

CHAPTER 2024-158

Committee Substitute for House Bill No. 7073

An act relating to taxation; amending s. 192.001, F.S.; revising the definition of the term “tangible personal property”; providing retroactive applicability; amending s. 192.0105, F.S.; providing that a taxpayer has a right to know certain information regarding property determined not to have been entitled to a homestead exemption; amending s. 193.155, F.S.; extending the timeframe for changes, additions, or improvements following damage or destruction of a homestead to commence for certain assessment requirements to apply; requiring property appraisers to include certain information with notices of tax liens; providing that back taxes apply only under certain circumstances; amending s. 193.624, F.S.; revising the definition of the term “renewable energy source device”; providing applicability; amending s. 193.703, F.S.; requiring that the owner be given a specified timeframe to pay certain taxes, penalties, and interest prior to a lien being filed; providing that such lien is subject to certain provisions; providing that back taxes apply only under certain circumstances; amending s. 194.037, F.S.; revising obsolete provisions; amending s. 196.011, F.S.; requiring that specified persons or entities be given a specified timeframe to pay certain taxes prior to a lien being filed; prohibiting the taxpayer from being assessed certain penalties or interest under certain circumstances; providing that back taxes apply only under certain circumstances; amending s. 196.031, F.S.; extending the timeframe before a property owner’s failure to commence repair or rebuilding of homestead property constitutes abandonment; amending s. 196.075, F.S.; requiring that the owner be given a specified timeframe to pay certain taxes, penalties, and interest prior to a lien being filed; providing that such lien is subject to certain provisions; providing that back taxes apply only under certain circumstances; amending s. 196.161, F.S.; requiring property appraisers to include certain information with notices of tax liens; requiring that the owner be given a specified timeframe to pay certain taxes, penalties, and interest prior to a lien being filed; providing that back taxes apply only under certain circumstances amending s. 196.1978, F.S.; revising the definition of the term “newly constructed”; revising conditions for when multifamily projects are considered property used for a charitable purpose and are eligible to receive an ad valorem property tax exemption; making technical changes; requiring property appraisers to exempt certain units from ad valorem property taxes; providing the method for determining the value of a unit for certain purposes; requiring property appraisers to review certain applications and make certain determinations; authorizing property appraisers to request and review additional information; authorizing property appraisers to grant exemptions only under certain conditions; revising requirements for property owners seeking a certification notice from the Florida Housing Finance Corporation; providing that a certain determination by the corporation does not constitute an exemption; revising eligibility;

conforming provisions to changes made by the act; amending s. 196.1979, F.S.; revising the value to which a certain ad valorem property tax exemption applies; revising a condition of eligibility for vacant residential units to qualify for a certain ad valorem property tax exemption; making technical changes; revising the deadline for an application for exemption; revising deadlines by which boards and governing bodies must deliver to or notify the department of the adoption, repeal, or expiration of certain ordinances; requiring property appraisers to review certain applications and make certain determinations; authorizing property appraisers to request and review additional information; authorizing property appraisers to grant exemptions only under certain conditions; providing the method for determining the value of a unit for certain purposes; providing for retroactive applicability; amending s. 196.1978, F.S.; authorizing a taxing authority, beginning at a specified time, to elect not to exempt certain property upon adoption of an ordinance or a resolution; specifying requirements and limitations for the ordinance or resolution; providing applicability; specifying duties of the taxing authority; authorizing certain property owners to continue to receive an exemption under certain circumstances; providing applicability; providing an exemption from ad valorem property tax for property in a multifamily project if certain conditions are met; specifying requirements for eligibility and applications; requiring property appraisers to review certain applications and make certain determinations; authorizing property appraisers to request and review additional information; requiring property appraisers to grant exemptions under certain condition; providing the method for determining the value of portions of property for certain purposes; specifying requirements for property appraisers in reviewing and granting exemptions and for improperly granted exemptions; providing a penalty; providing limitations on eligibility; providing applicability; amending s. 201.08, F.S.; providing applicability; defining the term “principal limit”; requiring that certain taxes be calculated based on the principal limit at a specified event; providing retroactive operation; providing construction; amending s. 201.21, F.S.; exempting all non-interest-bearing promissory notes, non-interest-bearing nonnegotiable notes, or non-interest-bearing written obligations, for specified purposes, from documentary stamp taxes in connection with the sale of alarm systems; providing for future repeal of amendments, unless saved from repeal by the Legislature through reenactment by the Legislature; providing for effect of amendments by other provisions; amending s. 206.9931, F.S.; deleting a registration fee for certain parties; amending s. 206.9955, F.S.; revising the rates of certain taxes on natural gas fuel for a specified timeframe; reenacting s. 206.996(1) and (4), F.S., relating to monthly reports by natural gas fuel retailers and deductions, to incorporate the amendment made to s. 206.9955, F.S., in references thereto; reenacting s. 206.997, F.S., relating to state and local alternative fuel user fee clearing trust funds and distributions, to incorporate the amendment made to s. 206.9955, F.S., in references thereto; creating s. 211.0254, F.S.; authorizing the use of credits against certain taxes beginning on a specified date; providing a limitation on such credits; providing construction; providing applicability;

amending s. 212.0306, F.S.; revising the necessary vote in a referendum for the levy of a certain local option food and beverage tax; amending s. 212.05, F.S.; making technical changes; specifying the application of an exemption for sales tax for certain purchasers of boats and aircraft; providing a sales tax exemption for certain leases and rentals; amending s. 212.054, F.S.; specifying that certain purchases are considered a single item for purposes of discretionary sales surtax; specifying that certain property sales are deemed to occur in the county where the purchaser resides, as identified on specified documents; providing applicability; defining the term “final adjudication”; providing for the transfer and disposition of discretionary sales surtaxes under certain circumstances; providing for the suspension of discretionary sales surtaxes under certain circumstances; authorizing certain persons to file a claim for a refund of discretionary sale surtaxes; providing for future expiration; amending s. 212.055, F.S.; deleting a restriction on counties authorized to levy an indigent care and trauma center surtax; requiring approval of certain taxes in a referendum; amending s. 212.11, F.S.; authorizing an automatic extension for filing returns and remitting sales and use tax when specified states of emergency are declared; providing construction; creating s. 212.1835, F.S.; authorizing the use of credits against certain taxes beginning on a specified date; authorizing certain expenses and payments to count toward the tax due; providing construction; providing applicability; requiring electronic filing of returns and payment of taxes; amending s. 212.20, F.S.; deleting the future repeal of provisions related to annual distributions to the Florida Agricultural Promotional Campaign Trust Fund; amending s. 213.21, F.S.; authorizing the department to consider requests to settle or compromise certain liabilities after certain time periods have expired, in certain circumstances; providing a limitation; providing that certain department decisions are not subject to review; amending s. 213.67, F.S.; authorizing certain parties to include additional specified amounts in a garnishment levy notice; revising methods for delivery of levy notices; amending s. 220.02, F.S.; revising the order in which credits may be taken to include a specified credit; amending s. 220.03, F.S.; revising the date of adoption of the Internal Revenue Code and other federal income tax statutes for purposes of the state corporate income tax; providing retroactive operation; amending s. 220.19, F.S.; authorizing the use of credits against certain taxes beginning on a specified date; revising obsolete provisions; authorizing certain taxpayers to use the credit in a specified manner; providing applicability; amending s. 220.1915, F.S.; revising the definitions of the terms “qualifying expenditures” and “qualifying railroad”; revising a limitation on the amount of the credit for qualified railroad construction or replacement expenditures; requiring the Department of Transportation to certify and provide certain information to the department by a specified date; revising application requirements for the credit for qualified railroad reconstruction or replacement expenditures; revising requirements for the department related to the issuance of a certain letter; conforming provisions to changes made by the act; revising conditions for carry-forward and transfer of such credit; creating s. 220.1992, F.S.; defining the

terms “qualified employee” and “qualified taxpayer”; establishing a credit against specified taxes for taxpayers that employ specified individuals; specifying the amount of such tax credit; authorizing the department to adopt rules governing the manner and form of the application for such tax credit; specifying requirements for such form; requiring the department to approve the tax credit prior to the taxpayer taking the credit; requiring the department to approve the tax credits in a specified manner; requiring the department to notify the taxpayer in a specified manner if the department determines an application is incomplete; providing that such taxpayer has a specified timeframe to correct any deficiency; providing that certain applications are deemed complete on a specified date; prohibiting taxpayers from claiming a tax credit of more than a specified amount; authorizing the carryforward of credits in a specified manner; providing the maximum amount of credit that may be granted during specified fiscal years; authorizing the department to consult with specified entities for a certain purpose; amending s. 220.222, F.S.; providing an automatic extension for the due date for a specified return in certain circumstances; amending s. 374.986, F.S.; revising obsolete provisions; creating s. 402.261, F.S.; defining terms; authorizing certain taxpayers to receive tax credits for certain actions; providing requirements for such credits; specifying the maximum tax credit that may be granted for a specified timeframe; authorizing tax credits be carried forward; requiring repayment of tax credits under certain conditions and using a specified formula; requiring certain taxpayers to file specified returns and reports; requiring that certain funds be distributed; requiring taxpayers to submit applications beginning on a specified date to receive tax credits; requiring the application to include certain information; requiring the Department of Revenue to approve tax credits in a specified manner; prohibiting the transfer of a tax credit; providing an exception; requiring the department to approve certain transfers; requiring a specified approval before the transfer of certain credits; authorizing credits to be rescinded during a specified time period; requiring specified approval before certain credits may be rescinded; requiring rescinded credits to be made available for use in a specified manner; requiring the department to provide specified letters in a certain time period with certain information; authorizing the department to adopt rules; amending s. 402.62, F.S.; revising the requirements for the Department of Children and Families in designating eligible charitable organizations; increasing the Strong Families Tax Credit cap; specifying when applications may be submitted to the Department of Revenue; amending s. 413.4021, F.S.; increasing the distribution for a specified program; amending s. 561.121, F.S.; providing for a specified distribution to specified entities of funds collected from certain excise taxes on alcoholic beverages and license fees on vendors; prohibiting such distribution from exceeding a certain amount; providing for the uses of such funds; prohibiting the use of such moneys for securing bonds; providing for future repeal; creating s. 561.1214, F.S.; authorizing the use of credits against certain taxes beginning on a specified date; providing a limitation on such credits; providing applicability; providing construction; reenacting s. 571.26, F.S., relating to the Florida

Agricultural Promotional Campaign Trust Fund; repealing s. 41 of chapter 2023-157, Laws of Florida, which provides for the expiration and reversion of a specified provision of law; amending s. 571.265, F.S.; deleting the future repeal of provisions related to the promotion of Florida thoroughbred breeding and of thoroughbred racing; amending s. 624.509, F.S.; revising the order in which certain credits and deductions may be taken to incorporate changes made by the act; amending s. 624.5107, F.S.; authorizing the use of credits against certain taxes beginning on a specified date; providing a limitation; providing construction; providing applicability; providing for retroactive application; creating s. 624.5108, F.S.; requiring insurers to deduct specified amounts from the premiums for certain policies; defining the term “flood”; providing applicability; requiring the deductions amount to be separately stated; providing reporting requirements; providing that such deductions do not reduce insurers’ direct written premiums; providing for a credit for a specified timeframe against insurance premium tax for insurers in a specified amount; exempting insurers claiming such credit from retaliatory tax; providing construction; requiring the department to refund unused credit under a certain circumstance; requiring certain insurers to include certain information with their quarterly and annual statements; requiring the office to include certain information in certain reports; authorizing the department to perform necessary audits and investigations; requiring the Office of Insurance Regulation to provide technical assistance; requiring the office to examine certain information and take corrective measures; authorizing the department and the office to adopt emergency rules; providing for future repeal; exempting from sales and use tax specified disaster preparedness supplies during specified timeframes; providing applicability; authorizing the department to adopt emergency rules; exempting from sales and use tax admissions to certain events, performances, and facilities, certain season tickets, and the retail sale of certain boating and water activity, camping, fishing, general outdoor, residential pool supplies and electric scooters during specified timeframes; defining terms; providing applicability; authorizing the department to adopt emergency rules; exempting from sales and use tax the retail sale of certain clothing, wallets, bags, school supplies, learning aids and jigsaw puzzles, and personal computers and personal computer-related accessories during a specified timeframe; defining terms; providing applicability; authorizing certain dealers to opt out of participating in the tax holiday, subject to certain requirements; authorizing the department to adopt emergency rules; exempting from the sales and use tax the retail sale of certain tools during a specified timeframe; providing applicability; authorizing the department to adopt emergency rules; authorizing the department to adopt emergency rules for specified provisions; providing for future expiration; providing an appropriation to offset certain reductions in ad valorem tax revenue; authorizing affected fiscally constrained counties to apply for appropriated funds; specifying application requirements; authorizing the department to adopt emergency rules; providing for future repeal; providing an appropriation; providing effective dates.

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

Section 1. Effective upon this act becoming a law, paragraph (d) of subsection (11) of section 192.001, Florida Statutes, is amended to read:

192.001 Definitions.—All definitions set out in chapters 1 and 200 that are applicable to this chapter are included herein. In addition, the following definitions shall apply in the imposition of ad valorem taxes:

(11) “Personal property,” for the purposes of ad valorem taxation, shall be divided into four categories as follows:

(d) “Tangible personal property” means all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself. “Construction work in progress” consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. For the purposes of tangible personal property constructed or installed by an electric utility, construction work in progress shall be deemed substantially completed upon the earlier of when all permits or approvals required for commercial operation have been received or approved, or 1 year after the construction work in progress has been connected with the preexisting, taxable, operational system or facility. Inventory and household goods are expressly excluded from this definition.

Section 2. (1) The amendment made by this act to s. 192.001, Florida Statutes, applies retroactively beginning with the 2024 property tax roll.

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

Section 3. Paragraph (g) of subsection (1) of section 192.0105, Florida Statutes, is amended 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:

(1) THE RIGHT TO KNOW.—

(g) The right, on property determined not to have been entitled to homestead exemption in a prior year, to notice of intent from the property appraiser to record notice of tax lien, information regarding why the taxpayer was not entitled to the exemption and how tax, penalties, and interest are calculated, and the right to pay tax, penalty, and interest before a tax lien is recorded for any prior year (see s. 196.161(1)(b)).

Notwithstanding the right to information contained in this subsection, under s. 197.122 property owners are held to know that property taxes are due and payable annually and are charged with a duty to ascertain the amount of current and delinquent taxes and obtain the necessary information from the applicable governmental officials.

