

FOR CONSIDERATION By the Committee on Finance and Tax

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1 A bill to be entitled
2 An act relating to taxation; amending s. 125.0104,
3 F.S.; specifying an annual limit on the amount of
4 tourist development tax revenues used for a specified
5 purpose; amending s. 193.4516, F.S.; providing that
6 tangible personal property owned and operated by a
7 citrus packinghouse or processor is deemed to have a
8 certain market value under certain circumstances and
9 for certain purposes for a specified tax roll;
10 defining terms; requiring an applicant for a certain
11 assessment to file an application with the property
12 appraiser on or before a specified date; authorizing
13 applicants to file a certain petition with the value
14 adjustment board under certain circumstances;
15 specifying the timeframe in which such petition must
16 be filed; providing retroactive applicability;
17 amending s. 193.461, F.S.; revising the timeframe in
18 which certain agricultural lands may be classified as
19 agricultural lands when taken out of production by a
20 state or federal eradication or quarantine program;
21 requiring that such lands continue to be classified as
22 agricultural lands and be assessed at a certain de
23 minimis value pursuant to certain requirements;
24 revising the timeframe in which certain agricultural
25 lands continue to be classified as agricultural lands
26 and be assessed at a certain de minimis value;
27 providing applicability; amending s. 194.014, F.S.;
28 revising the timeframe in which a refund of a certain
29 overpayment of ad valorem taxes accrues interest;

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30 amending s. 194.032, F.S.; requiring that the notice
31 for scheduled appearances before the value adjustment
32 board provide certain information; requiring the board
33 to allow petitioners to appear at a hearing using
34 certain electronic or other communication equipment if
35 such petitioners request in writing to do so within a
36 specified timeframe; requiring the board to ensure
37 that all communication equipment used at hearings is
38 adequate and functional; requiring that the hearings
39 remain open to the public through specified means;
40 requiring the board to establish specified uniform
41 methods for the hearings; requiring the petitioner to
42 submit and transmit evidence to the board in a
43 specified manner; authorizing certain counties to opt
44 out of providing hearing using electronic or other
45 communication equipment; amending s. 194.171, F.S.;
46 authorizing certain taxpayers to bring a specified
47 action; providing applicability; amending s. 196.151,
48 F.S.; requiring property appraisers to notify
49 applicants not entitled to a tax exemption in a
50 specified manner; providing construction and
51 applicability; amending s. 196.198, F.S.; exempting
52 from ad valorem taxes any portion of property used as
53 a child care facility that has achieved Gold Seal
54 Quality status; requiring that the lessee child care
55 facility operator be considered eligible to derive the
56 benefit of the exemption upon a specified
57 demonstration; requiring the owner of such property to
58 make certain disclosures to the lessee child care

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59 facility operator; providing applicability; amending
60 s. 202.19, F.S.; revising the date after which a
61 specified tax may be increased; amending s. 202.34,
62 F.S.; authorizing the Department of Revenue to respond
63 to certain contact initiated by a taxpayer;
64 authorizing taxpayers to provide certain information
65 to the department; authorizing the department to
66 examine certain information; specifying that such
67 examination does not commence an audit if certain
68 conditions are met; providing construction; requiring
69 the taxpayer to object in writing before a specified
70 timeframe under certain circumstances; requiring that
71 a tolling period be considered lifted for a specified
72 timeframe if certain conditions are met; authorizing
73 the department to adopt rules; creating s. 211.02535,
74 F.S.; providing a credit against oil and gas
75 production taxes under the Home Away From Home Tax
76 Credit beginning on a specified date; prohibiting the
77 combined credit allowed under certain provisions from
78 exceeding a certain amount; requiring that a specified
79 credit be taken in a certain order under certain
80 provisions, as applicable; prohibiting any remaining
81 liability from exceeding a certain amount; providing
82 applicability; amending s. 212.02, F.S.; revising the
83 definitions of the terms "sales" and "sales price";
84 amending s. 212.06, F.S.; defining the term
85 "electronic database"; providing that a forwarding
86 agent is not required to submit an application to
87 register as a dealer under certain circumstances;

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88 requiring a forwarding agent to surrender its
89 certificate to the department under certain
90 circumstances; requiring the department to report the
91 state sales tax rate and discretionary sales surtax
92 rate in a specified system as zero for certain
93 certified addresses; providing applicability;
94 prohibiting certain dealers from collecting certain
95 taxes under certain circumstances; revising the
96 liability of a dealer under certain circumstances;
97 amending s. 212.08, F.S.; exempting the sale of gold,
98 silver, and platinum bullion from the state sales tax;
99 exempting certain clothing from the state sales tax;
100 defining the term "clothing"; providing construction
101 and applicability; amending s. 212.13, F.S.;
102 authorizing the department to respond to certain
103 contact and authorizing the taxpayer to provide
104 certain information to the department; authorizing the
105 department to examine certain information provided by
106 certain persons; specifying that examination of such
107 information does not commence an audit under certain
108 circumstances; providing construction; requiring the
109 taxpayer to object in writing to the department before
110 the issuance of an assessment or the objection is
111 waived; specifying that the tolling period shall be
112 considered lifted for a specified timeframe under
113 certain circumstances; authorizing the department to
114 adopt rules; creating s. 212.18345, F.S.; providing a
115 credit against sales taxes payable by direct pay
116 permitholders under the Home Away From Home Tax Credit

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117 beginning on a specified date; requiring that the
118 amount of tax due used to calculate the credit include
119 certain contributions; requiring the department to
120 disregard certain tax credits for a specified reason;
121 providing applicability; requiring a dealer to file
122 tax returns and pay taxes electronically under certain
123 circumstances; amending s. 213.053, F.S.; authorizing
124 the department to provide state tax information under
125 certain circumstances; amending s. 213.37, F.S.;

126 revising the manner of verifying exemption
127 applications, refund applications, and certain tax
128 returns; amending s. 220.02, F.S.; revising
129 legislative intent; amending s. 220.03, F.S.; revising
130 the date of adoption of the Internal Revenue Code and
131 other federal income tax statutes for purposes of the
132 state corporate income tax; providing retroactive
133 operation; creating s. 220.18775, F.S.; providing a
134 credit against the corporate income tax under the Home
135 Away From Home Tax Credit beginning on a specified
136 date; requiring that an eligible contribution be made
137 on or before a specified date; providing that such
138 credit is reduced by a specified calculation;

139 authorizing the credit on a consolidated return basis
140 under certain circumstances, subject to a certain
141 limitation; providing applicability; providing certain
142 conditions if a taxpayer applies and is approved for a
143 specified credit; amending s. 288.0001, F.S.; revising
144 the schedule for the Office of Economic and
145 Demographic Research and Office of Program Policy

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146 Analysis and Government Accountability to provide a
147 specified analysis; creating s. 288.062, F.S.;

148 creating the Rural Community Investment Program within
149 the Department of Commerce; defining terms; requiring,
150 by a specified date, the Department of Commerce to
151 begin accepting applications for approval as a rural
152 fund; specifying requirements for such applications;
153 requiring the department to review such applications
154 in a specified manner; authorizing the department to
155 ask the applicant for additional information;
156 requiring the department to approve or deny such
157 applications within a specified timeframe; requiring
158 the department to deem applications received on the
159 same day as having been received simultaneously;
160 specifying, beginning in a specified fiscal year, the
161 tax credit cap in each state fiscal year; prohibiting
162 the department from approving a specified cumulative
163 amount of tax credits; requiring the department to
164 deny applications under certain circumstances;
165 specifying that a tax credit certified under certain
166 provisions cannot be taken against certain state tax
167 liability until a specified time; requiring the
168 department to provide a specified certification;
169 specifying the contents of such certification;
170 requiring the rural fund to collect investor
171 contributions; requiring the rural fund's collected
172 investor contributions to equal the investment
173 authority; requiring the rural fund to send a
174 specified notification to the department; specifying

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175 the contents of such notification; requiring the
176 department to revoke the rural fund's certification
177 under certain circumstances; specifying that the
178 corresponding investment authority will not count
179 toward certain tax credit limitation; requiring the
180 department to distribute revoked investment authority
181 among certain rural funds; requiring the department to
182 issue a final order approving the tax credit upon
183 receipt of certain documentation; specifying the
184 contents of such final order; requiring that the
185 amount of tax credits be equal to a certain amount;
186 requiring the department to provide the final order to
187 the rural fund and the Department of Revenue;
188 specifying that taxpayers that receive a final order
189 are vested with an earned credit against tax
190 liability; specifying the manner the taxpayer may
191 claim the credit; prohibiting the tax credit from
192 being refunded, sold, or transferred; providing
193 exceptions; providing requirements and procedures for
194 transfers of the tax credit; requiring the Department
195 of Revenue to recapture all or a portion of the tax
196 credit if certain conditions are met; requiring that
197 recaptured funds be deposited into the General Revenue
198 Fund; requiring the department to provide notice to
199 certain persons and the Department of Revenue of
200 proposed recapture of tax credits; specifying that the
201 rural fund has a specified timeframe to cure
202 deficiencies and avoid recapture of the tax credit;
203 requiring the department to issue a final order of

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204 recapture if certain conditions are met; requiring
205 that such final order be provided to certain persons
206 and the Department of Revenue; specifying that only
207 one correction is permitted for each rural fund during
208 a specified period; specifying that certain persons
209 who submit fraudulent information are liable to the
210 department or the Department of Revenue for certain
211 costs and penalties; specifying such penalty is in
212 addition to other penalties; requiring the department
213 to provide revoked tax credits in a specified manner;
214 requiring the department to approve remaining tax
215 credits in a specified manner; authorizing the
216 department to waive certain requirements if certain
217 conditions are met; authorizing a rural fund to
218 request a written opinion from the department;
219 requiring the department to provide the rural fund
220 with a determination letter no later than a specified
221 timeframe; authorizing a rural fund to apply to the
222 department to exit the program; requiring the
223 department to approve or deny such application within
224 a specified period of time; specifying that certain
225 facts are sufficient evidence that the rural fund is
226 eligible for exit; specifying requirements for a
227 notice of denial; prohibiting the department from
228 revoking a tax credit certificate after the rural fund
229 exits the program; authorizing the department to take
230 certain actions to recapture tax credits; requiring
231 the department to deposit recaptured tax credits into
232 the General Revenue Fund; requiring a rural fund to

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233 submit specified reports to the department at a
234 specified time; specifying the requirements of such
235 reports; specifying that rural funds that issue
236 eligible investments are deemed to be a recipient of
237 state financial assistance; specifying that certain
238 entities are not subrecipients for certain purposes;
239 authorizing the department and the Department of
240 Revenue to conduct examinations; requiring the
241 department and the Department of Revenue to adopt
242 rules; prohibiting the department from accepting new
243 applications after a certain date; providing an
244 expiration date; amending s. 402.62, F.S.; revising
245 the responsibilities of eligible charitable
246 organizations receiving a contribution under the
247 Strong Families Tax Credit; creating s. 402.63, F.S.;

248 defining terms; requiring the Department of Health to
249 designate organizations that meet specified criteria
250 as eligible charitable organizations for purposes of
251 the Home Away From Home Tax Credit; prohibiting the
252 department from designating certain organizations as
253 eligible charitable organizations; specifying
254 requirements for eligible charitable organizations
255 that receive contributions; specifying
256 responsibilities of the department; specifying a
257 limitation on, and application procedures for, the tax
258 credit; specifying requirements and procedures for,
259 and restrictions on, the carryforward, conveyance,
260 transfer, assignment, and rescindment of credits;
261 specifying requirements and procedures for the

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262 Department of Revenue; providing construction;
263 authorizing the Department of Revenue, the Division of
264 Alcoholic Beverages and Tobacco of the Department of
265 Business and Professional Regulation, and the
266 Department of Health to develop a cooperative
267 agreement and adopt rules; authorizing certain
268 interagency information sharing; amending s. 561.121,
269 F.S.; revising the distribution of funds collected
270 from certain excise taxes and state license taxes;
271 revising the amount that such distributions may not
272 exceed; creating s. 561.12135, F.S.; providing a
273 credit against excise taxes on certain alcoholic
274 beverages under the Home Away From Home Tax Credit
275 beginning on a specified date; prohibiting the credit
276 from exceeding a certain amount; requiring the
277 Division of Alcoholic Beverages and Tobacco of the
278 Department of Business and Professional Regulation to
279 disregard certain tax credits for a specified reason;
280 providing applicability; amending s. 624.509, F.S.;
281 revising the order of credits and deductions taken
282 against a specified tax; creating s. 624.51059, F.S.;
283 providing a credit against the insurance premium tax
284 under the Home Away From Home Tax Credit for certain
285 taxable years; specifying that certain insurers are
286 not required to pay additional retaliatory tax;
287 providing that a certain provision does not limit the
288 credit; providing applicability; amending s. 1002.945,
289 F.S.; conforming provisions to changes made by the
290 act; exempting from sales and use tax specified

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291 disaster preparedness supplies during a specified
292 timeframe; providing applicability; authorizing the
293 Department of Revenue to adopt emergency rules;
294 exempting from sales and use tax admissions to certain
295 events, performances, and facilities, certain season
296 tickets, and the retail sale of certain boating and
297 water activity supplies, camping supplies, fishing
298 supplies, general outdoor supplies, residential pool
299 supplies, and electric scooters during specified
300 timeframes; defining terms; providing applicability;
301 requiring the purchaser to collect tax on the full
302 sales price of resold admissions; authorizing the
303 department to adopt emergency rules; exempting from
304 sales and use tax the retail sale of certain wallets,
305 bags, school supplies, learning aids and jigsaw
306 puzzles, and personal computers and personal computer-
307 related accessories during a specified timeframe;
308 defining terms; providing applicability; requiring
309 dealers choosing not to participate in the tax holiday
310 to notify the department by a specified date in
311 writing and post a copy of such notice at their places
312 of business; authorizing the department to adopt
313 emergency rules; exempting from sales and use tax the
314 retail sale of certain tools during a specified
315 timeframe; providing applicability; authorizing the
316 department to adopt emergency rules; exempting from
317 sales and use tax the retail sale of ammunition,
318 firearms, certain firearm accessories, bows, and
319 crossbows, and certain bow and crossbow accessories;

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320 defining terms; authorizing the department to adopt
321 emergency rules; providing a one-time credit for
322 certain motor vehicle registrations; specifying the
323 value of such credits; defining the term "ancillary
324 fees"; specifying that certain motor vehicle
325 registrations are eligible for the credit; specifying
326 when such credit shall be granted; requiring the
327 Department of Highway Safety and Motor Vehicles to
328 apply the credits in a specified manner; requiring the
329 department to adjust the total amount owed for a new
330 or renewal registration under certain provisions to
331 provide the credit; requiring the department to
332 account for the credit against the first year of
333 registration; providing construction; prohibiting the
334 credit from being granted under certain circumstances;
335 specifying that a registrant may only receive one
336 credit for each vehicle registered during a specified
337 timeframe; authorizing persons to elect to pay
338 biennially and to pay a certain amount; authorizing
339 the department to adopt emergency rules; specifying
340 the timeframe in which such rules are effective;
341 authorizing the renewal of such rules; authorizing,
342 beginning on a specified date, the Chief Financial
343 Officer to transfer certain funds to the department;
344 specifying a limitation on such transfer during a
345 specified timeframe; authorizing the department to
346 request monthly transfers from the Chief Financial
347 Officer; requiring the department to provide the Chief
348 Financial Officer with certain information; requiring

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349 the department, beginning on a specified date, to
350 transfer certain funds for a certain distribution;
351 authorizing the department to retain certain revenues;
352 prohibiting funds transferred by the Chief Financial
353 officer from being held under certain provisions;
354 providing an expiration date; providing legislative
355 findings; requiring the Office of Economic and
356 Demographic Research to conduct a specified study
357 relating to property tax; specifying the purpose and
358 requirements of such study; requiring the office to
359 submit a report to the Legislature by a specified
360 date; requiring the office to develop a series of
361 findings and an array of policy options; specifying
362 what such policy options may include; requiring that
363 the policy options attempt to balance certain revenues
364 and expenditures; authorizing the office to contract
365 with certain universities, organizations, and experts;
366 requiring the Department of Revenue to provide data or
367 technical assistance; requiring the office to submit
368 the report to the Legislature by a specified date;
369 providing an appropriation; authorizing the Department
370 of Revenue to adopt emergency rules for a certain
371 purpose related to the Home Away From Home Tax Credit,
372 the Rural Community Investment Program, and the tax
373 exemption of clothing; providing that such emergency
374 rules are effective for a specified period of time;
375 providing that such emergency rules may be renewed
376 under certain circumstances; authorizing the
377 Department of Commerce to adopt emergency rules

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378 related to the Rural Community Investment Program;
379 providing that such emergency rules are effective for
380 a specified period of time; providing that such
381 emergency rules may be renewed under certain
382 circumstances; providing an appropriation; providing a
383 directive to the Division of Law Revision; providing
384 effective dates.

