

## CHAPTER 2021-31

### House Bill No. 7061

An act relating to taxation; repealing s. 193.019, F.S., relating to hospitals and community benefit reporting; amending s. 193.155, F.S.; adding exceptions to the definition of the term “change of ownership” for purposes of a certain homestead assessment limitation; providing that changes, additions, or improvements, including ancillary improvements, to homestead property damaged or destroyed by misfortune or calamity must be assessed upon substantial completion; specifying that the assessed value of the replaced homestead property must be calculated using the assessed value of the homestead property on a certain date before the date on which the damage or destruction was sustained; providing that certain changes, additions, or improvements must be reassessed at just value in subsequent years; specifying that changes to elevate certain homestead property do not increase the assessed value of the property; requiring property owners to provide certification for such property; defining the terms “voluntary elevation” and “voluntarily elevated”; prohibiting the inclusion of certain areas in a square footage calculation; providing an exception; providing applicability; making clarifying changes; providing that changes relating to elevated property are contingent upon elector approval of an amendment to the State Constitution; amending s. 193.1554, F.S.; providing that changes, additions, or improvements, including ancillary improvements, to nonhomestead residential property damaged or destroyed by misfortune or calamity must be assessed upon substantial completion; specifying that the assessed value of the replaced nonhomestead residential property must be calculated using the assessed value of the nonhomestead residential property on a certain date before the date on which the damage or destruction was sustained; providing that certain changes, additions, or improvements must be reassessed at just value in subsequent years; specifying that changes to elevate certain nonhomestead residential property do not increase the assessed value of the property; requiring property owners to provide certification for such property; defining the terms “voluntary elevation” and “voluntarily elevated”; prohibiting the inclusion of certain areas in a square footage calculation; providing an exception; providing applicability; making clarifying changes; providing that changes relating to elevated property are contingent upon elector approval of an amendment to the State Constitution; amending s. 193.1555, F.S.; providing that changes, additions, or improvements, including ancillary improvements, to certain nonresidential real property damaged or destroyed by misfortune or calamity must be assessed upon substantial completion; specifying that the assessed value of the replaced nonresidential real property shall be calculated using the assessed value of the residential and nonresidential real property on a certain date before the date on which the damage or destruction was sustained; providing that certain changes, additions, or improvements must be reassessed at just value in subsequent years;

providing construction and retroactive applicability; amending s. 196.196, F.S.; specifying that portions of property not used for certain purposes are not exempt from ad valorem taxation; specifying that exemptions for certain portions of property from ad valorem taxation are not affected so long as such portions of property are used for specified purposes; providing applicability and construction; amending s. 196.1978, F.S.; exempting certain multifamily projects from ad valorem taxation; making technical changes; amending s. 196.198, F.S.; providing that improvements to real property are deemed owned by certain educational institutions for purposes of the educational exemption from ad valorem taxation if certain criteria are met; providing that such educational institutions shall receive the full benefit of the exemption; requiring the property owner to make certain disclosures to the educational institution; exempting certain property owned by a house of public worship from ad valorem taxation; providing construction; amending s. 197.222, F.S.; requiring, rather than authorizing, tax collectors to accept late payments of prepaid property taxes within a certain timeframe; deleting a late payment penalty; amending s. 201.08, F.S.; providing that modifications of certain original documents for certain purposes on which documentary stamp taxes were previously paid are not renewals and are not subject to the documentary stamp tax; amending s. 210.20, F.S.; increasing, at specified timeframes, the percentage of cigarette tax proceeds paid to the Board of Directors of the H. Lee Moffitt Cancer Center and Research Institute for certain purposes; creating s. 211.0253, F.S.; providing a credit against oil and gas production taxes under the Strong Families Tax Credit; amending s. 211.3106, F.S.; specifying the severance tax rate for a certain heavy mineral under certain circumstances; amending s. 212.06, F.S.; revising the definition of the term “dealer”; revising a condition for a sales tax exception for tangible personal property imported, produced, or manufactured in this state for export; defining terms; specifying application requirements and procedures for a forwarding agent to apply for a Florida Certificate of Forwarding Agent Address from the Department of Revenue; requiring forwarding agents receiving such certificate to register as dealers for purposes of the sales and use tax; specifying requirements for sales tax remittance and for recordkeeping; specifying the timeframe for expiration of certificates and procedures for renewal; requiring forwarding agents to update information; requiring the department to verify certain information; authorizing the department to suspend or revoke certificates under certain circumstances; requiring the department to provide a list on its website of forwarding agents who have received certificates; providing circumstances and requirements for and construction related to dealers accepting certificates or relying on the department’s website list in lieu of collecting certain taxes; providing criminal penalties for certain violations; authorizing the department to adopt rules; amending s. 212.07, F.S.; authorizing dealers, subject to certain conditions, to advertise or hold out to the public that they will pay sales tax on behalf of the purchaser; amending s. 212.08, F.S.; extending the expiration date of the sales tax exemption for data center property; exempting specified items that assist in independent living from the sales tax; amending s.

212.13, F.S.; revising recordkeeping requirements for dealers collecting the sales and use tax; amending s. 212.15, F.S.; providing that stolen sales tax revenue may be aggregated for the purposes of determining the grade of certain criminal offenses; conforming a provision to changes made by the act; creating s. 212.1834, F.S.; providing a credit against sales taxes payable by direct pay permitholders under the Strong Families Tax Credit; amending ss. 212.20 and 212.205, F.S.; conforming provisions to changes made by the act; amending s. 213.053, F.S.; authorizing the department to publish a list of forwarding agents who have received Florida Certificates of Forwarding Agent Address on its website; amending s. 218.64, F.S.; conforming provisions to changes made by the act; amending s. 220.02, F.S.; specifying the order in which corporate income tax credits under the Strong Families Tax Credit and the Florida Internship Tax Credit Program are applied; amending s. 220.13, F.S.; requiring corporate income taxpayers to add back to their taxable income claimed credit amounts under the Strong Families Tax Credit and the Florida Internship Tax Credit Program; providing an exception; amending s. 220.1845, F.S.; increasing the contaminated site rehabilitation corporate income tax credit for a specified fiscal year; amending s. 220.186, F.S.; providing that a corporate income tax credit claimed under the Strong Families Tax Credit is not applied in the calculation of the Florida alternative minimum tax credit; creating s. 220.1877, F.S.; providing a credit against the corporate income tax under the Strong Families Tax Credit; specifying requirements and procedures for the credit; creating s. 220.198, F.S.; providing a short title; defining terms; providing a corporate income tax credit for qualified businesses employing student interns if certain criteria are met; specifying the amount of the credit a qualified business may claim per student intern; specifying a limit on the credit claimed per taxable year; specifying the combined total amount of tax credits which may be granted per state fiscal year in specified years; requiring that credits be allocated on a prorated basis if total approved credits exceed the limit; authorizing the department to adopt certain rules; authorizing a qualified business to carry forward unused credit for a certain time; amending s. 288.0001, F.S.; conforming a provision to changes made by the act; repealing s. 288.11625, F.S., relating to sports development; amending s. 376.30781, F.S.; conforming a provision to changes made by the act; creating s. 402.62, F.S.; creating the Strong Families Tax Credit; defining terms; specifying requirements for the Department of Children and Families in designating eligible charitable organizations; specifying requirements for eligible charitable organizations receiving contributions; specifying duties of the Department of Children and Families; specifying a limitation on, and application procedures for, the tax credit; specifying requirements and procedures for, and restrictions on, the carryforward, conveyance, transfer, assignment, and rescindment of credits; specifying requirements and procedures for the department; providing construction; authorizing the department, the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation, and the Department of Children and Families to develop a cooperative agreement and adopt rules;

authorizing certain interagency information sharing; amending s. 443.191, F.S.; conforming a cross-reference; creating s. 561.1213, F.S.; providing a credit against excise taxes on certain alcoholic beverages under the Strong Families Tax Credit; amending s. 624.509, F.S.; specifying the order in which the insurance premium tax credit under the Strong Families Tax Credit is applied; creating s. 624.51057, F.S.; providing a credit against the insurance premium tax under the Strong Families Tax Credit; providing sales tax exemptions for certain clothing, wallets, bags, school supplies, personal computers, and personal computer-related accessories during a certain timeframe; defining terms; specifying locations where the exemptions do not apply; authorizing certain dealers to opt out of participating in the exemptions, subject to certain conditions; authorizing the department to adopt emergency rules; providing sales tax exemptions for certain disaster preparedness supplies during a certain timeframe; specifying locations where the exemptions do not apply; authorizing the department to adopt emergency rules; providing sales tax exemptions for certain admissions to music events, sporting events, cultural events, specified performances, movies, museums, state parks, and fitness facilities, and for certain boating and water activity, camping, fishing, general outdoor supplies, and sports equipment, during certain timeframes; defining terms; specifying locations where the exemptions do not apply; requiring purchasers to collect sales tax on resold exempt admissions; authorizing the department to adopt emergency rules; amending chapter 2021-2, Laws of Florida; conforming a cross-reference; revising certain taxes on rental or license fees; reenacting s. 192.0105(3)(a), F.S., relating to taxpayer rights, to incorporate the amendment made to s. 197.222, F.S., in a reference thereto; reenacting s. 193.1557, F.S., relating to assessment of property damaged or destroyed by Hurricane Michael, to incorporate the amendments made to ss. 193.155, 193.1554, and 193.1555, F.S., in references thereto; reenacting s. 210.205, F.S., relating to cigarette tax distribution reporting, to incorporate the amendment made to s. 210.20, F.S., in a reference thereto; reenacting s. 212.08(18)(f), F.S., relating to the sales, rental, use, consumption, distribution, and storage tax, to incorporate the amendment made to s. 212.13, F.S., in a reference thereto; authorizing the department to adopt emergency rules to implement certain provisions; providing for expiration of that authority; providing an appropriation; requiring the Florida Institute for Child Welfare to provide a certain report to the Governor and the Legislature by a specified date; providing effective dates.

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

Section 1. Effective upon this act becoming a law, section 193.019, Florida Statutes, is repealed.

Section 2. Paragraph (a) of subsection (3) and paragraph (b) of subsection (4) of section 193.155, Florida Statutes, are amended to read:

193.155 Homestead assessments.—Homestead property shall be assessed at just value as of January 1, 1994. Property receiving the homestead exemption after January 1, 1994, shall be assessed at just value as of January 1 of the year in which the property receives the exemption unless the provisions of subsection (8) apply.

(3)(a) Except as provided in this subsection or subsection (8), property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (1) and (2). For the purpose of this section, a change of ownership means any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person, except if any of the following apply:

1. Subsequent to the change or transfer, the same person is entitled to the homestead exemption as was previously entitled and:

a. The transfer of title is to correct an error;

b. The transfer is between legal and equitable title or equitable and equitable title and no additional person applies for a homestead exemption on the property;

c. The change or transfer is by means of an instrument in which the owner is listed as both grantor and grantee of the real property and one or more other individuals are additionally named as grantee. However, if any individual who is additionally named as a grantee applies for a homestead exemption on the property, the application is considered a change of ownership; ~~or~~

d. The change or transfer is by means of an instrument in which the owner entitled to the homestead exemption is listed as both grantor and grantee of the real property and one or more other individuals, all of whom held title as joint tenants with rights of survivorship with the owner, are named only as grantors and are removed from the title; or

e. The person is a lessee entitled to the homestead exemption under s. 196.041(1).

