



## **Conference Chairs**

# House Ways & Means Committee/ Senate Finance and Tax Committee

House Offer #1

HB 7031

Friday, June 13, 2025 412 Knott Building

### House Ways & Means Committee / Senate Finance and Tax Committee HB 7031

		House Offer #1			
		General Revenue (in \$m)			
		Recur.	NR.	Total	
1	Sales Tax: Business Rent Tax Repeal	(904.8)	-	(904.8)	1
2	Sales Tax: Extend timeframe for DOR to issue a sales tax exemption certificate for data centers from June 30, 2027, to June 30, 2037, after which the DOR may not issue a temporary tax exemption certificate; increase megawatts to 100; and add to economic development program evaluation	-	-	-	2
3	Sales Tax: Back-to-School Tax Holiday - Recurring every August	(167.7)	-	(167.7)	3
4	Sales Tax: Permanently Exempt Certain Batteries	(58.5)	-	(58.5)	4
5	Sales Tax: Permanently Exempt: Fire extinguishers, Smoke detectors or smoke alarms, and Carbon monoxide detectors	(12.5)	-	(12.5)	5
6	Sales Tax: Permanently Exempt Certain Portable Generators	(6.2)	-	(6.2)	6
7	Sales Tax: Permanently Exempt Sunscreen and insect repellant	(8.0)	-	(8.0)	7
8	Sales Tax: Permanently Exempt Tarpaulins and other flexible waterproof sheeting	(14.4)	-	(14.4)	8
9	Sales Tax: Permanently Exempt Ground anchor systems/tie-down kits, and Gas/diesel fuel cans	(22.3)	-	(22.3)	
10	Sales Tax: Permanently Exempt Life Jackets	(1.4)	-	(1.4)	-
11	Sales Tax: Permanently Exempt Bicycle Helmets	(1.8)	-	(1.8)	
12	Sales Tax: Permanently Exempt State Park Admission	(2.0)	-	(2.0)	12
13	Sales Tax: Florida Hunting, Fishing and Camping Sales Tax Holiday - September 8 - December 31, 2025	-	(34.6)	(34.6)	13
14	Sales Tax: Repeals the \$500 threshold, thus making all sales of gold, silver, and platinum bullion exempt from sales tax	(1.6)	-	(1.6)	14
15	Sales Tax: Exempt NASCAR Championship Race tickets from the sales tax on admissions	0/(**)		0/(**)	15
16	Beverage Tax Distribution: Increases distribution created in 2023 to the University of Miami Sylvester Comprehensive Cancer Center (\$10 million to \$20 million total); Mayo Clinic Comprehensive Cancer Center (\$10 million to \$20 million total); University of Florida Health Shands Cancer Center Brain Tumor Immunotherapy Program (\$5 million to \$10 million total); and University of Florida Norman Fixel Institute for Neurological Diseases (\$5 million to \$10 million total)  Distributions cannot be bonded	(27.9)	(0.6)	(28.5)	
17	Corporate Income Tax: Exempt Charitable Trusts	(1.1)	-	(1.1)	17
18	Natural Gas Fuel Tax: Delay the imposition of the scheduled tax on natural gas fuel from January 1, 2026, to January 1, 2030	-		(*)	18
19	Aviation Fuel Tax: Full Repeal	(2.2)	1.5	(0.7)	19
20	Pari-Mutuel Taxes: Reduce Cardroom taxes by 2%	(2.5)	-	(2.5)	20
21	Various Taxes - Home Away from Home Tax Credit: Provides a tax credit to a business that makes a monetary contribution to an eligible charitable organization; A contributing business may take a credit against various taxes after making the contribution Includes an appropriation to the Department of Revenue for administration	(13.0)	(0.2)	(13.2)	21
22	Various Taxes - Rural Communities Investment Program: Creates program administered by Department of Commerce to allow investors to earn tax credits against the corporate income tax or insurance premium tax by investing in a rural fund; Beginning in fiscal year 2025-2026, the tax credit cap amount is \$7 million in each state fiscal year, excluding any credits carried forward and the cumulative cap for the program is \$35 million	(7.0)	-	(7.0)	22