385

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

387

388 Section 1. Paragraph (a) of subsection (5) of section
389 125.0104, Florida Statutes, is amended to read:

390 125.0104 Tourist development tax; procedure for levying;
391 authorized uses; referendum; enforcement.—

392 (5) AUTHORIZED USES OF REVENUE.—

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

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

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

402 b. Auditoriums that are publicly owned but are operated by
403 organizations that are exempt from federal taxation pursuant to
404 26 U.S.C. s. 501(c)(3) and open to the public, within the
405 boundaries of the county or subcounty special taxing district in
406 which the tax is levied; or

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

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

414 3. To promote and advertise tourism in this state and
415 nationally and internationally; however, if tax revenues are
416 expended for an activity, service, venue, or event, the
417 activity, service, venue, or event must have as one of its main
418 purposes the attraction of tourists as evidenced by the
419 promotion of the activity, service, venue, or event to tourists;

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

426 5. To finance beach park facilities, or beach, channel,
427 estuary, or lagoon improvement, maintenance, renourishment,
428 restoration, and erosion control, including construction of
429 beach groins and shoreline protection, enhancement, cleanup, or
430 restoration of inland lakes and rivers to which there is public
431 access as those uses relate to the physical preservation of the
432 beach, shoreline, channel, estuary, lagoon, or inland lake or
433 river. However, any funds identified by a county as the local
434 matching source for beach renourishment, restoration, or erosion
435 control projects included in the long-range budget plan of the

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436 state's Beach Management Plan, pursuant to s. 161.091, or funds
437 contractually obligated by a county in the financial plan for a
438 federally authorized shore protection project may not be used or
439 loaned for any other purpose. In counties of fewer than 100,000
440 population, up to 10 percent of the revenues from the tourist
441 development tax may be used for beach park facilities; or

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

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

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

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465 its membership;

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

470 d. At least 40 percent of all tourist development tax
471 revenues collected in the county, up to a total of \$50 million
472 annually, are spent to promote and advertise tourism as provided
473 by this subsection; and

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

478
479 Subparagraphs 1. and 2. may be implemented through service
480 contracts and leases with lessees that have sufficient expertise
481 or financial capability to operate such facilities.

482 Section 2. Effective upon becoming a law, section 193.4516,
483 Florida Statutes, is amended to read:

484 193.4516 Assessment of citrus packinghouse ~~fruit packing~~
485 and processor ~~processing~~ equipment rendered unused due to
486 ~~Hurricane Irma or~~ citrus greening.—

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

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

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

497 (b) "Packinghouse" has the same meaning as provided in s.
498 601.03.

499 (c) "Processor" has the same meaning as provided in s.
500 601.03.

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

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

511 Section 3. (1) The amendments made by this act to s.
512 193.4516, Florida Statutes, apply retroactively to January 1,
513 2025.

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

515 Section 4. Effective upon becoming a law, paragraph (a) of
516 subsection (7) of section 193.461, Florida Statutes, is amended
517 to read:

518 193.461 Agricultural lands; classification and assessment;
519 mandated eradication or quarantine program; natural disasters.—

520 (7) (a) Lands classified for assessment purposes as
521 agricultural lands which are taken out of production by a state
522 or federal eradication or quarantine program, including the

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523 Citrus Health Response Program, shall continue to be classified
524 as agricultural lands for 10 ~~5~~ years after the date of execution
525 of a compliance agreement between the landowner and the
526 Department of Agriculture and Consumer Services or a federal
527 agency, as applicable, pursuant to such program or successor
528 programs. Lands under these programs which are converted to
529 fallow or otherwise nonincome-producing uses shall continue to
530 be classified as agricultural lands and shall be assessed at a
531 de minimis value of up to \$50 per acre on a single-year
532 assessment methodology while fallow or otherwise used for
533 nonincome-producing purposes pursuant to the requirements of the
534 compliance agreement. Lands under these programs which are
535 replanted in citrus pursuant to the requirements of the
536 compliance agreement shall continue to be classified as
537 agricultural lands and shall be assessed at a de minimis value
538 of up to \$50 per acre, on a single-year assessment methodology,
539 for 10 years after the date of execution of a compliance ~~during~~
540 the 5-year term of agreement. However, lands converted to other
541 income-producing agricultural uses permissible under such
542 programs shall be assessed pursuant to this section. Land under
543 a mandated eradication or quarantine program which is diverted
544 from an agricultural to a nonagricultural use shall be assessed
545 under s. 193.011.

546 Section 5. (1) The amendments made by this act to s.
547 193.461(7), Florida Statutes, apply to agricultural lands that
548 have been taken out of production and are eligible to receive a
549 de minimis assessment on or after the effective date of this
550 act.

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

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552 Section 6. Subsection (2) of section 194.014, Florida
553 Statutes, is amended to read:

554 194.014 Partial payment of ad valorem taxes; proceedings
555 before value adjustment board.—

556 (2) If the value adjustment board or the property appraiser
557 determines that the petitioner owes ad valorem taxes in excess
558 of the amount paid, the unpaid amount accrues interest at an
559 annual percentage rate equal to the bank prime loan rate on July
560 1, or the first business day thereafter if July 1 is a Saturday,
561 Sunday, or legal holiday, of the year, beginning on the date the
562 taxes became delinquent pursuant to s. 197.333 until the unpaid
563 amount is paid. If the value adjustment board or the property
564 appraiser determines that a refund is due, the overpaid amount
565 accrues interest at an annual percentage rate equal to the bank
566 prime loan rate on July 1, or the first business day thereafter
567 if July 1 is a Saturday, Sunday, or legal holiday, of the tax
568 year, beginning on the date the taxes would have become ~~became~~
569 delinquent pursuant to s. 197.333 until a refund is paid.

570 Interest on an overpayment related to a petition shall be funded
571 proportionately by each taxing authority that was overpaid.

572 Interest does not accrue on amounts paid in excess of 100
573 percent of the current taxes due as provided on the tax notice
574 issued pursuant to s. 197.322. For purposes of this subsection,
575 the term "bank prime loan rate" means the average predominant
576 prime rate quoted by commercial banks to large businesses as
577 published by the Board of Governors of the Federal Reserve
578 System.

579 Section 7. Effective January 1, 2026, present paragraphs
580 (b) and (c) of subsection (2) of section 194.032, Florida

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581 Statutes, are redesignated as paragraphs (c) and (d),
582 respectively, a new paragraph (b) is added to that subsection,
583 and paragraph (a) of that subsection is amended, to read:

584 194.032 Hearing purposes; timetable.—

585 (2)

586 (a) The clerk of the governing body of the county shall
587 prepare a schedule of appearances before the board based on
588 petitions timely filed with him or her. The clerk shall notify
589 each petitioner of the scheduled time of his or her appearance
590 at least 25 calendar days before the day of the scheduled
591 appearance. The notice must indicate whether the petition has
592 been scheduled to be heard at a particular time or during a
593 block of time. If the petition has been scheduled to be heard
594 within a block of time, the beginning and ending of that block
595 of time must be indicated on the notice; however, as provided in
596 paragraph (c) ~~(b)~~, a petitioner may not be required to wait for
597 more than a reasonable time, not to exceed 2 hours, after the
598 beginning of the block of time. The notice must also provide
599 information for the petitioner to appear at the hearing using
600 electronic or other communication equipment if the county has
601 not opted out as provided in paragraph (b). The property
602 appraiser must provide a copy of the property record card
603 containing information relevant to the computation of the
604 current assessment, with confidential information redacted, to
605 the petitioner upon receipt of the petition from the clerk
606 regardless of whether the petitioner initiates evidence
607 exchange, unless the property record card is available online
608 from the property appraiser, in which case the property
609 appraiser must notify the petitioner that the property record

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610 card is available online. The petitioner and the property
611 appraiser may each reschedule the hearing a single time for good
612 cause. As used in this paragraph, the term "good cause" means
613 circumstances beyond the control of the person seeking to
614 reschedule the hearing which reasonably prevent the party from
615 having adequate representation at the hearing. If the hearing is
616 rescheduled by the petitioner or the property appraiser, the
617 clerk shall notify the petitioner of the rescheduled time of his
618 or her appearance at least 15 calendar days before the day of
619 the rescheduled appearance, unless this notice is waived by both
620 parties.

621 (b)1. The value adjustment board must allow petitioners to
622 appear at a hearing using electronic or other communication
623 equipment if a petitioner submits a written request to appear in
624 such manner at least 10 calendar days before the date of the
625 hearing.

626 2. The board must ensure that the equipment is adequate and
627 functional for allowing clear communication among the
628 participants and for creating the hearing records required by
629 law. The hearing must be open to the public either by providing
630 the ability for interested members of the public to join the
631 hearing electronically or to monitor the hearing at the location
632 of the board. The board must establish a uniform method for
633 swearing witnesses; receiving evidence submitted by a petitioner
634 and presenting evidence, before, during, or after the hearing;
635 and placing testimony on the record.

636 3. The petitioner must submit and transmit evidence to the
637 board in a format that can be processed, viewed, printed, and
638 archived.

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639 4. Counties having a population of less than 75,000 may opt
640 out of providing a hearing using electronic or other
641 communication equipment under this paragraph.

642 Section 8. Subsection (2) of section 194.171, Florida
643 Statutes, is amended to read:

644 194.171 Circuit court to have original jurisdiction in tax
645 cases.—

646 (2) (a) No action shall be brought to contest a tax
647 assessment after 60 days from the date the assessment being
648 contested is certified for collection under s. 193.122(2), or
649 after 60 days from the date a decision is rendered concerning
650 such assessment by the value adjustment board if a petition
651 contesting the assessment had not received final action by the
652 value adjustment board prior to extension of the roll under s.
653 197.323.

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

659 Section 9. The amendments made to s. 194.171, Florida
660 Statutes, first apply beginning with the 2026 tax roll.

661 Section 10. Effective upon becoming a law, section 196.151,
662 Florida Statutes, is amended to read:

663 196.151 Homestead exemptions; approval, refusal, hearings.—
664 The property appraisers of the counties of the state shall, as
665 soon as practicable after March 1 of each current year and on or
666 before July 1 of that year, carefully consider all applications
667 for tax exemptions that have been filed in their respective

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668 offices on or before March 1 of that year. If, upon
669 investigation, the property appraiser finds that the applicant
670 is entitled to the tax exemption applied for under the law, he
671 or she shall make such entries upon the tax rolls of the county
672 as are necessary to allow the exemption to the applicant. If,
673 after due consideration, the property appraiser finds that the
674 applicant is not entitled under the law to the exemption asked
675 for, he or she must notify the applicant pursuant to s.
676 196.193(5) ~~shall immediately make out a notice of such~~
677 ~~disapproval, giving his or her reasons therefor, a copy of which~~
678 ~~notice must be served upon the applicant by the property~~
679 ~~appraiser either by personal delivery or by registered mail to~~
680 ~~the post office address given by the applicant. The applicant~~
681 may appeal to the value adjustment board the decision of the
682 property appraiser refusing to allow the exemption for which
683 application was made, and the board shall review the application
684 and evidence presented to the property appraiser upon which the
685 applicant based the claim for exemption and shall hear the
686 applicant in person or by agent on behalf of his or her right to
687 such exemption. The value adjustment board shall reverse the
688 decision of the property appraiser in the cause and grant
689 exemption to the applicant if in its judgment the applicant is
690 entitled thereto or shall affirm the decision of the property
691 appraiser. The action of the board is final in the cause unless
692 the applicant shall, within 15 days from the date of refusal of
693 the application by the board, file in the circuit court of the
694 county in which the homestead is situated a proceeding against
695 the property appraiser for a declaratory judgment as is provided
696 by chapter 86 or other appropriate proceeding. The failure of

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697 the taxpayer to appear before the property appraiser or value
698 adjustment board or to file any paper other than the application
699 above provided does not constitute any bar or defense to the
700 proceedings.

701 Section 11. (1) The amendment made by this act to s.
702 196.151, Florida Statutes, is remedial and clarifying in nature
703 and applies to actions pending as of the effective date of this
704 act.

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

707 Section 12. Section 196.198, Florida Statutes, is amended
708 to read:

709 196.198 Educational property exemption.—Educational
710 institutions within this state and their property used by them
711 or by any other exempt entity or educational institution
712 exclusively for educational purposes are exempt from taxation.
713 Sheltered workshops providing rehabilitation and retraining of
714 individuals who have disabilities and exempted by a certificate
715 under s. (d) of the federal Fair Labor Standards Act of 1938, as
716 amended, are declared wholly educational in purpose and are
717 exempt from certification, accreditation, and membership
718 requirements set forth in s. 196.012. Those portions of property
719 of college fraternities and sororities certified by the
720 president of the college or university to the appropriate
721 property appraiser as being essential to the educational process
722 are exempt from ad valorem taxation. The use of property by
723 public fairs and expositions chartered by chapter 616 is
724 presumed to be an educational use of such property and is exempt
725 from ad valorem taxation to the extent of such use. Property

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726 used exclusively for educational purposes shall be deemed owned
727 by an educational institution if the entity owning 100 percent
728 of the educational institution is owned by the identical persons
729 who own the property, or if the entity owning 100 percent of the
730 educational institution and the entity owning the property are
731 owned by the identical natural persons, or if the educational
732 institution is a lessee that owns the leasehold interest in a
733 bona fide lease for a nominal amount per year having an original
734 term of 98 years or more. Land, buildings, and other
735 improvements to real property used exclusively for educational
736 purposes shall be deemed owned by an educational institution if
737 the entity owning 100 percent of the land is a nonprofit entity
738 and the land is used, under a ground lease or other contractual
739 arrangement, by an educational institution that owns the
740 buildings and other improvements to the real property, is a
741 nonprofit entity under s. 501(c)(3) of the Internal Revenue
742 Code, and provides education limited to students in
743 prekindergarten through grade 8. Land, buildings, and other
744 improvements to real property used exclusively for educational
745 purposes are deemed owned by an educational institution if the
746 educational institution that currently uses the land, buildings,
747 and other improvements for educational purposes received the
748 exemption under this section on the same property in any 10
749 consecutive prior years, or, is an educational institution
750 described in s. 212.0602, and, under a lease, the educational
751 institution is responsible for any taxes owed and for ongoing
752 maintenance and operational expenses for the land, buildings,
753 and other improvements. For such leasehold properties, the
754 educational institution shall receive the full benefit of the

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755 exemption. The owner of the property shall disclose to the
756 educational institution the full amount of the benefit derived
757 from the exemption and the method for ensuring that the
758 educational institution receives the benefit. Any portion of
759 real property used by a child care facility that has achieved
760 Gold Seal Quality status under s. 1002.945 is deemed owned by
761 such facility and used for an educational purpose if, under a
762 lease, the operator of a facility is responsible for payment of
763 ad valorem taxes. The owner of such property shall disclose to
764 the lessee child care facility operator the total amount of the
765 benefit derived from the exemption and the method for ensuring
766 that the operator receives the benefit. Notwithstanding ss.
767 196.195 and 196.196, property owned by a house of public worship
768 and used by an educational institution for educational purposes
769 limited to students in preschool through grade 8 shall be exempt
770 from ad valorem taxes. If legal title to property is held by a
771 governmental agency that leases the property to a lessee, the
772 property is ~~shall be~~ deemed to be owned by the governmental
773 agency and used exclusively for educational purposes if the
774 governmental agency continues to use such property exclusively
775 for educational purposes pursuant to a sublease or other
776 contractual agreement with that lessee. If the title to land is
777 held by the trustee of an irrevocable inter vivos trust and if
778 the trust grantor owns 100 percent of the entity that owns an
779 educational institution that is using the land exclusively for
780 educational purposes, the land is deemed to be property owned by
781 the educational institution for purposes of this exemption.
782 Property owned by an educational institution is ~~shall be~~ deemed
783 to be used for an educational purpose if the institution has

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784 taken affirmative steps to prepare the property for educational
785 use. The term "affirmative steps" means environmental or land
786 use permitting activities, creation of architectural plans or
787 schematic drawings, land clearing or site preparation,
788 construction or renovation activities, or other similar
789 activities that demonstrate commitment of the property to an
790 educational use.