2. Legal or equitable title is changed or transferred between husband and wife, including a change or transfer to a surviving spouse or a transfer due to a dissolution of marriage;

3. The transfer occurs by operation of law to the surviving spouse or minor child or children under s. 732.401; ~~or~~

4. Upon the death of the owner, the transfer is between the owner and another who is a permanent resident and who is legally or naturally dependent upon the owner; or

5. The transfer occurs with respect to a property where all of the following apply:

- a. Multiple owners hold title as joint tenants with rights of survivorship;
- b. One or more owners were entitled to and received the homestead exemption on the property;
- c. The death of one or more owners occurs; and
- d. Subsequent to the transfer, the surviving owner or owners previously entitled to and receiving the homestead exemption continue to be entitled to and receive the homestead exemption.

(4)

(b)1. Changes, additions, or improvements that replace all or a portion of homestead property, including ancillary improvements, damaged or destroyed by misfortune or calamity shall be assessed upon substantial completion as provided in this paragraph. Such assessment must be calculated using shall not increase the homestead property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained, subject to the assessment limitations in subsections (1) and (2), when:

a. The square footage of the homestead property as changed or improved does not exceed 110 percent of the square footage of the homestead property before the damage or destruction; or-

b. Additionally, the homestead property's assessed value shall not increase if The total square footage of the homestead property as changed or improved does not exceed 1,500 square feet. Changes, additions, or improvements that do not cause the total to exceed 110 percent of the total square footage of the homestead property before the damage or destruction or that do not cause the total to exceed 1,500 total square feet shall be reassessed as provided under subsection (1).

2. The homestead property's assessed value must shall be increased by the just value of that portion of the changed or improved homestead property which is in excess of 110 percent of the square footage of the homestead property before the damage or destruction or of that portion exceeding 1,500 square feet.

3. Homestead property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the homestead property's total square footage before the damage or destruction shall be assessed pursuant to subsection (5).

4. Changes, additions, or improvements assessed pursuant to this paragraph must be reassessed pursuant to subsection (1) in subsequent years. This paragraph applies to changes, additions, or improvements

commenced within 3 years after the January 1 following the damage or destruction of the homestead.

Section 3. Effective upon the effective date of the amendment to the State Constitution proposed by HJR 1377, 2021 Regular Session, or a similar joint resolution having substantially the same specific intent and purpose, if such amendment to the State Constitution is approved at the general election held in November 2022 or at an earlier special election specifically authorized by law for that purpose, paragraph (b) of subsection (4) of section 193.155, Florida Statutes, as amended by this act, and paragraph (c) of that subsection are amended to read:

193.155 Homestead assessments.—Homestead property shall be assessed at just value as of January 1, 1994. Property receiving the homestead exemption after January 1, 1994, shall be assessed at just value as of January 1 of the year in which the property receives the exemption unless the provisions of subsection (8) apply.

(4)

(b)1. Changes, additions, or improvements that replace all or a portion of homestead property, including ancillary improvements, which was damaged or destroyed by misfortune or calamity or which was voluntarily elevated shall be assessed upon substantial completion as provided in this paragraph. Such assessment must be calculated using the homestead property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained or the property was voluntarily elevated, subject to the assessment limitations in subsections (1) and (2), when:

a. The square footage of the homestead property as changed, ~~or improved, or elevated~~ does not exceed 110 percent of the square footage of the homestead property before the damage, ~~or destruction, or elevation~~; or

b. The total square footage of the homestead property as changed, ~~or improved, or elevated~~ does not exceed 1,500 square feet.

2. The homestead property's assessed value must be increased by the just value of that portion of the changed, ~~or improved, or elevated~~ homestead property which is in excess of 110 percent of the square footage of the homestead property before the qualifying damage, or destruction, or voluntary elevation or of that portion exceeding 1,500 square feet.

3. Homestead property damaged, ~~or destroyed, or voluntarily elevated by misfortune or calamity~~ which, after being changed or improved, has a square footage of less than 100 percent of the homestead property's total square footage before the qualifying damage, or destruction, or voluntary elevation shall be assessed pursuant to subsection (5).

4.a. Voluntarily elevated property qualifies under this paragraph if, at the time the voluntary elevation commenced:

(I) The homestead property was not deemed uninhabitable in part or in whole under state or local law;

(II) All ad valorem taxes, special assessments, county or municipal utility charges, and other government-imposed liens against the homestead property had been paid; and

(III) The homestead property did not comply with the Federal Emergency Management Agency's National Flood Insurance Program requirements and Florida Building Code elevation requirements and was elevated in compliance with such requirements. The property owner must provide elevation certificates for both the original and elevated homestead property. As used in this paragraph, the term "voluntary elevation" or "voluntarily elevated" means the elevation of an existing nonconforming homestead property or the removal and rebuilding of a nonconforming homestead property.

b. Conforming areas below an elevated structure designated only for parking, storage, or access may not be included in the 110 percent calculation unless the area exceeds 110 percent of the lowest level square footage before the voluntary elevation, in which case the area in excess of 110 percent of the lowest level square footage before the voluntary elevation shall be included in the 110 percent calculation.

c. This paragraph does not apply to homestead property that was voluntarily elevated if, after completion of the elevation, there is a change in the classification of the property pursuant to s. 195.073(1).

5.4. Changes, additions, or improvements assessed pursuant to this paragraph must be reassessed pursuant to subsection (1) in subsequent years. For changes, additions, or improvement made to replace property that was damaged or destroyed by misfortune or calamity, this paragraph applies to the changes, additions, or improvements commenced within 3 years after the January 1 following the qualifying damage or destruction of the homestead property.

(c) Changes, additions, or improvements that replace all or a portion of real property that was damaged, ~~or destroyed, or voluntarily elevated by misfortune or calamity~~ shall be assessed upon substantial completion as if such qualifying damage, ~~or destruction, or voluntary elevation~~ had not occurred and in accordance with paragraph (b) if the owner of such property:

1. Was permanently residing on such property when the qualifying damage, ~~or destruction, or voluntary elevation~~ occurred;

2. Was not entitled to receive homestead exemption on such property as of January 1 of that year; and

3. Applies for and receives homestead exemption on such property the following year.



Section 4. Paragraph (b) of subsection (6) of section 193.1554, Florida Statutes, is amended to read:

193.1554 Assessment of nonhomestead residential property.—

(6)

(b)1. Changes, additions, or improvements that replace all or a portion of nonhomestead residential property, including ancillary improvements, damaged or destroyed by misfortune or calamity must be assessed upon substantial completion as provided in this paragraph. Such assessment must be calculated using ~~shall not increase~~ the nonhomestead property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained, subject to the assessment limitations in subsections (3) and (4), when:

a. The square footage of the property as changed or improved does not exceed 110 percent of the square footage of the property before the damage or destruction; ~~or-~~

~~b. Additionally, the property's assessed value shall not increase if The total square footage of the property as changed or improved does not exceed 1,500 square feet. Changes, additions, or improvements that do not cause the total to exceed 110 percent of the total square footage of the property before the damage or destruction or that do not cause the total to exceed 1,500 total square feet shall be reassessed as provided under subsection (3).~~

2. The property's assessed value ~~must~~ shall be increased by the just value of that portion of the changed or improved property which is in excess of 110 percent of the square footage of the property before the damage or destruction or of that portion exceeding 1,500 square feet.

3. Property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the property's total square footage before the damage or destruction shall be assessed pursuant to subsection (8).

4. Changes, additions, or improvements assessed pursuant to this paragraph shall be reassessed pursuant to subsection (3) in subsequent years. This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the property.

Section 5. Effective upon the effective date of the amendment to the State Constitution proposed by HJR 1377, 2021 Regular Session, or a similar joint resolution having substantially the same specific intent and purpose, if such amendment to the State Constitution is approved at the general election held in November 2022 or at an earlier special election specifically authorized by law for that purpose, paragraph (b) of subsection (6) of section 193.1554, Florida Statutes, as amended by this act, is amended to read:

193.1554 Assessment of nonhomestead residential property.—

(6)

(b)1. Changes, additions, or improvements that replace all or a portion of nonhomestead residential property, including ancillary improvements, which was damaged or destroyed by misfortune or calamity or which was voluntarily elevated must be assessed upon substantial completion as provided in this paragraph. Such assessment must be calculated using the nonhomestead property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained or the property was voluntarily elevated, subject to the assessment limitations in subsections (3) and (4), when:

a. The square footage of the property as changed, ~~or improved, or elevated~~ does not exceed 110 percent of the square footage of the property before the qualifying damage, or destruction, or elevation; or

b. The total square footage of the property as changed, ~~or improved, or elevated~~ does not exceed 1,500 square feet.

2. The property's assessed value must be increased by the just value of that portion of the changed, ~~or improved, or elevated~~ property which is in excess of 110 percent of the square footage of the property before the qualifying damage, or destruction, or voluntary elevation or of that portion exceeding 1,500 square feet.

3. Property damaged, ~~or destroyed, or voluntarily elevated by misfortune or calamity~~ which, after being changed or improved, has a square footage of less than 100 percent of the property's total square footage before the qualifying damage, or destruction, or voluntary elevation shall be assessed pursuant to subsection (8).

4.a. Voluntarily elevated property qualifies under this paragraph if, at the time the voluntary elevation commenced:

(I) The property was not deemed uninhabitable in part or in whole under state or local law;

(II) All ad valorem taxes, special assessments, county or municipal utility charges, and other government-imposed liens against the property had been paid; and

(III) The property did not comply with the Federal Emergency Management Agency's National Flood Insurance Program requirements and Florida Building Code elevation requirements and was elevated in compliance with such requirements. The property owner must provide elevation certificates for both the original and elevated property. As used in this paragraph, the term "voluntary elevation" or "voluntarily elevated" means the elevation of an existing nonconforming nonhomestead residential property or the

removal and rebuilding of nonconforming nonhomestead residential property.

b. Conforming areas below an elevated structure designated only for parking, storage, or access may not be included in the 110 percent calculation unless the area exceeds 110 percent of the lowest level square footage before the voluntary elevation, in which case the area in excess of 110 percent of the lowest level square footage before the voluntary elevation shall be included in the 110 percent calculation.

c. This paragraph does not apply to nonhomestead residential property that was voluntarily elevated if, after completion of the elevation, there is a change in the classification of the property pursuant to s. 195.073(1).

5.4. Changes, additions, or improvements assessed pursuant to this paragraph shall be reassessed pursuant to subsection (3) in subsequent years. For changes, additions, or improvements made to replace property that was damaged or destroyed by misfortune or calamity, this paragraph applies to the changes, additions, or improvements commenced within 3 years after the January 1 following the qualifying damage or destruction of the property.

Section 6. Paragraph (b) of subsection (6) of section 193.1555, Florida Statutes, is amended to read:

193.1555 Assessment of certain residential and nonresidential real property.—

(6)

(b)1. Changes, additions, or improvements that replace all or a portion of nonresidential real property, including ancillary improvements, damaged or destroyed by misfortune or calamity must be assessed upon substantial completion as provided in this paragraph. Such assessment must be calculated using shall not increase the nonresidential real property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained, subject to the assessment limitations in subsections (3) and (4), when:

a. The square footage of the property as changed or improved does not exceed 110 percent of the square footage of the property before the damage or destruction; and

b. The changes, additions, or improvements do not change the property's character or use. Changes, additions, or improvements that do not cause the total to exceed 110 percent of the total square footage of the property before the damage or destruction and do not change the property's character or use shall be reassessed as provided under subsection (3).