Section 4. Paragraph (b) of subsection (4) and subsection (10) 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.

(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 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. The total square footage of the homestead property as changed or improved 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 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 5 ~~3~~ years after the January 1 following the damage or destruction of the homestead.

(10)(a) If the property appraiser determines that for any year or years within the prior 10 years a person who was not entitled to the homestead property assessment limitation granted under this section was granted the homestead property assessment limitation, the property appraiser making such determination shall serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes, penalties, and interest are due, and the manner in which unpaid taxes, penalties, and interest have been calculated. Such property that is situated in this state is subject to the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. However, when a person entitled to exemption pursuant to s. 196.031 inadvertently receives the limitation pursuant to this section following a change of ownership, the assessment of such property must be corrected as provided in paragraph (9)(a), and the person need not pay the unpaid taxes, penalties, or interest. Before a lien may be filed, the person or entity so notified must be given 30 days to pay the taxes and any applicable penalties and interest.

(b) If the property appraiser improperly grants the property assessment limitation as a result of a clerical mistake or an omission, the person or entity improperly receiving the property assessment limitation may not be assessed a penalty or interest. Back taxes shall apply only as follows:

1. If the person who received the limitation as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the limitation before the property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

2. If the person who received the limitation as a result of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to the limitation before the property appraiser notifies the owner of the mistake or omission, back taxes shall be due for any year or years that the owner was not entitled to the limitation within the 5

years before the property appraiser notified the owner of the mistake or omission.

3. The property appraiser shall serve upon an owner that owes back taxes under subparagraph 2. a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated. Before a lien may be filed, the person or entity so notified must be given 30 days to pay the taxes.

Section 5. Subsection (1) of section 193.624, Florida Statutes, is amended to read:

193.624 Assessment of renewable energy source devices.—

(1) As used in this section, the term “renewable energy source device” means any of the following equipment that collects, transmits, stores, or uses solar energy, wind energy, or energy derived from geothermal deposits or biogas, as defined in s. 366.91:

- (a) Solar energy collectors, photovoltaic modules, and inverters.
- (b) Storage tanks and other storage systems, excluding swimming pools used as storage tanks.
- (c) Rockbeds.
- (d) Thermostats and other control devices.
- (e) Heat exchange devices.
- (f) Pumps and fans.
- (g) Roof ponds.
- (h) Freestanding thermal containers.
- (i) Pipes, ducts, wiring, structural supports, refrigerant handling systems, and other components used as integral parts of such systems; however, such equipment does not include conventional backup systems of any type or any equipment or structure that would be required in the absence of the renewable energy source device.
- (j) Windmills and wind turbines.
- (k) Wind-driven generators.

(l) Power conditioning and storage devices that store or use solar energy, wind energy, or energy derived from geothermal deposits to generate electricity or mechanical forms of energy.

(m) Pipes and other equipment used to transmit hot geothermal water to a dwelling or structure from a geothermal deposit.

(n) Pipes, equipment, structural facilities, structural support, and any other machinery integral to the interconnection, production, storage, compression, transportation, processing, collection, and conversion of biogas from landfill waste; livestock farm waste, including manure; food waste; or treated wastewater into renewable natural gas as defined in s. 366.91.

The term does not include equipment that is on the distribution or transmission side of the point at which a renewable energy source device is interconnected to an electric utility's distribution grid or transmission lines or a natural gas pipeline or distribution system.

Section 6. The amendment made by this act to s. 193.624, Florida Statutes, first applies to the 2025 property tax roll.

Section 7. Subsection (7) of section 193.703, Florida Statutes, is amended to read:

193.703 Reduction in assessment for living quarters of parents or grandparents.—

(7)(a) If the property appraiser determines that for any year within the previous 10 years a property owner who was not entitled to a reduction in assessed value under this section was granted such reduction, the property appraiser shall serve on the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property that is owned by that person and is situated in this state is subject to the taxes exempted by the improper reduction, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. Before such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such lien is subject to s. 196.161(3).

(b)1. However, If a reduction is improperly granted due to a clerical mistake or omission by the property appraiser, the person who improperly received the reduction may not be assessed a penalty or interest. Back taxes shall apply only as follows:

a. If the person who received the reduction in assessed value as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the reduction in assessed value before the property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

b. If the person who received the reduction in assessed value as a result of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to the limitation before the property appraiser notifies the owner of the mistake or omission, back taxes shall be due for any year or years that the owner was not entitled to the limitation within the 5 years before the property appraiser notified the owner of the mistake or omission.

2. The property appraiser shall serve upon an owner that owes back taxes under sub-subparagraph 1.b. a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated. Before such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such lien is subject to s. 196.161(3).

Section 8. Paragraph (f) of subsection (1) of section 194.037, Florida Statutes, is amended to read:

194.037 Disclosure of tax impact.—

(1) After hearing all petitions, complaints, appeals, and disputes, the clerk shall make public notice of the findings and results of the board as provided in chapter 50. If published in the print edition of a newspaper, the notice must be in at least a quarter-page size advertisement of a standard size or tabloid size newspaper, and the headline shall be in a type no smaller than 18 point. The advertisement shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The advertisement shall be published in a newspaper in the county. The newspaper selected shall be one of general interest and readership in the community pursuant to chapter 50. For all advertisements published pursuant to this section, the headline shall read: TAX IMPACT OF VALUE ADJUSTMENT BOARD. The public notice shall list the members of the value adjustment board and the taxing authorities to which they are elected. The form shall show, in columnar form, for each of the property classes listed under subsection (2), the following information, with appropriate column totals:

(f) In the sixth column, the net change in taxable value from the property appraiser’s assessor’s initial roll which results from board decisions.

Section 9. Present paragraphs (b) through (e) of subsection (9) of section 196.011, Florida Statutes, are redesignated as paragraphs (c) through (f), respectively, a new paragraph (b) is added to that subsection, and paragraph (a) of that subsection is amended, to read:

196.011 Annual application required for exemption.—

(9)(a) A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for exemption of property within the county after an initial application is made and the exemption granted. The waiver under this subsection of the annual application or statement requirement applies to all exemptions under this chapter except the exemption under s. 196.1995. Notwithstanding such waiver, refileing of an application or statement shall be required when any property granted an exemption is sold or otherwise disposed of, when the ownership changes in any manner, when the applicant for homestead exemption ceases to use the property as his or her homestead, or when the status of the owner changes so as to change the exempt status of the property. In its deliberations on whether to waive the annual application or statement requirement, the governing body shall consider the possibility of fraudulent exemption claims which may occur due to the waiver of the annual application requirement. The owner of any property granted an exemption who is not required to file an annual application or statement shall notify the property appraiser promptly whenever the use of the property or the status or condition of the owner changes so as to change the exempt status of the property. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner was not entitled to receive such exemption, the owner of the property is subject to the taxes exempted as a result of such failure plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted. Except for homestead exemptions controlled by s. 196.161, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Except as provided in paragraph (b), such property is subject to the payment of all taxes and penalties. Such lien when filed shall attach to any property, identified in the notice of tax lien, owned by the person who illegally or improperly received the exemption. If such person no longer owns property in that county but owns property in some other county or counties in the state, the property appraiser shall record a notice of tax lien in such other county or counties, identifying the property owned by such person or entity in such county or counties, and it shall become a lien against such property in such county or counties. Before a lien may be filed, the person or entity so notified must be given 30 days to pay the taxes.

(b) If a homestead exemption is granted as a result of a clerical mistake or omission by the property appraiser, the taxpayer may not be assessed a penalty or interest. Back taxes shall apply only as follows:

1. If the person who received the homestead exemption as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

2. If the person who received the homestead exemption as a result of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, back taxes shall be due for any year or years that the owner was not entitled to the limitation within the 5 years before the property appraiser notified the owner of the mistake or omission.

3. The property appraiser shall serve upon an owner that owes back taxes under subparagraph 2. a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated. Before a lien may be filed, the person or entity so notified must be given 30 days to pay the taxes.

Section 10. Subsection (7) of section 196.031, Florida Statutes, is amended to read:

196.031 Exemption of homesteads.—

(7) When homestead property is damaged or destroyed by misfortune or calamity and the property is uninhabitable on January 1 after the damage or destruction occurs, the homestead exemption may be granted if the property is otherwise qualified and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and live in the property as his or her primary residence after the property is repaired or rebuilt and does not claim a homestead exemption on any other property or otherwise violate this section. Failure by the property owner to commence the repair or rebuilding of the homestead property within 5 ~~3~~ years after January 1 following the property's damage or destruction constitutes abandonment of the property as a homestead. After the 5-year ~~3-year~~ period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for such repairs or rebuilding also constitutes abandonment of the property as homestead.

Section 11. Subsection (9) of section 196.075, Florida Statutes, is amended to read:

196.075 Additional homestead exemption for persons 65 and older.—

(9)(a) If the property appraiser determines that for any year within the immediately previous 10 years a person who was not entitled to the additional homestead exemption under this section was granted such an exemption, the property appraiser shall serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property that is owned by the

taxpayer and is situated in this state is subject to the taxes exempted by the improper homestead exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. Before any such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such a lien is subject to the procedures and provisions set forth in s. 196.161(3).

(b) However, If the additional homestead such an exemption under this section is improperly granted as a result of a clerical mistake or omission by the property appraiser, the person who improperly received the exemption may not be assessed a penalty and interest. Back taxes shall apply only as follows:

1. If the person who received the additional homestead exemption under this section as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

2. If the person who received the additional homestead exemption under this section as a result of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, back taxes shall be due for any year or years that the owner was not entitled to the limitation within the 5 years before the property appraiser notified the owner of the mistake or omission.

3. The property appraiser shall serve upon an owner that owes back taxes under subparagraph 2. a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated. Before any such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such a lien is subject to the procedures and provisions set forth in s. 196.161(3).

Section 12. Paragraph (b) of subsection (1) of section 196.161, Florida Statutes, is amended to read:

196.161 Homestead exemptions; lien imposed on property of person claiming exemption although not a permanent resident.—

(1)

(b)1. In addition, upon determination by the property appraiser that for any year or years within the prior 10 years a person who was not entitled to a homestead exemption was granted a homestead exemption from ad valorem taxes, it shall be the duty of the property appraiser making such

determination to serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property shall be identified in the notice of tax lien. The property appraiser must include with such notice served upon the owner information explaining why the owner is not entitled to the homestead exemption; for which years unpaid taxes, penalties, and interest are due; and how unpaid taxes, penalties, and interest have been calculated. Such property which is situated in this state shall be subject to the taxes exempted thereby, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. Before any such lien may be filed, the owner so notified must be given 30 days to pay the taxes, penalties, and interest.

2. However, If a homestead exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the person improperly receiving the exemption shall not be assessed penalty and interest. Before any such lien may be filed, the owner so notified must be given 30 days to pay the taxes, penalties, and interest. Back taxes shall apply only as follows:

a. If the person who received the homestead exemption as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

b. If the person who received the homestead exemption as a result of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, back taxes shall be due for any year or years that the owner was not entitled to the limitation within the 5 years before the property appraiser notified the owner of the mistake or omission.

c. The property appraiser shall serve upon an owner that owes back taxes under sub-subparagraph b. a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated.

Section 13. Effective upon becoming a law, subsection (3) of section 196.1978, Florida Statutes, is amended to read:

196.1978 Affordable housing property exemption.—

(3)(a) As used in this subsection, the term:

1. “Corporation” means the Florida Housing Finance Corporation.

2. “Newly constructed” means an improvement to real property which was substantially completed within 5 years before the date of an applicant’s first submission of a request for a certification notice or an application for an exemption pursuant to this subsection section, whichever is earlier.

3. “Substantially completed” has the same meaning as in s. 192.042(1).

(b) Notwithstanding ss. 196.195 and 196.196, portions of property in a multifamily project are considered property used for a charitable purpose and are eligible to receive an ad valorem property tax exemption if such portions meet all of the following conditions:

1. Provide affordable housing to natural persons or families meeting the income limitations provided in paragraph (d);⁵

2.a. Are within a newly constructed multifamily project that contains more than 70 units dedicated to housing natural persons or families meeting the income limitations provided in paragraph (d); or

b. Are within a newly constructed multifamily project in an area of critical state concern, as designated by s. 380.0552 or chapter 28-36, Florida Administrative Code, which contains more than 10 units dedicated to housing natural persons or families meeting the income limitations provided in paragraph (d). and

3. Are rented for an amount that does not exceed the amount as specified by the most recent multifamily rental programs income and rent limit chart posted by the corporation and derived from the Multifamily Tax Subsidy Projects Income Limits published by the United States Department of Housing and Urban Development or 90 percent of the fair market value rent as determined by a rental market study meeting the requirements of paragraph (l) ~~(m)~~, whichever is less.

(c) If a unit that in the previous year received ~~qualified for~~ the exemption under this subsection and was occupied by a tenant is vacant on January 1, the vacant unit is eligible for the exemption if the use of the unit is restricted to providing affordable housing that would otherwise meet the requirements of this subsection and a reasonable effort is made to lease the unit to eligible persons or families.

(d)1. The property appraiser shall exempt:

a. Seventy-five percent of the assessed value of the units in multifamily projects that meet the requirements of this subsection and are ~~Qualified~~ property used to house natural persons or families whose annual household income is greater than 80 percent but not more than 120 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within

the county in which the person or family resides; ~~and, must receive an ad valorem property tax exemption of 75 percent of the assessed value.~~

b.2. From ad valorem property taxes the units in multifamily projects that meet the requirements of this subsection and are Qualified property used to house natural persons or families whose annual household income does not exceed 80 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides, is exempt from ad valorem property taxes.

2. When determining the value of a unit for purposes of applying an exemption pursuant to this paragraph, the property appraiser must include in such valuation the proportionate share of the residential common areas, including the land, fairly attributable to such unit.

(e) To be eligible to receive an exemption under this subsection, a property owner must submit an application on a form prescribed by the department by March 1 for the exemption, accompanied by a certification notice from the corporation to the property appraiser. The property appraiser shall review the application and determine whether the applicant meets all of the requirements of this subsection and is entitled to an exemption. A property appraiser may request and review additional information necessary to make such determination. A property appraiser may grant an exemption only for a property for which the corporation has issued a certification notice and which the property appraiser determines is entitled to an exemption.