791 Section 13. The amendment made by this act to s. 196.198,
792 Florida Statutes, first applies beginning with the 2026 tax
793 roll.

794 Section 14. Paragraph (d) of subsection (2) and subsection
795 (5) of section 202.19, Florida Statutes, are amended to read:

796 202.19 Authorization to impose local communications
797 services tax.-

798 (2)

799 (d) The local communications services tax rate in effect on
800 January 1, 2023, may not be increased before January 1, 2031
801 ~~2026~~.

802 (5) In addition to the communications services taxes
803 authorized by subsection (1), a discretionary sales surtax that
804 a county or school board has levied under s. 212.055 is imposed
805 as a local communications services tax under this section, and
806 the rate shall be determined in accordance with s. 202.20(3).
807 However, any increase to the discretionary sales surtax levied
808 under s. 212.055 on or after January 1, 2023, may not be added
809 to the local communications services tax under this section
810 before January 1, 2031 ~~2026~~.

811 (a) Except as otherwise provided in this subsection, each
812 such tax rate shall be applied, in addition to the other tax

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813 rates applied under this chapter, to communications services
814 subject to tax under s. 202.12 which:

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

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

- 821 1. Any charge with respect to a channel termination point
822 located within such county;
- 823 2. Any charge for the use of a channel between two channel
824 termination points located in such county; and
- 825 3. Where channel termination points are located both within
826 and outside of such county:
 - 827 a. If any segment between two such channel termination
828 points is separately billed, 50 percent of such charge; and
 - 829 b. If any segment of the circuit is not separately billed,
830 an amount equal to the total charge for such circuit multiplied
831 by a fraction, the numerator of which is the number of channel
832 termination points within such county and the denominator of
833 which is the total number of channel termination points of the
834 circuit.

835 Section 15. Paragraph (f) is added to subsection (4) of
836 section 202.34, Florida Statutes, and subsection (6) is added to
837 that section, to read:

838 202.34 Records required to be kept; power to inspect; audit
839 procedure.—

840 (4)

841 (f) Once the notification required by paragraph (a) is

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842 issued, the department, at any time, may respond to contact
843 initiated by a taxpayer to discuss the audit, and the taxpayer
844 may provide records or other information, electronically or
845 otherwise, to the department. The department may examine, at any
846 time, documentation and other information voluntarily provided
847 by the taxpayer, its representative, or other parties,
848 information already in the department's possession, or publicly
849 available information. Examination by the department of such
850 information does not commence an audit if the review takes place
851 within 60 days after the notice of intent to conduct an audit.
852 The requirement in paragraph (a) does not limit the department
853 from making initial contact with the taxpayer to confirm receipt
854 of the notification or to confirm the date that the audit will
855 begin. If the taxpayer has not previously waived the 60-day
856 notice period and believes the department commenced the audit
857 before the 61st day , the taxpayer must object in writing to the
858 department before the issuance of an assessment or the objection
859 is waived. If the objection is not waived and it is determined
860 during a formal or informal protest that the audit was commenced
861 before the 61st day after the issuance of the notice of intent
862 to audit, the tolling period provided for in s. 213.345 is
863 considered lifted for the number days equal to the difference
864 between the date the audit commenced and the 61st day after the
865 date of the department's notice of intent to audit.

866 (6) The department may adopt rules to administer this
867 section.

868 Section 16. Section 211.02535, Florida Statutes, is created
869 to read:

870 211.02535 Credit for contributions to eligible charitable

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871 organizations for the Home Away From Home Tax Credit.—Beginning
872 January 1, 2026, there is allowed a credit of 100 percent of an
873 eligible contribution made to an eligible charitable
874 organization under s. 402.63 against any tax due under s. 211.02
875 or s. 211.025. However, the combined credit allowed under this
876 section and ss. 211.0251, 211.0252, 211.0253, and 211.0254 may
877 not exceed 50 percent of the tax due on the return on which the
878 credit is taken. If the combined credit allowed under the
879 foregoing sections exceeds 50 percent of the tax due on the
880 return, the credit must first be taken under s. 211.0251, then
881 under s. 211.0253, then under s. 211.0252, then under s.
882 211.0254. Any remaining liability must be taken under this
883 section but may not exceed 50 percent of the tax due. For
884 purposes of the distributions of tax revenue under s. 211.06,
885 the department shall disregard any tax credits allowed under
886 this section to ensure that any reduction in tax revenue
887 received which is attributable to the tax credits results only
888 in a reduction in distributions to the General Revenue Fund.
889 Section 402.63 applies to the credit authorized by this section.

890 Section 17. Subsections (15) and (16) of section 212.02,
891 Florida Statutes, are amended to read:

892 212.02 Definitions.—The following terms and phrases when
893 used in this chapter have the meanings ascribed to them in this
894 section, except where the context clearly indicates a different
895 meaning:

896 (15) "Sale" means and includes:

897 (a) Any transfer of title or possession, or both, exchange,
898 barter, license, lease, or rental, conditional or otherwise, in
899 any manner or by any means whatsoever, of tangible personal

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900 property for a consideration. The term does not include any
901 license, lease, or rental of clothing exempted under s.
902 212.08(20).

903 (b) The rental of living quarters or sleeping or
904 housekeeping accommodations in hotels, apartment houses or
905 roominghouses, or tourist or trailer camps, as hereinafter
906 defined in this chapter.

907 (c) The producing, fabricating, processing, printing, or
908 imprinting of tangible personal property for a consideration for
909 consumers who furnish either directly or indirectly the
910 materials used in the producing, fabricating, processing,
911 printing, or imprinting.

912 (d) The furnishing, preparing, or serving for a
913 consideration of any tangible personal property for consumption
914 on or off the premises of the person furnishing, preparing, or
915 serving such tangible personal property which includes the sale
916 of meals or prepared food by an employer to his or her
917 employees.

918 (e) A transaction whereby the possession of property is
919 transferred but the seller retains title as security for the
920 payment of the price.

921 (16) "Sales price" means the total amount paid for tangible
922 personal property, including any services that are a part of the
923 sale, valued in money, whether paid in money or otherwise, and
924 includes any amount for which credit is given to the purchaser
925 by the seller, without any deduction therefrom on account of the
926 cost of the property sold, the cost of materials used, labor or
927 service cost, interest charged, losses, or any other expense
928 whatsoever. "Sales price" also includes the consideration for a

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929 transaction which requires both labor and material to alter,
930 remodel, maintain, adjust, or repair tangible personal property.
931 Trade-ins or discounts allowed and taken at the time of sale
932 shall not be included within the purview of this subsection.
933 "Sales price" also includes the full face value of any coupon
934 used by a purchaser to reduce the price paid to a retailer for
935 an item of tangible personal property; where the retailer will
936 be reimbursed for such coupon, in whole or in part, by the
937 manufacturer of the item of tangible personal property; or
938 whenever it is not practicable for the retailer to determine, at
939 the time of sale, the extent to which reimbursement for the
940 coupon will be made. The term "sales price" does not include
941 federal excise taxes imposed upon the retailer on the sale of
942 tangible personal property. The term "sales price" does include
943 federal manufacturers' excise taxes, even if the federal tax is
944 listed as a separate item on the invoice. To the extent required
945 by federal law, the term "sales price" does not include charges
946 for Internet access services which are not itemized on the
947 customer's bill, but which can be reasonably identified from the
948 selling dealer's books and records kept in the regular course of
949 business. The dealer may support the allocation of charges with
950 books and records kept in the regular course of business
951 covering the dealer's entire service area, including territories
952 outside this state. The term "sales price" does not include
953 charges for carrying, delivery, freight, handling, pickup,
954 shipping, or other similar charges or fees when such charges are
955 a part of the sale of clothing exempted under s. 212.08(20).
956 Such charges must be allocated to each item on a sales invoice
957 or receipt that includes both a taxable item and exempt

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958 clothing, excluding from the term "sales price" only the portion
959 of such charges attributable to the sale of exempt clothing.

960 Section 18. Effective January 1, 2026, paragraph (b) of
961 subsection (5) of section 212.06, Florida Statutes, is amended
962 to read:

963 212.06 Sales, storage, use tax; collectible from dealers;
964 "dealer" defined; dealers to collect from purchasers;
965 legislative intent as to scope of tax.—

966 (5)

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

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

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

972 c. "Facilitating" means preparation for or arranging for
973 export.

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

977 ~~e.d.~~ "NAICS" means those classifications contained in the
978 North American Industry Classification System as published in
979 2007 by the Office of Management and Budget, Executive Office of
980 the President.

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

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

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

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- 987 a. The designation of an address for the forwarding agent.
- 988 b. A certification that:
- 989 (I) The tangible personal property delivered to the
- 990 designated address ~~for export~~ originates with a United States
- 991 vendor;
- 992 (II) The tangible personal property delivered to the
- 993 designated address for export is irrevocably committed to export
- 994 out of the United States through a continuous and unbroken
- 995 exportation process; and
- 996 (III) The designated address is used exclusively by the
- 997 forwarding agent for such export.
- 998 c. A copy of the forwarding agent's last filed federal
- 999 income tax return showing the entity's principal business
- 1000 activity classified under NAICS code 488510, except as provided
- 1001 under subparagraph 4. or subparagraph 5.
- 1002 d. A statement of the total revenues of the forwarding
- 1003 agent.
- 1004 e. A statement of the amount of revenues associated with
- 1005 international export of the forwarding agent.
- 1006 f. A description of all business activity that occurs at
- 1007 the designated address.
- 1008 g. The name and contact information of a designated contact
- 1009 person of the forwarding agent.
- 1010 h. The forwarding agent's website address.
- 1011 i. Any additional information the department requires by
- 1012 rule to demonstrate eligibility for the certificate.
- 1013 j. ~~and~~ A signature attesting to the validity of the
- 1014 information provided.
- 1015 4. An applicant that has not filed a federal return for the

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1016 preceding tax year under NAICS code 488510 shall provide all of
1017 the following:

1018 a. A statement of estimated total revenues.

1019 b. A statement of estimated revenues associated with
1020 international export.

1021 c. The NAICS code under which the forwarding agent intends
1022 to file a federal return.

1023 5. If an applicant does not file a federal return
1024 identifying a NAICS code, the applicant must ~~shall~~ provide
1025 documentation to support that its principal business activity is
1026 that of a forwarding agent and that the applicant is otherwise
1027 eligible for the certificate.

1028 6. A forwarding agent that applies for and receives a
1029 certificate shall register as a dealer with the department. An
1030 applicant is not required to submit an application to register
1031 as a dealer when an application is made for a certificate, or
1032 renewal of a certificate, if the applicant is already registered
1033 as a dealer with the department.

1034 7. A forwarding agent must ~~shall~~ remit the tax imposed
1035 under this chapter on any tangible personal property shipped to
1036 the certified ~~designated forwarding agent~~ address if no tax was
1037 collected and the tangible personal property remained in this
1038 state or if delivery to the purchaser or purchaser's
1039 representative occurs in this state. This subparagraph does not
1040 prohibit the forwarding agent from collecting such tax from the
1041 consumer of the tangible personal property.

1042 8. A forwarding agent shall maintain the following records:

1043 a. Copies of sales invoices or receipts between the vendor
1044 and the consumer when provided by the vendor to the forwarding

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1045 agent. If sales invoices or receipts are not provided to the
1046 forwarding agent, the forwarding agent must maintain export
1047 documentation evidencing the value of the purchase consistent
1048 with the federal Export Administration Regulations, 15 C.F.R.
1049 parts 730-774.

1050 b. Copies of federal returns evidencing the forwarding
1051 agent's NAICS principal business activity code.

1052 c. Copies of invoices or other documentation evidencing
1053 shipment to the forwarding agent.

1054 d. Invoices between the forwarding agent and the consumer
1055 or other documentation evidencing the ship-to destination
1056 outside the United States.

1057 e. Invoices for foreign postal or transportation services.

1058 f. Bills of lading.

1059 g. Any other export documentation.

1060
1061 Such records must be kept in an electronic format and made
1062 available for the department's review pursuant to subparagraph
1063 9. and ss. 212.13 and 213.35.

1064 9. Each certificate expires 5 years after the date of
1065 issuance, except as specified in this subparagraph.

1066 a. At least 30 days before expiration, a new application
1067 must be submitted to renew the certificate, and the application
1068 must contain the information required in subparagraph 3. Upon
1069 application for renewal, the certificate is subject to the
1070 review and reissuance procedures prescribed by this chapter and
1071 department rule.

1072 b. Each forwarding agent shall update its application
1073 information annually or within 30 days after any material

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1074 change.

1075 c. The department shall verify that the forwarding agent is
1076 actively engaged in facilitating the international export of
1077 tangible personal property.

1078 d. The department may suspend or revoke the certificate of
1079 any forwarding agent that fails to respond within 30 days to a
1080 written request for information regarding its business
1081 transactions.

1082 e. A forwarding agent shall surrender its certificate to
1083 the department if:

1084 (I) The forwarding agent has ceased to do business;

1085 (II) The forwarding agent has changed addresses;

1086 (III) The forwarding agent's principal business activity
1087 has changed to something other than facilitating the
1088 international export of property owned by other persons; or

1089 (IV) The certified address is not used for export under
1090 this paragraph.

1091 10.a. The department shall provide a list on the
1092 department's website of forwarding agents that have applied for
1093 and received a Florida Certificate of Forwarding Agent Address
1094 from the department. The list must include a forwarding agent's
1095 entity name, address, and expiration date as provided on the
1096 Florida Certificate of Forwarding Agent Address.

1097 b. For any certified address with a special five-digit zip
1098 code provided by the United States Postal Service, the
1099 department shall report the state sales tax rate and
1100 discretionary sales surtax rate in the department's Tax and
1101 Address Lookup System as zero. This sub-subparagraph does not
1102 apply to a certified address with a special five-digit zip code

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1103 provided by the United States Postal Service if that address
1104 includes a suite address or secondary address.

1105 11. A dealer may not, other than a forwarding agent
1106 required to remit tax pursuant to subparagraph 7., collect the
1107 tax imposed under this chapter on tangible personal property
1108 shipped to a certified address listed ~~may accept a copy of the~~
1109 ~~forwarding agent's certificate or rely on the list of forwarding~~
1110 ~~agents' names and addresses on the department's website or in~~
1111 the department's electronic database ~~in lieu of collecting the~~
1112 ~~tax imposed under this chapter when the property is required by~~
1113 ~~terms of the sale to be shipped to the designated address on the~~
1114 ~~certificate.~~ A dealer who accepts a valid copy of a certificate
1115 or who relies on the list of forwarding agents' names and
1116 addresses on the department's website or the department's
1117 electronic database and who in good faith ~~and ships purchased~~
1118 tangible personal property to a certified ~~the address on the~~
1119 ~~certificate~~ is not liable for any tax due on sales made during
1120 the effective dates indicated on the certificate.

1121 12. The department may revoke a forwarding agent's
1122 certificate for noncompliance with this paragraph. A ~~Any~~ person
1123 found to fraudulently use the address on the certificate for the
1124 purpose of evading tax is subject to the penalties provided in
1125 s. 212.085.

1126 13. The department may adopt rules to administer this
1127 paragraph, including, but not limited to, rules relating to
1128 procedures, application and eligibility requirements, and forms.

1129 Section 19. Paragraph (ww) of subsection (7) of section
1130 212.08, Florida Statutes, is amended, and subsection (20) is
1131 added to that section, to read:

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1132 212.08 Sales, rental, use, consumption, distribution, and
1133 storage tax; specified exemptions.—The sale at retail, the
1134 rental, the use, the consumption, the distribution, and the
1135 storage to be used or consumed in this state of the following
1136 are hereby specifically exempt from the tax imposed by this
1137 chapter.

1138 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
1139 entity by this chapter do not inure to any transaction that is
1140 otherwise taxable under this chapter when payment is made by a
1141 representative or employee of the entity by any means,
1142 including, but not limited to, cash, check, or credit card, even
1143 when that representative or employee is subsequently reimbursed
1144 by the entity. In addition, exemptions provided to any entity by
1145 this subsection do not inure to any transaction that is
1146 otherwise taxable under this chapter unless the entity has
1147 obtained a sales tax exemption certificate from the department
1148 or the entity obtains or provides other documentation as
1149 required by the department. Eligible purchases or leases made
1150 with such a certificate must be in strict compliance with this
1151 subsection and departmental rules, and any person who makes an
1152 exempt purchase with a certificate that is not in strict
1153 compliance with this subsection and the rules is liable for and
1154 shall pay the tax. The department may adopt rules to administer
1155 this subsection.