2. The property's assessed value must shall be increased by the just value of that portion of the changed or improved property which is in excess

of 110 percent of the square footage of the property before the damage or destruction.

3. Property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the property's total square footage before the damage or destruction shall be assessed pursuant to subsection (8).

4. Changes, additions, or improvements assessed pursuant to this paragraph must be reassessed pursuant to subsection (3) in subsequent years. This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the property.

Section 7. (1) The amendments made by this act to ss. 193.155(4), 193.1554, and 193.1555, Florida Statutes, which are effective July 1, 2021, are remedial and clarifying in nature, but the amendments may not affect any assessment for tax rolls before 2021 unless the assessment is under review by a value adjustment board or a Florida court as of July 1, 2021. If changes, additions, or improvements that replaced all or a portion of property damaged or destroyed by misfortune or calamity were not assessed in accordance with this act as of the January 1 immediately after they were substantially completed, the property appraiser must determine the assessment for the year they were substantially completed and recalculate the just and assessed value for each subsequent year so that the 2021 tax roll and subsequent tax rolls will be corrected.

(2) The amendments made by this act to ss. 193.155(4), 193.1554, and 193.1555, Florida Statutes, which are effective July 1, 2021, apply retroactively to assessments made on or after January 1, 2021.

Section 8. Subsection (2) of section 196.196, Florida Statutes, is amended to read:

196.196 Determining whether property is entitled to charitable, religious, scientific, or literary exemption.—

(2) Only those portions of property used predominantly for charitable, religious, scientific, or literary purposes are shall be exempt. The portions of property which are not predominantly used for charitable, religious, scientific, or literary purposes are not exempt. An exemption for the portions of property used for charitable, religious, scientific, or literary purposes is not affected so long as the predominant use of such property is for charitable, religious, scientific, or literary purposes. In no event shall an incidental use of property either qualify such property for an exemption or impair the exemption of an otherwise exempt property.

Section 9. The amendment made by this act to s. 196.196, Florida Statutes, first applies to the 2022 tax roll and does not provide a basis for an

assessment of any tax not paid or create a right to a refund or credit of any tax paid before July 1, 2021.

Section 10. Subsection (2) of section 196.1978, Florida Statutes, is amended to read:

196.1978 Affordable housing property exemption.—

(2)(a) Notwithstanding ss. 196.195 and 196.196, property in a multi-family project that meets the requirements of this paragraph is considered property used for a charitable purpose and is exempt shall receive a 50 percent discount from the amount of ad valorem tax otherwise owed beginning with the January 1 assessment after the 15th completed year of the term of the recorded agreement on those portions of the affordable housing property that provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004. The multifamily project must:

1. Contain more than 70 units that are used to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004; and

2. Be subject to an agreement with the Florida Housing Finance Corporation recorded in the official records of the county in which the property is located to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.

This exemption discount terminates if the property no longer serves extremely-low-income, very-low-income, or low-income persons pursuant to the recorded agreement.

(b) To receive the exemption discount under paragraph (a), a qualified applicant must submit an application to the county property appraiser by March 1.

(c) The property appraiser shall apply the exemption to discount by reducing the taxable value on those portions of the affordable housing property that provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004 before certifying the tax roll to the tax collector.

~~1. The property appraiser shall first ascertain all other applicable exemptions, including exemptions provided pursuant to local option, and deduct all other exemptions from the assessed value.~~

~~2. Fifty percent of the remaining value shall be subtracted to yield the discounted taxable value.~~

~~3. The resulting taxable value shall be included in the certification for use by taxing authorities in setting millage.~~

4.—The property appraiser shall place the discounted amount on the tax roll when it is extended.

Section 11. Section 196.198, Florida Statutes, is amended to read:

196.198 Educational property exemption.—Educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes are exempt from taxation. Sheltered workshops providing rehabilitation and retraining of individuals who have disabilities and exempted by a certificate under s. (d) of the federal Fair Labor Standards Act of 1938, as amended, are declared wholly educational in purpose and are exempt from certification, accreditation, and membership requirements set forth in s. 196.012. Those portions of property of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being essential to the educational process are exempt from ad valorem taxation. The use of property by public fairs and expositions chartered by chapter 616 is presumed to be an educational use of such property and is exempt from ad valorem taxation to the extent of such use. Property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the educational institution is owned by the identical persons who own the property, or if the entity owning 100 percent of the educational institution and the entity owning the property are owned by the identical natural persons. Land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the land is a nonprofit entity and the land is used, under a ground lease or other contractual arrangement, by an educational institution that owns the buildings and other improvements to the real property, is a nonprofit entity under s. 501(c)(3) of the Internal Revenue Code, and provides education limited to students in prekindergarten through grade 8. Land, buildings, and other improvements to real property used exclusively for educational purposes are deemed owned by an educational institution if the educational institution that currently uses the land, buildings, and other improvements for educational purposes is an educational institution described in s. 212.0602, and, under a lease, the educational institution is responsible for any taxes owed and for ongoing maintenance and operational expenses for the land, buildings, and other improvements. For such leasehold properties, the educational institution shall receive the full benefit of the exemption. The owner of the property shall disclose to the educational institution the full amount of the benefit derived from the exemption and the method for ensuring that the educational institution receives the benefit. Notwithstanding ss. 196.195 and 196.196, property owned by a house of public worship and used by an educational institution for educational purposes limited to students in preschool through grade 8 shall be exempt from ad valorem taxes. If legal title to property is held by a governmental agency that leases the property to a lessee, the property shall be deemed to be owned by the governmental agency and used exclusively for educational purposes if the governmental

agency continues to use such property exclusively for educational purposes pursuant to a sublease or other contractual agreement with that lessee. If the title to land is held by the trustee of an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the entity that owns an educational institution that is using the land exclusively for educational purposes, the land is deemed to be property owned by the educational institution for purposes of this exemption. Property owned by an educational institution shall be deemed to be used for an educational purpose if the institution has taken affirmative steps to prepare the property for educational use. The term “affirmative steps” means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.

Section 12. The amendment made by this act to s. 196.198, Florida Statutes, relating to certain property owned by a house of public worship, is remedial and clarifying in nature and applies to actions pending as of July 1, 2021.

Section 13. Paragraph (a) of subsection (1) of section 197.222, Florida Statutes, is amended to read:

197.222 Prepayment of estimated tax by installment method.—

(1) Taxes collected pursuant to this chapter may be prepaid in installments as provided in this section. A taxpayer may elect to prepay by installments for each tax notice for taxes estimated to be more than \$100. A taxpayer who elects to prepay shall make payments based upon an estimated tax equal to the actual taxes levied upon the subject property in the prior year. In order to prepay by installments, the taxpayer must complete and file an application for each tax notice with the tax collector on or before April 30 of the year in which the taxpayer elects to prepay the taxes. After submission of an initial application, a taxpayer is not required to submit additional annual applications as long as he or she continues to elect to prepay taxes in installments. However, if in any year the taxpayer does not so elect, reapplication is required for a subsequent election. Installment payments shall be made according to the following schedule:

(a) The first payment of one-quarter of the total amount of estimated taxes due must be made by June 30 of the year in which the taxes are assessed. A 6 percent discount applied against the amount of the installment shall be granted for such payment. The tax collector shall ~~may~~ accept a late payment of the first installment through July 31, ~~and the late payment must be accompanied by a penalty of 5 percent of the amount of the installment due.~~

Section 14. Subsection (5) of section 201.08, Florida Statutes, is amended to read:

201.08 Tax on promissory or nonnegotiable notes, written obligations to pay money, or assignments of wages or other compensation; exception.—

(5) For purposes of this section, a renewal shall only include modifications of an original document which change the terms of the indebtedness evidenced by the original document by adding one or more obligors, increasing the principal balance, or changing the interest rate, maturity date, or payment terms. Modifications to documents which do not modify the terms of the indebtedness evidenced such as those given or recorded to correct error; modify covenants, conditions, or terms unrelated to the debt; sever a lien into separate liens; provide for additional, substitute, or further security for the indebtedness; consolidate indebtedness or collateral; add, change, or delete guarantors; or which substitute a new mortgagee or payee are not renewals and are not subject to tax pursuant to this section. A modification of an original document which changes only the interest rate and is made as the result of the discontinuation of an index to which the original interest rate is referenced is not a renewal and is not subject to the tax pursuant to this section. If the taxable amount of a mortgage is limited by language contained in the mortgage or by the application of rules limiting the tax base when there is collateral in more than one state, then a modification which changes such limitation or tax base shall be taxable only to the extent of any increase in the limitation or tax base attributable to such modification. This subsection shall not be interpreted to exempt from taxation an original mortgage that would otherwise be subject to tax pursuant to paragraph (1)(b).

Section 15. Effective upon this act becoming a law, paragraph (b) of subsection (2) of section 210.20, Florida Statutes, is amended to read:

210.20 Employees and assistants; distribution of funds.—

(2) As collections are received by the division from such cigarette taxes, it shall pay the same into a trust fund in the State Treasury designated “Cigarette Tax Collection Trust Fund” which shall be paid and distributed as follows:

(b) Beginning July 1, 2004, and continuing through June 30, 2013, the division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcoholic Beverage and Tobacco Trust Fund, specifying an amount equal to 1.47 percent of the net collections, and that amount shall be paid to the Board of Directors of the H. Lee Moffitt Cancer Center and Research Institute, established under s. 1004.43, by warrant drawn by the Chief Financial Officer. Beginning July 1, 2014, and continuing through June 30, ~~2021~~ ~~2053~~, the division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which



shall be deposited into the Alcoholic Beverage and Tobacco Trust Fund, specifying an amount equal to 4.04 percent of the net collections, and that amount shall be paid to the Board of Directors of the H. Lee Moffitt Cancer Center and Research Institute, established under s. 1004.43, by warrant drawn by the Chief Financial Officer. Beginning July 1, 2021, and continuing through June 30, 2024, the division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcoholic Beverage and Tobacco Trust Fund, specifying an amount equal to 7 percent of the net collections, and that amount shall be paid to the Board of Directors of the H. Lee Moffitt Cancer Center and Research Institute, established under s. 1004.43, by warrant drawn by the Chief Financial Officer. Beginning July 1, 2024, and continuing through June 30, 2054, the division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcoholic Beverage and Tobacco Trust Fund, specifying an amount equal to 10 percent of the net collections, and that amount shall be paid to the Board of Directors of the H. Lee Moffitt Cancer Center and Research Institute, established under s. 1004.43, by warrant drawn by the Chief Financial Officer. These funds are appropriated monthly out of the Cigarette Tax Collection Trust Fund, to be used for lawful purposes, including constructing, furnishing, equipping, financing, operating, and maintaining cancer research and clinical and related facilities; furnishing, equipping, operating, and maintaining other properties owned or leased by the H. Lee Moffitt Cancer Center and Research Institute; and paying costs incurred in connection with purchasing, financing, operating, and maintaining such equipment, facilities, and properties. In fiscal years 2004-2005 and thereafter, the appropriation to the H. Lee Moffitt Cancer Center and Research Institute authorized by this paragraph shall not be less than the amount that would have been paid to the H. Lee Moffitt Cancer Center and Research Institute in fiscal year 2001-2002, had this paragraph been in effect.