(f) To receive a certification notice, a property owner must submit a request to the corporation ~~for certification~~ on a form provided by the corporation which includes all of the following:

1. The most recently completed rental market study meeting the requirements of paragraph ~~(l)~~ (m).
2. A list of the units for which the property owner seeks an exemption.
3. The rent amount received by the property owner for each unit for which the property owner seeks an exemption. If a unit is vacant and qualifies for an exemption under paragraph (c), the property owner must provide evidence of the published rent amount for each vacant unit.
4. A sworn statement, under penalty of perjury, from the applicant restricting the property for a period of not less than 3 years to housing persons or families who meet the income limitations under this subsection.

(g) The corporation shall review the request for a certification notice and certify whether a property that meets the eligibility criteria of paragraphs ~~(b) and (c) this subsection.~~ A determination by the corporation regarding a request for a certification notice does not constitute a grant of an exemption pursuant to this subsection or final agency action pursuant to chapter 120.

1. If the corporation determines that the property meets the eligibility criteria for an exemption under this subsection, the corporation must send a certification notice to the property owner and the property appraiser.

2. If the corporation determines that the property does not meet the eligibility criteria, the corporation must notify the property owner and include the reasons for such determination.

(h) The corporation shall post on its website the deadline to submit a request for a certification notice. The deadline must allow adequate time for a property owner to submit a timely application for exemption to the property appraiser.

~~(i) The property appraiser shall review the application and determine if the applicant is entitled to an exemption. A property appraiser may grant an exemption only for a property for which the corporation has issued a certification notice.~~

(j) If the property appraiser determines that for any year during the immediately previous 10 years a person who was not entitled to an exemption under this subsection was granted such an exemption, the property appraiser must serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property owned by the taxpayer and situated in this state is subject to the taxes exempted by the improper exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. If an exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the property owner improperly receiving the exemption may not be assessed a penalty or interest.

~~(j)(k)~~ Units subject to an agreement with the corporation pursuant to chapter 420 recorded in the official records of the county in which the property is located to provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004 are not eligible for this exemption.

~~(k)(l)~~ Property receiving an exemption pursuant to s. 196.1979 or units used as a transient public lodging establishment as defined in s. 509.013 are is not eligible for this exemption.

~~(l)(m)~~ A rental market study submitted as required by subparagraph (f) 1. paragraph (f) must identify the fair market value rent of each unit for which a property owner seeks an exemption. Only a certified general appraiser as defined in s. 475.611 may issue a rental market study. The certified general appraiser must be independent of the property owner who requests the rental market study. In preparing the rental market study, a certified general appraiser shall comply with the standards of professional practice pursuant to part II of chapter 475 and use comparable property

within the same geographic area and of the same type as the property for which the exemption is sought. A rental market study must have been completed within 3 years before submission of the application.

~~(m)(n)~~ The corporation may adopt rules to implement this section.

~~(n)(e)~~ This subsection first applies to the 2024 tax roll and is repealed December 31, 2059.

Section 14. Effective upon becoming a law, present subsections (6) and (7) of section 196.1979, Florida Statutes, are redesignated as subsections (8) and (9), respectively, new subsections (6) and (7) are added to that section, and paragraph (b) of subsection (1), subsection (2), paragraphs (d), (f), and (l) of subsection (3), and subsection (5) of that section are amended, to read:

196.1979 County and municipal affordable housing property exemption.

(1)

(b) Qualified property may receive an ad valorem property tax exemption of:

1. Up to 75 percent of the assessed value of each residential unit used to provide affordable housing if fewer than 100 percent of the multifamily project's residential units are used to provide affordable housing meeting the requirements of this section.

2. Up to 100 percent of the assessed value of each residential unit used to provide affordable housing if 100 percent of the multifamily project's residential units are used to provide affordable housing meeting the requirements of this section.

(2) If a residential unit that in the previous year received ~~qualified for~~ the exemption under this section and was occupied by a tenant is vacant on January 1, the vacant unit may qualify for the exemption under this section if the use of the unit is restricted to providing affordable housing that would otherwise meet the requirements of this section and a reasonable effort is made to lease the unit to eligible persons or families.

(3) An ordinance granting the exemption authorized by this section must:

(d) Require the local entity to verify and certify property that meets the requirements of the ordinance as qualified property and forward the certification to the property owner and the property appraiser. If the local entity denies the application for certification ~~exemption~~, it must notify the applicant and include reasons for the denial.

(f) Require the property owner to submit an application for exemption, on a form prescribed by the department, accompanied by the certification of

qualified property, to the property appraiser no later than the deadline specified in s. 196.011 March 1.

(1) Require the county or municipality to post on its website a list of certified properties receiving the exemption for the purpose of facilitating access to affordable housing.

(5) An ordinance adopted under this section must expire before the fourth January 1 after adoption; however, the board of county commissioners or the governing body of the municipality may adopt a new ordinance to renew the exemption. The board of county commissioners or the governing body of the municipality shall deliver a copy of an ordinance adopted under this section to the department and the property appraiser within 10 days after its adoption, but no later than January 1 of the year such exemption will take effect. If the ordinance expires or is repealed, the board of county commissioners or the governing body of the municipality must notify the department and the property appraiser within 10 days after its expiration or repeal, but no later than January 1 of the year the repeal or expiration of such exemption will take effect.

(6) The property appraiser shall review each application for exemption and determine whether the applicant meets all of the requirements of this section and is entitled to an exemption. A property appraiser may request and review additional information necessary to make such determination. A property appraiser may grant an exemption only for a property for which the local entity has certified as qualified property and which the property appraiser determines is entitled to an exemption.

(7) When determining the value of a unit for purposes of applying an exemption pursuant to this section, the property appraiser must include in such valuation the proportionate share of the residential common areas, including the land, fairly attributable to such unit.

Section 15. (1) The amendments made to s. 196.1978, Florida Statutes, by section 13 of this act and s. 196.1979, Florida Statutes, are intended to be remedial and clarifying in nature and apply retroactively to January 1, 2024.

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

Section 16. Paragraph (o) is added to subsection (3) of section 196.1978, Florida Statutes, as amended by this act, and subsection (4) is added to that section, to read:

196.1978 Affordable housing property exemption.—

(3)

(o)1. Beginning with the 2025 tax roll, a taxing authority may elect, upon adoption of an ordinance or resolution approved by a two-thirds vote of the governing body, not to exempt property under sub-subparagraph (d)1.a.

located in a county specified pursuant to subparagraph 2., subject to the conditions of this paragraph.

2. A taxing authority must make a finding in the ordinance or resolution that the most recently published Shimberg Center for Housing Studies Annual Report, prepared pursuant to s. 420.6075, identifies that a county that is part of the jurisdiction of the taxing authority is within a metropolitan statistical area or region where the number of affordable and available units in the metropolitan statistical area or region is greater than the number of renter households in the metropolitan statistical area or region for the category entitled “0-120 percent AMI.”

3. An election made pursuant to this paragraph may apply only to the ad valorem property tax levies imposed within a county specified pursuant to subparagraph 2. by the taxing authority making the election.

4. The ordinance or resolution must take effect on the January 1 immediately succeeding adoption and shall expire on the second January 1 after the January 1 in which the ordinance or resolution takes effect. The ordinance or resolution may be renewed prior to its expiration pursuant to this paragraph.

5. The taxing authority proposing to make an election under this paragraph must advertise the ordinance or resolution or renewal thereof pursuant to the requirements of s. 50.011(1) prior to adoption.

6. The taxing authority must provide to the property appraiser the adopted ordinance or resolution or renewal thereof by the effective date of the ordinance or resolution or renewal thereof.

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

(4)(a) Notwithstanding ss. 196.195 and 196.196, property in a multifamily project that meets the requirements of this subsection is considered property used for a charitable purpose and is exempt from ad valorem tax beginning with the January 1 assessment immediately succeeding the date the property was placed in service allowing the property to be used as an affordable housing property that provides housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.

(b) The multifamily project must:

1. Be composed of an improvement to land where an improvement did not previously exist or the construction of a new improvement where an old improvement was removed, which was substantially completed within 2

years before the first submission of an application for exemption under this subsection. For purposes of this subsection, the term “substantially completed” has the same definition as in s. 192.042(1).

2. 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.

3. Be subject to a land use restriction agreement with the Florida Housing Finance Corporation recorded in the official records of the county in which the property is located that requires that the property be used for 99 years to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004. The agreement must include a provision for a penalty for ceasing to provide affordable housing under the agreement before the end of the agreement term that is equal to 100 percent of the total amount financed by the corporation multiplied by each year remaining in the agreement. The agreement may be terminated or modified without penalty if the exemption under this subsection is repealed.

The property is no longer eligible for this exemption if the property no longer serves extremely-low-income, very-low-income, low-income persons pursuant to the recorded agreement.

(c) To be eligible to receive the exemption under this subsection, the property owner must submit an application to the property appraiser by March 1. The property appraiser shall review the application and determine whether the applicant meets all of the requirements of this subsection and is entitled to an exemption. A property appraiser may request and review additional information necessary to make such determination.

(d)1. The property appraiser shall apply the exemption to 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.

2. When determining the value of the portion of property used to provide affordable housing for purposes of applying an exemption pursuant to this subsection, the property appraiser must include in such valuation the proportionate share of the residential common areas, including the land, fairly attributable to such portion of property.

(e) If the property appraiser determines that for any year a person who was not entitled to an exemption under this subsection was granted such an exemption, the property appraiser must serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property owned by the taxpayer and situated in this state is subject to the taxes exempted by the improper

exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. If an exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the property owner improperly receiving the exemption may not be assessed a penalty or interest.

(f) Property receiving an exemption pursuant to subsection (3) or s. 196.1979 is not eligible for this exemption.

(g) This subsection first applies to the 2026 tax roll.

Section 17. The amendments made by this act to ss. 193.155, 193.703, 196.011, 196.031, 196.075, and 196.161, Florida Statutes, first apply beginning with the 2025 property tax roll.

Section 18. Present subsections (6), (7), and (8) of section 201.08, Florida Statutes, are redesignated as subsections (7), (8), and (9), respectively, a new subsection (6) is added to that section, and paragraph (b) of subsection (1) of that section is republished, to read:

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

(1)

(b) On mortgages, trust deeds, security agreements, or other evidences of indebtedness filed or recorded in this state, and for each renewal of the same, the tax shall be 35 cents on each \$100 or fraction thereof of the indebtedness or obligation evidenced thereby. Mortgages, including, but not limited to, mortgages executed without the state and recorded in the state, which incorporate the certificate of indebtedness, not otherwise shown in separate instruments, are subject to the same tax at the same rate. When there is both a mortgage, trust deed, or security agreement and a note, certificate of indebtedness, or obligation, the tax shall be paid on the mortgage, trust deed, or security agreement at the time of recordation. A notation shall be made on the note, certificate of indebtedness, or obligation that the tax has been paid on the mortgage, trust deed, or security agreement. If a mortgage, trust deed, security agreement, or other evidence of indebtedness is subsequently filed or recorded in this state to evidence an indebtedness or obligation upon which tax was paid under paragraph (a) or subsection (2), tax shall be paid on the mortgage, trust deed, security agreement, or other evidence of indebtedness on the amount of the indebtedness or obligation evidenced which exceeds the aggregate amount upon which tax was previously paid under this paragraph and under paragraph (a) or subsection (2). If the mortgage, trust deed, security agreement, or other evidence of indebtedness subject to the tax levied by this section secures future advances, as provided in s. 697.04, the tax shall be paid at the time of recordation on the initial debt or obligation secured, excluding future advances; at the time and so often as any future advance is made, the tax shall be paid on all sums then advanced regardless of where such advance is

made. Notwithstanding the aforesated general rule, any increase in the amount of original indebtedness caused by interest accruing under an adjustable rate note or mortgage having an initial interest rate adjustment interval of not less than 6 months shall be taxable as a future advance only to the extent such increase is a computable sum certain when the document is executed. Failure to pay the tax shall not affect the lien for any such future advance given by s. 697.04, but any person who fails or refuses to pay such tax due by him or her is guilty of a misdemeanor of the first degree. The mortgage, trust deed, or other instrument shall not be enforceable in any court of this state as to any such advance unless and until the tax due thereon upon each advance that may have been made thereunder has been paid.

(6) For a home equity conversion mortgage as defined in 12 C.F.R. s. 1026.33(a), only the principal limit available to the borrower is subject to the tax imposed in this section. The maximum claim amount and the stated mortgage amount are not subject to the tax imposed in this section. As used in this subsection, the term “principal limit” means the gross amount of loan proceeds available to the borrower without consideration of any use restrictions. For purposes of this subsection, the tax must be calculated based on the principal limit amount determined at the time of closing as evidenced by the recorded mortgage or any supporting documents attached thereto.

Section 19. The amendment to s. 201.08, Florida Statutes, made by this act is intended to be remedial in nature and shall apply retroactively, but does not create a right to a refund or credit of any tax paid before the effective date of this act. For any home equity conversion mortgage recorded before the effective date of this act, the taxpayer may evidence the principal limit using related loan documents.

Section 20. Section 201.21, Florida Statutes, is amended to read:

201.21 Notes and other written obligations exempt under certain conditions.—

(1) There shall be exempt from all excise taxes imposed by this chapter all promissory notes, nonnegotiable notes, and other written obligations to pay money bearing date subsequent to July 1, 1955, hereinafter referred to as “principal obligations,” when the maker thereof shall pledge or deposit with the payee or holder thereof pursuant to any agreement commonly known as a wholesale warehouse mortgage agreement, as collateral security for the payment thereof, any collateral obligation or obligations, as hereinafter defined, provided all excise taxes imposed by this chapter upon or in respect to such collateral obligation or obligations shall have been paid. If the indebtedness evidenced by any such principal obligation shall be in excess of the indebtedness evidenced by such collateral obligation or obligations, the exemption provided by this ~~subsection~~ section shall not apply to the amount of such excess indebtedness; and, in such event, the excise taxes imposed by this chapter shall apply and be paid only in respect

to such excess of indebtedness of such principal obligation. The term “collateral obligation” as used in this ~~subsection~~ ~~section~~ means any note, bond, or other written obligation to pay money secured by mortgage, deed of trust, or other lien upon real or personal property. The pledging of a specific collateral obligation to secure a specific principal obligation, if required under the terms of the agreement, shall not invalidate the exemption provided by this ~~subsection~~ ~~section~~. The temporary removal of the document or documents representing one or more collateral obligations for a reasonable commercial purpose, for a period not exceeding 60 days, shall not invalidate the exemption provided by this ~~subsection~~ ~~section~~.