1156 (ww) *Bullion*.—The sale of gold, silver, or platinum
1157 bullion, or any combination thereof, ~~in a single transaction is~~
1158 ~~exempt if the sales price exceeds \$500. The dealer must maintain~~
1159 ~~proper documentation, as prescribed by rule of the department,~~
1160 ~~to identify that portion of a transaction which involves the~~

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1161 ~~sale of gold, silver, or platinum bullion and is exempt under~~
1162 ~~this paragraph.~~

1163 (20) EXEMPTIONS; CLOTHING AND SHOES.—

1164 (a) There shall be exempt from the tax imposed by this
1165 chapter the sale of clothing with a sales price of \$75 or less
1166 per item.

1167 (b) As used in this subsection, the term "clothing" means
1168 any apparel or shoes intended to be worn on or about a person
1169 for general use or everyday wear. The term does not include any
1170 of the following items:

1171 1. Accessories, which are items worn by a person in
1172 conjunction with apparel or shoes, including, but not limited
1173 to, bags, backpacks, briefcases, bows, bowties, costume masks,
1174 handkerchiefs, hats, jewelry, reading glasses, ties, sunglasses,
1175 tool belts, umbrellas, wallets, watches, or watchbands.

1176 2. Protective equipment, which are items worn by a person
1177 and solely designed to protect the wearer against injury or
1178 disease or to protect against damage or injury to another person
1179 and which are not suitable for general use or everyday wear,
1180 including, but not limited to, face shields, earmuffs, hard
1181 hats, respirators, safety goggles, hazmat suits, or any item
1182 that covers other clothing and is worn to protect against
1183 dangerous substances such as poisonous chemicals or infectious
1184 viruses.

1185 3. Sports or recreational equipment, which are items worn
1186 by a person in conjunction with an athletic or recreational
1187 activity and which are not suitable for general use or everyday
1188 wear, including, but not limited to, cleated shoes, elbow pads,
1189 fishing boots, life jackets, life vests, roller blades, skates,

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1190 skis, swim fins, waders, or wet suits.

1191 4. Materials that become part of clothing, including, but
1192 not limited to, fabric, lace, thread, or yarn.

1193 (c) This subsection does not limit the exemption of
1194 clothing otherwise provided for under this chapter.

1195 (d) The exemption provided in this subsection does not
1196 apply to sales within a theme park or entertainment complex as
1197 defined in s. 509.013(9), within a public lodging establishment
1198 as defined in s. 509.013(4), or within an airport as defined in
1199 s. 330.27(2). A person who makes a purchase at such complex,
1200 establishment, or airport is not entitled to a refund of tax
1201 paid.

1202 Section 20. Paragraph (f) is added to subsection (5) of
1203 section 212.13, Florida Statutes, and subsection (7) is added to
1204 that section, to read:

1205 212.13 Records required to be kept; power to inspect; audit
1206 procedure.—

1207 (5)

1208 (f) Once the notification required by paragraph (a) is
1209 issued, the department, at any time, may respond to contact
1210 initiated by a taxpayer to discuss the audit, and the taxpayer
1211 may provide records or other information, electronically or
1212 otherwise, to the department. The department may examine, at any
1213 time, documentation and other information voluntarily provided
1214 by the taxpayer, its representative, or other parties,
1215 information already in the department's possession, or publicly
1216 available information. Examination by the department of such
1217 information does not commence an audit if the review takes place
1218 within 60 days after the notice of intent to conduct an audit.

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1219 The requirement in paragraph (a) does not limit the department
1220 from making initial contact with the taxpayer to confirm receipt
1221 of the notification or to confirm the date that the audit will
1222 begin. If the taxpayer has not previously waived the 60-day
1223 notice period and believes the department commenced the audit
1224 before the 61st day, the taxpayer must object in writing to the
1225 department before the issuance of an assessment or the objection
1226 is waived. If the objection is not waived and it is determined
1227 during a formal or informal protest that the audit was commenced
1228 before the 61st day after the issuance of the notice of intent
1229 to audit, the tolling period provided for in s. 213.345 shall be
1230 considered lifted for the number days equal to the difference
1231 between the date the audit commenced and the 61st day after the
1232 date of the department's notice of intent to audit.

1233 (7) The department may adopt rules to administer this
1234 section.

1235 Section 21. Section 212.18345, Florida Statutes, is created
1236 to read:

1237 212.18345 Credit for contributions to eligible charitable
1238 organizations for the Home Away From Home Tax Credit.—Beginning
1239 January 1, 2026, there is allowed a credit of 100 percent of an
1240 eligible contribution made to an eligible charitable
1241 organization under s. 402.63 against any tax imposed by the
1242 state and due under this chapter from a direct pay permit holder
1243 as a result of the direct pay permit held pursuant to s.
1244 212.183. For purposes of the dealer's credit granted for keeping
1245 prescribed records, filing timely tax returns, and properly
1246 accounting and remitting taxes under s. 212.12, the amount of
1247 tax due used to calculate the credit must include any eligible

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1248 contribution made to an eligible charitable organization from a
1249 direct pay permitholder. For purposes of the distributions of
1250 tax revenue under s. 212.20, the department shall disregard any
1251 tax credits allowed under this section to ensure that any
1252 reduction in tax revenue received which is attributable to the
1253 tax credits results only in a reduction in distributions to the
1254 General Revenue Fund. Section 402.63 applies to the credit
1255 authorized by this section. A dealer who claims a tax credit
1256 under this section must file his or her tax returns and pay his
1257 or her taxes by electronic means under s. 213.755.

1258 Section 22. Paragraph (cc) is added to subsection (8) of
1259 section 213.053, Florida Statutes, to read:

1260 213.053 Confidentiality and information sharing.—

1261 (8) Notwithstanding any other provision of this section,
1262 the department may provide:

1263 (cc) State tax information regarding tax credits under s.
1264 288.062 to the Secretary of Commerce or his or her authorized
1265 designee pursuant to any formal agreement for the exchange of
1266 mutual information between the department and the Department of
1267 Commerce.

1268
1269 Disclosure of information under this subsection shall be
1270 pursuant to a written agreement between the executive director
1271 and the agency. Such agencies, governmental or nongovernmental,
1272 shall be bound by the same requirements of confidentiality as
1273 the Department of Revenue. Breach of confidentiality is a
1274 misdemeanor of the first degree, punishable as provided by s.
1275 775.082 or s. 775.083.

1276 Section 23. Subsection (2) of section 213.37, Florida

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1277 Statutes, is amended to read:

1278 213.37 Authority to require sworn statements.—

1279 (2) Verification shall be accomplished as provided in s.
1280 92.525(1)(c) ~~s. 92.525(1)(b)~~ and subject to the provisions of s.
1281 92.525(3).

1282 Section 24. Subsection (8) of section 220.02, Florida
1283 Statutes, is amended to read:

1284 220.02 Legislative intent.—

1285 (8) It is the intent of the Legislature that credits
1286 against either the corporate income tax or the franchise tax be
1287 applied in the following order: those enumerated in s. 631.828,
1288 those enumerated in s. 220.191, those enumerated in s. 220.181,
1289 those enumerated in s. 220.183, those enumerated in s. 220.182,
1290 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1291 those enumerated in s. 220.184, those enumerated in s. 220.186,
1292 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1293 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1294 those enumerated in s. 220.1876, those enumerated in s.
1295 220.1877, those enumerated in s. 220.18775, those enumerated in
1296 s. 220.1878, those enumerated in s. 220.193, those enumerated in
1297 s. 288.062, those enumerated in former s. 288.9916, those
1298 enumerated in former s. 220.1899, those enumerated in former s.
1299 220.194, those enumerated in s. 220.196, those enumerated in s.
1300 220.198, those enumerated in s. 220.1915, those enumerated in s.
1301 220.199, those enumerated in s. 220.1991, and those enumerated
1302 in s. 220.1992.

1303 Section 25. Effective upon becoming a law, paragraph (n) of
1304 subsection (1) and paragraph (c) of subsection (2) of section
1305 220.03, Florida Statutes, are amended to read:

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1306 220.03 Definitions.—

1307 (1) SPECIFIC TERMS.—When used in this code, and when not
1308 otherwise distinctly expressed or manifestly incompatible with
1309 the intent thereof, the following terms shall have the following
1310 meanings:

1311 (n) “Internal Revenue Code” means the United States
1312 Internal Revenue Code of 1986, as amended and in effect on
1313 January 1, 2025 ~~2024~~, except as provided in subsection (3).

1314 (2) DEFINITIONAL RULES.—When used in this code and neither
1315 otherwise distinctly expressed nor manifestly incompatible with
1316 the intent thereof:

1317 (c) Any term used in this code has the same meaning as when
1318 used in a comparable context in the Internal Revenue Code and
1319 other statutes of the United States relating to federal income
1320 taxes, as such code and statutes are in effect on January 1,
1321 2025 ~~2024~~. However, if subsection (3) is implemented, the
1322 meaning of a term shall be taken at the time the term is applied
1323 under this code.

1324 Section 26. (1) The amendment made by this act to s.
1325 220.03, Florida Statutes, operates retroactively to January 1,
1326 2025.

1327 (2) This section shall take effect upon becoming a law.

1328 Section 27. Section 220.18775, Florida Statutes, is created
1329 to read:

1330 220.18775 Credit for contributions to eligible charitable
1331 organizations for the Home Away From Home Tax Credit.—

1332 (1) For taxable years beginning on or after January 1,
1333 2026, there is allowed a credit of 100 percent of an eligible
1334 contribution made to an eligible charitable organization under

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1335 s. 402.63 against any tax due for a taxable year under this
1336 chapter after the application of any other allowable credits by
1337 the taxpayer. An eligible contribution must be made to an
1338 eligible charitable organization on or before the date the
1339 taxpayer is required to file a return pursuant to s. 220.222.
1340 The credit granted by this section is reduced by the difference
1341 between the amount of federal corporate income tax, taking into
1342 account the credit granted by this section and the amount of
1343 federal corporate income tax without application of the credit
1344 granted by this section.

1345 (2) A taxpayer who files a Florida consolidated return as a
1346 member of an affiliated group pursuant to s. 220.131(1) may be
1347 allowed the credit on a consolidated return basis; however, the
1348 total credit taken by the affiliated group is subject to the
1349 limitation established under subsection (1).

1350 (3) Section 402.63 applies to the credit authorized by this
1351 section.

1352 (4) If a taxpayer applies and is approved for a credit
1353 under s. 402.63 after timely requesting an extension to file
1354 under s. 220.222(2):

1355 (a) The credit does not reduce the amount of tax due for
1356 purposes of the department's determination as to whether the
1357 taxpayer was in compliance with the requirement to pay tentative
1358 taxes under ss. 220.222 and 220.32.

1359 (b) The taxpayer's noncompliance with the requirement to
1360 pay tentative taxes will result in the revocation and
1361 rescindment of any such credit.

1362 (c) The taxpayer will be assessed for any taxes, penalties,
1363 or interest due from the taxpayer's noncompliance with the

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1364 requirement to pay tentative taxes.

1365 Section 28. Paragraph (f) is added to subsection (2) of
1366 section 288.0001, Florida Statutes, to read:

1367 288.0001 Economic Development Programs Evaluation.—The
1368 Office of Economic and Demographic Research and the Office of
1369 Program Policy Analysis and Government Accountability (OPPAGA)
1370 shall develop and present to the Governor, the President of the
1371 Senate, the Speaker of the House of Representatives, and the
1372 chairs of the legislative appropriations committees the Economic
1373 Development Programs Evaluation.

1374 (2) The Office of Economic and Demographic Research and
1375 OPPAGA shall provide a detailed analysis of economic development
1376 programs as provided in the following schedule:

1377 (f) By January 1, 2028, and every 3 years thereafter, an
1378 analysis of the Rural Community Investment Program established
1379 under s. 288.062.

1380 Section 29. Section 288.062, Florida Statutes, is created
1381 to read:

1382 288.062 Rural Community Investment Program.—

1383 (1) The Rural Community Investment Program is created
1384 within the department.

1385 (2) As used in this section, the term:

1386 (a) "Affiliate" means an entity that directly, or
1387 indirectly through one or more intermediaries, controls, is
1388 controlled by, or is under common control with another entity.
1389 For the purposes of this paragraph, an entity is controlled by
1390 another entity if the controlling entity holds, directly or
1391 indirectly, the majority voting or ownership interest in the
1392 controlled entity or has control over the day-to-day operations

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1393 of the controlled entity.

1394 (b) "Applicant" means a person who submits or updates an
1395 application on behalf of a rural fund.

1396 (c) "Credit certification date" means the date on which the
1397 department provides a certificate under paragraph (4) (f) and
1398 each anniversary of such date for a period of 10 years.

1399 (d) "Eligible business" means a business that, at the time
1400 a rural fund initially invests in the business:

1401 1. Has fewer than 250 employees;

1402 2. Has its principal business operations located in this
1403 state; and

1404 3. Has its principal business operations located in a rural
1405 community in this state, unless this requirement is waived by
1406 the department pursuant to subsection (8).

1407 (e) "Eligible investment" means any capital or equity
1408 investment in an eligible business, or any loan to an eligible
1409 business with a stated maturity of at least 1 year after the
1410 date of issuance.

1411 (f) "Investment authority" means the total amount of
1412 eligible investments which a rural fund intends to make to
1413 eligible businesses, which is the amount certified by the
1414 department under paragraph (4) (f).

1415 (g) "Investor contribution" means a cash investment in a
1416 rural fund. The cash investment must be used to purchase an
1417 equity interest in the rural fund or to purchase at par value or
1418 premium a debt instrument that has a maturity date at least 5
1419 years after the credit certification date and a repayment
1420 schedule that is no greater than level principal amortization
1421 over 5 years.

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1422 (h) "Jobs retained" means the number of full-time
1423 employment positions that existed before the initial eligible
1424 investment in an eligible business and for which the eligible
1425 business's chief executive officer or similar officer certifies
1426 that the employment positions would have been eliminated but for
1427 the initial eligible investment.

1428 (i) "Principal business operations" means the location or
1429 locations at which at least 60 percent of a business's employees
1430 work or at which the employees who are paid at least 60 percent
1431 of the business's payroll are located. A business that agrees to
1432 relocate or hire new employees using the proceeds of an eligible
1433 investment to establish its principal business operations in
1434 this state is deemed to have its principal business operations
1435 in the new location, provided that the business satisfies this
1436 definition within 180 days after receiving the eligible
1437 investment.

1438 (j) "Rural community" means a rural community as defined in
1439 s. 288.0656 or a designated rural area of opportunity as defined
1440 in s. 288.0656(2).

1441 (k) "Rural fund" means an entity certified by the
1442 department under paragraph (4) (f).

1443 (l) "State tax" means a tax identified in s. 220.11 or s.
1444 624.509.

1445 (m) "Taxpayer" means a person who makes an investor
1446 contribution and is a taxpayer as defined in s. 220.03(z) or a
1447 person with tax liability under s. 624.509.

1448 (n) "Transferee" means a person who receives a transferred
1449 tax credit under paragraph (6) (b).

1450 (3) On or before November 1, 2025, the department shall

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1451 begin accepting applications, on a form adopted by department
1452 rule, for approval as a rural fund. The application must include
1453 all of the following:

1454 (a) The investment authority sought by the applicant.

1455 (b) Evidence that the applicant is licensed as a rural
1456 business investment company as defined in 7 U.S.C. s. 2009cc or
1457 as a small business investment company under 15 U.S.C. s. 681.
1458 The applicant must include a certificate executed by an
1459 executive officer of the applicant attesting that such license
1460 remains in effect and has not been revoked.

1461 (c) Evidence that, as of the date the application is
1462 submitted, the applicant has invested at least \$100 million in
1463 nonpublic companies located in counties within the United States
1464 with a population of less than 75,000 as of the United States
1465 Decennial Census of 2020.

1466 (d) An estimate of the total number of new annual jobs that
1467 will be created and total jobs retained over the life of the
1468 program in the state because of the applicant's proposed
1469 eligible investments.