Section 16. Section 211.0253, Florida Statutes, is created to read:

211.0253 Credit for contributions to eligible charitable organizations. Beginning January 1, 2022, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due under s. 211.02 or s. 211.025. However, the combined credit allowed under this section and s. 211.0251 may not exceed 50 percent of the tax due on the return on which the credit is taken. If the combined credit allowed under this section and s. 211.0251 exceeds 50 percent of the tax due on the return, the credit must first be taken under s. 211.0251. Any remaining liability must be taken under this section, but may not exceed 50 percent of the tax due. For purposes of the distributions of tax revenue under s. 211.06, the department shall disregard any tax credits

allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. Section 402.62 applies to the credit authorized by this section.

Section 17. Effective upon this act becoming a law, paragraph (e) of subsection (3) of section 211.3106, Florida Statutes, is amended to read:

211.3106 Levy of tax on severance of heavy minerals; rate, basis, and distribution of tax.—

(3)

(e) If ~~In the event~~ the producer price index for titanium dioxide is discontinued or can no longer be calculated, then a comparable index must shall be selected by the department and adopted by rule. If there is no comparable index, the tax rate for the immediately preceding year must be used.

Section 18. Effective January 1, 2022, paragraph (m) is added to subsection (2) of section 212.06, Florida Statutes, and subsection (5) of that section, as amended by section 8 of chapter 2021-2, Laws of Florida, is amended, to read:

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

(2)

(m) The term “dealer” also means a forwarding agent as defined in subparagraph (5)(b)1. who has applied for and received a Florida Certificate of Forwarding Agent Address from the department.

(5)(a)1. Except as provided in subparagraph 2., it is not the intention of this chapter to levy a tax upon tangible personal property imported, produced, or manufactured in this state for export, provided that tangible personal property may not be considered as being imported, produced, or manufactured for export unless the importer, producer, or manufacturer delivers the same to a forwarding agent licensed exporter for exporting or to a common carrier for shipment outside this the state or mails the same by United States mail to a destination outside this the state; or, in the case of aircraft being exported under their own power to a destination outside the continental limits of the United States, by submission to the department of a duly signed and validated United States customs declaration, showing the departure of the aircraft from the continental United States; and further with respect to aircraft, the canceled United States registry of said aircraft; or in the case of parts and equipment installed on aircraft of foreign registry, by submission to the department of documentation ~~as , the extent of which shall be provided by rule, showing the departure of the aircraft from the continental United States;~~ nor is it the intention of this chapter to levy a tax on any sale that ~~which~~ the state is prohibited from taxing under the

Constitution or laws of the United States. Every retail sale made to a person physically present at the time of sale is ~~shall be~~ presumed to have been delivered in this state.

2.a. Notwithstanding subparagraph 1., a tax is levied on each sale of tangible personal property to be transported to a cooperating state as defined in sub-subparagraph c., at the rate specified in sub-subparagraph d. However, a Florida dealer is ~~will be~~ relieved from the requirements of collecting taxes pursuant to this subparagraph if the Florida dealer obtains from the purchaser an affidavit providing setting forth ~~the~~ purchaser's name, address, state taxpayer identification number, and a statement that the purchaser is aware of his or her state's use tax laws, is a registered dealer in Florida or another state, or is purchasing the tangible personal property for resale or is otherwise not required to pay the tax on the transaction. The department may, by rule, provide a form to be used for the purposes of this sub-subparagraph ~~set forth herein~~.

b. For purposes of this subparagraph, the term "a cooperating state" means a state is one determined by the executive director of the department to cooperate satisfactorily with this state in collecting taxes on remote sales. To be determined a cooperating state, a No state must meet shall be so ~~determined unless it meets~~ all the following minimum requirements:

(I) It levies and collects taxes on remote sales of property transported from that state to persons in this state, as described in s. 212.0596, upon request of the department.

(II) The tax so collected is shall be at the rate specified in s. 212.05, not including any local option or tourist or convention development taxes collected pursuant to s. 125.0104 or this chapter.

(III) Such state agrees to remit to the department all taxes so collected no later than 30 days from the last day of the calendar quarter following their collection.

(IV) Such state authorizes the department to audit dealers within its jurisdiction who make remote sales that are the subject of s. 212.0596, or makes arrangements deemed adequate by the department for auditing them with its own personnel.

(V) Such state agrees to provide to the department records obtained by it from retailers or dealers in such state showing delivery of tangible personal property into this state upon which no sales or use tax has been paid in a manner similar to that provided in sub-subparagraph g.

c. For purposes of this subparagraph, the term "sales of tangible personal property to be transported to a cooperating state" means remote sales to a person who is in the cooperating state at the time the order is executed, from a dealer who receives that order in this state.

d. The tax levied by sub-subparagraph a. shall be at the rate at which such a sale would have been taxed pursuant to the cooperating state's tax laws if consummated in the cooperating state by a dealer and a purchaser, both of whom were physically present in that state at the time of the sale.

e. The tax levied by sub-subparagraph a., when collected, shall be held in the State Treasury in trust for the benefit of the cooperating state and shall be paid to it at a time agreed upon between the department, acting for this state, and the cooperating state or the department or agency designated by it to act for it; however, such payment shall in no event be made later than 30 days from the last day of the calendar quarter after the tax was collected. Funds held in trust for the benefit of a cooperating state are ~~shall~~ not be subject to the service charges imposed by s. 215.20.

f. The department is authorized to perform such acts and to provide such cooperation to a cooperating state with reference to the tax levied by sub-subparagraph a. as is required of the cooperating state by sub-subparagraph b.

g. In furtherance of this act, dealers selling tangible personal property for delivery in another state shall make available to the department, upon request of the department, records of all tangible personal property so sold. Such records must ~~shall~~ include a description of the property, the name and address of the purchaser, the name and address of the person to whom the property was sent, the purchase price of the property, information regarding whether sales tax was paid in this state on the purchase price, and such other information as the department may by rule prescribe.

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

a. “Certificate” means a Florida Certificate of Forwarding Agent Address.

b. “Facilitating” means preparation for or arranging for export.

c. “Forwarding agent” means a person or business whose principal business activity is facilitating for compensation the export of property owned by other persons.

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

e. “Principal business activity” means the activity from which the person or business derives the highest percentage of its total receipts.

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

3. Each application must include:

a. The designation of an address for the forwarding agent.

b. A certification that:

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

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

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

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

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

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

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

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

h. The forwarding agent’s website address.

i. Any additional information the department requires by rule to demonstrate eligibility for the certificate and a signature attesting to the validity of the information provided.

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

a. A statement of estimated total revenues.

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

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

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

6. A forwarding agent that applies for and receives a certificate shall register as a dealer with the department.

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

8. A forwarding agent shall maintain the following records:

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

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

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

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

e. Invoices for foreign postal or transportation services.

f. Bills of lading.

g. Any other export documentation.

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

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

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

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

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

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

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

11. A dealer may accept a copy of the forwarding agent's certificate or rely on the list of forwarding agents' names and addresses on the department's website in lieu of collecting the tax imposed under this chapter when the property is required by terms of the sale to be shipped to the designated address on the certificate. A dealer who accepts a valid copy of a certificate or relies on the list of forwarding agents' names and addresses on the department's website in good faith and ships purchased tangible personal property to the address on the certificate is not liable for any tax due on sales made during the effective dates indicated on the certificate.

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

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

(c)1. Notwithstanding the provisions of paragraph (a), it is not the intention of this chapter to levy a tax on the sale of tangible personal property to a nonresident dealer who does not hold a Florida sales tax registration, provided such nonresident dealer furnishes the seller a statement declaring that the tangible personal property will be transported outside this state by the nonresident dealer for resale and for no other purpose. The statement ~~must~~ shall include, but not be limited to, the nonresident dealer's name, address, applicable passport or visa number, arrival-departure card number, and evidence of authority to do business in the nonresident dealer's home state or country, such as his or her business name and address, occupational license number, if applicable, or any other suitable requirement. The statement ~~must~~ shall be signed by the nonresident dealer and ~~must~~ shall include the following sentence: "Under penalties of perjury, I declare that I have read the foregoing, and the facts alleged are true to the best of my knowledge and belief."

2. The burden of proof of subparagraph 1. rests with the seller, who must retain the proper documentation to support the exempt sale. The exempt transaction is subject to verification by the department.

~~(d)~~<sup>(e)</sup> Notwithstanding the provisions of paragraph (a), it is not the intention of this chapter to levy a tax on the sale by a printer to a nonresident print purchaser of material printed by that printer for that nonresident print purchaser when the print purchaser does not furnish the printer a resale certificate containing a sales tax registration number but does furnish to the printer a statement declaring that such material will be resold by the nonresident print purchaser.

Section 19. Subsections (4) and (8) of section 212.07, Florida Statutes, are amended, and paragraph (c) of subsection (1) and subsection (2) of that section are republished, to read:

212.07 Sales, storage, use tax; tax added to purchase price; dealer not to absorb; liability of purchasers who cannot prove payment of the tax; penalties; general exemptions.—

(1)

(c) Unless the purchaser of tangible personal property that is incorporated into tangible personal property manufactured, produced, compounded, processed, or fabricated for one's own use and subject to the tax imposed under s. 212.06(1)(b) or is purchased for export under s. 212.06(5)(a)1. extends a certificate in compliance with the rules of the department, the dealer shall himself or herself be liable for and pay the tax.

(2) A dealer shall, as far as practicable, add the amount of the tax imposed under this chapter to the sale price, and the amount of the tax shall be separately stated as Florida tax on any charge ticket, sales slip, invoice, or other tangible evidence of sale. Such tax shall constitute a part of such price, charge, or proof of sale which shall be a debt from the purchaser or consumer to the dealer, until paid, and shall be recoverable at law in the same manner as other debts. Where it is impracticable, due to the nature of the business practices within an industry, to separately state Florida tax on any charge ticket, sales slip, invoice, or other tangible evidence of sale, the department may establish an effective tax rate for such industry. The department may also amend this effective tax rate as the industry's pricing or practices change. Except as otherwise specifically provided, any dealer who neglects, fails, or refuses to collect the tax herein provided upon any, every, and all retail sales made by the dealer or the dealer's agents or employees of tangible personal property or services which are subject to the tax imposed by this chapter shall be liable for and pay the tax himself or herself.

(4)(a) Except as provided in paragraph (b), a dealer engaged in any business taxable under this chapter may not advertise or hold out to the public, in any manner, directly or indirectly, that he or she will pay ~~absorb~~ all or any part of the tax, or that he or she will relieve the purchaser of the



payment of all or any part of the tax, or that the tax will not be added to the selling price of the property or services sold or released or, when added, that it or any part thereof will be refunded either directly or indirectly by any method whatsoever.