(2) There shall be exempt from all excise taxes imposed by this chapter all non-interest-bearing promissory notes, non-interest-bearing nonnegotiable notes, or non-interest-bearing written obligations to pay money, or assignments of salaries, wages, or other compensation made, executed, delivered, sold, transferred, or assigned in the state, and for each renewal of the same, of \$3,500 or less, when given by a customer to an alarm system contractor, as defined in s. 489.505, in connection with the sale of an alarm system as defined in s. 489.505.

Section 21. The amendments to s. 201.21, Florida Statutes, made by this act shall stand repealed on June 30, 2027, unless reviewed and saved from repeal through reenactment by the Legislature. If such amendments are not saved from repeal, the text of s. 201.21, Florida Statutes, shall revert to that in existence on June 30, 2024, except that any amendments to such text other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 22. Subsection (1) of section 206.9931, Florida Statutes, is amended to read:

206.9931 Administrative provisions.—

(1) Any person producing in, importing into, or causing to be imported into this state taxable pollutants for sale, use, or otherwise and who is not registered or licensed pursuant to other parts of this chapter is hereby required to register and become licensed for the purposes of this part. Such person shall register as either a producer or importer of pollutants and shall be subject to all applicable registration and licensing provisions of this chapter, as if fully set out in this part and made expressly applicable to the taxes imposed herein, including, but not limited to, ss. 206.02-206.025, 206.03, 206.04, and 206.05. For the purposes of this section, registrations required exclusively for this part shall be made within 90 days of July 1, 1986, for existing businesses, or before ~~prior to~~ the first production or importation of pollutants for businesses created after July 1, 1986. ~~The fee for registration shall be \$30.~~ Failure to timely register is a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

Section 23. Section 206.9955, Florida Statutes, is amended to read:

206.9955 Levy of natural gas fuel tax.—

(1) The motor fuel equivalent gallon means the following for:

(a) Compressed natural gas gallon: 5.66 pounds, or per each 126.67 cubic feet.

(b) Liquefied natural gas gallon: 6.06 pounds.

(c) Liquefied petroleum gas gallon: 1.35 gallons.

(2) ~~Effective January 1, 2026,~~ The following taxes shall be imposed:

(a) Upon each motor fuel equivalent gallon of natural gas fuel:

1. Effective January 1, 2026, and until December 31, 2026, an excise tax of 2 4 cents upon each motor fuel equivalent gallon of natural gas fuel.

2. Effective January 1, 2027, an excise tax of 4 cents.

(b) Upon each motor fuel equivalent gallon of natural gas fuel, which is designated as the “ninth-cent fuel tax”:

1. Effective January 1, 2026, and until December 31, 2026, an additional tax of 0.5 cents. 1 cent upon each motor fuel equivalent gallon of natural gas fuel, which is designated as the “ninth-cent fuel tax.”

2. Effective January 1, 2027, an additional tax of 1 cent.

(c) Upon each motor fuel equivalent gallon of natural gas fuel by each county, which is designated as the “local option fuel tax”:

1. Effective January 1, 2026, and until December 31, 2026, an additional tax of 0.5 cents. 1 cent on each motor fuel equivalent gallon of natural gas fuel by each county, which is designated as the “local option fuel tax.”

2. Effective January 1, 2027, an additional tax of 1 cent.

(d) An additional tax on each motor fuel equivalent gallon of natural gas fuel, which is designated as the “State Comprehensive Enhanced Transportation System Tax,” at a rate determined pursuant to this paragraph.

1. Before January 1, 2026, and each year thereafter, the department shall determine the tax rate applicable to the sale of natural gas fuel for the following 12-month period beginning January 1, rounded to the nearest tenth of a cent, by adjusting the tax rate of 2.9 5.8 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

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

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

~~a. Before January 1, 2026, and each year thereafter, the department shall determine the tax rate applicable to the sale of natural gas fuel, rounded to the nearest tenth of a cent, for the following 12-month period beginning January 1, by adjusting the tax rate of 4.6 9.2 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.~~

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

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

(3) Unless otherwise provided by this chapter, the taxes specified in subsection (2) are imposed on natural gas fuel when it is placed into the fuel supply tank of a motor vehicle as defined in s. 206.01(23). The person liable for payment of the taxes imposed by this section is the person selling or supplying the natural gas fuel to the end user, for use in the fuel supply tank of a motor vehicle as defined in s. 206.01(23).

Section 24. For the purpose of incorporating the amendment made by this act to section 206.9955, Florida Statutes, in references thereto, subsections (1) and (4) of section 206.996, Florida Statutes, are reenacted to read:

206.996 Monthly reports by natural gas fuel retailers; deductions.—

(1) For the purpose of determining the amount of taxes imposed by s. 206.9955, each natural gas fuel retailer shall file beginning with February

2026, and each month thereafter, no later than the 20th day of each month, monthly reports electronically with the department showing information on inventory, purchases, nontaxable disposals, taxable uses, and taxable sales in gallons of natural gas fuel for the preceding month. However, if the 20th day of the month falls on a Saturday, Sunday, or federal or state legal holiday, a return must be accepted if it is electronically filed on the next succeeding business day. The reports must include, or be verified by, a written declaration stating that such report is made under the penalties of perjury. The natural gas fuel retailer shall deduct from the amount of taxes shown by the report to be payable an amount equivalent to 0.67 percent of the taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e), which deduction is allowed to the natural gas fuel retailer to compensate it for services rendered and expenses incurred in complying with the requirements of this part. This allowance is not deductible unless payment of applicable taxes is made on or before the 20th day of the month. This subsection may not be construed as authorizing a deduction from the constitutional fuel tax or the fuel sales tax.

(4) In addition to the allowance authorized by subsection (1), every natural gas fuel retailer is entitled to a deduction of 1.1 percent of the taxes imposed under s. 206.9955(2)(b) and (c), on account of services and expenses incurred due to compliance with the requirements of this part. This allowance may not be deductible unless payment of the tax is made on or before the 20th day of the month.

Section 25. For the purpose of incorporating the amendment made by this act to section 206.9955, Florida Statutes, in references thereto, section 206.997, Florida Statutes, is reenacted to read:

206.997 State and local alternative fuel user fee clearing trust funds; distribution.—

(1) Notwithstanding the provisions of s. 206.875, the revenues from the state natural gas fuel tax imposed by s. 206.9955(2)(a), (d), and (e) shall be deposited into the State Alternative Fuel User Fee Clearing Trust Fund. After deducting the service charges provided in s. 215.20, the proceeds in this trust fund shall be distributed as follows: the taxes imposed under s. 206.9955(2)(d) and (e) shall be transferred to the State Transportation Trust Fund and the tax imposed under s. 206.9955(2)(a) shall be distributed as follows: 50 percent shall be transferred to the State Board of Administration for distribution according to the provisions of s. 16, Art. IX of the State Constitution of 1885, as amended; 25 percent shall be transferred to the Revenue Sharing Trust Fund for Municipalities; and the remaining 25 percent shall be distributed using the formula contained in s. 206.60(1).

(2) Notwithstanding the provisions of s. 206.875, the revenues from the local natural gas fuel tax imposed by s. 206.9955(2)(b) and (c) shall be deposited into The Local Alternative Fuel User Fee Clearing Trust Fund. After deducting the service charges provided in s. 215.20, the proceeds in this trust fund shall be returned monthly to the appropriate county.

Section 26. Section 211.0254, Florida Statutes, is created to read:

211.0254 Child care tax credits.—Beginning January 1, 2024, there is allowed a credit pursuant to s. 402.261 against any tax imposed by the state due under s. 211.02 or s. 211.025. However, the combined credit allowed under this section and ss. 211.0251, 211.0252, and 211.0253 may not exceed 50 percent of the tax due on the return on which the credit is taken. If the combined credit allowed under the foregoing sections exceeds 50 percent of the tax due on the return, the credit must first be taken under s. 211.0251, then under s. 211.0253, then under s. 211.0252. 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. The provisions of s. 402.261 apply to the credit authorized by this section.

Section 27. Paragraph (d) of subsection (2) of section 212.0306, Florida Statutes, is amended to read:

212.0306 Local option food and beverage tax; procedure for levying; authorized uses; administration.—

(2)

(d) Sales in cities or towns presently imposing a municipal resort tax as authorized by chapter 67-930, Laws of Florida, are exempt from the taxes authorized by subsection (1); however, the tax authorized by paragraph (1)(b) may be levied in such city or town if the governing authority of the city or town adopts an ordinance that is subsequently approved by a majority of the registered electors in such city or town voting in at a referendum held at a general election as defined in s. 97.021. Any tax levied in a city or town pursuant to this paragraph takes effect on the first day of January following the general election in which the ordinance was approved. A referendum to reenact an expiring tax authorized under this paragraph must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

Section 28. Paragraphs (a) and (c) of subsection (1) of section 212.05, Florida Statutes, are amended to read:

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

personal property as defined herein and who leases or rents such property within the state.

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

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

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

2. This paragraph does not apply to the sale of a boat or aircraft by or through a registered dealer under this chapter to a purchaser who, at the time of taking delivery, is a nonresident of this state, does not make his or her permanent place of abode in this state, and is not engaged in carrying on in this state any employment, trade, business, or profession in which the boat or aircraft will be used in this state, or is a corporation none of the officers or directors of which is a resident of, or makes his or her permanent place of abode in, this state, or is a noncorporate entity that has no individual vested with authority to participate in the management, direction, or control of the entity's affairs who is a resident of, or makes his or her permanent abode in, this state. For purposes of this exemption, either a registered dealer acting on his or her own behalf as seller, a registered dealer acting as broker on behalf of a seller, or a registered dealer acting as broker on behalf of the nonresident purchaser may be deemed to be the selling dealer. This exemption is shall not be allowed unless:

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

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

(II) The nonresident purchaser removes the aircraft from ~~this the~~ state to a foreign jurisdiction within 10 days after the date the aircraft is registered by the applicable foreign airworthiness authority; and

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

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

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

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

d. The selling dealer, within 30 days after the date of sale, provides to the department a copy of the sales invoice, closing statement, bills of sale, and the original affidavit signed by the nonresident purchaser affirming attesting that the nonresident purchaser qualifies for exemption from sales tax pursuant to this subparagraph and attesting that the nonresident purchaser will provide the documentation required to substantiate the exemption claimed under he or she has read the provisions of this subparagraph section;

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

f. Unless the nonresident purchaser of a boat of 5 net tons of admeasurement or larger intends to remove the boat from this state within

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

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

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

(III) Decals shall display information to identify the boat as a qualifying boat under this sub-subparagraph, including, but not limited to, the decal's date of expiration.

(IV) The department is authorized to require dealers who purchase decals to file reports with the department and may prescribe all necessary records by rule. All such records are subject to inspection by the department.

(V) Any dealer or his or her agent who issues a decal falsely, fails to affix a decal, mismarks the expiration date of a decal, or fails to properly account for decals will be considered prima facie to have committed a fraudulent act to evade the tax and will be liable for payment of the tax plus a mandatory penalty of 200 percent of the tax, and shall be liable for fine and punishment as provided by law for a conviction of a misdemeanor of the first degree, as provided in s. 775.082 or s. 775.083.

(VI) Any nonresident purchaser of a boat who removes a decal before permanently removing the boat from ~~this~~ the state, or defaces, changes, modifies, or alters a decal in a manner affecting its expiration date before its expiration, or who causes or allows the same to be done by another, will be considered prima facie to have committed a fraudulent act to evade the tax and will be liable for payment of the tax plus a mandatory penalty of 200 percent of the tax, and shall be liable for fine and punishment as provided by law for a conviction of a misdemeanor of the first degree, as provided in s. 775.082 or s. 775.083.

(VII) The department is authorized to adopt rules necessary to administer and enforce this subparagraph and to publish the necessary forms and instructions.

(VIII) The department is hereby authorized to adopt emergency rules pursuant to s. 120.54(4) to administer and enforce the provisions of this subparagraph.

If the nonresident purchaser fails to remove the qualifying boat from this state within the maximum 180 days after purchase or a nonqualifying boat or an aircraft from this state within 10 days after purchase or, when the boat or aircraft is repaired or altered, within 20 days after completion of such repairs or alterations, or permits the boat or aircraft to return to this state within 6 months after ~~from~~ the date of departure, except as provided in s. 212.08(7)(fff), or if the nonresident purchaser fails to furnish the department with any of the documentation required by this subparagraph within the prescribed time period, the nonresident purchaser is ~~shall be~~ liable for use tax on the cost price of the boat or aircraft and, in addition thereto, payment of a penalty to the Department of Revenue equal to the tax payable. This penalty is ~~shall be~~ in lieu of the penalty imposed by s. 212.12(2). The maximum 180-day period following the sale of a qualifying boat tax-exempt to a nonresident may not be tolled for any reason.

(c) At the rate of 6 percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein; however, the following special provisions apply to the lease or rental of motor vehicles and to peer-to-peer car-sharing programs:

1. When a motor vehicle is leased or rented by a motor vehicle rental company or through a peer-to-peer car-sharing program as those terms are defined in s. 212.0606(1) for a period of less than 12 months:

a. If the motor vehicle is rented in Florida, the entire amount of such rental is taxable, even if the vehicle is dropped off in another state.

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

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

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

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

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

Section 29. Effective upon this act becoming a law, paragraph (b) of subsection (2) and paragraph (a) of subsection (3) of section 212.054, Florida Statutes, are amended, and subsection (9) is added to that section, to read:

212.054 Discretionary sales surtax; limitations, administration, and collection.—

(2)

(b) However:

1. The sales amount above \$5,000 on any item of tangible personal property shall not be subject to the surtax. However, charges for prepaid calling arrangements, as defined in s. 212.05(1)(e)1.a., shall be subject to the surtax. For purposes of administering the \$5,000 limitation on an item of tangible personal property:

a. If two or more taxable items of tangible personal property are sold to the same purchaser at the same time and, under generally accepted business practice or industry standards or usage, are normally sold in bulk or are items that, when assembled, comprise a working unit or part of a working unit, such items must be considered a single item for purposes of the \$5,000 limitation when supported by a charge ticket, sales slip, invoice, or other tangible evidence of a single sale or rental.

b. The sale of a boat and the corresponding boat trailer, which trailer is identified as a motor vehicle as defined in s. 320.01(1), must be taxed as a single item when sold to the same purchaser, at the same time, and included in the same invoice.

2. In the case of utility services billed on or after the effective date of any such surtax, the entire amount of the charge for utility services shall be subject to the surtax. In the case of utility services billed after the last day the surtax is in effect, the entire amount of the charge on said items shall not be subject to the surtax. "Utility service," as used in this section, does not include any communications services as defined in chapter 202.