### House Ways & Means Committee / Senate Finance and Tax Committee HB 7031

Ad Valorem: Direct a study of Florida's property tax by the Office of Economic and Demographic Research includes a \$1 million NR OR appropriation for the study.  24 Ad Valorem: Appropriate funds to DOR to reimburse liscally constrained countries for refunds made to damaged residential properties in 2024  25 Corporate Income Tax: Adopts the Internal Revenue Code in effect on January 1, 2025, to maintain conformity with federal provisions  26 applicable tax rate on handle for intertrack wagering  27 Pari: Muttuel Tax: Clarity the live racing requirements for the 0.5 percent applicable tax rate on handle for intertrack wagering  28 applicable tax rate on handle for intertrack wagering  29 Pari: Muttuel Tax: Clarity the live racing requirements for the 0.5 percent applicable tax rate on handle for intertrack wagering  29 Pari Muttuel Tax: Clarity the live racing requirements for the 0.5 percent applicable tax rate on handle for intertrack wagering  20 Pari Muttuel Tax: Clarity the live racing requirements for the 0.5 percent applicable tax rate on handle for intertrack wagering  21 Pari: Muttuel Tax: Clarity the live racing requirements for the 0.5 percent applicable tax rate on handle for intertrack wagering  22 Paris Ass. Distribution: Redirect current \$5 million distribution made out of the Florida Agricultural Promotional Campaign Trust Fund for the promotion of the Florida Horse Industry: Instead of going to the Florida Thoroughbred Breeders' Association, Inc. (FTBA), that money will be distributed between Tampa Bay Downs, Inc. (\$1 million) and Gulfstream Park Racing Association, Inc. (\$4 million).  29 Various Taxes - Strong Families Tax Acredit: Technical issue related to charities submitting the IRS Form 990  20 Enterprise Zones: Extend timeframe for local incentive program benefits to continue from December 31, 2025, to December 31, 2035, for multi-phase projects that vested on or before December 31, 2021  20 Local Communications Services Tax (CST): Require local governments to provide the use of local CST				House Offer #1			
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Various Taxes - Strong Families Tax Credit: Technical issue related to charities submitting the IRS Form 990							
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### House Ways & Means Committee / Senate Finance and Tax Committee HB 7031

		House Offer #1			
		General Revenue (in \$m)			
		Recur.	NR.	Total	
	Ad Valorem: VAB Remote Hearings				
40	Allows any party to a VAB hearing to appear telephonically, by video	-	-	-	40
	conference, or by other electronic means				
41	Ad Valorem: VAB Appeal Deadline				41
41	Allows a taxpayer to file an appeal if the tax roll has been extended	-	-	-	41
	Ad Valorem: VAB Evidence Exchange				
42	Requires Property Appraisers to provide evidence to taxpayers at least 15				42
	days before hearing				
43	Ad Valorem: VAB Filing Fee				43
43	Increases the allowable filing fee for a VAB hearing from \$15 to \$50				43
44	Ad Valorem: TPP Salvage Value 2025 - Citrus Packing and Processing	-	-	-	44
45	Ad Valorem: Agricultural Classification Extension for Citrus	-	-	-	45
40	Tourist Development Tax: Allow fiscally constrained counties adjacent to				40
46	the Gulf of America to use TDT for infrastructure projects	-	-	-	46
47	Tourist Development Tax: Allow all counties to use TDT for beach				47
47	lifeguards				47
40	Local Taxes and Fees: Allow local governments to reduce or repeal				40
48	certain local Discretionary Sales Surtaxes				48
	Tax Admin: Clarify that a forwarding agent already registered as a sales				
40	tax dealer with the DOR is not required to resubmit a dealer application				40
49	when applying for or renewing a forwarding agent certificate (Florida	-	-	-	49
	Certificate of Forwarding Agent Address)				
	DOR Tax Administration: Pre-Audit Preparation				
50	Clarifying activities that the Department of Revenue may engage in during	-	-	-	50
	the pre-audit preparation period				
	DOR Tax Administration: Overpayment/delinquency Clarification				
51	Amends s. 194.014(2), F.S., to replace the phrase "become delinquent"	-	-	-	51
	with "would have become delinquent"				
52	DOR Tax Administration: Correct Cross-Reference	-	-	-	52
53	FY 2025-2026	(1,254.9)	(35.4)	(1,290.3)	53
54	(**) Impact is indeterminate; 0/(**) The impact is either zero or indeterminate.		, ,	•	54
	Note: The non-recurring GR shown is only pure non-recurring reflecting				
	temporary or one-time provisions.				
	Agreed-Upon GR Impacts Accounted for within the GAA	Offsetting N	leg. Impact	to Trust Fur	nds
	Documentary Stamp Tax Distribution: Eliminate from distribution to DOT				
	in s. 201.15(4)(a) the funding for the New Starts Transit Program (10% of				
55	the funds distributed to DOT) and the \$60 allocated annually to the Florida	106.7	-	106.7	55
	Rail Enterprise - and reduce the minimum distribution to DOT of \$466.75 to				
	360.08				
56	Documentary Stamp Tax Distribution: Eliminate from distribution in s.				
	201.15(4) to the State Housing Trust Fund for s. 420.50871 and restore the	150.0	_	150.0	56
	GR service charge (similar to 2022 statutory provisions)				
	e				