(b) Notwithstanding any provision of this chapter to the contrary, a dealer may advertise or hold out to the public that he or she will pay all or any part of the tax on behalf of the purchaser, subject to both of the following conditions:

1. The dealer must expressly state on any charge ticket, sales slip, invoice, or other tangible evidence of sale given to the purchaser that the dealer will pay to the state the tax imposed by this chapter. The dealer may not indicate or imply that the transaction is exempt or excluded from the tax imposed by this chapter.

2. A charge ticket, sales slip, invoice, or other tangible evidence of the sale given to the purchaser must separately state the sale price and the amount of the tax in accordance with subsection (2).

~~(c) A person who violates this subsection commits provision with respect to advertising or refund is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. A second or subsequent offense constitutes a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.~~

(8) Any person who has purchased at retail, used, consumed, distributed, or stored for use or consumption in this state tangible personal property, admissions, communication or other services taxable under this chapter, or leased tangible personal property, or who has leased, occupied, or used or was entitled to use any real property, space or spaces in parking lots or garages for motor vehicles, docking or storage space or spaces for boats in boat docks or marinas, and cannot prove that the tax levied by this chapter has been paid to his or her vendor, lessor, or other person or was paid on behalf of the purchaser by a dealer under subsection (4) is directly liable to the state for any tax, interest, or penalty due on any such taxable transactions.

Section 20. Paragraph (s) of subsection (5) of section 212.08, Florida Statutes, is amended to read:

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

(5) EXEMPTIONS; ACCOUNT OF USE.—

(s) *Data center property.*—

1. As used in this paragraph, the term:

a. “Critical IT load” means that portion of electric power capacity, expressed in terms of megawatts, which is reserved solely for owners or tenants of a data center to operate their computer server equipment. The term does not include any ancillary load for cooling, lighting, common areas, or other equipment.

b. “Cumulative capital investment” means the combined total of all expenses incurred by the owners or tenants of a data center after July 1, 2017, in connection with acquiring, constructing, installing, equipping, or expanding the data center. However, the term does not include any expenses incurred in the acquisition of improved real property operating as a data center at the time of acquisition or within 6 months before the acquisition.

c. “Data center” means a facility that:

(I) Consists of one or more contiguous parcels in this state, along with the buildings, substations and other infrastructure, fixtures, and personal property located on the parcels;

(II) Is used exclusively to house and operate equipment that receives, stores, aggregates, manages, processes, transforms, retrieves, researches, or transmits data; or that is necessary for the proper operation of equipment that receives, stores, aggregates, manages, processes, transforms, retrieves, researches, or transmits data;

(III) Has a critical IT load of 15 megawatts or higher, and a critical IT load of 1 megawatt or higher dedicated to each individual owner or tenant within the data center; and

(IV) Is constructed on or after July 1, 2017.

d. “Data center property” means property used exclusively at a data center to construct, outfit, operate, support, power, cool, dehumidify, secure, or protect a data center and any contiguous dedicated substations. The term includes, but is not limited to, construction materials, component parts, machinery, equipment, computers, servers, installations, redundancies, and operating or enabling software, including any replacements, updates and new versions, and upgrades to or for such property, regardless of whether the property is a fixture or is otherwise affixed to or incorporated into real property. The term also includes electricity used exclusively at a data center.

2. Data center property is exempt from the tax imposed by this chapter, except for the tax imposed by s. 212.031. To be eligible for the exemption provided by this paragraph, the data center’s owners and tenants must make a cumulative capital investment of \$150 million or more for the data center and the data center must have a critical IT load of 15 megawatts or higher and a critical IT load of 1 megawatt or higher dedicated to each individual owner or tenant within the data center. Each of these requirements must be

satisfied no later than 5 years after the commencement of construction of the data center.

3.a. To receive the exemption provided by this paragraph, the person seeking the exemption must apply to the department for a temporary tax exemption certificate. The application must state that a qualifying data center designation is being sought and provide information that the requirements of subparagraph 2. will be met. Upon a tentative determination by the department that the data center will meet the requirements of subparagraph 2., the department must issue the certificate.

b.(I) The certificateholder shall maintain all necessary books and records to support the exemption provided by this paragraph. Upon satisfaction of all requirements of subparagraph 2., the certificateholder must deliver the temporary tax certificate to the department together with documentation sufficient to show the satisfaction of the requirements. Such documentation must include written declarations, pursuant to s. 92.525, from:

(A) A professional engineer, licensed pursuant to chapter 471, certifying that the critical IT load requirement set forth in subparagraph 2. has been satisfied at the data center; and

(B) A Florida certified public accountant, as defined in s. 473.302, certifying that the cumulative capital investment requirement set forth in subparagraph 2. has been satisfied for the data center.

The professional engineer and the Florida certified public accountant may not be professionally related with the data center's owners, tenants, or contractors, except that they may be retained by a data center owner to certify that the requirements of subparagraph 2. have been met.

(II) If the department determines that the subparagraph 2. requirements have been satisfied, the department must issue a permanent tax exemption certificate.

(III) Notwithstanding s. 212.084(4), the permanent tax exemption certificate remains valid and effective for as long as the data center described in the exemption application continues to operate as a data center as defined in subparagraph 1., with review by the department every 5 years to ensure compliance. As part of the review, the certificateholder shall, within 3 months before the end of any 5-year period, submit a written declaration, pursuant to s. 92.525, certifying that the critical IT load of 15 megawatts or higher and the critical IT load of 1 megawatt or higher dedicated to each individual owner or tenant within the data center required by subparagraph 2. continues to be met. All owners, tenants, contractors, and others purchasing exempt data center property shall maintain all necessary books and records to support the exemption as to those purchases.

(IV) Notwithstanding s. 213.053, the department may share information concerning a temporary or permanent data center exemption certificate

among all owners, tenants, contractors, and others purchasing exempt data center property pursuant to such certificate.

c. If, in an audit conducted by the department, it is determined that the certificateholder or any owners, tenants, contractors, or others purchasing, renting, or leasing data center property do not meet the criteria of this paragraph, the amount of taxes exempted at the time of purchase, rental, or lease is immediately due and payable to the department from the purchaser, renter, or lessee of those particular items, together with the appropriate interest and penalty computed from the date of purchase in the manner prescribed by this chapter. Notwithstanding s. 95.091(3)(a), any tax due as provided in this sub-subparagraph may be assessed by the department within 6 years after the date the data center property was purchased.

d. Purchasers, lessees, and renters of data center property who qualify for the exemption provided by this paragraph shall obtain from the data center a copy of the tax exemption certificate issued pursuant to sub-subparagraph a. or sub-subparagraph b. Before or at the time of purchase of the item or items eligible for exemption, the purchaser, lessee, or renter shall provide to the seller a copy of the tax exemption certificate and a signed certificate of entitlement. Purchasers, lessees, and renters with self-accrual authority shall maintain all documentation necessary to prove the exempt status of purchases.

e. For any purchase, lease, or rental of property that is exempt pursuant to this paragraph, the possession of a copy of a tax exemption certificate issued pursuant to sub-subparagraph a. or sub-subparagraph b. and a signed certificate of entitlement relieves the seller of the responsibility of collecting the tax on the sale, lease, or rental of such property, and the department must look solely to the purchaser, renter, or lessee for recovery of the tax if it determines that the purchase, rental, or lease was not entitled to the exemption.

4. After June 30, ~~2027~~ 2022, the department may not issue a temporary tax exemption certificate pursuant to this paragraph.

Section 21. Effective January 1, 2022, paragraph (u) is added to subsection (5) of section 212.08, Florida Statutes, to read:

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

(5) EXEMPTIONS; ACCOUNT OF USE.—

(u) *Items that assist in independent living.*—

1. The following items, when purchased for noncommercial home or personal use, are exempt from the tax imposed by this chapter:

- a. A bed transfer handle selling for \$60 or less.
- b. A bed rail selling for \$110 or less.
- c. A grab bar selling for \$100 or less.
- d. A shower seat selling for \$100 or less.

2. This exemption does not apply to a purchase made by a business, including, but not limited to, a medical institution or an assisted living facility.

Section 22. Subsection (2) of section 212.13, Florida Statutes, is amended to read:

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

(2) Each dealer, as defined in this chapter, shall secure, maintain, and keep as long as required by s. 213.35 a complete record of tangible personal property or services received, used, sold at retail, distributed or stored, leased or rented by said dealer, together with invoices, bills of lading, gross receipts from such sales, and other pertinent records and papers as may be required by the department for the reasonable administration of this chapter;; All such records must be made available to the department at reasonable times and places and by reasonable means, including in an electronic format when so kept by the dealer which are located or maintained in this state shall be open for inspection by the department at all reasonable hours at such dealer's store, sales office, general office, warehouse, or place of business located in this state. Any dealer who maintains such books and records at a point outside this state must make such books and records available for inspection by the department where the general records are kept. Any dealer subject to the provisions of this chapter who violates this subsection commits these provisions is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. If, however, any subsequent offense involves intentional destruction of such records with an intent to evade payment of or deprive the state of any tax revenues, such subsequent offense is shall be a felony of the third degree, punishable as provided in s. 775.082 or s. 775.083.

Section 23. Subsection (2) of section 212.15, Florida Statutes, is amended to read:

212.15 Taxes declared state funds; penalties for failure to remit taxes; due and delinquent dates; judicial review.—

(2) Any person who, with intent to unlawfully deprive or defraud the state of its moneys or the use or benefit thereof, fails to remit taxes collected or paid on behalf of a purchaser under this chapter commits theft of state funds, punishable as follows:

(a) If the total amount of stolen revenue is less than \$1,000, the offense is a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. Upon a second conviction, the offender commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. Upon a third or subsequent conviction, the offender commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(b) If the total amount of stolen revenue is \$1,000 or more, but less than \$20,000, the offense is a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(c) If the total amount of stolen revenue is \$20,000 or more, but less than \$100,000, the offense is a felony of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(d) If the total amount of stolen revenue is \$100,000 or more, the offense is a felony of the first degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

The amount of stolen revenue may be aggregated in determining the grade of the offense.

Section 24. Section 212.1834, Florida Statutes, is created to read:

212.1834 Credit for contributions to eligible charitable organizations. Beginning January 1, 2022, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax imposed by the state and due under this chapter from a direct pay permitholder as a result of the direct pay permit held pursuant to s. 212.183. For purposes of the dealer's credit granted for keeping prescribed records, filing timely tax returns, and properly accounting and remitting taxes under s. 212.12, the amount of tax due used to calculate the credit shall include any eligible contribution made to an eligible charitable organization from a direct pay permitholder. For purposes of the distributions of tax revenue under s. 212.20, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. Section 402.62 applies to the credit authorized by this section. A dealer who claims a tax credit under this section must file his or her tax returns and pay his or her taxes by electronic means under s. 213.755.

Section 25. Paragraph (d) of subsection (6) of section 212.20, Florida Statutes, as amended by section 13 of chapter 2021-2, Laws of Florida, is amended to read:

212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.—

(6) Distribution of all proceeds under this chapter and ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

(d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be distributed as follows:

1. In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5.2 percent of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.

2. After the distribution under subparagraph 1., 8.9744 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred shall be reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in subparagraph 3. and distributed accordingly.