3. In the case of written contracts which are signed prior to the effective date of any such surtax for the construction of improvements to real property or for remodeling of existing structures, the surtax shall be paid by the

contractor responsible for the performance of the contract. However, the contractor may apply for one refund of any such surtax paid on materials necessary for the completion of the contract. Any application for refund shall be made no later than 15 months following initial imposition of the surtax in that county. The application for refund shall be in the manner prescribed by the department by rule. A complete application shall include proof of the written contract and of payment of the surtax. The application shall contain a sworn statement, signed by the applicant or its representative, attesting to the validity of the application. The department shall, within 30 days after approval of a complete application, certify to the county information necessary for issuance of a refund to the applicant. Counties are hereby authorized to issue refunds for this purpose and shall set aside from the proceeds of the surtax a sum sufficient to pay any refund lawfully due. Any person who fraudulently obtains or attempts to obtain a refund pursuant to this subparagraph, in addition to being liable for repayment of any refund fraudulently obtained plus a mandatory penalty of 100 percent of the refund, is guilty of a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

4. In the case of any vessel, railroad, or motor vehicle common carrier entitled to partial exemption from tax imposed under this chapter pursuant to s. 212.08(4), (8), or (9), the basis for imposition of surtax shall be the same as provided in s. 212.08 and the ratio shall be applied each month to total purchases in this state of property qualified for proration which is delivered or sold in the taxing county to establish the portion used and consumed in intracounty movement and subject to surtax.

(3) For the purpose of this section, a transaction shall be deemed to have occurred in a county imposing the surtax when:

(a)1. The sale includes an item of tangible personal property, a service, or tangible personal property representing a service, and the item of tangible personal property, the service, or the tangible personal property representing the service is delivered within the county. If there is no reasonable evidence of delivery of a service, the sale of a service is deemed to occur in the county in which the purchaser accepts the bill of sale.

2. The sale of any motor vehicle or mobile home of a class or type which is required to be registered in this state or in any other state shall be deemed to have occurred only in the county identified as the residence address of the purchaser on the registration or title document for such property.

3. The sale of property under sub-subparagraph (2)(b)1.b. is deemed to occur in the county where the purchaser resides, as identified on the registration or title documents for such property.

(9) If there has been a final adjudication that any discretionary sales surtax enacted pursuant to ss. 212.054 and 212.055 was enacted, levied, collected, or otherwise found to be contrary to the Constitution of the United States or the State Constitution, this subsection applies. For purposes of this

subsection, a “final adjudication” is a final order of a court of competent jurisdiction from which no appeal can be taken or from which no appeal has been taken and the time for such appeal has expired.

(a) If such discretionary sales surtax has been collected, but not expended, any county, municipality, school board, or other entity that received funds from such surtax shall transfer the surtax proceeds, along with any interest earned upon such proceeds, to the department within 60 days from the date of the final adjudication. The department shall deposit all amounts received pursuant to this subsection in a separate account in the Discretionary Sales Surtax Clearing Trust Fund for that county for disposition as follows:

1. If there is no valid discretionary sales surtax being levied within the same county for which a discretionary sales surtax was found to be invalid as described in this subsection, 100 percent of such funds shall be held in reserve for appropriation in the General Appropriations Act that takes effect on the July 1 immediately following the transfer of such funds to the department under this paragraph.

2. If there is a valid discretionary sales surtax being levied within the same county for which a discretionary sales surtax was found to be invalid as described in this subsection:

a. Seventy-five percent of such funds shall be held in reserve for appropriation in the General Appropriations Act that takes effect on the July 1 preceding the discretionary sales surtax suspension in paragraph (b).

b. Twenty-five percent of such funds and all interest earned on all funds held in reserve under this sub-subparagraph shall be held in reserve for appropriation in the General Appropriations Act to be disposed of as provided in paragraph (b).

(b)1. If there are multiple valid discretionary sales surtaxes being levied within the same county for which a discretionary sales surtax was found to be invalid as described in this subsection, such surtaxes, other than the school capital outlay surtax authorized by s. 212.055(6), shall be temporarily suspended beginning October 1 of the calendar year following the calendar year the department receives such surtax proceeds under this paragraph, or January 1, 2025, whichever is later.

2. If there is only one valid discretionary sales surtax being levied within the same county for which a discretionary sales surtax was found to be invalid as described in this subsection, such surtax shall be temporarily suspended beginning October 1 of the calendar year following the calendar year the department receives such surtax proceeds.

3. The department shall continue to distribute moneys in the separate account in the Discretionary Sales Surtax Clearing Trust Fund for that county to such county, municipality, or school board in an amount equal to

that which would have been distributed pursuant to all legally levied surtaxes in such county under this section but for the temporary suspension of such surtaxes under this subsection.

4. A county, municipality, or school board that receives funds under this paragraph from a single surtax shall use the funds consistent with the use for which the tax that was temporarily suspended under subparagraph 2. was levied. In case of a suspension pursuant to subparagraph 1., a county shall apportion the funds among the uses of the temporarily suspended discretionary sales surtaxes in proportion to the discretionary sales surtax rates.

5. The temporary suspension of surtaxes under this paragraph shall end on the last day of the month preceding the first month the department estimates that the balance of the separate account within the Discretionary Sales Surtax Clearing Trust Fund for that county will be insufficient to fully make the distribution necessary under subparagraph 3. Any remaining undistributed surtax proceeds shall be transferred to the General Revenue Fund.

6. The department shall monitor the balance of proceeds transferred to the department under this subsection and shall estimate the month in which the temporary discretionary sales surtax suspension will end. At least two months prior to the expiration of the temporary surtax suspension under this paragraph, the department shall provide notice to affected dealers and the public of when the suspension will end.

(c) Subsection (5) does not apply to the temporary suspension of surtaxes provided for under this subsection.

(d) Notwithstanding s. 215.26, any person who would otherwise be entitled to a refund of a discretionary sales surtax that is found to be invalid under this subsection may file a claim for a refund pursuant to the procedures provided in the General Appropriations Act referenced in paragraph (a), to the extent such act provides for refunds. Such refund claim must be filed between July 1 and December 31 of the state fiscal year for such General Appropriations Act.

(e) This subsection expires June 30, 2030.

Section 30. Paragraph (a) of subsection (4) of section 212.055, Florida Statutes, is amended to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to

secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

(4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

(a)1. The governing body in each county ~~that the government of which is not consolidated with that of one or more municipalities, which~~ has a population of at least 800,000 residents and is not authorized to levy a surtax under subsection (5), may levy, pursuant to an ordinance ~~either approved by an extraordinary vote of the governing body or~~ conditioned to take effect only upon approval by a majority vote of the electors of the county voting in a referendum, a discretionary sales surtax at a rate that may not exceed 0.5 percent.

2. ~~If the ordinance is conditioned on a referendum,~~ A statement that includes a brief and general description of the purposes to be funded by the surtax and that conforms to the requirements of s. 101.161 shall be placed on the ballot by the governing body of the county. The following questions shall be placed on the ballot:

FOR THE. . . .CENTS TAX
AGAINST THE. . . .CENTS TAX

3. The ordinance adopted by the governing body providing for the imposition of the surtax shall set forth a plan for providing health care services to qualified residents, as defined in subparagraph 4. Such plan and subsequent amendments to it shall fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. The plan must also address the services to be provided by the Level I trauma center. It shall emphasize a continuity of care in the most cost-effective setting, taking into consideration both a high quality of care and geographic access. Where consistent with these objectives, it shall include, without limitation, services rendered by physicians, clinics, community hospitals, mental health centers, and alternative delivery sites, as well as at least one regional referral hospital where appropriate. It shall provide that agreements negotiated between the county and providers, including hospitals with a Level I trauma center, will include reimbursement methodologies that take into account the cost of services rendered to eligible patients, recognize hospitals that render a disproportionate share of indigent care, provide other incentives to promote the delivery of charity care, promote the advancement of technology in medical services, recognize the level of responsiveness to medical needs in trauma cases, and require cost containment including, but not limited to, case management. It must also provide that any hospitals that are owned and operated by government entities on May 21, 1991, must, as a condition of receiving funds under this subsection,

afford public access equal to that provided under s. 286.011 as to meetings of the governing board, the subject of which is budgeting resources for the rendition of charity care as that term is defined in the Florida Hospital Uniform Reporting System (FHURS) manual referenced in s. 408.07. The plan shall also include innovative health care programs that provide cost-effective alternatives to traditional methods of service delivery and funding.

4. For the purpose of this paragraph, the term “qualified resident” means residents of the authorizing county who are:

- a. Qualified as indigent persons as certified by the authorizing county;
- b. Certified by the authorizing county as meeting the definition of the medically poor, defined as persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; or not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the authorizing county is intended to serve as the payor of last resort; or
- c. Participating in innovative, cost-effective programs approved by the authorizing county.

5. Moneys collected pursuant to this paragraph remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the clerk of the circuit court as ex officio custodian of the funds of the authorizing county. The clerk of the circuit court shall:

- a. Maintain the moneys in an indigent health care trust fund;
- b. Invest any funds held on deposit in the trust fund pursuant to general law;
- c. Disburse the funds, including any interest earned, to any provider of health care services, as provided in subparagraphs 3. and 4., upon directive from the authorizing county. However, if a county has a population of at least 800,000 residents and has levied the surtax authorized in this paragraph, notwithstanding any directive from the authorizing county, on October 1 of each calendar year, the clerk of the court shall issue a check in the amount of \$6.5 million to a hospital in its jurisdiction that has a Level I trauma center or shall issue a check in the amount of \$3.5 million to a hospital in its jurisdiction that has a Level I trauma center if that county enacts and implements a hospital lien law in accordance with chapter 98-499, Laws of Florida. The issuance of the checks on October 1 of each year is provided in recognition of the Level I trauma center status and shall be in addition to the base contract amount received during fiscal year 1999-2000 and any additional amount negotiated to the base contract. If the hospital receiving funds for its Level I trauma center status requests such funds to be used to generate federal matching funds under Medicaid, the clerk of the

court shall instead issue a check to the Agency for Health Care Administration to accomplish that purpose to the extent that it is allowed through the General Appropriations Act; and

d. Prepare on a biennial basis an audit of the trust fund specified in subparagraph a. Commencing February 1, 2004, such audit shall be delivered to the governing body and to the chair of the legislative delegation of each authorizing county.

6. Notwithstanding any other provision of this section, a county shall not levy local option sales surtaxes authorized in this paragraph and subsections (2) and (3) in excess of a combined rate of 1 percent.

Section 31. Paragraph (b) of subsection (1) and paragraph (b) of subsection (4) of section 212.11, Florida Statutes, are amended to read:

212.11 Tax returns and regulations.—

(1)

(b)1. For the purpose of ascertaining the amount of tax payable under this chapter, it shall be the duty of all dealers to file a return and remit the tax, on or before the 20th day of the month, to the department, upon forms prepared and furnished by it or in a format prescribed by it. Such return must show the rentals, admissions, gross sales, or purchases, as the case may be, arising from all leases, rentals, admissions, sales, or purchases taxable under this chapter during the preceding calendar month.

2. Notwithstanding subparagraph 1. and in addition to any extension or waiver ordered pursuant to s. 213.055, and except as provided in subparagraph 3., a dealer with a certificate of registration issued under s. 212.18 to engage in or conduct business in a county to which an emergency declaration applies in sub-subparagraph b. is granted an automatic 10-calendar-day extension after the due date for filing a return and remitting the tax if all of the following conditions are met:

a. The Governor has ordered or proclaimed a declaration of a state of emergency pursuant to s. 252.36.

b. The declaration is the first declaration for the event giving rise to the state of emergency or expands the counties covered by the initial state of emergency without extending or renewing the period of time covered by the first declaration of a state of emergency.

c. The first day of the period covered by the first declaration for the event giving rise to the state of emergency is within 5 business days before the 20th day of the month.

3. For purposes of subparagraph 2., a dealer who files a consolidated sales and use tax return will be considered to have a certificate of registration in a county to which an emergency declaration applies when

the central or main office of the consolidated account is in a county to which an emergency declaration applies.

(4)

(b)1. The amount of any estimated tax shall be due, payable, and remitted by electronic funds transfer by the 20th day of the month for which it is estimated. The difference between the amount of estimated tax paid and the actual amount of tax due under this chapter for such month shall be due and payable by the first day of the following month and remitted by electronic funds transfer by the 20th day thereof.

2. Notwithstanding subparagraph 1. and in addition to any extension or waiver ordered pursuant to s. 213.055, and except as provided in subparagraph 3., a dealer with a certificate of registration issued under s. 212.18 to engage in or conduct business in a county to which an emergency declaration applies in sub-subparagraph b. is granted an automatic 10-calendar-day extension after the due date for filing a return and remitting the tax if all of the following conditions are met:

a. The Governor has ordered or proclaimed a declaration of a state of emergency pursuant to s. 252.36.

b. The declaration is the first declaration for the event giving rise to the state of emergency or expands the counties covered by the initial state of emergency without extending or renewing the period of time covered by the first declaration of a state of emergency.

c. The first day of the period covered by the first declaration for the event giving rise to the state of emergency is within 5 business days before the 20th day of the month.

3. For purposes of subparagraph 2., a dealer who files a consolidated sales and use tax return will be considered to have a certificate of registration in a county to which an emergency declaration applies when the central or main office of the consolidated account is in a county to which an emergency declaration applies.

Section 32. Section 212.1835, Florida Statutes, is created to read:

212.1835 Child care tax credits.—Beginning January 1, 2024, there is allowed a credit pursuant to s. 402.261 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 must include any expenses or payments from a direct pay permitholder which give rise to a credit under s. 402.261. 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. The provisions of s. 402.261 apply 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 33. Paragraph (d) of subsection (6) of section 212.20, Florida Statutes, 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. 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).