1470 (e) A business plan that includes a revenue impact
1471 assessment projecting state and local tax revenues to be
1472 generated, as well as state expenditures to be reduced, by the
1473 applicant's proposed eligible investments, which is prepared by
1474 a nationally recognized third-party independent economic
1475 forecasting firm using a dynamic economic forecasting model that
1476 analyzes the applicant's business plan over the 10 years after
1477 the date the application is submitted to the department.

1478 (4) (a) The department shall review applications for
1479 approval of the applicant as a rural fund in the order received.

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1480 The department may ask the applicant for additional information
1481 about items contained in the application. Within 60 days after
1482 receipt of a completed application, the department shall approve
1483 or deny the application.

1484 (b) The department shall deem applications received on the
1485 same day as having been received simultaneously. If requests for
1486 investment authority exceed the remaining tax credit limitation
1487 under paragraph (c), the department must proportionally reduce
1488 the investment authority for each approved application received
1489 simultaneously to avoid exceeding the limit.

1490 (c) Beginning in fiscal year 2025-2026, the tax credit cap
1491 amount is \$7 million in each state fiscal year, excluding any
1492 credits carried forward pursuant to subsection (6). The
1493 department may not approve a cumulative amount of tax credits
1494 which may result in the claim of more than \$35 million in tax
1495 credits during the existence of the program.

1496 (d) The department must deny an application if:

1497 1. The application is incomplete;

1498 2. The applicant does not satisfy the criteria set forth in
1499 subsection (3);

1500 3. The revenue impact assessment submitted under paragraph
1501 (3) (e) does not demonstrate that the applicant's business plan
1502 will result in a positive revenue impact on the state over a 10-
1503 year period which exceeds the cumulative amount of tax credits
1504 that would be issued to the applicant's investors; or

1505 4. The department has already approved the maximum amount
1506 of investment authority allowed under paragraph (c).

1507 (e) A tax credit certified under this paragraph may not be
1508 taken against state tax liability until a rural fund receives a

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- 1509 final order under subsection (5). After approving the
1510 application, the department must provide a certification to the
1511 applicant which does all of the following:
- 1512 1. Designates the applicant as a rural fund.
 - 1513 2. Certifies the amount of the rural fund's investment
1514 authority.
 - 1515 3. Certifies the amount of tax credits available to persons
1516 who make investor contributions in the rural fund. The certified
1517 tax credits must be equal to 25 percent of the rural fund's
1518 investment authority under subparagraph 2.
 - 1519 4. A statement that tax credits may not be taken against
1520 state tax liability until the rural fund receives a final order
1521 under subsection (5).
- 1522 (f) Within 90 days after receiving the certification issued
1523 under paragraph (e), the rural fund shall collect all investor
1524 contributions. The collected investor contributions must equal
1525 the investment authority specified in the certification under
1526 subparagraph (e)2.
- 1527 (g) Within 95 days after receiving the certification issued
1528 under paragraph (e), the rural fund must send a notification to
1529 the department demonstrating that the rural fund has collected
1530 investor contributions in an amount equal to the investment
1531 authority specified in the certification under subparagraph
1532 (e)2. The notification must include all of the following:
- 1533 1. Evidence that the rural fund collected the total amount
1534 required under subparagraph (e)2.
 - 1535 2. The date on which each investor contribution was
1536 collected.
 - 1537 3. The identity, including name and tax identification

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1538 number, of each person who made an investor contribution and the
1539 amount of the investor contribution made by each person.

1540 (h) If the rural fund fails to comply with paragraphs (f)
1541 and (g), the department must revoke the rural fund's
1542 certification that was made pursuant to paragraph (e). The
1543 corresponding investment authority will not count toward the tax
1544 credit limitation set forth in paragraph (c).

1545 (i) The department shall first award revoked investment
1546 authority pro rata to each rural fund that was awarded less than
1547 the investment authority for which it applied. Any remaining
1548 investment authority may be awarded by the department to new
1549 applicants.

1550 (5) Upon receipt of the notification under paragraph
1551 (4) (g), the department must issue a final order approving the
1552 taxpayer to receive tax credits under this section. The final
1553 order must include the identity, including name and tax
1554 identification number, of each taxpayer who is eligible to claim
1555 the credit and the amount of credits that may be claimed by each
1556 taxpayer. The amount of tax credits that the taxpayer is
1557 approved to receive must be equal to 25 percent of the investor
1558 contribution specified in the notification under subparagraph
1559 (4) (g) 3. The department must provide the final order to the
1560 rural fund and the Department of Revenue.

1561 (6) (a) Any taxpayer who receives a final order under
1562 subsection (5) is vested with an earned credit against state tax
1563 liability. The taxpayer must attach a copy of the final order
1564 issued under subsection (5) to its return when claiming the
1565 credit. The taxpayer may claim the credit as follows:

1566 1. The taxpayer may apply 20 percent of the credit against

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1567 its state tax liability in the tax years containing the first
1568 through fifth credit certification dates.

1569 2. A taxpayer may not claim a tax credit in excess of the
1570 taxpayer's state tax liability. If the credit granted pursuant
1571 to this section is not fully used in any single year because of
1572 insufficient tax liability on the part of the taxpayer, the
1573 unused amount may be carried forward for use in the taxpayer's
1574 subsequent tax years until the tax year containing the tenth
1575 credit certification date, after applying the other credits and
1576 unused carryovers in the order provided in s. 220.02(8) for
1577 credits taken against the tax in s. 220.11 or in the order
1578 provided in s. 624.509(7) for credits taken against the tax in
1579 s. 624.509. Carryover credit amounts must be treated as unused
1580 credits for purposes of the transfer of unused credits pursuant
1581 to paragraph (b).

1582 (b) A credit earned under this section may not be refunded,
1583 sold on the open market, or transferred, except as provided in
1584 this paragraph.

1585 1. Credits earned under this section may be transferred
1586 from a taxpayer to affiliates of the rural fund. Credits earned
1587 by or allocated to a partnership under chapter 620 or a limited
1588 liability company under chapter 605 may be allocated to the
1589 partners, members, or shareholders of such entity for their use
1590 in accordance with the provisions of any agreement among such
1591 partners, members, or shareholders.

1592 2. A taxpayer must notify the department and the Department
1593 of Revenue of a transfer. The notification must include the
1594 identity of the transferee, tax identification number of the
1595 transferee, and tax credit amount allocated to the transferee.

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1596 The notice of transfer also must state whether unused tax
1597 credits are being transferred and the amount of unused tax
1598 credits being transferred. Such allocations and transfers may
1599 not be considered a sale for the purposes of this section.

1600 3. Notification of a transfer of a tax credit must be
1601 submitted to the Department of Revenue on a form adopted by rule
1602 of the Department of Revenue. Within 30 days after the transfer,
1603 the Department of Revenue shall provide a letter to the rural
1604 fund, taxpayer, transferee, and the department acknowledging the
1605 transfer, after which time the transferee may claim the
1606 transferred credit on its return due on or after the date of the
1607 letter. The transferee must attach a copy of the letter to its
1608 return when claiming the credit.

1609 (7)(a) Notwithstanding s. 95.091, the department must
1610 direct the Department of Revenue to recapture all or a portion
1611 of a tax credit under this section if one or more of the
1612 following occur with respect to a rural fund before the rural
1613 fund exits the program in accordance with subsection (10):

1614 1. The rural fund does not invest 60 percent of its
1615 investment authority in eligible businesses before its first
1616 credit certification date.

1617 2. The rural fund does not invest 100 percent of its
1618 investment authority in eligible businesses before its second
1619 credit certification date, with at least 70 percent of such
1620 eligible investments made in a rural community.

1621 3. The rural fund, after initially satisfying subparagraph
1622 (a)2., fails to maintain eligible investments equal to 100
1623 percent of its investment authority until the tenth credit
1624 certification date, with at least 70 percent of such eligible

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1625 investments made in a rural community. For purposes of this
1626 paragraph, an investment is maintained even if it is sold or
1627 repaid, so long as the rural fund reinvests an amount equal to
1628 the capital returned or recovered from the original investment,
1629 exclusive of any profits realized, in other eligible investments
1630 in this state within 12 months after the receipt of such
1631 capital. Amounts received periodically by a rural fund must be
1632 treated as continuously invested in eligible investments if the
1633 amounts are reinvested in one or more eligible investments by
1634 the end of the following calendar year; however, there is no
1635 requirement to reinvest capital after the tenth credit
1636 certification date for purposes of eligibility under this
1637 paragraph.

1638 4. The rural fund, before exiting the program in accordance
1639 with subsection (10), makes a distribution or payment that
1640 results in the rural fund having less than 100 percent of its
1641 investment authority invested in eligible businesses.

1642 5. The rural fund invests in an eligible business that
1643 directly, or indirectly through an affiliate, owns, has the
1644 right to acquire an ownership interest in, makes a loan to, or
1645 makes an investment in the rural fund of an affiliate of the
1646 rural fund or an investor in the rural fund.

1647 (b) The department must provide notice to the rural fund,
1648 taxpayer, transferee as applicable, and the Department of
1649 Revenue of a proposed recapture of tax credits. The rural fund
1650 has 6 months after the receipt of the notice to cure a
1651 deficiency identified in the notice and avoid recapture of a
1652 credit. The department must issue a final order of recapture if
1653 the rural fund fails to cure a deficiency within the 6-month

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1654 period. The final order of recapture must be provided to the
1655 rural fund, taxpayer, transferee as applicable, and the
1656 Department of Revenue. Only one correction is permitted for each
1657 rural fund during the 5-year credit period. Recaptured funds
1658 shall be deposited into the General Revenue Fund.

1659 (c) A rural fund, taxpayer, or transferee that submits
1660 fraudulent information to the department or Department of
1661 Revenue is liable for the costs associated with the
1662 investigation and prosecution of the fraudulent claim plus a
1663 penalty in an amount equal to double the tax credits claimed.
1664 This penalty is in addition to any other penalty that may be
1665 imposed by law.

1666 (d)1. The department must first provide revoked tax credits
1667 on a pro rata basis to each rural fund that was approved for
1668 less than the amount for which it applied, as long as the
1669 approved credits remain under the tax credit limitation in
1670 paragraph (4) (c) for the fiscal year in which the limitation
1671 applied.

1672 2. Any remaining tax credits must be approved by the
1673 department to new applicants, as long as the approved credits
1674 remain under the tax credit limitation in paragraph (4) (c) or
1675 the fiscal year in which the cap applied.

1676 (8) The department may, upon a request made pursuant to
1677 subsection (9), waive the requirements relating to a rural
1678 community and allow an eligible investment to count toward the
1679 satisfaction of paragraphs (4) (f) and (g), if the department
1680 determines that the eligible investment is provided to an
1681 eligible business located on land classified as agricultural
1682 under s. 193.461 or employs a majority of its workforce whose

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1683 primary residence is located in a rural community. This waiver
1684 does not allow a rural fund to invest less than 70 percent of
1685 eligible investments in a rural community. The department must
1686 provide the rural fund and the Department of Revenue with a
1687 written notice of the waiver under this subsection.

1688 (9) Before making an eligible investment, a rural fund may
1689 request a written opinion from the department as to whether the
1690 business in which it proposes to invest satisfies the definition
1691 of an eligible business. The department, no later than 15
1692 business days after the date of receipt of the request, shall
1693 provide the rural fund with a determination letter providing its
1694 opinion. If the department fails to issue a determination letter
1695 within that timeframe, the business in which the rural fund
1696 proposes to invest must be considered an eligible business.

1697 (10) (a) On or after the fifth anniversary of the credit
1698 certification date, a rural fund may apply to the department to
1699 exit the program and no longer be subject to regulation. The
1700 department shall approve or deny the application within 15 days
1701 after receipt. In evaluating the application, the fact that no
1702 tax credit certificates have been revoked and that the rural
1703 fund has not received a notice of revocation that has not been
1704 cured pursuant to subsection (7) is sufficient evidence that the
1705 rural fund is eligible for exit. If the application is denied,
1706 the notice of denial must include the reasons for the
1707 determination.

1708 (b) The department may revoke a tax credit certificate
1709 after a rural fund exits the program. The department may take
1710 any legal action necessary to recapture the tax credits. The
1711 department must deposit any funds from recaptured tax credits

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1712 into the General Revenue Fund.

1713 (11) (a) Each rural fund shall submit to the department a
1714 report on or before the 15th business day after the second and
1715 third credit certification date. The report must include all of
1716 the following for the year preceding the second or third credit
1717 certification date:

1718 1. The time period covered in the report, which is the year
1719 preceding the second credit certification date or the year
1720 preceding the third credit certification date.

1721 2. The name, address, and county of each eligible business
1722 receiving an eligible investment, including either the written
1723 determination under subsection (9) or evidence that the business
1724 qualified as an eligible business at the time the investment was
1725 made, if not previously reported.

1726 3. Financial information that provides documentation for
1727 each eligible business that the rural fund has invested the
1728 amounts required in paragraph (7) (a).

1729 4. All of the following for each eligible business:

1730 a. The types of industries, identified by the North
1731 American Industry Classification System Code, of each eligible
1732 business.

1733 b. The number of jobs created during the time period
1734 covered in the report.

1735 c. The county in which jobs were created during the time
1736 period covered in the report.

1737 d. The number of jobs retained as a result of each eligible
1738 investment during the time period covered in the report.

1739 e. The county in which jobs were retained as a result of
1740 each eligible investment during the time period covered in the

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1741 report.

1742 f. The total number of jobs as of the first credit
1743 certification date and the last credit certification date which
1744 are in the time period covered in the report.

1745 g. The range and average salary of all jobs.

1746 5. Any other information required by the department.

1747 6. A final report containing the items specified under
1748 paragraph (11)(b) after exiting the program if requested by the
1749 department.

1750 (b) On or before the fourth credit certification date after
1751 the final report required in paragraph (a), and annually until
1752 its exit from the program in accordance with subsection (10),
1753 the rural fund shall submit to the department a report. The
1754 report must include all of the following for the year preceding
1755 the fourth or subsequent credit certification date:

1756 1. The time period covered in the report, which is the year
1757 preceding the credit certification date.

1758 2. The name, address, and county of each eligible business
1759 receiving an eligible investment, including either the written
1760 determination under subsection (9) or evidence that the business
1761 qualified as an eligible business at the time the investment was
1762 made, if not previously reported.

1763 3. Evidence for each eligible business that the rural fund
1764 has maintained the investment amounts required in paragraph
1765 (7)(a).

1766 4. All of the following for each eligible business:

1767 a. The types of industries, identified by the North
1768 American Industry Classification System Code, of each eligible
1769 business.

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1770 b. The number of jobs created during the time period
1771 covered in the report.

1772 c. The county in which jobs were created during the time
1773 period covered in the report.

1774 d. The number of jobs retained as a result of each eligible
1775 investment during the time period covered in the report.

1776 e. The county in which jobs were retained as a result of
1777 each eligible investment during the time period covered in the
1778 report.

1779 f. The total number of jobs as of the first credit
1780 certification date and the last credit certification date which
1781 are in the time period covered in the report.

1782 g. The range and average salary of all jobs.

1783 5. Any other information required by the department.

1784 (12) (a) A rural fund that issues an eligible investment
1785 approved by the department shall be deemed a recipient of state
1786 financial assistance under the Florida Single Audit Act, as
1787 provided in 215.97. However, an entity that makes an eligible
1788 investment or receives an eligible investment is not a
1789 subrecipient for the purposes of s. 215.97.

1790 (b) The department and the Department of Revenue may
1791 conduct examinations to verify compliance with this section.

1792 (13) The department and the Department of Revenue shall
1793 adopt rules to administer this section.

1794 (14) The department may not accept any new applications
1795 after December 1, 2029.

1796 (15) This section expires on December 31, 2040.

1797 Section 30. Paragraph (c) of subsection (3) of section
1798 402.62, Florida Statutes, is amended to read:

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1799 402.62 Strong Families Tax Credit.—

1800 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—

1801 An eligible charitable organization that receives a contribution
1802 under this section must do all of the following:

1803 (c) Annually submit to the Department of Children and
1804 Families:

1805 1. An audit of the eligible charitable organization
1806 conducted by an independent certified public accountant in
1807 accordance with auditing standards generally accepted in the
1808 United States, government auditing standards, and rules adopted
1809 by the Auditor General. The audit report must include a report
1810 on financial statements presented in accordance with generally
1811 accepted accounting principles. The audit report must be
1812 provided to the Department of Children and Families within 180
1813 days after completion of the eligible charitable organization's
1814 fiscal year; and

1815 2. A copy of the eligible charitable organization's most
1816 recent federal Internal Revenue Service Return of Organization
1817 Exempt from Income Tax form (Form 990), if filed.