3. After the distribution under subparagraphs 1. and 2., 0.0966 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.

4. After the distributions under subparagraphs 1., 2., and 3., 2.0810 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

5. After the distributions under subparagraphs 1., 2., and 3., 1.3653 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

6. Of the remaining proceeds:

a. In each fiscal year, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state, and one part shall be distributed to each county. The distribution among the several counties

must begin each fiscal year on or before January 5th and continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment must continue until the local or special law is amended or repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, special districts, or district school boards before July 1, 2000, that it is not the intent of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or district school boards of the duty to meet their obligations as a result of previous pledges or assignments or trusts entered into which obligated funds received from the distribution to county governments under then-existing s. 550.135. This distribution specifically is in lieu of funds distributed under s. 550.135 before July 1, 2000.

b. The department shall distribute \$166,667 monthly to each applicant certified as a facility for a new or retained professional sports franchise pursuant to s. 288.1162. Up to \$41,667 shall be distributed monthly by the department to each certified applicant as defined in s. 288.11621 for a facility for a spring training franchise. However, not more than \$416,670 may be distributed monthly in the aggregate to all certified applicants for facilities for spring training franchises. Distributions begin 60 days after such certification and continue for not more than 30 years, except as otherwise provided in s. 288.11621. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.1162(5) or s. 288.11621(3).

c. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that an applicant has been certified as the professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 shall be distributed monthly, for up to 300 months, to the applicant.

d. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, \$83,333 shall be distributed monthly, for up to 168 months, to the applicant. This distribution is subject to reduction pursuant to s. 288.1169.

e. The department shall distribute up to \$83,333 monthly to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise, or up to \$166,667 monthly to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. Monthly distributions begin 60 days after such certification or July 1, 2016, whichever is later, and continue for not more than 20 years to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise or not more than 25 years



to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.11631(3).

~~f. Beginning 45 days after notice by the Department of Economic Opportunity to the Department of Revenue that an applicant has been approved by the Legislature and certified by the Department of Economic Opportunity under s. 288.11625 or upon a date specified by the Department of Economic Opportunity as provided under s. 288.11625(6)(d), the department shall distribute each month an amount equal to one-twelfth of the annual distribution amount certified by the Department of Economic Opportunity for the applicant. The department may not distribute more than \$13 million annually under this sub-subparagraph.~~

~~g.~~ The department shall distribute \$15,333 monthly to the State Transportation Trust Fund.

~~g.(1)h.(1)~~ On or before July 25, 2021, August 25, 2021, and September 25, 2021, the department shall distribute \$324,533,334 in each of those months to the Unemployment Compensation Trust Fund, less an adjustment for refunds issued from the General Revenue Fund pursuant to s. 443.131(3)(e) 3. before making the distribution. The adjustments made by the department to the total distributions shall be equal to the total refunds made pursuant to s. 443.131(3)(e)3. If the amount of refunds to be subtracted from any single distribution exceeds the distribution, the department may not make that distribution and must subtract the remaining balance from the next distribution.

(II) Beginning July 2022, and on or before the 25th day of each month, the department shall distribute \$90 million monthly to the Unemployment Compensation Trust Fund.

(III) If the ending balance of the Unemployment Compensation Trust Fund exceeds \$4,071,519,600 on the last day of any month, as determined from United States Department of the Treasury data, the Office of Economic and Demographic Research shall certify to the department that the ending balance of the trust fund exceeds such amount.

(IV) This sub-subparagraph is repealed, and the department shall end monthly distributions under sub-sub-subparagraph (II), on the date the department receives certification under sub-sub-subparagraph (III).

7. All other proceeds must remain in the General Revenue Fund.

Section 26. Section 212.205, Florida Statutes, is amended to read:

212.205 Sales tax distribution reporting.—By March 15 of each year, each person who received a distribution pursuant to s. 212.20(6)(d)6.b.-e. ~~s. 212.20(6)(d)6.b.-f.~~ in the preceding calendar year shall report to the Office of Economic and Demographic Research the following information:

(1) An itemized accounting of all expenditures of the funds distributed in the preceding calendar year, including amounts spent on debt service.

(2) A statement indicating what portion of the distributed funds have been pledged for debt service.

(3) The original principal amount and current debt service schedule of any bonds or other borrowing for which the distributed funds have been pledged for debt service.

Section 27. Effective January 1, 2022, subsection (5) of section 213.053, Florida Statutes, is amended to read:

213.053 Confidentiality and information sharing.—

(5) This section does not prevent the department from doing any of the following:

(a) Publishing statistics so classified as to prevent the identification of particular accounts, reports, declarations, or returns; or

(b) Publishing a list of forwarding agents who have received a Florida Certificate of Forwarding Agent Address. The list must include each forwarding agent's entity name, address, and certificate expiration date on the department's website pursuant to s. 212.06(5)(b)10.; or

~~(c)(b)~~ Using telephones, e-mail, facsimile machines, or other electronic means to do any of the following:

1. Distribute information relating to changes in law, tax rates, interest rates, or other information that is not specific to a particular taxpayer;

2. Remind taxpayers of due dates;

3. Respond to a taxpayer to an electronic mail address that does not support encryption if the use of that address is authorized by the taxpayer; or

4. Notify taxpayers to contact the department.

Section 28. Subsection (2) and paragraph (c) of subsection (3) of section 218.64, Florida Statutes, are amended to read:

218.64 Local government half-cent sales tax; uses; limitations.—

(2) Municipalities shall expend their portions of the local government half-cent sales tax only for municipality-wide programs, ~~for reimbursing the state as required pursuant to s. 288.11625,~~ or for municipality-wide property tax or municipal utility tax relief. All utility tax rate reductions afforded by participation in the local government half-cent sales tax shall be applied uniformly across all types of taxed utility services.

(3) Subject to ordinances enacted by the majority of the members of the county governing authority and by the majority of the members of the governing authorities of municipalities representing at least 50 percent of the municipal population of such county, counties may use up to \$3 million annually of the local government half-cent sales tax allocated to that county for any of the following purposes:

(e) ~~Reimbursing the state as required under s. 288.11625.~~

Section 29. Subsection (8) of section 220.02, Florida Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in s. 220.191, those enumerated in s. 220.181, those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.195, those enumerated in s. 220.184, those enumerated in s. 220.186, those enumerated in s. 220.1845, those enumerated in s. 220.19, those enumerated in s. 220.185, those enumerated in s. 220.1875, those enumerated in s. 220.1877, those enumerated in s. 220.193, those enumerated in s. 288.9916, those enumerated in s. 220.1899, those enumerated in s. 220.194, and those enumerated in s. 220.196, and those enumerated in s. 220.198.

Section 30. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

220.13 “Adjusted federal income” defined.—

(1) The term “adjusted federal income” means an amount equal to the taxpayer’s taxable income as defined in subsection (2), or such taxable income of more than one taxpayer as provided in s. 220.131, for the taxable year, adjusted as follows:

(a) *Additions.*—There shall be added to such taxable income:

1.a. The amount of any tax upon or measured by income, excluding taxes based on gross receipts or revenues, paid or accrued as a liability to the District of Columbia or any state of the United States which is deductible from gross income in the computation of taxable income for the taxable year.

b. Notwithstanding sub-subparagraph a., if a credit taken under s. 220.1875 or s. 220.1877 is added to taxable income in a previous taxable year under subparagraph 11. and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. The exception in this sub-subparagraph is intended to ensure that the credit under s. 220.1875 or s. 220.1877 is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

2. The amount of interest which is excluded from taxable income under s. 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265 of the Internal Revenue Code or any other law, excluding 60 percent of any amounts included in alternative minimum taxable income, as defined in s. 55(b)(2) of the Internal Revenue Code, if the taxpayer pays tax under s. 220.11(3).

3. In the case of a regulated investment company or real estate investment trust, an amount equal to the excess of the net long-term capital gain for the taxable year over the amount of the capital gain dividends attributable to the taxable year.

4. That portion of the wages or salaries paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.181. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

5. That portion of the ad valorem school taxes paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.182. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

6. The amount taken as a credit under s. 220.195 which is deductible from gross income in the computation of taxable income for the taxable year.

7. That portion of assessments to fund a guaranty association incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year.

8. In the case of a nonprofit corporation which holds a pari-mutuel permit and which is exempt from federal income tax as a farmers' cooperative, an amount equal to the excess of the gross income attributable to the pari-mutuel operations over the attributable expenses for the taxable year.

9. The amount taken as a credit for the taxable year under s. 220.1895.

10. Up to nine percent of the eligible basis of any designated project which is equal to the credit allowable for the taxable year under s. 220.185.

11. The amount taken as a credit for the taxable year under s. 220.1875 or s. 220.1877. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. This addition is not intended to result in adding the same expense back to income more than once.

12. The amount taken as a credit for the taxable year under s. 220.193.

13. Any portion of a qualified investment, as defined in s. 288.9913, which is claimed as a deduction by the taxpayer and taken as a credit against income tax pursuant to s. 288.9916.

14. The costs to acquire a tax credit pursuant to s. 288.1254(5) that are deducted from or otherwise reduce federal taxable income for the taxable year.

15. The amount taken as a credit for the taxable year pursuant to s. 220.194.

16. The amount taken as a credit for the taxable year under s. 220.196. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. The addition is not intended to result in adding the same expense back to income more than once.

17. The amount taken as a credit for the taxable year pursuant to s. 220.198.

Section 31. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

(f) The total amount of the tax credits which may be granted under this section is ~~\$27.5~~ \$18.5 million in the ~~2021-2022~~ 2018-2019 fiscal year and \$10 million each fiscal year thereafter.

Section 32. Subsection (2) of section 220.186, Florida Statutes, is amended to read:

220.186 Credit for Florida alternative minimum tax.—

(2) The credit pursuant to this section shall be the amount of the excess, if any, of the tax paid based upon taxable income determined pursuant to s. 220.13(2)(k) over the amount of tax which would have been due based upon taxable income without application of s. 220.13(2)(k), before application of this credit without application of any credit under s. 220.1875 or s. 220.1877.

Section 33. Section 220.1877, Florida Statutes, is created to read:

220.1877 Credit for contributions to eligible charitable organizations.

(1) For taxable years beginning on or after January 1, 2022, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due for a taxable year under this chapter after the application of any other allowable credits by the taxpayer. An eligible contribution must be made to an eligible charitable organization on or before the date the taxpayer is required to file a

return pursuant to s. 220.222. The credit granted by this section shall be reduced by the difference between the amount of federal corporate income tax, taking into account the credit granted by this section, and the amount of federal corporate income tax without application of the credit granted by this section.

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

(3) Section 402.62 applies to the credit authorized by this section.

(4) If a taxpayer applies and is approved for a credit under s. 402.62 after timely requesting an extension to file under s. 220.222(2):

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

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

(c) The taxpayer shall be assessed for any taxes, penalties, or interest due from the taxpayer's noncompliance with the requirement to pay tentative taxes.

Section 34. Section 220.198, Florida Statutes, is created to read:

220.198 Internship tax credit program.—

(1) This section may be cited as the "Florida Internship Tax Credit Program."

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

(a) "Full time" means at least 30 hours per week.

(b) "Qualified business" means a business that is in existence and has been continuously operating for at least 3 years.

(c) "Student intern" means a person who has completed at least 60 credit hours at a state university or a Florida College System institution, regardless of whether the student intern receives course credit for the internship; a person who is enrolled in a career center operated by a school district under s. 1001.44 or a charter technical career center; or any graduate student enrolled at a state university.

