CHAPTER 2025-208

House Bill No. 7031

An act relating to taxation; amending s. 125.0104, F.S.; revising the purposes for which a county may use tax revenues derived from the tourist development tax; revising certain conditions that must be satisfied for a county to use certain tax revenue; amending s. 163.3206, F.S.; conforming a cross-reference; amending s. 193.4516, F.S.; providing that tangible personal property owned and operated by a citrus packinghouse or processor is deemed to have a certain market value under certain circumstances and for certain purposes for a specified tax roll; providing definitions; requiring an applicant for a certain assessment to file an application with the property appraiser on or before a specified date; authorizing applicants to file a certain petition with the value adjustment board under certain circumstances; specifying the timeframe in which such petition must be filed; providing for retroactive application; amending s. 193.461, F.S.; revising the timeframe in which certain agricultural lands may be classified as agricultural lands when taken out of production by a state or federal eradication or quarantine program; requiring that such lands continue to be classified as agricultural lands and be assessed at a certain de minimis value pursuant to certain requirements; revising the timeframe in which certain agricultural lands continue to be classified as agricultural lands and be assessed at a certain de minimis value; providing applicability; amending s. 194.011, F.S.; revising conditions under which the property appraiser must provide a certain list to a petitioner; amending s. 194.013, F.S.; increasing the maximum amount of a certain filing fee; amending s. 194.014, F.S.; revising the timeframe in which a refund of a certain overpayment of ad valorem taxes accrues interest; amending s. 194.032, F.S.; requiring that the notice for scheduled appearances before the value adjustment board provide certain information; requiring the board to allow petitioners to appear at a hearing using certain electronic or other communication equipment if such petitioners request in writing to do so within a specified timeframe; requiring the board to ensure that all communication equipment used at hearings is adequate and functional; requiring that hearings remain open to the public through specified means; requiring the board to establish specified uniform methods; requiring petitioners to submit and transmit evidence to the board in a specified manner; requiring the clerk to notify specified parties of certain information; authorizing certain counties to opt out of providing hearings using electronic or other communication equipment; amending s. 194.171, F.S.; authorizing certain taxpayers to bring a specified action; providing applicability; amending s. 196.012, F.S.; providing the method for determining ownership of certain flight simulation training devices for a specified purpose; providing applicability; amending s. 196.1978, F.S.; authorizing successive owners of certain property receiving a tax exemption to receive such exemption in certain circumstances; authorizing multifamily projects subject to a land use

agreement with or leased from certain housing finance authorities to qualify for a specified tax exemption; specifying the property receiving a certain tax exemption must provide affordable housing; providing that certain land leased from a nonprofit entity for a specified purpose is exempt from ad valorem taxation; providing applicability; creating s. 196.19781, F.S.; providing that property is eligible for a specified tax exemption if it meets certain conditions; requiring the property appraiser to apply such tax exemption in a specified manner; providing that property that no longer meets certain requirements loses eligibility for such tax exemption; requiring the property appraiser to make a certain determination; authorizing the property appraiser to request and review certain information; requiring the property appraiser to take certain steps upon a determination that the property was not entitled to such tax exemption; providing applicability; creating s. 196.19782, F.S.; providing definitions; providing that property is eligible for a specified tax exemption if it meets certain conditions; requiring the property appraiser to apply such tax exemption in a specified manner; requiring lessees to submit a certain application for by a specified date to be eligible to receive such exemption; requiring the property appraiser to make a certain determination; authorizing the property appraiser to request and review certain information; providing that property may lose eligibility for an exemption if such property does not meet certain conditions by a specified annual date; requiring the property appraiser to take certain steps upon a determination that the property was not entitled to such tax exemption; providing applicability; providing for future repeal; amending s. 196.198, F.S.; exempting from ad valorem taxes any portion of property used as a child care facility that has achieved Gold Seal Quality status; requiring that the lessee child care facility operator be considered eligible to derive the benefit of the exemption upon a specified demonstration; requiring the owner of such property to make certain disclosures to the lessee child care facility operator; providing applicability; amending s. 201.15, F.S.; providing priority for the payment of certain bonds over the requirement for the payment of service charges; providing that specified taxes are subject to a certain service charge; removing provisions allocating a specified percentage of certain monies be paid into the State Treasury for a specified purpose; revising the dollar amount that must be credited to the State Transportation Trust Fund; revising the percentage and purposes for which such money may be used; removing a requirement that a specified amount of money be allocated to the Florida Rail Enterprise; expanding the types of funds which may not be transferred to the General Revenue Fund in the General Appropriations Act; amending s. 202.19, F.S.; revising the date on which specified tax rates may be increased; requiring counties and municipalities to prioritize certain activities when using specified funds; revising the date on which certain increases may be added to a specified tax; amending s. 202.34, F.S.; authorizing the Department of Revenue to respond to certain contact initiated by a taxpayer; authorizing taxpayers to provide certain information to the department; authorizing the department to examine certain information; specifying that such examination does not commence an audit if certain