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

e.(I) 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).

f. Beginning July 1, 2023, in each fiscal year, the department shall distribute \$27.5 million to the Florida Agricultural Promotional Campaign Trust Fund under s. 571.26, for further distribution in accordance with s. 571.265. ~~This sub-subparagraph is repealed June 30, 2025.~~

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

Section 34. Subsection (11) is added to section 213.21, Florida Statutes, to read:

213.21 Informal conferences; compromises.—

(11)(a) The department may consider a request to settle or compromise any tax, interest, penalty, or other liability under this section after the time to challenge an assessment or a denial of a refund under s. 72.011 has expired if the taxpayer demonstrates that the failure to initiate a timely challenge was due to any of the following:

1. The death or life-threatening injury or illness of:

- a. The taxpayer;
 - b. An immediate family member of the taxpayer; or
 - c. An individual with substantial responsibility for the management or control of the taxpayer.
2. An act of war or terrorism.
 3. A natural disaster, fire, or other catastrophic loss.
- (b) The department may not consider a request received more than 180 days after the time has expired for contesting it under s. 72.011.
- (c) Any decision by the department regarding a taxpayer's request to compromise or settle a liability under this subsection is not subject to review under chapter 120.

Section 35. Subsections (1), (3), and (6) of section 213.67, Florida Statutes, are amended to read:

213.67 Garnishment.—

(1) If a person is delinquent in the payment of any taxes, penalties, ~~and interest, costs, surcharges, and fees~~ owed to the department, the executive director or his or her designee may give notice of the amount of such delinquency by registered mail, by personal service, or by electronic means, including, but not limited to, facsimile transmissions, electronic data interchange, or use of the Internet, to all persons having in their possession or under their control any credits or personal property, exclusive of wages, belonging to the delinquent taxpayer, or owing any debts to such delinquent taxpayer at the time of receipt by them of such notice. Thereafter, any person ~~who has been~~ notified may not transfer or make any other disposition of such credits, other personal property, or debts until the executive director or his or her designee consents to a transfer or disposition or until 60 days after the receipt of such notice. However, the credits, other personal property, or debts that exceed the delinquent amount stipulated in the notice are not subject to this section, wherever held, if the taxpayer does not have a prior history of tax delinquencies. If during the effective period of the notice to withhold, any person so notified makes any transfer or disposition of the property or debts required to be withheld under this section, he or she is liable to the state for any indebtedness owed to the department by the person with respect to whose obligation the notice was given to the extent of the value of the property or the amount of the debts thus transferred or paid if, solely by reason of such transfer or disposition, the state is unable to recover the indebtedness of the person with respect to whose obligation the notice was given. If the delinquent taxpayer contests the intended levy in circuit court or under chapter 120, the notice under this section remains effective until that final resolution of the contest. Any financial institution receiving such notice ~~maintains will maintain~~ a right of setoff for any transaction involving a debit card occurring on or before the date of receipt of such notice.

(3) During the last 30 days of the 60-day period set forth in subsection (1), the executive director or his or her designee may levy upon such credits, other personal property, or debts. The levy must be accomplished by delivery of a notice of levy by registered mail, by personal service, or by electronic means, including, but not limited to, facsimile transmission or an electronic data exchange process using a web interface. Upon receipt of the notice of levy, ~~which~~ the person possessing the credits, other personal property, or debts must ~~shall~~ transfer them to the department or pay to the department the amount owed to the delinquent taxpayer.

(6)(a) Levy may be made under subsection (3) upon credits, other personal property, or debt of any person with respect to any unpaid tax, penalties, and interest, costs, surcharges, and fees authorized by law only after the executive director or his or her designee has notified such person in writing of the intention to make such levy.

(b) No less than 30 days before the day of the levy, the notice of intent to levy required under paragraph (a) must ~~shall~~ be given in person or sent by certified or registered mail to the person's last known address.

(c) The notice required in paragraph (a) must include a brief statement that sets forth in simple and nontechnical terms:

1. The provisions of this section relating to levy and sale of property;
2. The procedures applicable to the levy under this section;
3. The administrative and judicial appeals available to the taxpayer with respect to such levy and sale, and the procedures relating to such appeals; and
4. Any ~~The alternatives, if any,~~ available to taxpayers which could prevent levy on the property.

Section 36. 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. 220.1876, those enumerated in s. 220.1877, those enumerated in s. 220.1878, those enumerated in s. 220.193, those enumerated in former s. 288.9916, those enumerated in former s. 220.1899, those enumerated in former s. 220.194, those enumerated in s. 220.196, those enumerated in s.

220.198, those enumerated in s. 220.1915, those enumerated in s. 220.199, and those enumerated in s. 220.1991, and those enumerated in s. 220.1992.

Section 37. Effective upon this act becoming a law, paragraph (n) of subsection (1) and paragraph (c) of subsection (2) of section 220.03, Florida Statutes, are amended to read:

220.03 Definitions.—

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

(n) “Internal Revenue Code” means the United States Internal Revenue Code of 1986, as amended and in effect on January 1, 2024 ~~2023~~, except as provided in subsection (3).

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

(c) Any term used in this code has the same meaning as when used in a comparable context in the Internal Revenue Code and other statutes of the United States relating to federal income taxes, as such code and statutes are in effect on January 1, 2024 ~~2023~~. However, if subsection (3) is implemented, the meaning of a term shall be taken at the time the term is applied under this code.

Section 38. (1) The amendment made by this act to s. 220.03, Florida Statutes, operates retroactively to January 1, 2024.

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

Section 39. Section 220.19, Florida Statutes, is amended to read:

220.19 Child care tax credits.—

(1) For taxable years beginning on or after January 1, 2024, there is allowed a credit pursuant to s. 402.261 against any tax due for a taxable year under this chapter after the application of any other allowable credits by the taxpayer. The credit must be earned pursuant to s. 402.261 on or before the date the taxpayer is required to file a return pursuant to s. 220.222. If the credit granted under this section is not fully used in any one year because of insufficient tax liability on the part of the corporation, the unused amount may be carried forward for a period not to exceed 5 years. The carryover credit may be used in a subsequent year when the tax imposed by this chapter for that year exceeds the credit for which the corporation is eligible in that year under this section after applying the other credits and unused carryovers in the order provided by s. 220.02(8).

~~(2) A taxpayer that files a consolidated return in this state as a member of an affiliated group under 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 s. 402.261(2)(d). If a corporation receives a credit for child care facility startup costs, and the facility fails to operate for at least 5 years, a pro rata share of the credit must be repaid, in accordance with the formula:~~

$$A = C \times (1 - (N/60))$$

Where:

- ~~(a) “A” is the amount in dollars of the required repayment.~~
- ~~(b) “C” is the total credits taken by the corporation for child care facility startup costs.~~
- ~~(c) “N” is the number of months the facility was in operation.~~

~~This repayment requirement is inapplicable if the corporation goes out of business or can demonstrate to the department that its employees no longer want to have a child care facility.~~

~~(3) The provisions of s. 402.261 apply to the credit authorized by this section.~~

~~(4) If a taxpayer applies and is approved for a credit under s. 402.261 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.~~

~~(5) For purposes of calculating the underpayment of estimated corporate income taxes under s. 220.34, the final amount due is the amount after credits earned under this section are deducted. 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 this section, reduce any estimated payment in that taxable year by the amount of the credit.~~

Section 40. Subsections (1) through (4) of section 220.1915, Florida Statutes, are amended to read:

220.1915 Credit for qualified railroad reconstruction or replacement expenditures.—

(1) For purposes of this section:

(a) “Qualified expenditures” means gross expenditures made in this state by a qualifying railroad during the taxable year in which the credit is claimed, provided such expenditures were made on track that was owned or leased by a qualifying railroad on the last day of the prior calendar year, and were:

1. For the maintenance, reconstruction, or replacement of railroad infrastructure, including track, roadbed, bridges, industrial leads and sidings, or track-related structures which were owned or leased by the qualifying railroad; or

2. For new construction by the qualifying railroad of industrial leads, switches, spurs and sidings, and extensions of existing sidings located in this state.

(b) “Qualifying railroad” means any ~~taxpayer that was a~~ Class II or Class III railroad operating in this state on the last day of the calendar year prior to the taxable year for which the credit is claimed, pursuant to the classifications in effect for that year as set by the United States Surface Transportation Board or its successor.

(2)(a) For taxable years beginning on or after January 1, 2023, a qualifying railroad is eligible for a credit against the tax imposed by this chapter if it has qualified expenditures in this state in the taxable year.

(b) The credit allowed under this section is equal to 50 percent of a qualifying railroad’s qualified expenditures incurred in this state in the taxable year, as limited by paragraph (c).

(c) The amount of the credit may not exceed the product of \$3,500 and the number of miles of railroad track owned or leased within this state by the qualifying railroad as of the end of the calendar year prior to the taxable year in which the qualified expenditures were incurred. The Department of Transportation shall certify to the department the number of miles of railroad track within this state that each qualifying railroad owned or leased on the last day of each calendar year. Such certification must be provided to the department no later than the last business day of January for the prior year ending December 31.

(3)(a) A qualifying railroad must submit to the department ~~with its return~~ an application including any documentation or information required by the department to demonstrate eligibility for the credit allowed under this section. Such application must specify the taxable year for which the credit is requested, and may be filed at any time during that taxable year once the qualifying expenditures have been made. The application must be

filed no later than May 1 of the year following the year in which the qualifying expenditures were made.

~~(b) Only one application may be filed per qualifying railroad per taxable year. If the qualifying railroad is not a taxpayer under this chapter, the qualifying railroad must submit the required application including any documentation or information required by the department directly to the department no later than May 1 of the calendar year following the year in which the qualified expenditures were made, in accordance with rules adopted by the department.~~

~~(c) The qualifying railroad must include an affidavit certifying that all information contained in the application is true and correct, and supporting documentation must include any relevant information, as determined by the rules of the department, to verify eligibility of qualified expenditures made in this state for the credit allowed under this section. The supporting documentation must include, but is not limited to, the following:~~

~~1. The number of track miles owned or leased in this state by the qualifying railroad on the last day of the prior calendar year. If this number is different than the number provided by the Department of Transportation under paragraph (2)(c), the department shall use the number of miles provided by the Department of Transportation to calculate the limitation for the credit under that paragraph.~~

~~2. The total amount and description of each qualified expenditure.~~

~~3. Financial receipts or other records necessary to verify the accuracy of the information submitted pursuant to this subsection.~~

~~4. If a copy of any Internal Revenue Service Form 8900, or its equivalent, is if such documentation was filed with the Internal Revenue Service for any credit under 26 U.S.C. s. 45G for which the federal credit related in whole or in part to the qualified expenditures in this state for which the credit is sought, such form shall be provided to the department within 60 days of submission to the Internal Revenue Service. Approval of this credit shall not be delayed until, or contingent upon, receipt of such form. The department shall retain such form for any qualifying railroad that is a taxpayer under this chapter along with records related to the credit until the taxable period covered by the form is no longer subject to review or audit by the department.~~

~~(d) If the qualifying railroad is a taxpayer under this chapter and the credit earned exceeds the taxpayer's liability under this chapter for that year, or if the qualifying railroad is not a taxpayer under this chapter, The department must issue a letter to the qualifying railroad within 30 days after receipt of the completed application indicating the amount of the approved credit available for carryover or transfer in accordance with subsection (4).~~

(e) The department may consult with the Department of Transportation regarding the qualifications, ownership, or classification of any qualifying railroad applying for a credit under this section. The Department of Transportation shall provide technical assistance, when requested by the department, on any technical audits performed pursuant to this section, in addition to providing the annual certification under paragraph (2)(c).

(4)(a) If the credit granted under this section is not fully used in any one taxable year because of insufficient tax liability on the part of the qualifying railroad, or because the qualifying railroad is not subject to tax under this chapter, the unused amount may be carried forward for a period not to exceed 5 taxable years or may be transferred in accordance with paragraph (b). The carryover or transferred credit may be used in the year approved or any of the 5 subsequent taxable years, when the tax imposed by this chapter for that taxable year exceeds the credit for which the qualifying railroad or transferee under paragraph (b) is eligible in that taxable year under this subsection, after applying the other credits and unused carryovers in the order provided by s. 220.02(8).

(b)1. The credit under this section may be transferred, in whole or in part:

a. By written agreement to a taxpayer subject to the tax under this chapter and that either transports property using the rail facilities of any ~~the~~ qualifying railroad or furnishes railroad-related property or services, as those terms are defined in 26 C.F.R. s. 1.45G-1(b), to any railroad operating in this state, or is a railroad, ~~as those terms are defined in 26 C.F.R. s. 1.45G-1(b);~~ and

b. At any time after receipt of approval in paragraph (3)(d), or during the 5 taxable years following the taxable year the credit was originally earned by the qualifying railroad.

2. The written agreement required for transfer under this paragraph shall:

a. Be filed jointly by the qualifying railroad and the transferee with the department within 30 days after the transfer, in accordance with rules adopted by the department; and

b. Contain all of the following information: the name, address, and taxpayer identification number for the qualifying railroad and the transferee; the amount of the credit being transferred; the taxable year in which the credit was originally earned by the qualifying railroad; and the remaining taxable years for which the credit may be claimed.

Section 41. Section 220.1992, Florida Statutes, is created to read:

220.1992 Individuals with Unique Abilities Tax Credit Program.—

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

(a) “Qualified employee” means an individual who has a disability, as that term is defined in s. 413.801, and has been employed for at least 6 months by a qualified taxpayer.

(b) “Qualified taxpayer” means a taxpayer who employs a qualified employee at a business located in this state.

(2) For a taxable year beginning on or after January 1, 2024, a qualified taxpayer is eligible for a credit against the tax imposed by this chapter in an amount up to \$1,000 for each qualified employee such taxpayer employed during the taxable year. The tax credit shall equal one dollar for each hour the qualified employee worked during the taxable year, up to 1,000 hours.

(3)(a) The department may adopt rules governing the manner and form of applications for the tax credit and establishing requirements for the proper administration of the tax credit. The form must include an affidavit certifying that all information contained within the application is true and correct and must require the taxpayer to specify the number of qualified employees for whom a credit under this section is being claimed and the number of hours each qualified employee worked during the taxable year.

(b) 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. If the department determines that an application is incomplete, the department shall notify the taxpayer in writing and the taxpayer shall have 30 days after receiving such notification to correct any deficiency. If corrected in a timely manner, the application must be deemed completed as of the date the application was first submitted.

(c) A taxpayer may not claim a tax credit of more than \$10,000 under this section in any one taxable year.

(d) A taxpayer may carry forward any unused portion of a tax credit under this section for up to 5 taxable years. The carryover may be used in a subsequent year when the tax imposed by this chapter for such year exceeds the credit for such year under this section after applying the other credits and unused credit carryovers in the order provided in s. 220.02(8).

(4) The combined total amount of tax credits which may be granted under this section is \$5 million in each of state fiscal years 2024-2025, 2025-2026, and 2026-2027.