(3) For taxable years beginning on or after January 1, 2022, a qualified business is eligible for a credit against the tax imposed by this chapter in the amount of \$2,000 per student intern if all of the following apply:

(a) The qualified business employed at least one student intern in an internship in which the student intern worked full time in this state for at least 9 consecutive weeks, and the qualified business provides the department documentation evidencing each internship claimed.

(b) The qualified business provides the department documentation for the current taxable year showing that at least 20 percent of the business' full-time employees were previously employed by that business as student interns.

(c) At the start of an internship, each student intern provides the qualified business with verification by the student intern's state university, Florida College System institution, career center operated by a school district under s. 1001.44, or charter technical career center that the student intern is enrolled and maintains a minimum grade point average of 2.0 on a 4.0 scale, if applicable. The qualified business may accept a letter from the applicable educational institution stating that the student intern is enrolled as evidence that the student meets these requirements.

(4) Notwithstanding paragraph (3)(b), a qualified business that, on average for the 3 immediately preceding years, employed 10 or fewer full-time employees may receive the tax credit if it provides documentation that it previously hired at least one student intern and, for the current taxable year, that it employs on a full-time basis at least one employee who was previously employed by that qualified business as a student intern.

(5)(a) A qualified business may not claim a tax credit of more than \$10,000 in any one taxable year.

(b) The combined total amount of tax credits which may be granted to qualified businesses under this section is \$2.5 million in each of state fiscal years 2021-2022 and 2022-2023. The department must approve the tax credit prior to the taxpayer taking the credit on a return. The department must approve credits on a first-come, first-served basis.

(6) The department may adopt rules governing the manner and form of applications for the tax credit and establishing qualification requirements for the tax credit.

(7) A qualified business may carry forward any unused portion of a tax credit under this section for up to 2 taxable years.

Section 35. Paragraph (e) of subsection (2) of section 288.0001, Florida Statutes, is amended to read:

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

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

~~(c) Beginning January 1, 2018, and every 3 years thereafter, an analysis of the Sports Development Program established under s. 288.11625.~~

Section 36. Section 288.11625, Florida Statutes, is repealed.

Section 37. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

376.30781 Tax credits for rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; application process; rulemaking authority; revocation authority.—

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of ~~\$27.5~~ \$18.5 million in tax credits in fiscal year ~~2021-2022~~ 2018-2019 and \$10 million in tax credits each fiscal year thereafter.

Section 38. Section 402.62, Florida Statutes, is created to read:

402.62 Strong Families Tax Credit.—

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

(a) “Annual tax credit amount” means, for any state fiscal year, the sum of the amount of tax credits approved under paragraph (5)(b), including tax credits to be taken under s. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, which are approved for taxpayers whose taxable years begin on or after January 1 of the calendar year preceding the start of the applicable state fiscal year.

(b) “Division” means the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

(c) “Eligible charitable organization” means an organization designated by the Department of Children and Families to be eligible to receive funding under this section.

(d) “Eligible contribution” means a monetary contribution from a taxpayer, subject to the restrictions provided in this section, to an eligible charitable organization. The taxpayer making the contribution may not designate a specific child assisted by the eligible charitable organization as the beneficiary of the contribution.

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

(2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—



(a) The Department of Children and Families shall designate as an eligible charitable organization an organization that meets all of the following requirements:

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

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

3. Provides services to:

a. Prevent child abuse, neglect, abandonment, or exploitation;

b. Assist fathers in learning and improving parenting skills or to engage absent fathers in being more engaged in their children’s lives;

c. Provide books to the homes of children eligible for a federal free or reduced-price meals program or those testing below grade level in kindergarten through grade 5;

d. Assist families with children who have a chronic illness or a physical, intellectual, developmental, or emotional disability; or

e. Provide workforce development services to families of children eligible for a federal free or reduced-price meals program.

4. Provides to the Department of Children and Families accurate information, including, at a minimum, a description of the services provided by the organization which are eligible for funding under this section; the total number of individuals served through those services during the last calendar year and the number served during the last calendar year using funding under this section; basic financial information regarding the organization and services eligible for funding under this section; outcomes for such services; and contact information for the organization.

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

6. Provides any documentation requested by the Department of Children and Families to verify eligibility as an eligible charitable organization or compliance with this section.

(b) The Department of Children and Families may not designate as an eligible charitable organization an organization that:

1. Provides abortions or pays for or provides coverage for abortions; or

2. Has received more than 50 percent of its total annual revenue from the Department of Children and Families, either directly or via a contractor of the department, in the prior fiscal year.

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

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

(b) Expend 100 percent of any contributions received under this section for direct services to state residents for the purposes specified in subparagraph (2)(a)3.

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

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

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

(d) Notify the Department of Children and Families within 5 business days after the eligible charitable organization ceases to meet eligibility requirements or fails to fulfill its responsibilities under this section.

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

(4) RESPONSIBILITIES OF THE DEPARTMENT.—The Department of Children and Families shall do all of the following:

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

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

(c) Publish information about the tax credit program and eligible charitable organizations on a Department of Children and Families website. The website must, at a minimum, provide all of the following:

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

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

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

(d) Compel the return of funds that are provided to an eligible charitable organization that fails to comply with the requirements of this section. Eligible charitable organizations that are subject to return of funds are ineligible to receive funding under this section for a period 10 years after final agency action to compel the return of funding.

(5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS, AND LIMITATIONS.—

(a) Beginning in fiscal year 2021-2022, the tax credit cap amount is \$5 million in each state fiscal year.

(b) Beginning October 1, 2021, a taxpayer may submit an application to the Department of Revenue for a tax credit or credits to be taken under one or more of s. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057.

1. The taxpayer shall specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year for a credit under s. 220.1877 or s. 624.51057 or the applicable state fiscal year for a credit under s. 211.0253, s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222. For purposes of s. 624.51057, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that prior taxable year pursuant to ss. 624.509 and 624.5092. The application must specify the eligible charitable organization to which the proposed contribution will be made. The Department of Revenue shall approve tax credits on a first-come, first-served basis and must obtain the division's approval before approving a tax credit under s. 561.1213.

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

(c) If a tax credit approved under paragraph (b) is not fully used within the specified state fiscal year for credits under s. 211.0253, s. 212.1834, or s. 561.1213 or against taxes due for the specified taxable year for credits under s. 220.1877 or s. 624.51057 because of insufficient tax liability on the part of the taxpayer, the unused amount must be carried forward for a period not to exceed 10 years. For purposes of s. 220.1877, a credit carried forward may be used in a subsequent year after applying the other credits and unused carryovers in the order provided in s. 220.02(8).

(d) A taxpayer may not convey, transfer, or assign an approved tax credit or a carryforward tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, a tax credit under s. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057 may be conveyed, transferred, or assigned between members of an affiliated group of corporations if the type of tax credit under s. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057 remains the same. A taxpayer shall notify the Department of Revenue of its intent to convey, transfer, or assign a tax credit to another member within an affiliated group of corporations. The amount conveyed, transferred, or assigned is available to another member of the affiliated group of corporations upon approval by the Department of Revenue. The Department of Revenue shall obtain the division's approval before approving a conveyance, transfer, or assignment of a tax credit under s. 561.1213.

(e) Within any state fiscal year, a taxpayer may rescind all or part of a tax credit approved under paragraph (b). The amount rescinded shall become available for that state fiscal year to another eligible taxpayer as approved by the Department of Revenue if the taxpayer receives notice from the Department of Revenue that the rescindment has been accepted by the Department of Revenue. The Department of Revenue must obtain the division's approval before accepting the rescindment of a tax credit under s. 561.1213. Any amount rescinded under this paragraph must become available to an eligible taxpayer on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the Department of Revenue.

(f) Within 10 days after approving or denying the conveyance, transfer, or assignment of a tax credit under paragraph (d), or the rescindment of a tax credit under paragraph (e), the Department of Revenue shall provide a copy of its approval or denial letter to the eligible charitable organization specified by the taxpayer. The Department of Revenue shall also include the eligible charitable organization specified by the taxpayer on all letters or correspondence of acknowledgment for tax credits under s. 212.1834.

(g) For purposes of calculating the underpayment of estimated corporate income taxes under s. 220.34 and tax installment payments for taxes on insurance premiums or assessments under s. 624.5092, the final amount due is the amount after credits earned under s. 220.1877 or s. 624.51057 for contributions to eligible charitable organizations are deducted.

1. For purposes of determining if a penalty or interest under s. 220.34(2)(d)1. will be imposed for underpayment of estimated corporate income tax, a taxpayer may, after earning a credit under s. 220.1877, reduce any estimated payment in that taxable year by the amount of the credit.

2. For purposes of determining if a penalty under s. 624.5092 will be imposed, an insurer, after earning a credit under s. 624.51057 for a taxable year, may reduce any installment payment for such taxable year of 27 percent of the amount of the net tax due as reported on the return for the preceding year under s. 624.5092(2)(b) by the amount of the credit.

(6) PRESERVATION OF CREDIT.—If any provision or portion of this section, s. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057 or the application thereof to any person or circumstance is held unconstitutional by any court or is otherwise declared invalid, the unconstitutionality or invalidity shall not affect any credit earned under s. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057 by any taxpayer with respect to any contribution paid to an eligible charitable organization before the date of a determination of unconstitutionality or invalidity. The credit shall be allowed at such time and in such a manner as if a determination of unconstitutionality or invalidity had not been made, provided that nothing in this subsection by itself or in combination with any other provision of law may result in the allowance of any credit to any taxpayer in excess of one dollar of credit for each dollar paid to an eligible charitable organization.

(7) ADMINISTRATION; RULES.—

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

(b) The Department of Revenue may adopt rules necessary to administer this section and ss. 211.0253, 212.1834, 220.1877, 561.1213, and 624.51057, including rules establishing application forms, procedures governing the approval of tax credits and carryforward tax credits under subsection (5), and procedures to be followed by taxpayers when claiming approved tax credits on their returns.

(c) The division may adopt rules necessary to administer its responsibilities under this section and s. 561.1213.

(d) The Department of Children and Families may adopt rules necessary to administer this section, including, but not limited to, rules establishing

application forms for organizations seeking designation as eligible charitable organizations under this act.

(e) Notwithstanding any provision of s. 213.053 to the contrary, sharing information with the division related to this tax credit is considered the conduct of the Department of Revenue's official duties as contemplated in s. 213.053(8)(c), and the Department of Revenue and the division are specifically authorized to share information as needed to administer this program.

Section 39. Paragraph (h) of subsection (1) of section 443.191, Florida Statutes, as created by section 17 of chapter 2021-2, Laws of Florida, is amended to read:

443.191 Unemployment Compensation Trust Fund; establishment and control.—

(1) There is established, as a separate trust fund apart from all other public funds of this state, an Unemployment Compensation Trust Fund, which shall be administered by the Department of Economic Opportunity exclusively for the purposes of this chapter. The fund must consist of:

(h) All money deposited in this account as a distribution pursuant to s. 212.20(6)(d)6.g. ~~s. 212.20(6)(d)6.h.~~

Except as otherwise provided in s. 443.1313(4), all moneys in the fund must be mingled and undivided.