conditions are met; providing construction; requiring the taxpayer to object in writing before a specified timeframe under certain circumstances; requiring that a tolling period be considered lifted for a specified timeframe if certain conditions are met; amending s. 206.42, F.S.; conforming cross-references; repealing part III of ch. 206, F.S., relating to aviation fuel; amending s. 206.9915, F.S.; conforming cross-references; amending s. 206.9925, F.S.; defining the term "aviation fuel"; amending s. 206.9942, F.S.; conforming a cross-reference; amending ss. 206.9952, 206.9955, and 206.996, F.S.; delaying certain effective dates relating to natural gas fuel retailers, taxes on natural gas fuel, and the filing of certain monthly reports, respectively; amending ss. 207.003 and 207.005, F.S.; conforming cross-references; amending s. 212.02, F.S.; revising definitions; repealing s. 212.031, F.S.; relating to tax on rental or license fee for use of real property; amending s. 212.04, F.S.; prohibiting taxes from being levied on admission to specified races; prohibiting taxes from being levied on certain state park fees; amending s. 212.05, F.S.; conforming a cross reference; amending s. 212.054 F.S.; conforming provisions to changes made by the act; amending s. 212.055, F.S.; authorizing certain governing boards and school boards to reduce or repeal surtaxes if certain conditions are met; providing applicability; amending s. 212.0598, F.S.; conforming provisions to changes made by the act; amending s. 212.06, F.S.; defining the term "electronic database"; providing that an applicant may not be required to register as a dealer under certain circumstances; providing construction; providing that an application must include specified information and documentation; requiring a forwarding agent to surrender its certificate to the department under certain circumstances; requiring the department to report the state sales tax rate and discretionary sales surtax rate in a specified system as zero for certain certified addresses; providing applicability; prohibiting certain dealers from collecting certain taxes under certain circumstances; amending s. 212.0602, F.S.; defining the term "qualified production services"; amending s. 212.08, F.S.; exempting from sales and use tax the retail sale of specified items during a certain time period annually; providing definitions; providing an exception; revising definition of the term "data center"; revising the date after which the Department of Revenue may not issue certain tax exemption certificates; expanding an exemption from sales and use tax for the sale of bullion; removing requirements for certain recordkeeping related to such exemption; expanding an exemption from sales and use tax for the sale of bicycle helmets; creating an exemption from sales and use tax for specified items; providing definitions; exempting from sales and use tax the retail sale of aviation fuel; amending s. 212.099, F.S.; prohibiting the department from approving certain allocations of tax credits after a specified date; providing that certain payments may not be reduced after a specified date; authorizing certain unused earned credit to be claimed through a refund; requiring the submission of certain documents by a specified date to receive such a refund; prohibiting the approval of certain credits in a state fiscal year beginning on or after a specified date; providing for future repeal; amending s. 212.12, F.S.; conforming provisions to changes made