1818 Section 31. Section 402.63, Florida Statutes, is created to
1819 read:

1820 402.63 Home Away From Home Tax Credit.—

1821 (1) DEFINITIONS.—As used in this section, the term:

1822 (a) "Annual tax credit amount" means, for any state fiscal
1823 year, the sum of the amount of tax credits approved under
1824 paragraph (5)(b), including tax credits to be taken under s.
1825 211.02535, s. 212.18345, s. 220.18775, s. 561.12135, or s.
1826 624.51059, which are approved for taxpayers whose taxable years
1827 begin on or after January 1 of the calendar year preceding the

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1828 start of the applicable state fiscal year.

1829 (b) "Division" means the Division of Alcoholic Beverages
1830 and Tobacco of the Department of Business and Professional
1831 Regulation.

1832 (c) "Eligible charitable organization" means an
1833 organization designated by the Department of Health as eligible
1834 to receive funding under this section.

1835 (d) "Eligible contribution" means a monetary contribution
1836 from a taxpayer, subject to the restrictions provided in this
1837 section, to an eligible charitable organization. The taxpayer
1838 making the contribution may not designate a specific family to
1839 be assisted by the eligible charitable organization as the
1840 beneficiary of the contribution.

1841 (e) "Tax credit cap amount" means the maximum annual tax
1842 credit amount that the Department of Revenue may approve for a
1843 state fiscal year.

1844 (2) HOME AWAY FROM HOME TAX CREDITS; ELIGIBILITY.-

1845 (a) The Department of Health shall designate as an eligible
1846 charitable organization an organization that meets all of the
1847 following requirements:

1848 1. Is exempt from federal income taxation under s.
1849 501(c)(3) of the Internal Revenue Code.

1850 2. Is a Florida entity formed under chapter 605, chapter
1851 607, or chapter 617 whose principal office is located in this
1852 state.

1853 3. At de minimis to no cost to the family, houses families
1854 of critically ill children receiving treatment.

1855 4. Provides to the department accurate information,
1856 including, at a minimum, a description of the services provided

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1857 by the organization; the total number of individuals served
1858 through those services during the last calendar year; basic
1859 financial information regarding the organization and services;
1860 and contact information for the organization.

1861 5. Annually submits a statement, signed under penalty of
1862 perjury by a current officer of the organization, attesting that
1863 the organization meets all criteria to qualify as an eligible
1864 charitable organization, has fulfilled responsibilities under
1865 this section for the previous fiscal year if the organization
1866 received any funding through the credit during the previous
1867 fiscal year, and intends to fulfill its responsibilities during
1868 the upcoming fiscal year.

1869 6. Provides any documentation requested by the department
1870 to verify eligibility or compliance with this section.

1871 (b) The department may not designate as an eligible
1872 charitable organization an organization that provides abortions
1873 or pays for or provides coverage for abortions.

1874 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—
1875 An eligible charitable organization that receives a contribution
1876 under this section shall do all of the following:

1877 (a) Apply for admittance into the Department of Law
1878 Enforcement's Volunteer and Employee Criminal History System
1879 and, if accepted, conduct background screening on all volunteers
1880 and staff working directly with children in any program funded
1881 under this section pursuant to s. 943.0542. Background screening
1882 must meet level 2 screening standards pursuant to s. 435.04 and
1883 must include, but need not be limited to, a check of the Dru
1884 Sjodin National Sex Offender Public Website.

1885 (b) Expend 100 percent of any contributions received under

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1886 this section for the expansion of current structures or the
1887 construction of new facilities for the purpose specified in
1888 subparagraph (2) (a) 3.

1889 (c) Annually submit to the Department of Health:

1890 1. An audit of the eligible charitable organization
1891 conducted by an independent certified public accountant in
1892 accordance with auditing standards generally accepted in the
1893 United States, government auditing standards, and rules adopted
1894 by the Auditor General. The audit report must include a report
1895 on financial statements presented in accordance with generally
1896 accepted accounting principles. The audit report must be
1897 provided to the department within 180 days after completion of
1898 the eligible charitable organization's fiscal year; and

1899 2. A copy of the eligible charitable organization's most
1900 recent federal Internal Revenue Service Return of Organization
1901 Exempt from Income Tax form (Form 990), if filed.

1902 (d) Notify the Department of Health immediately if it is in
1903 jeopardy of losing the eligible charitable organization
1904 designation under this section.

1905 (e) Upon receipt of a contribution, provide the taxpayer
1906 that made the contribution with a certificate of contribution. A
1907 certificate of contribution must include the taxpayer's name
1908 and, if available, a federal employer identification number, the
1909 amount contributed, the date of contribution, and the name of
1910 the eligible charitable organization.

1911 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The Department of
1912 Health shall do all of the following:

1913 (a) Annually redesignate eligible charitable organizations
1914 that have complied with all requirements of this section.

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1915 (b) Remove the designation of organizations that fail to
1916 meet all requirements of this section. An organization that has
1917 had its designation removed by the department may reapply for
1918 designation as an eligible charitable organization, and the
1919 department may redesignate such organization, if it meets the
1920 requirements of this section and demonstrates through its
1921 application that all factors leading to its removal as an
1922 eligible charitable organization have been sufficiently
1923 addressed.

1924 (c) Work with each eligible charitable organization to
1925 assist in the maintenance of eligibility requirements until the
1926 completion of any construction project involving funds awarded
1927 in accordance with this section. The department shall establish
1928 a redesignation window for which an organization may be
1929 redesignated without the recoupment of funds.

1930 (d) Publish information about the tax credit and eligible
1931 charitable organizations on the department's website. The
1932 website must, at a minimum, provide all of the following:

1933 1. The requirements and process for becoming designated or
1934 redesignated as an eligible charitable organization.

1935 2. A list of the eligible charitable organizations that are
1936 currently designated by the department and the information
1937 provided under subparagraph (2)(a)4. regarding each eligible
1938 charitable organization.

1939 3. The process for a taxpayer to select an eligible
1940 charitable organization as the recipient of funding through a
1941 tax credit.

1942 (e) Compel the return of funds that were provided to an
1943 eligible charitable organization that fails to comply with the

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1944 requirements of this section. Eligible charitable organizations
1945 subject to return of funds are ineligible to receive funding
1946 under this section for a period of 10 years after final agency
1947 action to compel the return of funds.

1948 1. In order to encourage the completion of all construction
1949 projects, the department shall establish a process to determine
1950 whether an eligible charitable organization has failed to
1951 fulfill its responsibilities under this section. The process
1952 must require an eligible charitable organization to provide
1953 documentation of good faith efforts made to complete
1954 construction, including, but not limited to, plans and status
1955 updates on the project.

1956 2. An eligible charitable organization that no longer meets
1957 the eligibility requirements under this section and makes no
1958 effort in conjunction with the department to rectify the
1959 situation is subject to return of funds.

1960 (f) Analyze the use of funding provided by the tax credit
1961 authorized under this section and submit a report to the
1962 Governor, the President of the Senate, and the Speaker of the
1963 House of Representatives annually, beginning October 1, 2026.
1964 The report must, at a minimum, include the total funding amount
1965 provided under this section and the amounts provided to each
1966 eligible charitable organization; describe the eligible
1967 charitable organizations that were funded; and assess the
1968 outcomes that were achieved, as well as the projects in
1969 progress, using the funding.

1970 (5) HOME AWAY FROM HOME TAX CREDITS; APPLICATIONS,
1971 TRANSFERS, AND LIMITATIONS.-

1972 (a) Beginning in fiscal year 2026-2027, the tax credit cap

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1973 amount is \$5 million in each state fiscal year.

1974 (b) A taxpayer may submit an application to the Department
1975 of Revenue for a tax credit or credits to be taken under one or
1976 more of s. 211.02535, s. 212.18345, s. 220.18775, s. 561.12135,
1977 or s. 624.51059, beginning at 9 a.m. on the first day of the
1978 calendar year which is not a Saturday, Sunday, or legal holiday.
1979 The Department of Revenue may not approve applications for a tax
1980 credit under this section after state fiscal year 2031-2032.

1981 1. The taxpayer must specify in the application each tax
1982 for which the taxpayer requests a credit and the applicable
1983 taxable year for a credit under s. 220.18775 or s. 624.51059 or
1984 the applicable state fiscal year for a credit under s.
1985 211.02535, s. 212.18345, or s. 561.12135. For purposes of s.
1986 220.18775, a taxpayer may apply for a credit to be used for a
1987 prior taxable year before the date the taxpayer is required to
1988 file a return for that year pursuant to s. 220.222. For purposes
1989 of s. 624.51059, a taxpayer may apply for a credit to be used
1990 for a prior taxable year before the date the taxpayer is
1991 required to file a return for that prior taxable year pursuant
1992 to ss. 624.509 and 624.5092. The application must specify the
1993 eligible charitable organization to which the proposed
1994 contribution will be made. The Department of Revenue shall
1995 approve tax credits on a first-come, first-served basis and must
1996 obtain the division's approval before approving a tax credit
1997 under s. 561.12135.

1998 2. Within 10 days after approving or denying an
1999 application, the Department of Revenue shall provide a copy of
2000 its approval or denial letter to the eligible charitable
2001 organization specified by the taxpayer in the application.

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2002 (c) If a tax credit approved under paragraph (b) is not
2003 fully used within the specified state fiscal year for credits
2004 under s. 211.02535, s. 212.18345, or s. 561.12135 or against
2005 taxes due for the specified taxable year for credits under s.
2006 220.18775 or s. 624.51059 because of insufficient tax liability
2007 on the part of the taxpayer, the unused amount must be carried
2008 forward for a period not to exceed 10 years. For purposes of s.
2009 220.18775, a credit carried forward may be used in a subsequent
2010 year after applying the other credits and unused carryovers in
2011 the order provided in s. 220.02(8).

2012 (d) A taxpayer may not convey, transfer, or assign an
2013 approved tax credit or a carryforward tax credit to another
2014 entity unless all of the assets of the taxpayer are conveyed,
2015 assigned, or transferred in the same transaction. However, a tax
2016 credit under s. 211.02535, s. 212.18345, s. 220.18775, s.
2017 561.12135, or s. 624.51059 may be conveyed, transferred, or
2018 assigned between members of an affiliated group of corporations
2019 if the type of tax credit under s. 211.02535, s. 212.18345, s.
2020 220.18775, s. 561.12135, or s. 624.51059 remains the same. A
2021 taxpayer shall notify the Department of Revenue of its intent to
2022 convey, transfer, or assign a tax credit to another member
2023 within an affiliated group of corporations. The amount conveyed,
2024 transferred, or assigned is available to another member of the
2025 affiliated group of corporations upon approval by the Department
2026 of Revenue. The Department of Revenue shall obtain the
2027 division's approval before approving a conveyance, transfer, or
2028 assignment of a tax credit under s. 561.12135.

2029 (e) Within any state fiscal year, a taxpayer may rescind
2030 all or part of a tax credit approved under paragraph (b). The

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2031 amount rescinded becomes available for that state fiscal year to
2032 another eligible taxpayer as approved by the Department of
2033 Revenue if the taxpayer receives notice from the Department of
2034 Revenue that the rescindment has been accepted by the Department
2035 of Revenue. The Department of Revenue must obtain the division's
2036 approval before accepting the rescindment of a tax credit under
2037 s. 561.12135. Any amount rescinded under this paragraph must
2038 become available to an eligible taxpayer on a first-come, first-
2039 served basis based on tax credit applications received after the
2040 date the rescindment is accepted by the Department of Revenue.

2041 (f) Within 10 days after approving or denying the
2042 conveyance, transfer, or assignment of a tax credit under
2043 paragraph (d), or the rescindment of a tax credit under
2044 paragraph (e), the Department of Revenue shall provide a copy of
2045 its approval or denial letter to the eligible charitable
2046 organization specified by the taxpayer. The Department of
2047 Revenue shall also include the eligible charitable organization
2048 specified by the taxpayer on all letters or correspondence of
2049 acknowledgment for tax credits under s. 212.18345.

2050 (g) For purposes of calculating the underpayment of
2051 estimated corporate income taxes under s. 220.34 and tax
2052 installment payments for taxes on insurance premiums or
2053 assessments under s. 624.5092, the final amount due is the
2054 amount after credits earned under s. 220.18775 or s. 624.51059
2055 for contributions to eligible charitable organizations are
2056 deducted.

2057 1. For purposes of determining whether a penalty or
2058 interest under s. 220.34(2)(d)1. will be imposed for
2059 underpayment of estimated corporate income tax, a taxpayer may,

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2060 after earning a credit under s. 220.18775, reduce any estimated
2061 payment in that taxable year by the amount of the credit.

2062 2. For purposes of determining whether a penalty under s.
2063 624.5092 will be imposed, an insurer may, after earning a credit
2064 under s. 624.51059 for a taxable year, reduce any installment
2065 payment for such taxable year by 27 percent of the amount of the
2066 net tax due as reported on the return for the preceding year
2067 under s. 624.5092(2)(b) by the amount of the credit.

2068 (6) PRESERVATION OF CREDIT.—If any provision or portion of
2069 this section, s. 211.02535, s. 212.18345, s. 220.18775, s.
2070 561.12135, or s. 624.51059 or the application thereof to any
2071 person or circumstance is held unconstitutional by any court or
2072 is otherwise declared invalid, the unconstitutionality or
2073 invalidity does not affect any credit earned under s. 211.02535,
2074 s. 212.18345, s. 220.18775, s. 561.12135, or s. 624.51059 by any
2075 taxpayer with respect to any contribution paid to an eligible
2076 charitable organization before the date of a determination of
2077 unconstitutionality or invalidity. The credit will be allowed at
2078 such time and in such a manner as if a determination of
2079 unconstitutionality or invalidity had not been made, provided
2080 that nothing in this subsection by itself or in combination with
2081 any other provision of law may result in the allowance of any
2082 credit to any taxpayer in excess of one dollar of credit for
2083 each dollar paid to an eligible charitable organization.

2084 (7) ADMINISTRATION; RULES.—

2085 (a) The Department of Revenue, the division, and the
2086 Department of Health may develop a cooperative agreement to
2087 assist in the administration of this section, as needed.

2088 (b) The Department of Revenue may adopt rules necessary to

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2089 administer this section and ss. 211.02535, 212.18345, 220.18775,
2090 561.12135, and 624.51059, including rules establishing
2091 application forms, procedures governing the approval of tax
2092 credits and carryforward tax credits under subsection (5), and
2093 procedures to be followed by taxpayers when claiming approved
2094 tax credits on their returns.

2095 (c) The division may adopt rules necessary to administer
2096 its responsibilities under this section and s. 561.12135.

2097 (d) The Department of Health may adopt rules necessary to
2098 administer this section, including, but not limited to, rules
2099 establishing application forms for organizations seeking
2100 designation as eligible charitable organizations under this act.

2101 (e) Notwithstanding any provision of s. 213.053, sharing
2102 information with the division related to a tax credit under this
2103 section is considered the conduct of the Department of Revenue's
2104 official duties as contemplated in s. 213.053(8)(c), and the
2105 Department of Revenue and the division are specifically
2106 authorized to share information as needed to administer this
2107 section.

2108 Section 32. Paragraph (b) of subsection (1) of section
2109 561.121, Florida Statutes, is amended to read:

2110 561.121 Deposit of revenue.—

2111 (1) All state funds collected pursuant to ss. 563.05,
2112 564.06, 565.02(9), and 565.12 shall be paid into the State
2113 Treasury and disbursed in the following manner:

2114 (b)1. After the distribution in paragraph (a), from the
2115 remainder of the funds collected pursuant to ss. 563.05, 564.06,
2116 565.02(9), and 565.12, 26 ~~13~~ percent of monthly collections
2117 shall be paid in the following shares:

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2118 a. One-third to the University of Miami Sylvester
2119 Comprehensive Cancer Center;

2120 b. One-sixth to the Brain Tumor Immunotherapy Program at
2121 the University of Florida Health Shands Cancer Center;

2122 c. One-sixth to the Norman Fixel Institute for Neurological
2123 Diseases at the University of Florida; and

2124 d. One-third to the Mayo Clinic Comprehensive Cancer Center
2125 in Jacksonville.