(5) The department may consult with the Department of Commerce and the Agency for Persons with Disabilities to determine if an individual is a qualified employee. The Department of Commerce and the Agency for Persons with Disabilities shall provide technical assistance, when requested by the department, on any such question.

Section 42. Present paragraphs (c) and (d) of subsection (2) of section 220.222, Florida Statutes, are redesignated as paragraphs (d) and (e), respectively, and a new paragraph (c) is added to that subsection, to read:

220.222 Returns; time and place for filing.—

(2)

(c) When a taxpayer has been granted an extension or extensions of time within which to file its federal income tax return for any taxable year due to a federally declared disaster that included locations within this state, and if the requirements of s. 220.32 are met, the due date of the return required under this code is automatically extended to 15 calendar days after the due date for such taxpayer's federal income tax return, including any extensions provided for such return for a federally declared disaster. Nothing in this paragraph affects the authority of the executive director to order an extension or waiver pursuant to s. 213.055(2).

Section 43. Section 374.986, Florida Statutes, is amended to read:

374.986 Taxing authority.—

(1) ~~The property appraiser tax assessor, tax collector, and board of county commissioners of each and every county in said district, shall, when requested by the board, prepare from their official records and deliver any and all information that may be from time to time requested from him or her or them or either of them by the board regarding the tax valuation, assessments, collection, and any other information regarding the levy, assessment, and collection of taxes in each of said counties.~~

(2) The board may annually assess and levy against the taxable property in the district a tax not to exceed one-tenth mill on the dollar for each year, and the proceeds from such tax shall be used by the district for all expenses of the district including the purchase price of right-of-way and other property. The board shall, on or before the 31st day of July of each year, prepare a tentative annual written budget of the district's expected income and expenditures. In addition, the board shall compute a proposed millage rate to be levied as taxes for that year upon the taxable property in the district for the purposes of said district. The proposed budget shall be submitted to the Department of Environmental Protection for its approval. Prior to adopting a final budget, the district shall comply with the provisions of s. 200.065, relating to the method of fixing millage, and shall fix the final millage rate by resolution of the district and shall also, by resolution, adopt a final budget pursuant to chapter 200. Copies of such resolutions executed in the name of the board by its chair, and attested by its secretary, shall be made and delivered to the county officials specified in s. 200.065 of each and every county in the district, to the Department of Revenue, and to the Chief Financial Officer. Thereupon, it shall be the duty of the property appraiser ~~assessor~~ of each of said counties to assess, and the tax collector of each of said counties to collect, a tax at the rate fixed by said resolution of the board upon all of the real and personal taxable property in said counties for said year (and such officers shall perform such duty) and said levy shall be included in the warrant of the tax assessors of each of said counties and attached to the assessment roll of taxes for each of said counties. The tax collectors of each of

said counties shall collect such taxes so levied by the board in the same manner as other taxes are collected, and shall pay the same within the time and in the manner prescribed by law, to the treasurer of the board. It shall be the duty of the Chief Financial Officer to assess and levy on all railroad lines and railroad property and telegraph lines and telegraph property in the district a tax at the rate prescribed by resolution of the board, and to collect the tax thereon in the same manner as he or she is required by law to assess and collect taxes for state and county purposes and to remit the same to the treasurer of the board. All such taxes shall be held by the treasurer of the district for the credit of the district and paid out by him or her as provided herein. The tax collector ~~assessor~~ and property appraiser of each of said counties shall be entitled to payment as provided for by general laws.

Section 44. Section 402.261, Florida Statutes, is created to read:

402.261 Child care tax credits.—

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

(a) “Department” means the Department of Revenue.

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

(c) “Eligible child” means the child or grandchild of an employee of a taxpayer, if such employee is the child or grandchild’s caregiver as defined in s. 39.01.

(d) “Eligible child care facility” means a child care facility that:

1. Is licensed under s. 402.305; or

2. Is exempt from licensure under s. 402.316.

(e) “Employee” includes full-time employees and part-time employees who work an average of at least 20 hours per week.

(f) “Maximum annual tax credit amount” means, for any state fiscal year, the sum of the amount of tax credits approved under this section, including tax credits to be taken under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107, 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.

(g) “Tax due” means any tax required under chapter 211, chapter 220, chapter 561, or chapter 624, or due under chapter 212 from a direct pay permitholder as a result of a direct pay permit held pursuant to s. 212.183.

(2)(a) A taxpayer who operates an eligible child care facility for the taxpayer’s employees is allowed a credit of 50 percent of the startup costs of such facility against any tax due for the taxable year such facility begins

operation as an eligible child care facility. The maximum credit amount a taxpayer may be granted in a taxable year under this paragraph is based on the average number of employees employed by the taxpayer during such year. For an employer that employed:

- 1. One to 19 employees, the maximum credit is \$1 million.
- 2. Twenty to 250 employees, the maximum credit is \$500,000.
- 3. More than 250 employees, the maximum credit is \$250,000.

(b) A taxpayer who operates an eligible child care facility for the taxpayer's employees is allowed a credit of \$300 per month for each eligible child enrolled in such facility against any tax due for the taxable year. The maximum credit amount a taxpayer may be granted in a taxable year under this paragraph is based on the average number of employees employed by the taxpayer during such year. For an employer that employed:

- 1. One to 19 employees, the maximum credit is \$50,000.
- 2. Twenty to 250 employees, the maximum credit is \$500,000.
- 3. More than 250 employees, the maximum credit is \$1 million.

(c) A taxpayer who makes payments to an eligible child care facility in the name and for the benefit of an employee employed by the taxpayer whose eligible child attends such facility is allowed a credit of 100 percent of the amount of such payments against any tax due for the taxable year up to a maximum credit of \$3,600 per child per taxable year. The taxpayer may make payments directly to the eligible child care facility or contract with an early learning coalition to process payments. The maximum credit amount a taxpayer may be granted in a taxable year under this paragraph is based on the average number of employees employed by the taxpayer during such year. For an employer that employed:

- 1. One to 19 employees, the maximum credit is \$50,000.
- 2. Twenty to 250 employees, the maximum credit is \$500,000.
- 3. More than 250 employees, the maximum credit is \$1 million.

(d) A taxpayer may qualify for a tax credit under more than one paragraph of this subsection; however, the total credit taken by such taxpayers in a single taxable year may not exceed the sum total of the maximum credit they are granted under each applicable paragraph.

(e) For state fiscal years 2024-2025, 2025-2026, and 2026-2027, the maximum annual tax credit amount is \$5 million.

(3)(a) If the credit granted under this section is not fully used within the specified state fiscal year for credits under s. 211.0254, s. 212.1835, or s. 561.1214, or against taxes due for the specified taxable year for credits under

s. 220.19 or s. 624.5107, because of insufficient tax liability on the part of the taxpayer, the unused amount may be carried forward for a period not to exceed 5 years. For purposes of s. 220.19, a credit carried forward may be used in a subsequent year after applying the other credits and unused carryovers in the order provided by s. 220.02(8).

(b)1. If a taxpayer receives a credit for startup costs pursuant to paragraph (2)(a), and the eligible child care facility fails to operate for at least 5 years, a pro rata share of the credit must be repaid, in accordance with the formula:

$$A = C \times (1 - (N/60))$$

Where:

- a. "A" is the amount, in dollars, of the required repayment.
- b. "C" is the total credits taken by the taxpayer for eligible child care facility startup costs against a tax due under this section.
- c. "N" is the number of months the eligible child care facility was in operation.

2. A taxpayer who is required to repay a pro rata share of the credit under this paragraph shall file an amended return with the department, or such other report as the department prescribes by rule, and pay such amount within 60 days after the last day of operation of the eligible child care facility. The department shall distribute such funds in accordance with the applicable statutory provision for the tax against which such credit was taken by that taxpayer.

(4)(a) A taxpayer may claim a credit only for the creation or operation of, or payments to, an eligible child care facility.

(b) The services of an eligible child care facility for which a taxpayer claims a credit under paragraph (2)(b) must be available to all employees employed by the taxpayer, or must be allocated on a first-come, first-served basis, and must be used by at least one eligible child.

(c) Two or more taxpayers may jointly establish and operate an eligible child care facility according to the provisions of this section. If two or more taxpayers choose to jointly establish and operate an eligible child care facility, or cause a not-for-profit taxpayer to establish and operate an eligible child care facility, the taxpayers must file a joint application, or the not-for-profit taxpayer may file an application, pursuant to subsection (5) setting forth the taxpayers' proposal. The participating taxpayers may proportion the available credits in any manner they choose. In the event the child care facility does not operate for 5 years, the repayment required under paragraph (3)(b) must be allocated among, and apply to, the participating taxpayers in the proportion that such taxpayers received the credit under this section.

(d) Child care payments for which a taxpayer claims a credit under paragraph (2)(c) may not exceed the amount charged by the eligible child care facility for other children of like age and ability of persons not employed by the taxpayer.

(5) Beginning October 1, 2024, a taxpayer may submit an application to the department for the purposes of determining qualification for a credit under this section. The department must approve the application for the credit before the taxpayer is authorized to claim the credit on a return.

(a) The application must include:

1.a. For a credit under paragraph (2)(a), a proposal for establishing an eligible child care facility for use by its employees, the number of eligible children expected to be enrolled, and the expected date operations will begin. A credit may not be claimed on a return until operations have begun. If the facility has begun to operate, the application must show the number of eligible children enrolled and the date the operation began.

b. For a credit under paragraph (2)(b), the total number of eligible children for whom child care will be provided at the eligible child care facility and the total number of months the facility is expected to operate during the taxable year in which the credit will be earned.

c. For a credit under paragraph (2)(c), the total number of eligible children for whom child care payments will be paid and the estimated total annual amount of such payments during the taxable year in which the credit will be earned.

2. The taxable year in which the credit is expected to be earned. A taxpayer may apply for a credit to be used for a prior taxable year at any time before the date on which the taxpayer is required to file a return for that year pursuant to s. 220.222.

3. For a credit under paragraph (2)(a) or paragraph (2)(b), a statement signed by a person authorized to sign on behalf of the taxpayer that the facility meets the definition of eligible child care facility and otherwise qualifies for the credit under this section. Such statement must be attached to the application.

(b) The department 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. 561.1214. 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 taxpayer.

(6)(a) 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. 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107 may be conveyed, transferred, or assigned between members

of an affiliated group of taxpayers if the type of tax credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107 remains the same. A taxpayer shall notify the department of its intent to convey, transfer, or assign a tax credit to another member within an affiliated group of corporations as defined in s. 220.03(1)(b). The amount conveyed, transferred, or assigned is available to another member of the affiliated group of corporations upon approval by the department. The department shall obtain the division's approval before approving a conveyance, transfer, or assignment of a tax credit under s. 561.1214.

(b) Within any state fiscal year, a taxpayer may rescind all or part of a tax credit approved under subsection (5). The amount rescinded shall become available for that state fiscal year to another taxpayer approved by the department under this section. The department must obtain the division's approval before accepting the rescindment of a tax credit under s. 561.1214. Any amount rescinded under this paragraph must become available to a taxpayer on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the department.

(c) Within 10 days after approving or denying the conveyance, transfer, or assignment of a tax credit under paragraph (a), or the rescindment of a tax credit under paragraph (b), the department shall provide a copy of its approval or denial letter to the taxpayer requesting the conveyance, transfer, assignment, or rescindment.

(7)(a) The department may adopt rules to administer this section, including rules for the approval or disapproval of proposals submitted by taxpayers and rules to provide for cooperative arrangements between for-profit and not-for-profit taxpayers.

(b) The department's decision to approve or disapprove a proposal must be in writing, and, if the proposal is approved, the decision must state the maximum credit authorized for the taxpayer.

(c) In addition to its existing audit and investigation authority, the department may perform any additional financial and technical audits and investigations, including examining the accounts, books, or records of the tax credit applicant, which are necessary to verify the costs included in a credit application and to ensure compliance with this section.

(d) It is grounds for forfeiture of previously claimed and received tax credits if the department determines that a taxpayer received tax credits pursuant to this section to which the taxpayer was not entitled.

Section 45. Subsection (2) and paragraphs (a) and (b) of subsection (5) of section 402.62, Florida Statutes, are amended to read:

402.62 Strong Families Tax Credit.—

(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 direct services for at-risk families that do not have an open dependency case.

4. 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~~

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

5.4. 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.

6.5. 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.

7.6. 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, not including revenue received pursuant to a contract under s. 409.1464, from a federal, state, or local governmental agency the Department of Children and Families, either directly or via a contractor of such an agency the department, in the prior fiscal year.

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

(a) Beginning in fiscal year ~~2024-2025~~ 2023-2024, the tax credit cap amount is ~~\$40~~ \$20 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, beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday.

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.

Section 46. For the \$20 million in additional credit under s. 402.62, Florida Statutes, available for fiscal year 2024-2025 pursuant to changes made by this act, a taxpayer may submit an application to the Department of Revenue beginning at 9 a.m. on July 1, 2024.

Section 47. Subsection (1) of section 413.4021, Florida Statutes, is amended to read:

413.4021 Program participant selection; tax collection enforcement diversion program.—The Department of Revenue, in coordination with the Florida Association of Centers for Independent Living and the Florida Prosecuting Attorneys Association, shall select judicial circuits in which to operate the program. The association and the state attorneys’ offices shall develop and implement a tax collection enforcement diversion program, which shall collect revenue due from persons who have not remitted their collected sales tax. The criteria for referral to the tax collection enforcement diversion program shall be determined cooperatively between the state attorneys’ offices and the Department of Revenue.

(1) Notwithstanding s. 212.20, 100 75 percent of the revenues collected from the tax collection enforcement diversion program shall be deposited into the special reserve account of the Florida Association of Centers for Independent Living, to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the state attorneys participating in the tax collection enforcement diversion program in an amount of not more than \$75,000 for each state attorney.

Section 48. Present paragraph (b) of subsection (1) of section 561.121, Florida Statutes, is redesignated as paragraph (c), and a new paragraph (b) is added to that subsection, to read:

561.121 Deposit of revenue.—

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

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

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

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

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

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

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

3. These funds are appropriated monthly, to be used for lawful purposes, including constructing, furnishing, equipping, financing, operating, and

maintaining cancer research and clinical and related facilities, and furnishing, equipping, operating, and maintaining other properties owned or leased by the University of Miami Sylvester Comprehensive Cancer Center, the University of Florida Health Shands Cancer Center, and the Mayo Clinic Comprehensive Cancer Center in Jacksonville; and constructing, furnishing, equipping, financing, operating, and maintaining neurological disease research and clinical and related facilities, and furnishing, equipping, operating, and maintaining other properties, owned or leased by the Norman Fixel Institute for Neurological Diseases at the University of Florida. Moneys distributed pursuant to this paragraph may not be used to secure bonds or other forms of indebtedness nor be pledged for debt service. This paragraph is repealed June 30, 2054.