by the act; amending s. 212.13, F.S.; authorizing the department to respond to certain contact and authorizing the taxpayer to provide certain information to the department; authorizing the department to examine certain information provided by certain persons; specifying that examination of such information does not commence an audit under certain circumstances; providing construction; requiring the taxpayer to object in writing to the department before the issuance of an assessment or the objection is waived; specifying that the tolling period shall be considered lifted for a specified timeframe under certain circumstances; amending s. 212.18, F.S.; conforming provisions to changes made by the act; amending s. 213.053, F.S.; authorizing the Department of Revenue to share certain information with specified persons pursuant to a formal agreement meeting certain requirements; amending s. 213.37, F.S.; revising the manner of verifying exemption applications, refund applications, and certain tax returns; repealing s. 215.212, F.S., relating to service charge elimination; amending s. 215.22, F.S.; providing that the Documentary Stamp Clearing Trust Fund is not exempt from a certain appropriation; amending s. 220.02, F.S.; revising the order in which certain credits are intended to be applied to incorporate changes made by the act; amending s. 220.03, F.S.; revising the definition of the term "Internal Revenue Code"; providing retroactive applicability; revising the definition of the term "corporation"; providing applicability; creating s. 220.18775, F.S.; providing a credit against the corporate income tax under the Home Away From Home Tax Credit beginning on a specified date; requiring that an eligible contribution be made on or before a specified date; providing that a the credit is reduced by a specified calculation; authorizing the credit on a consolidated return basis under certain circumstances; providing applicability; specifying requirements if a taxpayer applies and is approved for a specified credit; amending s. 288.0001, F.S.; requiring the Office of Economic and Demographic Research and the Office of Program Policy and Accountability to provide a detailed analysis of certain economic programs created by the act; creating s. 288.062, F.S.; creating the Rural Community Investment Program within the Department of Commerce; providing definitions; requiring, by a specified date, the department to begin accepting applications for approval as a rural fund; specifying requirements for such applications; requiring the department to review such applications in a specified manner; authorizing the department to ask the applicant for additional information; requiring the department to approve or deny such applications within a specified timeframe; requiring the department to deem applications received on the same day as having been received simultaneously; requiring a reduction in investment authority under certain circumstances for a specified purpose; specifying, beginning in a specified fiscal year, the tax credit cap in each state fiscal year; prohibiting the department from approving a specified cumulative amount of tax credits; requiring the department to deny applications under certain circumstances; specifying that a tax credit certified under certain provisions cannot be taken against certain state tax liability until a specified time; requiring the department to provide a specified certification; specifying the contents of such certification; requiring the

rural fund to collect investor contributions; requiring the rural fund's collected investor contributions to equal the investment authority; requiring the rural fund to send a specified notification to the department; specifying the contents of such notification; requiring the department to revoke the rural fund's certification under certain circumstances; specifying that the corresponding investment authority will not count toward certain tax credit limitation; requiring the department to distribute revoked investment authority among certain rural funds; requiring the department to issue a final order approving the tax credit upon receipt of certain documentation; specifying the contents of such final order; requiring that the amount of tax credits be equal to a certain amount; requiring the department to provide the final order to the rural fund and the Department of Revenue; specifying that taxpayers that receive a final order are vested with an earned credit against tax liability; specifying the manner the taxpayer may claim the credit; prohibiting the tax credit from being refunded, sold, or transferred; providing exceptions; providing requirements and procedures for transfers of the tax credit; requiring the Department of Revenue to recapture all or a portion of the tax credit if certain conditions are met; requiring the Department of Commerce to provide notice to certain persons and the Department of Revenue of proposed recapture of tax credits; specifying that the rural fund has a specified timeframe to cure deficiencies and avoid recapture of the tax credit; requiring the Department of Commerce to issue a final order of recapture if certain conditions are met; requiring that such final order be provided to certain persons and the Department of Revenue; specifying that only one correction is permitted for each rural fund during a specified period; requiring that recaptured funds be deposited into the General Revenue Fund; specifying that certain persons who submit fraudulent information are liable to the Department of Commerce or the Department of Revenue for certain costs and penalties; specifying such penalty is in addition to other penalties; requiring the Department of Commerce to provide revoked tax credits in a specified manner; requiring the department to approve remaining tax credits in a specified manner; authorizing the department to waive certain requirements if certain conditions are met; authorizing a rural fund to request a written opinion from the department; requiring the department to provide the rural fund with a determination letter within a specified timeframe; authorizing a rural fund to apply to the department to exit the program; requiring the department to approve or deny such application within a specified period of time; specifying that certain facts are sufficient evidence that the rural fund is eligible for exit; specifying requirements for a notice of denial; authorizing the department to revoke a tax credit certificate after the rural fund exits the program; authorizing the department to take certain actions to recapture tax credits; requiring the department to deposit recaptured tax credits into the General Revenue Fund; requiring a rural fund to submit specified reports to the department at a specified time; specifying the requirements of such reports; specifying that rural funds that issue eligible investments are deemed to be recipients of state financial assistance; specifying that certain entities are not subrecipients

