



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	<u>Sales Tax</u> : Business Rent Tax Repeal	(904.8)	-	(904.8)	1
2	<u>Sales Tax</u> : 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	<u>Sales Tax</u> : Back-to-School Tax Holiday - Recurring every August	(167.7)	-	(167.7)	3
4	<u>Sales Tax</u> : Permanently Exempt Certain Batteries	(58.5)	-	(58.5)	4
5	<u>Sales Tax</u> : Permanently Exempt: Fire extinguishers, Smoke detectors or smoke alarms, and Carbon monoxide detectors	(12.5)	-	(12.5)	5
6	<u>Sales Tax</u> : Permanently Exempt Certain Portable Generators	(6.2)	-	(6.2)	6
7	<u>Sales Tax</u> : Permanently Exempt Sunscreen and insect repellant	(8.0)	-	(8.0)	7
8	<u>Sales Tax</u> : Permanently Exempt Tarpaulins and other flexible waterproof sheeting	(14.4)	-	(14.4)	8
9	<u>Sales Tax</u> : Permanently Exempt Ground anchor systems/tie-down kits, and Gas/diesel fuel cans	(22.3)	-	(22.3)	9
10	<u>Sales Tax</u> : Permanently Exempt Life Jackets	(1.4)	-	(1.4)	10
11	<u>Sales Tax</u> : Permanently Exempt Bicycle Helmets	(1.8)	-	(1.8)	11
12	<u>Sales Tax</u> : Permanently Exempt State Park Admission	(2.0)	-	(2.0)	12
13	<u>Sales Tax</u> : Florida Hunting, Fishing and Camping Sales Tax Holiday - September 8 - December 31, 2025	-	(34.6)	(34.6)	13
14	<u>Sales Tax</u> : Repeals the \$500 threshold, thus making all sales of gold, silver, and platinum bullion exempt from sales tax	(1.6)	-	(1.6)	14
15	<u>Sales Tax</u> : Exempt NASCAR Championship Race tickets from the sales tax on admissions	0/(**)		0/(**)	15
16	<u>Beverage Tax Distribution</u> : 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)	16
17	<u>Corporate Income Tax</u> : Exempt Charitable Trusts	(1.1)	-	(1.1)	17
18	<u>Natural Gas Fuel Tax</u> : Delay the imposition of the scheduled tax on natural gas fuel from January 1, 2026, to January 1, 2030	-		(*)	18
19	<u>Aviation Fuel Tax</u> : Full Repeal	(2.2)	1.5	(0.7)	19
20	<u>Pari-Mutuel Taxes</u> : Reduce Cardroom taxes by 2%	(2.5)	-	(2.5)	20
21	<u>Various Taxes</u> - 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	<u>Various Taxes</u> - 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