Section 49. Section 561.1214, Florida Statutes, is created to read:

561.1214 Child care tax credits.—Beginning January 1, 2024, there is allowed a credit pursuant to s. 402.261 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. 402.261 apply to the credit authorized by this section.

Section 50. Notwithstanding the expiration date in section 41 of chapter 2023-157, Laws of Florida, section 571.26, Florida Statutes, is reenacted to read:

571.26 Florida Agricultural Promotional Campaign Trust Fund.—There is hereby created the Florida Agricultural Promotional Campaign Trust Fund within the Department of Agriculture and Consumer Services to receive all moneys related to the Florida Agricultural Promotional Campaign. Moneys deposited in the trust fund shall be appropriated for the sole purpose of implementing the Florida Agricultural Promotional Campaign, except for money deposited in the trust fund pursuant to s. 212.20(6)(d)6.h., which shall be held separately and used solely for the purposes identified in s. 571.265.

Section 51. Section 41 of chapter 2023-157, Laws of Florida, is repealed.

Section 52. Subsection (5) of section 571.265, Florida Statutes, is amended to read:

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

(5)—This section is repealed July 1, 2025, unless reviewed and saved from repeal by the Legislature.

Section 53. 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; the credit allowed under s. 624.51058; the credit allowed under s. 624.5107; all other available credits and deductions.

Section 54. Section 624.5107, Florida Statutes, is amended to read:

624.5107 Child care tax credits.—

(1) For taxable years beginning on or after January 1, 2024, there is allowed a credit pursuant to s. 402.261 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; and the credit allowed under s. 624.509(5), as such credit is limited by s. 624.509(6). 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. If the credit granted under this section is not fully used in any one year because of insufficient tax liability on the part of the insurer, the unused amount may be carried forward for a period not to exceed 5 years. The carryover credit may be used in a subsequent year when the tax imposed by s. 624.509 or s. 624.510 for that year exceeds the credit for which the insurer is eligible in that year under this section.

(2) For purposes of determining whether a penalty under s. 624.5092 will be imposed, an insurer, after earning a credit under s. 624.5107 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. If an insurer receives a credit for child care facility startup costs, and the facility fails to operate for at least 5 years, a pro rata share of the credit must be repaid, in accordance with the formula: $A = C \times (1 - (N/60))$, where:

(a)—“A” is the amount in dollars of the required repayment.

(b)—“C” is the total credits taken by the insurer for child care facility startup costs.

(c)—“N” is the number of months the facility was in operation.

~~This repayment requirement is inapplicable if the insurer goes out of business or can demonstrate to the department that its employees no longer want to have a child care facility.~~

(3) The provisions of s. 402.261 apply to the credit authorized by this section.

Section 55. The amendments made by this act to ss. 220.19, 624.509, and 624.5107, Florida Statutes, and ss. 211.0254, 212.1835, 402.261, and 561.1214, Florida Statutes, as created by this act, apply retroactively to January 1, 2024.

Section 56. Section 624.5108, Florida Statutes, is created to read:

624.5108 Property insurance discount to policyholders; insurance premium deduction; insurer credit for deductions.—

(1) An insurer must deduct the following amounts from the total charged for the following policies:

(a) For a policy providing residential coverage on a dwelling, an amount equal to 1.75 percent of the premium, as defined in s. 627.403.

(b) For a policy providing residential coverage on a dwelling, the amount charged for the State Fire Marshal regulatory assessment under s. 624.515.

(c) For a policy, contract, or endorsement providing personal or commercial lines coverage for the peril of flood or excess coverage for the peril of flood on any structure or the contents of personal property contained therein, an amount equal to 1.75 percent of the premium, as defined in s. 627.403. As used in this paragraph, the term “flood” has the same meaning as provided in s. 627.715(1)(b).

For the purposes of this section, residential coverage excludes tenant coverage.

(2) The deductions under this section apply to policies that provide coverage for a 12-month period with an effective date between October 1, 2024, and September 30, 2025. The deductions amount must be separately stated on the policy declarations page.

(3) When reporting policy premiums for purposes of computing taxes levied under s. 624.509, an insurer must report the full policy premium value before applying deductions under this section. The deductions provided to policyholders in subsection (1) do not reduce the direct written premium of the insurer for any purposes.

(4) For the taxable years beginning on January 1, 2024, and January 1, 2025, there is allowed a credit of 100 percent of the amount of deductions provided to policyholders pursuant to subsection (1) against any tax due

under s. 624.509(1) after all other credits and deductions have been taken in the order provided in s. 624.509(7).

(5) 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 the credit available to insurers in any manner.

(6) If the credit provided for under subsection (4) is not fully used in any one taxable year because of insufficient tax liability, the Department of Revenue must refund the unused amount of credit out of the General Revenue Fund to the insurer.

(7) In the event that an insurer refunds some or all of a policy that received a deduction pursuant to subsection (1), for which the insurer has received a credit under subsection (4) or a refund under subsection (6), the insurer must repay to the Department of Revenue for deposit into the General Revenue fund that portion of the credit or refund received by the insurer that equals the deduction under subsection (1) on the portion of the policy that was refunded.

(8) Every insurer required to provide a premium deduction under this section must include all of the following information with its quarterly and annual statements under s. 624.424:

(a) The number of policies that received a deduction under this section during the period covered by the statement.

(b) The total amount of deductions provided by the insurer during the period covered by the statement.

(c) The total premium related to insurance policies providing residential coverage on a dwelling.

(d) The total premium related to policies, contracts, or endorsements providing personal or commercial lines coverage for the peril of flood or excess coverage for the peril of flood on any structure or the contents of personal property contained therein.

(9) The office must include the same information required under subsection (8) in the reports required under s. 624.315.

(10) In addition to its existing audit and investigation authority, the Department of Revenue may perform any additional financial and technical audits and investigations, including examining the accounts, books, and records of an insurer claiming a credit under subsection (4), which are necessary to verify the information included in the tax return and to ensure compliance with this section. The office shall provide technical assistance when requested by the Department of Revenue on any technical audits or examinations performed pursuant to this section.

(11) In addition to its existing examination authority and duties under s. 624.316, the office shall examine the information required to be reported under subsection (8) and shall take corrective measures as provided in s. 624.310(5) and 624.4211 for any insurer not in compliance with this section.

(12) The Department of Revenue and the office are authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4) to implement the provisions of 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.

(13) This section is repealed December 31, 2030.

Section 57. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from June 1, 2024, through June 14, 2024, or during the period from August 24, 2024, through September 6, 2024, on the sale of:

- (a) A portable self-powered light source with a sales price of \$40 or less.
- (b) A portable self-powered radio, two-way radio, or weather-band radio with a sales price of \$50 or less.
- (c) A tarpaulin or other flexible waterproof sheeting with a sales price of \$100 or less.
- (d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit with a sales price of \$100 or less.
- (e) A gas or diesel fuel tank with a sales price of \$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, with a sales price of \$50 or less.
- (g) A nonelectric food storage cooler with a sales price of \$60 or less.
- (h) A portable generator used to provide light or communications or preserve food in the event of a power outage with a sales price of \$3,000 or less.
- (i) Reusable ice with a sales price of \$20 or less.
- (j) A portable power bank with a sales price of \$60 or less.
- (k) A smoke detector or smoke alarm with a sales price of \$70 or less.
- (l) A fire extinguisher with a sales price of \$70 or less.

- (m) A carbon monoxide detector with a sales price of \$70 or less.
- (n) The following supplies necessary for the evacuation of household pets purchased for noncommercial use:
1. Bags of dry dog food or cat food weighing 50 or fewer pounds with a sales price of \$100 or less per bag.
 2. Cans or pouches of wet dog food or cat food with a sales price of \$10 or less per can or pouch or the equivalent if sold in a box or case.
 3. Over-the-counter pet medications with a sales price of \$100 or less per item.
 4. Portable kennels or pet carriers with a sales price of \$100 or less per item.
 5. Manual can openers with a sales price of \$15 or less per item.
 6. Leashes, collars, and muzzles with a sales price of \$20 or less per item.
 7. Collapsible or travel-sized food bowls or water bowls with a sales price of \$15 or less per item.
 8. Cat litter weighing 25 or fewer pounds with a sales price of \$25 or less per item.
 9. Cat litter pans with a sales price of \$15 or less per item.
 10. Pet waste disposal bags with a sales price of \$15 or less per package.
 11. Pet pads with a sales price of \$20 or less per box or package.
 12. Hamster or rabbit substrate with a sales price of \$15 or less per package.
 13. Pet beds with a sales price of \$40 or less per item.
- (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.
- (4) This section shall take effect upon this act becoming a law.

Section 58. Freedom Month; 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, 2024, through July 31, 2024, 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, 2024, through December 31, 2024;

2. A live sporting event scheduled to be held on any date or dates from July 1, 2024, through December 31, 2024;

3. A movie to be shown in a movie theater on any date or dates from July 1, 2024, through December 31, 2024;

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, 2024, through December 31, 2024;

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, 2024, through December 31, 2024; or

9. Use of or access to private and membership clubs providing physical fitness facilities from July 1, 2024, through December 31, 2024.

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

1. “Boating and water activity supplies” means life jackets and coolers with a sales price of \$75 or less; recreational pool tubes, pool floats, inflatable chairs, and pool toys with a sales price of \$35 or less; safety flares with a sales price of \$50 or less; water skis, wakeboards, kneeboards, and recreational inflatable water tubes or floats capable of being towed with a sales price of \$150 or less; paddleboards and surfboards with a sales price of \$300 or less; canoes and kayaks with a sales price of \$500 or less; paddles and oars with a sales price of \$75 or less; and snorkels, goggles, and swimming masks with a sales price of \$25 or less.

2. “Camping supplies” means tents with a sales price of \$200 or less; sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs with a sales price of \$50 or less; and camping lanterns and flashlights with a sales price of \$30 or less.

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

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

5. “General outdoor supplies” means sunscreen, sunblock, or insect repellent with a sales price of \$15 or less; sunglasses with a sales price of \$100 or less; binoculars with a sales price of \$200 or less; water bottles with a sales price of \$30 or less; hydration packs with a sales price of \$50 or less; outdoor gas or charcoal grills with a sales price of \$250 or less; bicycle helmets with a sales price of \$50 or less; and bicycles with a sales price of \$500 or less.

6. “Residential pool supplies” means individual residential pool and spa replacement parts, nets, filters, lights, and covers with a sales price of \$100 or less; and residential pool and spa chemicals purchased by an individual with a sales price of \$150 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 must collect tax on the full sales price of the resold admission.

(4) 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.

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

Section 59. Clothing, wallets, and bags; school supplies; learning aids and jigsaw puzzles; 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 29, 2024, through August 11, 2024, 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 \$100 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 \$50 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, and compasses.

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

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

1. “Personal computers” includes electronic book readers, calculators, 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.

2. “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.

(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 tax exemptions provided in this section apply at the option of the 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 15, 2024, 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.

(4) 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.

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

Section 60. Tools commonly used by skilled trade workers; Tool Time sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from September 1, 2024, through September 7, 2024, on the retail sale of:

- (a) Hand tools with a sales price of \$50 or less per item.
- (b) Power tools with a sales price of \$300 or less per item.
- (c) Power tool batteries with a sales price of \$150 or less per item.
- (d) Work gloves with a sales price of \$25 or less per pair.
- (e) Safety glasses with a sales price of \$50 or less per pair, or the equivalent if sold in sets of more than one pair.
- (f) Protective coveralls with a sales price of \$50 or less per item.
- (g) Work boots with a sales price of \$175 or less per pair.
- (h) Tool belts with a sales price of \$100 or less per item.
- (i) Duffle bags or tote bags with a sales price of \$50 or less per item.
- (j) Tool boxes with a sales price of \$75 or less per item.
- (k) Tool boxes for vehicles with a sales price of \$300 or less per item.
- (l) Industry textbooks and code books with a sales price of \$125 or less per item.
- (m) Electrical voltage and testing equipment with a sales price of \$100 or less per item.
- (n) LED flashlights with a sales price of \$50 or less per item.
- (o) Shop lights with a sales price of \$100 or less per item.
- (p) Handheld pipe cutters, drain opening tools, and plumbing inspection equipment with a sales price of \$150 or less per item.

- (q) Shovels with a sales price of \$50 or less.
- (r) Rakes with a sales price of \$50 or less.
- (s) Hard hats and other head protection with a sales price of \$100 or less.
- (t) Hearing protection items with a sales price of \$75 or less.
- (u) Ladders with a sales price of \$250 or less.
- (v) Fuel cans with a sales price of \$50 or less.
- (w) High visibility safety vests with a sales price of \$30 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.

Section 61. (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, to implement the amendments made by this act to ss. 206.9931, 212.05, 212.054, 213.21, 213.67, 220.03, 220.19, 220.1915, 624.509, and 624.5107, Florida Statutes, and the creation by this act of ss. 211.0254, 212.1835, 220.1992, 402.261, and 561.1214, Florida Statutes. 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.

(2) This section shall take effect upon this act becoming a law and expires July 1, 2027.

Section 62. (1) For fiscal year 2024-2025, the sum of \$200,000 is appropriated from the General Revenue Fund to the Department of Revenue to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties, as defined in s. 218.67(1), Florida Statutes, in complying with s. 197.319, Florida Statutes.

(2) To participate in the distribution of the appropriation, each affected taxing jurisdiction must apply to the Department of Revenue by October 1, 2024, and provide documentation supporting the taxing jurisdiction's reduction in ad valorem tax revenue in the form and manner prescribed by the department. The documentation must include a copy of the notice required by s. 197.319(5)(b), Florida Statutes, from the tax collector who reports to the affected taxing jurisdiction of the reduction in ad valorem

taxes the taxing jurisdiction will incur as a result of the implementation of s. 197.319, 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.

(4) This section shall take effect upon becoming a law and is repealed June 30, 2026.

Section 63. For the 2024-2025 fiscal year, the sum of \$408,604 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this act.

Section 64. Except as otherwise provided in this act and except for this section, which shall take effect upon becoming a law, this act shall take effect July 1, 2024.

Approved by the Governor May 7, 2024.

Filed in Office Secretary of State May 7, 2024.