for certain purposes; authorizing the department and the Department of Revenue to conduct examinations; requiring the Department of Commerce and the Department of Revenue to adopt rules; prohibiting the Department of Commerce from accepting new applications after a certain date; providing an expiration date; authorizing the Department of Revenue to adopt certain emergency rules; providing that such rules are effective for a specified length of time and may be renewed under certain conditions; authorizing the Department of Commerce to adopt certain emergency rules; providing that such rules are effective for a specified length of time and may be renewed under certain conditions; amending ss. 228.1258, 332.007, 332.009, 338.234, 339.0801, and 376.3071, F.S.; conforming provisions and cross-references to changes made by the act; repealing s. 341.051(6), F.S.; relating to the annual appropriation for the New Starts Transit Program; repealing s. 341.303(5), F.S.; relating to the authorization to fund specified projects through the Florida Rail Enterprise; amending s. 341.840, F.S.; conforming a provision to changes made by the act; amending s. 343.58, F.S.; repealing a provision prohibiting funds dedicated to the Florida Rail Enterprise from being used to fund the South Florida Regional Transportation Authority; amending s. 402.62, F.S.; specifying that a certain form is only required to be filed in certain circumstances; creating s. 402.63, F.S.; providing definitions; requiring the Department of Health to designate organizations meeting specified criteria as eligible charitable organizations for purposes of a specified tax credit; prohibiting the department from designating certain organizations; specifying requirements for eligible charitable organizations receiving contributions; specifying duties of the department; specifying a limitation on, and application procedures for, the tax credit; specifying requirements and procedures for, and restrictions on, the carryforward, conveyance, transfer, assignment, and rescindment of credits; specifying requirements and procedures for the Department of Revenue; providing construction; authorizing the Department of Revenue, the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation, and the Department of Health to develop a cooperative agreement and adopt rules; authorizing certain interagency information sharing; providing construction; amending s. 420.50871, F.S.; requiring the Florida Housing Finance Corporation to fund, subject to specific appropriation, projects under the State Apartment Incentive Loan Program; removing a provision authorizing the corporation to use excess funds to supplement future requests for applications; amending s. 550.0951, F.S.; revising the criteria for certain thoroughbred permitholders to pay the tax on handle for intertrack wagering; amending ss. 551.104 and 551.106, F.S.; providing that certain permitholders may not be required to pay an annual license fee as a condition for renewal beginning on a specified date; amending s. 561.121, F.S.; revising the distribution of funds collected from certain excise taxes and state license taxes; revising the amount that such distributions may not exceed; creating s. 561.12135, F.S.; providing a credit against excise taxes on certain alcoholic beverages under the Home Away From Home Tax Credit beginning on a specified date; prohibiting the credit from exceeding a

certain amount; requiring the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation to disregard certain tax credits for a specified purpose; providing applicability; amending s. 571.265, F.S.; removing references to the Florida Thoroughbred Breeders' Association, Inc.; revising certain funding distributions; 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; creating s. 624.51059, F.S.; providing a credit against the insurance premium tax under the Home Away From Home Tax Credit for certain taxable years; specifying that certain insurers are not required to pay additional retaliatory tax; providing construction; providing applicability; authorizing the Department of Revenue to adopt emergency rules related to the Home Away From Home Tax Credit; providing that such emergency rules are effective for a specified period of time; authorizing such emergency rules to be renewed under certain circumstances; amending s. 849.086, F.S.; decreasing a specified tax rate; amending s. 1002.395, F.S.; conforming a cross-reference; authorizing the department to adopt certain emergency rules; providing that such rules are effective for a specified length of time and may be renewed under certain conditions; repealing s. 45 of chapter 2024-6, Laws of Florida, which amends language that would have been reverted upon the expiration of certain provisions; repealing ss. 11 and 16 of chapter 2023-17, Laws of Florida, which create an expiration date for certain amendments; amending s. 56 of chapter 2017-36, Laws of Florida; revising the date by which certain enterprise zone multi-phase projects must be completed; providing legislative findings; requiring the Office of Economic and Demographic Research to conduct a study for a specified purpose; requiring the study to include certain information; requiring the office to develop certain findings and policy options; authorizing the office to contract with certain entities to develop such findings and policy options; requiring the department to provide data and technical assistance to the office; requiring the office to submit a specified report to the President of the Senate and the Speaker of the House of Representatives by a specified date; providing an appropriation; exempting the retail sale of certain items related to hunting, fishing, and camping from the sales and use tax during a specified time frame; providing definitions; providing applicability; authorizing the department to adopt emergency rules; providing an appropriation; 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 effective dates.

