 ~~6~~ percent of such receipts reduced by any amount remaining under the exemption. Tickets for such events sold by such organizations may not reflect the tax otherwise imposed under this section.

8. Entry fees for participation in freshwater fishing tournaments.

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

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

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

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

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

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

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

b. Each occasional or isolated sale of an aircraft, boat, mobile home, or motor vehicle of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government shall be subject to tax at the rate provided in this paragraph. The department shall by rule adopt any nationally recognized publication for valuation of used motor vehicles as the reference price list for any used motor vehicle which is required to be licensed pursuant

to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any party to an occasional or isolated sale of such a vehicle reports to the tax collector a sales price which is less than 80 percent of the average loan price for the specified model and year of such vehicle as listed in the most recent reference price list, the tax levied under this paragraph shall be computed by the department on such average loan price unless the parties to the sale have provided to the tax collector an affidavit signed by each party, or other substantial proof, stating the actual sales price. Any party to such sale who reports a sales price less than the actual sales price is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. The department shall collect or attempt to collect from such party any delinquent sales taxes. In addition, such party shall pay any tax due and any penalty and interest assessed plus a penalty equal to twice the amount of the additional tax owed. Notwithstanding any other provision of law, the Department of Revenue may waive or compromise any penalty imposed pursuant to this subparagraph.

2. This paragraph does not apply to the sale of a boat or aircraft by or through a registered dealer under this chapter to a purchaser who, at the time of taking delivery, is a nonresident of this state, does not make his or her permanent place of abode in this state, and is not engaged in carrying on in this state any employment, trade, business, or profession in

which the boat or aircraft will be used in this state, or is a corporation none of the officers or directors of which is a resident of, or makes his or her permanent place of abode in, this state, or is a noncorporate entity that has no individual vested with authority to participate in the management, direction, or control of the entity's affairs who is a resident of, or makes his or her permanent abode in, this state. For purposes of this exemption, either a registered dealer acting on his or her own behalf as seller, a registered dealer acting as broker on behalf of a seller, or a registered dealer acting as broker on behalf of the nonresident purchaser may be deemed to be the selling dealer. This exemption is not allowed unless:

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

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

(II) The nonresident purchaser removes the aircraft from this state to a foreign jurisdiction within 10 days after the

date the aircraft is registered by the applicable foreign airworthiness authority; and

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

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

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

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

d. The selling dealer, within 30 days after the date of sale, provides to the department a copy of the sales invoice,

closing statement, bills of sale, and the original affidavit signed by the nonresident purchaser affirming that the nonresident purchaser qualifies for exemption from sales tax pursuant to this subparagraph and attesting that the nonresident purchaser will provide the documentation required to substantiate the exemption claimed under this subparagraph;

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

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

and affix the decals to qualifying boats in the manner prescribed by the department, before delivery of the boat.

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

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

(III) Decals shall display information to identify the 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.

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

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

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

3. The tax imposed by this chapter does not apply to the lease or rental of a commercial motor vehicle as defined in s. 316.003(14)(a) to one lessee or rentee, or of a motor vehicle as

defined in s. 316.003 which is to be used primarily in the trade or established business of the lessee or rentee, for a period of not less than 12 months when tax was paid on the purchase price of such vehicle by the lessor. To the extent tax was paid with respect to the purchase of such vehicle in another state, territory of the United States, or the District of Columbia, the Florida tax payable shall be reduced in accordance with s. 212.06(7). This subparagraph shall only be available when the lease or rental of such property is an established business or part of an established business or the same is incidental or germane to such business.

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

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

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

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

(II) If the sale or recharge of the prepaid calling arrangement does not take place at the dealer's place of business, it shall be deemed to have taken place at the customer's shipping address or, if no item is shipped, at the

customer's address or the location associated with the customer's mobile telephone number.

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

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

b. The installation of telecommunication and telegraphic equipment.

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

2. Section 212.17(3), regarding credit for tax paid on charges subsequently found to be worthless, is equally applicable to any tax paid under this section on charges for

prepaid calling arrangements, telecommunication or telegraph services, or electric power subsequently found to be uncollectible. As used in this paragraph, the term "charges" does not include any excise or similar tax levied by the Federal Government, a political subdivision of this state, or a municipality upon the purchase, sale, or recharge of prepaid calling arrangements or upon the purchase or sale of telecommunication, television system program, or telegraph 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 name, the operator's sales tax number, and the maximum number of machines to be operated under the certificate. An identifying certificate shall not be transferred from one operator to another. The identifying certificate must be conspicuously displayed on the premises where the coin-operated amusement machines are being operated.

b. The operator of the machine must obtain an identifying certificate before the machine is first operated in the state and by July 1 of each year thereafter. The annual fee for each certificate shall be based on the number of machines identified on the application times $30 and is due and payable upon application for the identifying device. The application shall contain the operator's name, sales tax number, business address where the machines are being operated, and the number of machines in operation at that place of business by the operator. No operator may operate more machines than are listed on the

certificate. A new certificate is required if more machines are being operated at that location than are listed on the certificate. The fee for the new certificate shall be based on the number of additional machines identified on the application form times $30.

c. A penalty of $250 per machine is imposed on the operator for failing to properly obtain and display the required identifying certificate. A penalty of $250 is imposed on the 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.

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

4. If a transaction involves both the sale or use of a service taxable under this paragraph and the sale or use of a service or any other item not taxable under this chapter, the consideration paid must be separately identified and stated with respect to the taxable and exempt portions of the transaction or the entire transaction shall be presumed taxable. The burden shall be on the seller of the service or the purchaser of the service, whichever applicable, to overcome this presumption by providing documentary evidence as to which portion of the transaction is exempt from tax. The department is authorized to

adjust the amount of consideration identified as the taxable and exempt portions of the transaction; however, a determination that the taxable and exempt portions are inaccurately stated and that the adjustment is applicable must be supported by substantial competent evidence.