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23	<u>Ad Valorem</u> : Direct a study of Florida's property tax by the Office of Economic and Demographic Research Includes a \$1 million NR GR appropriation for the study	-	(1.0)	(1.0)	23
24	<u>Ad Valorem</u> : Appropriate funds to DOR to reimburse fiscally constrained counties for refunds made to damaged residential properties in 2024	-	(0.5)	(0.5)	24
25	<u>Corporate Income Tax</u> : Adopts the Internal Revenue Code in effect on January 1, 2025, to maintain conformity with federal provisions	-	-	-	25
26	<u>Pari- Mutuel Tax</u> : Clarify the live racing requirements for the 0.5 percent applicable tax rate on handle for intertrack wagering	-	-	-	26
27	<u>Pari- Mutuel Tax</u> : Eliminate Slot Machine Licensing Fee for Thoroughbred Permitholders				27
28	<u>Sales Tax Distribution</u> : 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)	-	-	-	28
29	<u>Various Taxes - Strong Families Tax Credit</u> : Technical issue related to charities submitting the IRS Form 990	-	-	-	29
30	<u>Enterprise Zones</u> : 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	-	-	-	30
31	<u>Local Communications Services Tax (CST)</u> : Extend the current freeze on rate increases for local CST from January 1, 2026, to January 1, 2031	-	-	-	31
32	<u>Local Communications Services Tax (CST)</u> : Require local governments to prioritize the use of local CST revenue for the timely review, processing, and approval of permit applications for the use of rights of way by providers	-	-	-	32
33	<u>Ad Valorem</u> : Nonprofit Land Lease Exemption Expands this exemption to nonprofits that lease the land from a Housing Finance Authority and then sublease that land for 99 years for affordable housing	-	-	-	33
34	<u>Ad Valorem</u> : Government Entity Land Lease Exemption Creates a new exemption for improvements and land for newly constructed multifamily affordable housing of at least 70 units which is on government property leased for at least 30 years for the purpose of providing affordable housing	-	-	-	34
35	<u>Ad Valorem</u> : New exemption for affordable housing on state-owned lands (property owned by the state, leased to a local government, and subleased to a housing provider to provide at least 70 units for 60 years)	-	-	-	35
36	<u>Ad Valorem</u> : Extend 99 Year Affordable Housing with Florida Housing Finance Corporation agreements exemption to projects with agreements with a local Housing Finance Authority	-	-	-	36
37	<u>Ad Valorem</u> : Missing Middle Exemption Allow successive owners to apply for the exemption				37
38	<u>Ad Valorem</u> : Flight Simulators Treats flight simulators as owned by a governmental unit rather than leased if the simulator reverts to the government upon expiration of a lease	-	-	-	38
39	<u>Ad Valorem</u> : Gold Seal Education Leased Property Extends an education exemption to property leased by a gold seal certified child care facility	-	-	-	39

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40	<u>Ad Valorem</u> : VAB Remote Hearings Allows any party to a VAB hearing to appear telephonically, by video conference, or by other electronic means	-	-	-	40
41	<u>Ad Valorem</u> : VAB Appeal Deadline Allows a taxpayer to file an appeal if the tax roll has been extended	-	-	-	41
42	<u>Ad Valorem</u> : VAB Evidence Exchange Requires Property Appraisers to provide evidence to taxpayers at least 15 days before hearing				42
43	<u>Ad Valorem</u> : VAB Filing Fee Increases the allowable filing fee for a VAB hearing from \$15 to \$50				43
44	<u>Ad Valorem</u> : TPP Salvage Value 2025 - Citrus Packing and Processing	-	-	-	44
45	<u>Ad Valorem</u> : Agricultural Classification Extension for Citrus	-	-	-	45
46	<u>Tourist Development Tax</u> : Allow fiscally constrained counties adjacent to the Gulf of America to use TDT for infrastructure projects	-	-	-	46
47	<u>Tourist Development Tax</u> : Allow all counties to use TDT for beach lifeguards				47
48	<u>Local Taxes and Fees</u> : Allow local governments to reduce or repeal certain local Discretionary Sales Surtaxes				48
49	<u>Tax Admin</u> : Clarify that a forwarding agent already registered as a sales tax dealer with the DOR is not required to resubmit a dealer application when applying for or renewing a forwarding agent certificate (Florida Certificate of Forwarding Agent Address)	-	-	-	49
50	<u>DOR Tax Administration</u> : Pre-Audit Preparation Clarifying activities that the Department of Revenue may engage in during the pre-audit preparation period	-	-	-	50
51	<u>DOR Tax Administration</u> : Overpayment/delinquency Clarification Amends s. 194.014(2), F.S., to replace the phrase “become delinquent” with “would have become delinquent”	-	-	-	51
52	<u>DOR Tax Administration</u> : 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 Neg. Impact to Trust Funds			
55	<u>Documentary Stamp Tax Distribution</u> : Eliminate from distribution to DOT in s. 201.15(4)(a) the funding for the New Starts Transit Program (10% of the funds distributed to DOT) and the \$60 allocated annually to the Florida Rail Enterprise - and reduce the minimum distribution to DOT of \$466.75 to 360.08	106.7	-	106.7	55
56	<u>Documentary Stamp Tax Distribution</u> : Eliminate from distribution in s. 201.15(4) to the State Housing Trust Fund for s. 420.50871 and restore the GR service charge (similar to 2022 statutory provisions)	150.0	-	150.0	56