2126 2. The distributions in subparagraph 1. may not exceed \$60
2127 ~~\$30~~ million per fiscal year.

2128 3. These funds are appropriated monthly, to be used for
2129 lawful purposes, including constructing, furnishing, equipping,
2130 financing, operating, and maintaining cancer research and
2131 clinical and related facilities, and furnishing, equipping,
2132 operating, and maintaining other properties owned or leased by
2133 the University of Miami Sylvester Comprehensive Cancer Center,
2134 the University of Florida Health Shands Cancer Center, and the
2135 Mayo Clinic Comprehensive Cancer Center in Jacksonville; and
2136 constructing, furnishing, equipping, financing, operating, and
2137 maintaining neurological disease research and clinical and
2138 related facilities, and furnishing, equipping, operating, and
2139 maintaining other properties, owned or leased by the Norman
2140 Fixel Institute for Neurological Diseases at the University of
2141 Florida. Moneys distributed pursuant to this paragraph may not
2142 be used to secure bonds or other forms of indebtedness nor be
2143 pledged for debt service. This paragraph is repealed June 30,
2144 2054.

2145 Section 33. Section 561.12135, Florida Statutes, is created
2146 to read:

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2147 561.12135 Credit for contributions to eligible charitable
2148 organizations for the Home Away From Home Tax Credit.—Beginning
2149 January 1, 2026, there is allowed a credit of 100 percent of an
2150 eligible contribution made to an eligible charitable
2151 organization under s. 402.63 against any tax due under s.
2152 563.05, s. 564.06, or s. 565.12, except excise taxes imposed on
2153 wine produced by manufacturers in this state from products grown
2154 in this state. However, a credit allowed under this section may
2155 not exceed 90 percent of the tax due on the return on which the
2156 credit is taken. For purposes of the distributions of tax
2157 revenue under ss. 561.121 and 564.06(10), the division shall
2158 disregard any tax credits allowed under this section to ensure
2159 that any reduction in tax revenue received which is attributable
2160 to the tax credits results only in a reduction in distributions
2161 to the General Revenue Fund. Section 402.63 applies to the
2162 credit authorized by this section.

2163 Section 34. Subsection (7) of section 624.509, Florida
2164 Statutes, is amended to read:

2165 624.509 Premium tax; rate and computation.—

2166 (7) Credits and deductions against the tax imposed by this
2167 section shall be taken in the following order: deductions for
2168 assessments made pursuant to s. 440.51; credits for taxes paid
2169 under ss. 175.101 and 185.08; credits for income taxes paid
2170 under chapter 220 and the credit allowed under subsection (5),
2171 as these credits are limited by subsection (6); the credit
2172 allowed under s. 624.51057; the credit allowed under s.
2173 624.51058; the credit allowed under s. 624.5107; the credit
2174 allowed under s. 624.51059; the credit allowed under s. 288.062;
2175 all other available credits and deductions.

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2176 Section 35. Section 624.51059, Florida Statutes, is created
2177 to read:

2178 624.51059 Credit for contributions to eligible charitable
2179 organizations for the Home Away From Home Tax Credit.—

2180 (1) For taxable years beginning on or after January 1,
2181 2026, there is allowed a credit of 100 percent of an eligible
2182 contribution made to an eligible charitable organization under
2183 s. 402.63 against any tax due for a taxable year under s.
2184 624.509(1) after deducting from such tax deductions for
2185 assessments made pursuant to s. 440.51; credits for taxes paid
2186 under ss. 175.101 and 185.08; credits for income taxes paid
2187 under chapter 220; and the credit allowed under s. 624.509(5),
2188 as such credit is limited by s. 624.509(6). An eligible
2189 contribution must be made to an eligible charitable organization
2190 on or before the date the taxpayer is required to file a return
2191 pursuant to ss. 624.509 and 624.5092. An insurer claiming a
2192 credit against premium tax liability under this section is not
2193 required to pay any additional retaliatory tax levied under s.
2194 624.5091 as a result of claiming such credit. Section 624.5091
2195 does not limit such credit in any manner.

2196 (2) Section 402.63 applies to the credit authorized by this
2197 section.

2198 Section 36. Effective January 1, 2026, subsection (5) of
2199 section 1002.945, Florida Statutes, is amended to read:

2200 1002.945 Gold Seal Quality Care Program.—

2201 (5) Any real estate or part thereof owned or leased as a
2202 child care facility licensed under s. 402.305 or a child care
2203 facility exempt from licensing under s. 402.316 which achieves
2204 Gold Seal Quality status under this section ~~is shall be~~

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2205 considered an educational institution for the purpose of
2206 qualifying for exemption from ad valorem tax under s. 196.198.

2207 Section 37. Disaster preparedness supplies; sales tax
2208 holiday.—

2209 (1) The tax levied under chapter 212, Florida Statutes, may
2210 not be collected during the period from May 15, 2025, through
2211 May 31, 2025, on the sale of:

2212 (a) A portable self-powered light source with a sales price
2213 of \$40 or less.

2214 (b) A portable self-powered radio, two-way radio, or
2215 weather-band radio with a sales price of \$50 or less.

2216 (c) A tarpaulin or other flexible waterproof sheeting with
2217 a sales price of \$100 or less.

2218 (d) An item normally sold as, or generally advertised as, a
2219 ground anchor system or tie-down kit with a sales price of \$100
2220 or less.

2221 (e) A gas or diesel fuel tank with a sales price of \$50 or
2222 less.

2223 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
2224 or 9-volt batteries, excluding automobile and boat batteries,
2225 with a sales price of \$50 or less.

2226 (g) A nonelectric food storage cooler with a sales price of
2227 \$60 or less.

2228 (h) A portable generator used to provide light or
2229 communications or preserve food in the event of a power outage
2230 with a sales price of \$3,000 or less.

2231 (i) Reusable ice with a sales price of \$20 or less.

2232 (j) A portable power bank with a sales price of \$60 or
2233 less.

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- 2234 (k) A smoke detector or smoke alarm with a sales price of
2235 \$70 or less.
- 2236 (l) A fire extinguisher with a sales price of \$70 or less.
- 2237 (m) A carbon monoxide detector with a sales price of \$70 or
2238 less.
- 2239 (n) The following supplies necessary for the evacuation of
2240 household pets purchased for noncommercial use:
- 2241 1. Bags of dry dog food or cat food weighing 50 or fewer
2242 pounds and with a sales price of \$100 or less per bag.
- 2243 2. Cans or pouches of wet dog food or cat food with a sales
2244 price of \$10 or less per can or pouch or the equivalent if sold
2245 in a box or case.
- 2246 3. Over-the-counter pet medication with a sales price of
2247 \$100 or less per item.
- 2248 4. Portable kennels or pet carriers with a sales price of
2249 \$100 or less per item.
- 2250 5. Manual can openers with a sales price of \$15 or less per
2251 item.
- 2252 6. Leashes, collars, and muzzles with a sales price of \$20
2253 or less per item.
- 2254 7. Collapsible or travel-sized food or water bowls with a
2255 sales price of \$15 or less per item.
- 2256 8. Cat litter weighing 25 or fewer pounds and with a sales
2257 price of \$25 or less per item.
- 2258 9. Cat litter pans with a sales price of \$15 or less per
2259 item.
- 2260 10. Pet waste disposal bags with a sales price of \$15 or
2261 less per package.
- 2262 11. Pet pads with a sales price of \$20 or less per box or

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2263 package.

2264 12. Hamster or rabbit substrate with a sales price of \$15
2265 or less per package.

2266 13. Pet beds with a sales price of \$40 or less per item.

2267 (2) The tax exemptions provided in this section do not
2268 apply to sales within a theme park or entertainment complex as
2269 defined in s. 509.013(9), Florida Statutes, within a public
2270 lodging establishment as defined in s. 509.013(4), Florida
2271 Statutes, or within an airport as defined in s. 330.27(2),
2272 Florida Statutes.

2273 (3) The Department of Revenue is authorized, and all
2274 conditions are deemed met, to adopt emergency rules pursuant to
2275 s. 120.54(4), Florida Statutes, for the purpose of implementing
2276 this section.

2277 (4) This section shall take effect upon this act becoming a
2278 law.

2279 Section 38. Freedom Months; sales tax holiday.-

2280 (1) The taxes levied under chapter 212, Florida Statutes,
2281 may not be collected on purchases made during the period from
2282 June 1, 2025, through July 31, 2025, on:

2283 (a) The sale by way of admissions, as defined in s.
2284 212.02(1), Florida Statutes, for:

2285 1. A live music event scheduled to be held on any date or
2286 dates from June 1, 2025, through December 31, 2025;

2287 2. A live sporting event scheduled to be held on any date
2288 or dates from June 1, 2025, through December 31, 2025;

2289 3. A movie to be shown in a movie theater on any date or
2290 dates from June 1, 2025, through December 31, 2025;

2291 4. Entry to a museum, including any annual passes;

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- 2292 5. Entry to a state park, including any annual passes;
2293 6. Entry to a ballet, play, or musical theatre performance
2294 scheduled to be held on any date or dates from June 1, 2025,
2295 through December 31, 2025;
2296 7. Season tickets for ballets, plays, music events, or
2297 musical theatre performances;
2298 8. Entry to a fair, festival, or cultural event scheduled
2299 to be held on any date or dates from June 1, 2025, through
2300 December 31, 2025; or
2301 9. Use of or access to private and membership clubs
2302 providing physical fitness facilities from June 1, 2025, through
2303 December 31, 2025.
- 2304 (b) The retail sale of boating and water activity supplies,
2305 camping supplies, fishing supplies, general outdoor supplies,
2306 residential pool supplies, and electric scooters. As used in
2307 this section, the term:
- 2308 1. "Boating and water activity supplies" means life jackets
2309 and coolers with a sales price of \$75 or less; recreational pool
2310 tubes, pool floats, inflatable chairs, and pool toys with a
2311 sales price of \$35 or less; safety flares with a sales price of
2312 \$50 or less; water skis, wakeboards, kneeboards, and
2313 recreational inflatable water tubes or floats capable of being
2314 towed with a sales price of \$150 or less; paddleboards and
2315 surfboards with a sales price of \$300 or less; canoes and kayaks
2316 with a sales price of \$500 or less; paddles and oars with a
2317 sales price of \$75 or less; and snorkels, goggles, and swimming
2318 masks with a sales price of \$25 or less.
- 2319 2. "Camping supplies" means tents with a sales price of
2320 \$200 or less; sleeping bags, portable hammocks, camping stoves,

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2321 and collapsible camping chairs with a sales price of \$50 or
2322 less; and camping lanterns and flashlights with a sales price of
2323 \$30 or less.

2324 3. "Electric scooter" means a vehicle having two or fewer
2325 wheels, with or without a seat or saddle for the use of the
2326 rider, which is equipped to be propelled by an electric motor
2327 and which weighs less than 75 pounds, is less than 2 feet wide,
2328 and is designed for maximum speed of less than 35 miles per
2329 hour, with a sales price of \$500 or less.

2330 4. "Fishing supplies" means rods and reels with a sales
2331 price of \$75 or less if sold individually, or \$150 or less if
2332 sold as a set; tackle boxes or bags with a sales price of \$30 or
2333 less; and bait or fishing tackle with a sales price of \$5 or
2334 less if sold individually, or \$10 or less if multiple items are
2335 sold together. The term does not include supplies used for
2336 commercial fishing purposes.

2337 5. "General outdoor supplies" means sunscreen, sunblock, or
2338 insect repellent with a sales price of \$15 or less; sunglasses
2339 with a sales price of \$100 or less; binoculars with a sales
2340 price of \$200 or less; water bottles with a sales price of \$30
2341 or less; hydration packs with a sales price of \$50 or less;
2342 outdoor gas or charcoal grills with a sales price of \$250 or
2343 less; bicycle helmets with a sales price of \$50 or less; and
2344 bicycles with a sales price of \$500 or less.

2345 6. "Residential pool supplies" means individual residential
2346 pool and spa replacement parts, nets, filters, lights, and
2347 covers with a sales price of \$100 or less; and residential pool
2348 and spa chemicals purchased by an individual with a sales price
2349 of \$150 or less.

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2350 (2) The tax exemptions provided in this section do not
2351 apply to sales within a theme park or entertainment complex as
2352 defined in s. 509.013(9), Florida Statutes, within a public
2353 lodging establishment as defined in s. 509.013(4), Florida
2354 Statutes, or within an airport as defined in s. 330.27(2),
2355 Florida Statutes.

2356 (3) If a purchaser of an admission purchases the admission
2357 exempt from tax pursuant to this section and subsequently
2358 resells the admission, the purchaser must collect tax on the
2359 full sales price of the resold admission.

2360 (4) The Department of Revenue is authorized, and all
2361 conditions are deemed met, to adopt emergency rules pursuant to
2362 s. 120.54(4), Florida Statutes, for the purpose of implementing
2363 this section.

2364 (5) This section shall take effect upon this act becoming a
2365 law.

2366 Section 39. Wallets and bags; school supplies; learning
2367 aids and jigsaw puzzles, personal computers and personal
2368 computer-related accessories; sales tax holiday.—

2369 (1) The tax levied under chapter 212, Florida Statutes, may
2370 not be collected during the period from August 1, 2025, through
2371 August 10, 2025, on the retail sale of:

2372 (a) Wallets, or bags, including handbags, backpacks, fanny
2373 packs, and diaper bags, but excluding briefcases, suitcases, and
2374 other garment bags, having a sales price of \$100 or less per
2375 item.

2376 (b) School supplies having a sales price of \$50 or less per
2377 item. As used in this paragraph, the term "school supplies"
2378 means pens, pencils, erasers, crayons, notebooks, notebook

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2379 filler paper, legal pads, binders, lunch boxes, construction
2380 paper, markers, folders, poster board, composition books, poster
2381 paper, scissors, cellophane tape, glue or paste, rulers,
2382 computer disks, staplers and staples used to secure paper
2383 products, protractors, and compasses.

2384 (c) Learning aids and jigsaw puzzles having a sales price
2385 of \$30 or less. As used in this paragraph, the term "learning
2386 aids" means flashcards or other learning cards, matching or
2387 other memory games, puzzle books and search-and-find books,
2388 interactive or electronic books and toys intended to teach
2389 reading or math skills, and stacking or nesting blocks or sets.

2390 (d) Personal computers or personal computer-related
2391 accessories purchased for noncommercial home or personal use
2392 having a sale price of \$1,500 or less. As used in this
2393 paragraph, the term:

2394 1. "Personal computer-related accessories" includes
2395 keyboards, mice, personal digital assistants, monitors, other
2396 peripheral devices, modems, routers, and nonrecreational
2397 software, regardless of whether the accessories are used in
2398 association with a personal computer base unit. The term does
2399 not include furniture or systems, devices, software, monitors
2400 with a television tuner, or peripherals that are designed or
2401 intended primarily for recreational use.

2402 2. "Personal computers" includes electronic book readers,
2403 calculators, laptops, desktops, handhelds, tablets, or tower
2404 computers. The term does not include cellular telephones, video
2405 game consoles, digital media receivers, or devices that are not
2406 primarily designed to process data.

2407 (2) The tax exemptions provided in this section do not

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2408 apply to sales within a theme park or entertainment complex as
2409 defined in s. 509.013(9), Florida Statutes, within a public
2410 lodging establishment as defined in s. 509.013(4), Florida
2411 Statutes, or within an airport as defined in s. 330.27(2),
2412 Florida Statutes.

2413 (3) The tax exemptions provided in this section apply at
2414 the option of the dealer if less than 5 percent of the dealer's
2415 gross sales of tangible personal property in the prior calendar
2416 year consisted of items that would be exempt under this section.
2417 If a qualifying dealer chooses not to participate in the tax
2418 holiday, by July 14, 2025, the dealer must notify the Department
2419 of Revenue in writing of its election to collect sales tax
2420 during the holiday and must post a copy of the notice in a
2421 conspicuous location at its place of business.

2422 (4) The Department of Revenue is authorized, and all
2423 conditions are deemed met, to adopt emergency rules pursuant to
2424 s. 120.54(4), Florida Statutes, for the purpose of implementing
2425 this section.

2426 (5) This section shall take effect upon this act becoming a
2427 law.

2428 Section 40. Tools commonly used by skilled trade workers;
2429 Tool Time sales tax holiday.—

2430 (1) The tax levied under chapter 212, Florida Statutes, may
2431 not be collected during the period from August 29, 2025, through
2432 September 7, 2025, on the retail sale of:

2433 (a) Hand tools with a sales price of \$50 or less per item.