5. Each seller of services subject to sales tax pursuant to this paragraph shall maintain a monthly log showing each transaction for which sales tax was not collected because the services meet the requirements of subparagraph 3. for out-of-state use. The log must identify the purchaser's name, location and mailing address, and federal employer identification number, if a business, or the social security number, if an individual, the service sold, the price of the service, the date of sale, the reason for the exemption, and the sales invoice number. The monthly log shall be maintained pursuant to the same requirements and subject to the same penalties imposed for the keeping of similar records pursuant to this chapter.

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

a. Is not legal tender;

b. If legal tender, is sold, exchanged, or traded at a rate in excess of its face value; or

c. Is sold, exchanged, or traded at a rate based on its

precious metal content.

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

3. There are exempt from this tax exchanges of coins or currency which are in general circulation in, and legal tender of, one nation for coins or currency which are in general circulation in, and legal tender of, another nation when exchanged solely for use as legal tender and at an exchange rate based on the relative value of each as a medium of exchange.

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

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

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

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

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

(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 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 the sum of 1.0570 ~~1.0645~~ for beverage and food items, or 1.0584 ~~1.0659~~ for other items of tangible personal property. For counties with a 0.5 percent sales surtax rate the divisor is equal to the sum of 1.0611 ~~1.0686~~ for beverage and food items or 1.0632 ~~1.0707~~ for other items of tangible personal property; for counties with a 0.75 percent sales surtax rate the divisor is equal to the sum of 1.0631 ~~1.0706~~ for beverage and food items or 1.0652 ~~1.0727~~ for other items of tangible personal property; for counties with a 1 percent sales surtax rate the divisor is equal to the sum of 1.0651 ~~1.0726~~ for beverage and food items or 1.0674 ~~1.0749~~ for other items of tangible personal property; for counties with a 1.5 percent sales surtax rate the divisor is equal to the sum of 1.0692 ~~1.0767~~ for beverage and food items or

1.0716 ~~1.0791~~ for other items of tangible personal property; and for counties with a 2 percent sales surtax rate the divisor is equal to the sum of 1.0733 ~~1.0808~~ for beverage and food items or 1.0758 ~~1.0833~~ for other items of tangible personal property. When a county imposes a surtax rate that is not listed in this subsection, 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. 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.~~c.~~ "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~~

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

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

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

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

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

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

h. The forwarding agent's website address.

i. Any additional information the department requires by

rule to demonstrate eligibility for the certificate.

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

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

a. A statement of estimated total revenues.

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

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

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

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

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

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

8. A forwarding agent shall maintain the following records:

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

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

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

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

e. Invoices for foreign postal or transportation services.

f. Bills of lading.

g. Any other export documentation.

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

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

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

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

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

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

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

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

(II) The forwarding agent has changed addresses;

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

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

10.a. The department shall provide a list on the department's website of forwarding agents that have applied for and received a Florida Certificate of Forwarding Agent Address 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 sale made on any kind of deferred payment plan shall be due at the moment of the transaction in the same manner as on a cash sale.

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

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

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

(a) Also exempt are:

1. Water delivered to the purchaser through pipes or conduits or delivered for irrigation purposes. The sale of

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

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

(11) PARTIAL EXEMPTION; FLYABLE AIRCRAFT.—

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

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

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

(2)

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

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

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

213.053 Confidentiality and information sharing.—

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

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

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

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

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

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

Section 50. Paragraph (e) of subsection (1) of section 220.03, Florida Statutes, is 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:

(e) "Corporation" includes all domestic corporations; foreign corporations qualified to do business in this state or

actually doing business in this state; joint-stock companies; limited liability companies, under chapter 605; common-law declarations of trust, under chapter 609; corporations not for profit, under chapter 617; agricultural cooperative marketing associations, under chapter 618; professional service corporations, under chapter 621; foreign unincorporated associations, under chapter 622; private school corporations, under chapter 623; foreign corporations not for profit which are carrying on their activities in this state; and all other organizations, associations, legal entities, and artificial persons which are created by or pursuant to the statutes of this state, the United States, or any other state, territory, possession, or jurisdiction. The term "corporation" does not include proprietorships, even if using a fictitious name; partnerships of any type, as such; limited liability companies that are taxable as partnerships for federal income tax purposes; state or public fairs or expositions, under chapter 616; estates of decedents or incompetents; testamentary trusts; charitable trusts; or private trusts.

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

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

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

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

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

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

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

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

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

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

3. Airport access transportation projects that improve

direct airport access and are approved by the airport sponsor.

4. International terminal projects that increase international gate capacity.

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

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

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

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

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

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

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

(j) Activities related to removal and replacement of petroleum storage systems, if repair, replacement, or other preventive measures are authorized under subsection (15), or exclusive of costs of any tank, piping, dispensing unit, or related hardware, if soil removal is approved as a component of site rehabilitation and requires removal of the tank where 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.

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

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

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

The issuance of a site rehabilitation completion order pursuant to subsection (5) or paragraph (12)(b) for contamination

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

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

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

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

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

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

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

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

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

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

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

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

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

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

~~5. Awards administration.~~

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

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

(b) ~~(c)~~ Fifteen million dollars shall be distributed to Gulfstream Park Racing Association, Inc., to be used as purses in thoroughbred races conducted at its pari-mutuel facility and for the maintenance and operation of its 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. Except as otherwise expressly provided in this act and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2025.