Section 40. Section 561.1213, Florida Statutes, is created to read:

561.1213 Credit for contributions to eligible charitable organizations. Beginning January 1, 2022, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due under s. 563.05, s. 564.06, or s. 565.12, except excise taxes imposed on wine produced by manufacturers in this state from products grown in this state. However, a credit allowed under this section may not exceed 90 percent of the tax due on the return on which the credit is taken. For purposes of the distributions of tax revenue under ss. 561.121 and 564.06(10), the division shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.62 apply to the credit authorized by this section.

Section 41. Subsection (7) of section 624.509, Florida Statutes, is amended to read:

624.509 Premium tax; rate and computation.—

(7) Credits and deductions against the tax imposed by this section shall be taken in the following order: deductions for assessments made pursuant

to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220 and the credit allowed under subsection (5), as these credits are limited by subsection (6); the credit allowed under s. 624.51057; all other available credits and deductions.

Section 42. Section 624.51057, Florida Statutes, is created to read:

624.51057 Credit for contributions to eligible charitable organizations.

(1) For taxable years beginning on or after January 1, 2022, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due for a taxable year under s. 624.509(1) after deducting from such tax deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220; the credit allowed under s. 624.509(5), as such credit is limited by s. 624.509(6). An eligible contribution must be made to an eligible charitable organization on or before the date the taxpayer is required to file a return pursuant to ss. 624.509 and 624.5092. An insurer claiming a credit against premium tax liability under this section is not required to pay any additional retaliatory tax levied under s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner.

(2) Section 402.62 applies to the credit authorized by this section.

Section 43. Clothing, wallets, or bags; school supplies, personal computers, and personal computer-related accessories; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from July 31, 2021, through August 9, 2021, on the retail sale of:

(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$60 or less per item. As used in this paragraph, the term “clothing” means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

2. All footwear, excluding skis, swim fins, roller blades, and skates.

(b) School supplies having a sales price of \$15 or less per item. As used in this paragraph, the term “school supplies” means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from July 31, 2021, through August 9, 2021, on the first \$1,000 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use. As used in this subsection, the term:

(a) “Personal computers” includes electronic book readers, laptops, desktops, handhelds, tablets, or tower computers. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

(b) “Personal computer-related accessories” includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. The term does not include furniture or systems, devices, software, monitors with a television tuner, or peripherals that are designed or intended primarily for recreational use.

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

(4) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer’s gross sales of tangible personal property in the prior calendar year consisted of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by July 24, 2021, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(5) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

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

Section 44. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from May 28, 2021, through June 6, 2021, on the sale of:

(a) A portable self-powered light source selling for \$40 or less.



(b) A portable self-powered radio, two-way radio, or weather-band radio selling for \$50 or less.

(c) A tarpaulin or other flexible waterproof sheeting selling for \$100 or less.

(d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for \$100 or less.

(e) A gas or diesel fuel tank selling for \$50 or less.

(f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$50 or less.

(g) A nonelectric food storage cooler selling for \$60 or less.

(h) A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$1,000 or less.

(i) Reusable ice selling for \$20 or less.

(j) A portable power bank selling for \$60 or less.

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

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

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

Section 45. Admissions to music events, sporting events, cultural events, specified performances, movies, museums, state parks, and fitness facilities; boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, and sports equipment; sales tax holiday.—

(1) The taxes levied under chapter 212, Florida Statutes, may not be collected on purchases made during the period from July 1, 2021, through July 7, 2021, on:

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

1. A live music event scheduled to be held on any date or dates from July 1, 2021, through December 31, 2021;
2. A live sporting event scheduled to be held on any date or dates from July 1, 2021, through December 31, 2021;
3. A movie to be shown in a movie theater on any date or dates from July 1, 2021, through December 31, 2021;
4. Entry to a museum, including any annual passes;
5. Entry to a state park, including any annual passes;
6. Entry to a ballet, play, or musical theatre performance scheduled to be held on any date or dates from July 1, 2021, through December 31, 2021;
7. Season tickets for ballets, plays, music events, or musical theatre performances;
8. Entry to a fair, festival, or cultural event scheduled to be held on any date or dates from July 1, 2021, through December 31, 2021; or
9. Use of or access to private and membership clubs providing physical fitness facilities from July 1, 2021, through December 31, 2021.

(b) The retail sale of boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, and sports equipment. As used in this section, the term:

1. "Boating and water activity supplies" means the first \$75 of the sales price of life jackets and coolers; the first \$50 of the sales price of safety flares; the first \$150 of the sales price of water skis, wakeboards, kneeboards, and recreational inflatable water tubes or floats capable of being towed; the first \$300 of the sales price of paddleboards and surfboards; the first \$500 of the sales price of canoes and kayaks; the first \$75 of the sales price of paddles and oars; and the first \$25 of the sales price of snorkels, goggles, and swimming masks.

2. "Camping supplies" means the first \$200 of the sales price of tents; the first \$50 of the sales price of sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs; and the first \$30 of the sales price of camping lanterns and flashlights.

3. "Fishing supplies" means the first \$75 of the sales price of rods and reels, if sold individually, or the first \$150 of the sales price if sold as a set; the first \$30 of the sales price of tackle boxes or bags; and the first \$5 of the sale price of bait or fishing tackle, if sold individually, or the first \$10 of the sales price if multiple items are sold together. The term does not include supplies used for commercial fishing purposes.

4. “General outdoor supplies” means the first \$15 of the sales price of sunscreen or insect repellent; the first \$100 of the sales price of sunglasses; the first \$200 of the sales price of binoculars; the first \$30 of the sales price of water bottles; the first \$50 of the sales price of hydration packs; the first \$250 of the sales price of outdoor gas or charcoal grills; the first \$50 of the sales price of bicycle helmets; and the first \$250 of the sales price of bicycles.

5. “Sports equipment” means any item used in individual or team sports, not including clothing or footwear, selling for \$40 or less.

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

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

(4) The Department of Revenue is authorized, and all conditions are deemed to be met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this section.

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

Section 46. Section 14 of chapter 2021-2, Laws of Florida, is amended to read:

Section 14. Effective on the first day of the second month following the repeal of ~~s. 212.20(6)(d)6.g. s. 212.20(6)(d)6.h.~~, Florida Statutes, by its terms, paragraphs (c) and (d) of subsection (1) of section 212.031, Florida Statutes, are amended to read:

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

(1)

(c) For the exercise of such privilege, a tax is levied at the rate of ~~2.0~~ 5.5 percent of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee. The total rent or license fee charged for such real property shall include payments for the granting of a privilege to use or occupy real property for any purpose and shall include base rent, percentage rents, or similar charges. Such charges shall be included in the total rent or license fee subject to tax under this section whether or not they can be attributed to the ability of the lessor's or licensor's property as used or operated to attract customers. Payments for intrinsically valuable personal property such as franchises, trademarks, service marks, logos, or patents are not subject to tax under this section. In the case of a contractual arrangement that provides for both payments taxable as total rent or license fee and payments not subject to tax, the tax

shall be based on a reasonable allocation of such payments and shall not apply to that portion which is for the nontaxable payments.

(d) If the rental or license fee of any such real property is paid by way of property, goods, wares, merchandise, services, or other thing of value, the tax shall be at the rate of 2.0 ~~5.5~~ percent of the value of the property, goods, wares, merchandise, services, or other thing of value.

Section 47. For the purpose of incorporating the amendment made by this act to section 197.222, Florida Statutes, in a reference thereto, paragraph (a) of subsection (3) of section 192.0105, Florida Statutes, is reenacted to read:

192.0105 Taxpayer rights.—There is created a Florida Taxpayer’s Bill of Rights for property taxes and assessments to guarantee that the rights, privacy, and property of the taxpayers of this state are adequately safeguarded and protected during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer’s Bill of Rights compiles, in one document, brief but comprehensive statements that summarize the rights and obligations of the property appraisers, tax collectors, clerks of the court, local governing boards, the Department of Revenue, and taxpayers. Additional rights afforded to payors of taxes and assessments imposed under the revenue laws of this state are provided in s. 213.015. The rights afforded taxpayers to assure that their privacy and property are safeguarded and protected during tax levy, assessment, and collection are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue. The rights so guaranteed to state taxpayers in the Florida Statutes and the departmental rules include:

(3) THE RIGHT TO REDRESS.—

(a) The right to discounts for early payment on all taxes and non-ad valorem assessments collected by the tax collector, except for partial payments as defined in s. 197.374, the right to pay installment payments with discounts, and the right to pay delinquent personal property taxes under a payment program when implemented by the county tax collector (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and 197.4155).

Section 48. For the purpose of incorporating the amendments made by this act to sections 193.155, 193.1554, and 193.1555, Florida Statutes, in references thereto, section 193.1557, Florida Statutes, is reenacted to read:

193.1557 Assessment of certain property damaged or destroyed by Hurricane Michael.—For property damaged or destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s. 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes, additions, or improvements commenced within 5 years after January 1, 2019. This section applies to the 2019-2023 tax rolls and shall stand repealed on December 31, 2023.

Section 49. For the purpose of incorporating the amendment made by this act to section 210.20, Florida Statutes, in a reference thereto, section 210.205, Florida Statutes, is reenacted to read:

210.205 Cigarette tax distribution reporting.—By March 15 of each year, each entity that received a distribution pursuant to s. 210.20(2)(b) in the preceding calendar year shall report to the Office of Economic and Demographic Research the following information:

(1) An itemized accounting of all expenditures of the funds distributed in the preceding calendar year, including amounts spent on debt service.

(2) A statement indicating what portion of the distributed funds have been pledged for debt service.

(3) The original principal amount and current debt service schedule of any bonds or other borrowing for which the distributed funds have been pledged for debt service.

Section 50. For the purpose of incorporating the amendment made by this act to section 212.13, Florida Statutes, in a reference thereto, paragraph (f) of subsection (18) of section 212.08, Florida Statutes, is reenacted to read:

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

(18) MACHINERY AND EQUIPMENT USED PREDOMINANTLY FOR RESEARCH AND DEVELOPMENT.—

(f) Purchasers shall maintain all documentation necessary to prove the exempt status of purchases and fabrication activity and make such documentation available for inspection pursuant to the requirements of s. 212.13(2).

Section 51. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing:

(a) The amendment made by this act to s. 212.06, Florida Statutes;

(b) The provisions related to the Strong Families Tax Credit created by this act; and

(c) The provisions related to the Florida Internship Tax Credit Program created by this act.

(2) Notwithstanding any other law, emergency rules adopted pursuant to subsection (1) are effective for 6 months after adoption and may be

renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(3) This section shall take effect upon this act becoming a law and expires January 1, 2025.

Section 52. For the 2021-2022 fiscal year, the sum of \$208,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing the provisions related to the Strong Families Tax Credit created by this act.

Section 53. The Florida Institute for Child Welfare shall analyze the use of funding provided by the tax credit authorized under s. 402.62, Florida Statutes, as created by this act, and submit a report to the Governor, the President of the Senate, and the Speaker of the House of Representatives by October 31, 2025. The report must, at a minimum, include the total funding amount and categorize the funding by type of program, describe the programs that were funded, and assess the outcomes that were achieved using the funding.

Section 54. Except as otherwise expressly provided in this act and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2021.

Approved by the Governor May 21, 2021.

Filed in Office Secretary of State May 21, 2021.