2434 (b) Power tools with a sales price of \$300 or less per
2435 item.

2436 (c) Power tool batteries with a sales price of \$150 or less

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- 2437 per item.
- 2438 (d) Work gloves with a sales price of \$25 or less per pair.
- 2439 (e) Safety glasses with a sales price of \$50 or less per
- 2440 pair, or the equivalent if sold in sets of more than one pair.
- 2441 (f) Protective coveralls with a sales price of \$50 or less
- 2442 per item.
- 2443 (g) Work boots with a sales price of \$175 or less per pair.
- 2444 (h) Tool belts with a sales price of \$100 or less per item.
- 2445 (i) Duffle bags or tote bags with a sales price of \$50 or
- 2446 less per item.
- 2447 (j) Tool boxes with a sales price of \$75 or less per item.
- 2448 (k) Tool boxes for vehicles with a sales price of \$300 or
- 2449 less per item.
- 2450 (l) Industry textbooks and code books with a sales price of
- 2451 \$125 or less per item.
- 2452 (m) Electrical voltage and testing equipment with a sales
- 2453 price of \$100 or less per item.
- 2454 (n) LED flashlights with a sales price of \$50 or less per
- 2455 item.
- 2456 (o) Shop lights with a sales price of \$100 or less per
- 2457 item.
- 2458 (p) Handheld pipe cutters, drain opening tools, and
- 2459 plumbing inspection equipment with a sales price of \$150 or less
- 2460 per item.
- 2461 (q) Shovels with a sales price of \$50 or less.
- 2462 (r) Rakes with a sales price of \$50 or less.
- 2463 (s) Hard hats and other head protection with a sales price
- 2464 of \$100 or less.
- 2465 (t) Hearing protection items with a sales price of \$75 or

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2466 less.

2467 (u) Ladders with a sales price of \$250 or less.

2468 (v) Fuel cans with a sales price of \$50 or less.

2469 (w) High visibility safety vests with a sales price of \$30
2470 or less.

2471 (2) The tax exemptions provided in this section do not
2472 apply to sales within a theme park or entertainment complex as
2473 defined in s. 509.013(9), Florida Statutes, within a public
2474 lodging establishment as defined in s. 509.013(4), Florida
2475 Statutes, or within an airport as defined in s. 330.27(2),
2476 Florida Statutes.

2477 (3) The Department of Revenue is authorized, and all
2478 conditions are deemed met, to adopt emergency rules pursuant to
2479 s. 120.54(4), Florida Statutes, for the purpose of implementing
2480 this section.

2481 (4) This section shall take effect upon this act becoming a
2482 law.

2483 Section 41. Hunting season; sales tax holiday.-

2484 (1) The tax levied under chapter 212, Florida Statutes, may
2485 not be collected during the period from September 8, 2025,
2486 through December 31, 2025, on the retail sale of:

2487 (a) Ammunition, as defined in s. 790.001(1), Florida
2488 Statutes.

2489 (b) A firearm. For the purposes of this section, the term
2490 "firearm" means any weapon, including a starter gun, which is
2491 designed to, will, or may readily be converted to expel a
2492 projectile by the action of an explosive; the frame or receiver
2493 of any such weapon; a firearm muffler or firearm silencer; or a
2494 destructive device. The term also includes a firearm which

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2495 shoots, or is designed to shoot, automatically more than one
2496 shot, without manually reloading, by a single function of the
2497 trigger.

2498 (c) The following accessories used for firearms:

- 2499 1. Charging handles.
- 2500 2. Cleaning kits.
- 2501 3. Holsters.
- 2502 4. Pistol grips.
- 2503 5. Sights or optics.
- 2504 6. Stocks.

2505 (d) A bow. For the purposes of this section, the term "bow"
2506 means a device consisting of flexible material having a string
2507 connecting its two ends, either indirectly by cables or pulleys
2508 or directly, for the purpose of discharging arrows; which
2509 propels arrows only by the energy stored by the drawing of the
2510 device; and which is hand-held, hand-drawn, and hand-released.

2511 (e) A crossbow. For the purposes of this section, the term
2512 "crossbow" means a device consisting of flexible material having
2513 a string connecting its two ends, either indirectly by cables or
2514 pulleys or directly, affixed to a stock for the purpose of
2515 discharging quarrels, bolts, or arrows; which propels quarrels,
2516 bolts, or arrows only by the energy stored by the drawing of the
2517 device; and which uses a non-hand-held locking mechanism to
2518 maintain the device in a drawn or ready-to-discharge condition.

2519 (f) The following accessories used for bows or crossbows:

- 2520 1. Arrows.
- 2521 2. Bolts.
- 2522 3. Quarrels.
- 2523 4. Quivers.

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2524 5. Releases.

2525 6. Sights or optics.

2526 7. Wristguards.

2527 (2) The Department of Revenue is authorized, and all
2528 conditions are deemed met, to adopt emergency rules pursuant to
2529 s. 120.54(4), Florida Statutes, for the purpose of implementing
2530 this section.

2531 (3) This section shall take effect upon this act becoming a
2532 law.

2533 Section 42. Motor vehicle registration credit.—

2534 (1) There shall be made available a one-time credit as
2535 provided for under this section to motor vehicle registrations
2536 that are active on June 30, 2025, or for new registrations that
2537 are issued on or after July 1, 2025.

2538 (2) The value of a credit is equal to the annual license
2539 tax owed for that registration pursuant to s. 320.08, Florida
2540 Statutes, including ancillary fees.

2541 (3) For purposes of this section, the term "ancillary fees"
2542 means the following fees, as applicable to each license tax
2543 specified under subsection (4):

2544 (a) Section 320.03(5), (6), and (9), Florida Statutes.

2545 (b) Section 320.04(1)(a), Florida Statutes.

2546 (c) Section 320.06(1)(b)1., Florida Statutes.

2547 (d) Section 320.0801(2), Florida Statutes.

2548 (e) Section 320.0804, Florida Statutes.

2549 (f) Section 320.08046, Florida Statutes.

2550 (g) Section 320.0805(2)(c), Florida Statutes.

2551 (4) Only a motor vehicle registration subject to a license
2552 tax under s. 320.08(1)(a), (b), or (g), (2)(a)-(d), (3)(a)-(e),

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2553 or (4) (a)-(d), Florida Statutes, is eligible for a credit.

2554 (5) The credit shall be granted to a registrant at the time
2555 the motor vehicle registration is next renewed or a new
2556 registration is issued.

2557 (6) The Department of Highway Safety and Motor Vehicles
2558 shall first apply the credit to a registration that expires
2559 after September 30, 2025. A registrant who renewed the
2560 registration before September 30, 2025, will have the credit
2561 apply to the next time the registration is required to be
2562 renewed. The department shall first apply the credit to a new
2563 registration issued on or after July 1, 2025.

2564 (7) The Department of Highway Safety and Motor Vehicles
2565 must adjust the total amount owed for a new or a renewal
2566 registration issued under s. 320.07(2), Florida Statutes, to
2567 provide for a one-time credit of the annual license tax,
2568 including ancillary fees. The department must account for the
2569 credit against the first year of a registration pursuant to s.
2570 320.07(2), Florida Statutes.

2571 (8) This section may not be construed to provide for a
2572 refund of any license tax credit, including ancillary fees, paid
2573 or not charged.

2574 (9) A credit may not be granted to a registrant who is
2575 renewing a motor vehicle registration after the 10th day of the
2576 month following the registration's expiration date.

2577 (10) A credit may not be granted after October 10, 2027.

2578 (11) A registrant may only receive one credit for each
2579 vehicle registered during the time periods provided in this
2580 section. A person may elect to pay biennially pursuant to s.
2581 320.07(2), Florida Statutes, and shall pay only that portion not

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2582 subject to the credit provided by this section.

2583 (12) The Department of Highway Safety and Motor Vehicles is
2584 authorized, and all conditions are deemed met, to adopt
2585 emergency rules under s. 120.54(4), Florida Statutes, for the
2586 purpose of implementing the credit authorized by this section.
2587 Notwithstanding any other law, emergency rules adopted under
2588 this section are effective for 6 months after adoption and may
2589 be renewed during the pendency of procedures to adopt permanent
2590 rules addressing the subject of the emergency rules.

2591 (13) (a) Beginning July 1, 2025, the Chief Financial Officer
2592 is authorized to transfer to the Department of Highway Safety
2593 and Motor Vehicles amounts necessary for the department to
2594 provide for transfers through the Motor Vehicle License Clearing
2595 Trust Fund to the appropriate funds according to ss.
2596 320.08(1)(a), (b), and (g), (2)(a)-(d), (3)(a)-(e), and (4)(a)-
2597 (d), s. 320.03(5), (6), and (9), s. 320.04(1)(a), s.
2598 320.06(1)(b)1., s. 320.0801(2), s. 320.0804, s. 320.08046, and
2599 s. 320.0805(2)(c), Florida Statutes, in lieu of credits granted
2600 for license taxes, including ancillary fees, pursuant to this
2601 section or transfer of funds for biennial vehicle registration
2602 license tax received in the previous year. Up to \$830 million
2603 may be transferred by the Chief Financial Officer to the
2604 department through November 1, 2027.

2605 (b) The Department of Highway Safety and Motor Vehicles is
2606 authorized to request monthly transfers from the Chief Financial
2607 Officer to the Motor Vehicle License Clearing Trust Fund in
2608 order to make transfers to the appropriate funds pursuant to
2609 paragraph (a). The department shall provide the Chief Financial
2610 Officer with information necessary to support the transfer each

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2611 month.

2612 (c) Pursuant to s. 320.203, Florida Statutes, beginning
2613 October 1, 2025, the department shall transfer funds held
2614 pursuant to s. 320.203, Florida Statutes, for revenues collected
2615 from biennial vehicle registration renewals paid pursuant to s.
2616 320.07(2), Florida Statutes, in the 2024-2025 fiscal year and
2617 held in the Motor Vehicle License Clearing Trust Fund for
2618 distribution in the 2025-2026 fiscal year. The department shall
2619 retain revenues collected from biennial vehicle registration
2620 renewals paid pursuant to s. 320.07(2), Florida Statutes, in the
2621 2025-2026 fiscal year for distribution in the 2026-2027 fiscal
2622 year.

2623 (14) Funds transferred by the Chief Financial Officer
2624 pursuant to this section for any credits provided by this
2625 section may not be held under s. 320.203, Florida Statutes.

2626 (15) This section expires November 30, 2027.

2627 Section 43. (1) The Legislature finds a majority of
2628 Floridians believe that their property taxes are too high and,
2629 while the American Dream still includes home ownership, costs
2630 related to such ownership contribute to hardships in achieving
2631 and maintaining that dream. The Legislature further finds
2632 property taxes are a significant source of general revenue for
2633 local governments and political subdivisions, funding essential
2634 local services to Floridians, including, but not limited to,
2635 education, infrastructure, public safety, and emergency
2636 services. This tension between dual objectives makes it
2637 necessary to carefully analyze the current tax structure and the
2638 expenditure of the revenues provided by it at both the state and
2639 local levels before enacting significant tax relief measures for

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2640 homeowners of this state, ensuring that such relief is
2641 meaningful and does not negatively impact services Floridians
2642 deem essential.

2643 (2) The Office of Economic and Demographic Research shall
2644 conduct a study of the property tax structure of this state and
2645 the expenditure of property tax revenues by recipient local
2646 governments and political subdivisions and focus on the taxation
2647 of homestead property. The primary purpose of the study is to
2648 analyze the potential impact of eliminating or significantly
2649 reducing ad valorem assessments on homestead property and
2650 provide policy options for mitigating negative fiscal
2651 consequences. The study must include:

2652 (a) An analysis of the effects of the Save-Our-Homes
2653 assessment limitation pursuant to s. 4(d), Article VII of the
2654 State Constitution, the portability of the Save-Our-Homes
2655 assessment limitation pursuant to s. 4(d)(8), Article VII of the
2656 State Constitution, and other constitutional provisions that
2657 currently provide tax relief to homestead property owners.

2658 (b) An analysis of the millage rates adopted by local
2659 governments compared to the rolled back rate calculated as
2660 required under s. 200.065, Florida Statutes.

2661 (c) An analysis of the potential impacts on public
2662 services, including, but not limited to, education,
2663 infrastructure, public safety, and emergency services.

2664 (d) An assessment of the housing market in this state,
2665 including, but not limited to, changes in homeownership rates
2666 and property values, effects on first-time homebuyers, and
2667 homeowner willingness to relocate to another property when needs
2668 change.

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2669 (e) An analysis of consumer behavior regarding home
2670 improvements that would likely cause the assessed value of a
2671 homestead property and property taxes collected for a homestead
2672 property to increase under current law, including, but not
2673 limited to, the elevation of homes in flood-prone areas, the
2674 addition of accessory dwelling units, and other home renovation
2675 projects. The analysis must include discussion of whether
2676 reducing or eliminating property taxes on homestead property
2677 would change consumer behavior leading to increased homestead
2678 property damage mitigation and resiliency.

2679 (3) Based on the research, data, and analysis, the Office
2680 of Economic and Demographic Research must develop a series of
2681 findings and an array of policy options, including changes to
2682 law or the State Constitution, for eliminating or reducing the
2683 property tax burden on homestead property in this state while
2684 mitigating any reductions to services Floridians deem essential
2685 to quality of life.

2686 (a) The policy options may include changes to local
2687 government property taxes, required local effort millage rates,
2688 and tax assessments by local and state government.

2689 (b) The policy options must attempt to balance the ability
2690 of the property tax system to produce revenues that are
2691 sufficient to fund appropriate governmental functions and
2692 expenditures.

2693 (c) The policy options may include any actions or measures
2694 necessary to ensure tax enforcement and collection are fair,
2695 reasonable, and have minimal compliance costs; to increase the
2696 visibility and awareness of the taxes being paid; and to
2697 procedures to adequately inform taxpayers of local government

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2698 tax and budget decisions.

2699 (4) The Office of Economic and Demographic Research may
2700 contract as needed with state universities, nationally
2701 recognized organizations, and tax policy experts for the purpose
2702 of developing findings and policy options to be included in the
2703 report. The Department of Revenue shall provide any data or
2704 technical assistance required by the Office of Economic and
2705 Demographic Research to complete the study.

2706 (5) By November 1, 2025, the Office of Economic and
2707 Demographic Research shall submit a report to the President of
2708 the Senate and the Speaker of the House of Representatives
2709 detailing the study's findings and options.

2710 (6) The sum of \$1 million in nonrecurring funds from the
2711 General Revenue Fund is appropriated to the Office of Economic
2712 and Demographic Research for the purpose of conducting the
2713 study.

2714 (7) This section takes effect upon becoming a law.

2715 Section 44. The Department of Revenue is authorized, and
2716 all conditions are deemed met, to adopt emergency rules under s.
2717 120.54(4), Florida Statutes, for the purpose of implementing
2718 provisions related to the Home Away From Home Tax Credit, the
2719 Rural Community Investment Program, and the tax exemption for
2720 clothing. Notwithstanding any other law, emergency rules adopted
2721 under this section are effective for 6 months after adoption and
2722 may be renewed during the pendency of procedures to adopt
2723 permanent rules addressing the subject of the emergency rules.

2724 Section 45. The Department of Commerce is authorized, and
2725 all conditions are deemed met, to adopt emergency rules under s.
2726 120.54(4), Florida Statutes, for the purpose of implementing

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2727 provisions related to the Rural Community Investment Program.
2728 Notwithstanding any other law, emergency rules adopted under
2729 this section are effective for 6 months after adoption and may
2730 be renewed during the pendency of procedures to adopt permanent
2731 rules addressing the subject of the emergency rules.

2732 Section 46. For the 2025-2026 fiscal year, the sum of
2733 \$311,076 in nonrecurring funds is appropriated from the General
2734 Revenue Fund to the Department of Revenue for the purpose of
2735 implementing the Home Away From Home Tax Credit as created by
2736 this act.

2737 Section 47. (1) The Division of Law Revision is directed
2738 to replace the phrase "the effective date of this act" where it
2739 occurs in this act with the date this act becomes a law.

2740 (2) This section shall take effect upon this act becoming a
2741 law.

2742 Section 48. Except as otherwise provided in this act and
2743 except for this section, which shall take effect upon becoming a
2744 law, this act shall take effect July 1, 2025.