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

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

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

(5) AUTHORIZED USES OF REVENUE.—

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

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

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

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

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

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

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

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

5. To finance beach park facilities, or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for

a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of the revenues from the tourist development tax may be used for beach park facilities; ~~or~~

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

a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least $10 million in tourist development tax revenue was received or the county is a fiscally constrained county, as described in s. 218.67(1), located adjacent to the Gulf of America or the Atlantic Ocean;

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

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

d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism as provided by this subsection; and

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

7. To employ, train, equip, insure, or otherwise fund the provision of lifeguards certified by the American Red Cross, the Y.M.C.A., or an equivalent nationally recognized aquatic training program, for beaches on the Gulf of America or the Atlantic Ocean.

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

Section 2. Effective January 1, 2026, paragraph (a) of subsection (2) of section 163.3206, Florida Statutes, is amended to read:

163.3206 Fuel terminals.—

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

(a) "Fuel" means any of the following:

1. Alternative fuel as defined in s. 525.01.

2. Aviation fuel as defined in s. 206.9925 ~~s. 206.9815~~.

3. Diesel fuel as defined in s. 206.86.

4. Gas as defined in s. 206.9925.

5. Motor fuel as defined in s. 206.01.

6. Natural gas fuel as defined in s. 206.9951.

7. Oil as defined in s. 206.9925.

8. Petroleum fuel as defined in s. 525.01.

9. Petroleum product as defined in s. 206.9925.

Section 3. Effective upon becoming a law, section 193.4516, Florida Statutes, is amended to read:

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

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

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

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

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

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

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

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

Section 4. (1) The amendments made by this act to s. 193.4516, Florida Statutes, apply retroactively to January 1, 2025.

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

Section 5. Effective upon becoming a law, paragraph (a) of subsection (7) of section 193.461, Florida Statutes, is amended to read:

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

(7)(a) Lands classified for assessment purposes as agricultural lands which are taken out of production by a state or federal eradication or quarantine program, including the Citrus Health Response Program, shall continue to be classified as agricultural lands for 10 ~~5~~ years after the date of execution of a compliance agreement between the landowner and the Department of Agriculture and Consumer Services or a federal agency, as applicable, pursuant to such program or successor programs. Lands under these programs which are converted to fallow or otherwise nonincome-producing uses shall continue to be classified as agricultural lands and shall be assessed at a de minimis value of up to $50 per acre on a single-year assessment methodology while fallow or otherwise used for nonincome-producing purposes pursuant to the requirements of the compliance agreement. Lands under these programs which are replanted in citrus pursuant to the requirements of the compliance agreement shall continue to be classified as agricultural lands and shall be assessed at a de minimis value of up to $50 per acre, on a single-year assessment methodology, for 10 years after the date of execution of a compliance ~~during the 5-year term of~~ agreement. However, lands converted to other income-producing agricultural uses permissible under such programs shall be assessed pursuant to this section. Land under a mandated eradication or quarantine program which is diverted from an agricultural to a nonagricultural use shall be assessed under s. 193.011.

Section 6. (1) The amendments made by this act to s. 193.461(7), Florida Statutes, apply to agricultural lands that have been taken out of production and are eligible to receive a de minimis assessment on or after July 1, 2025.

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

Section 7. Effective September 1, 2025, paragraph (b) of subsection (4) and paragraph (a) of subsection (5) of section 194.011, Florida Statutes, are amended to read:

194.011 Assessment notice; objections to assessments.—

(4)

(b) At least 15 ~~No later than 7~~ days before the hearing, ~~if the petitioner has provided the information required under paragraph (a), and if requested in writing by the petitioner,~~ the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses. The evidence list must contain the property appraiser's property record card. Failure of the property appraiser to timely comply with the requirements of this paragraph shall result in a rescheduling of the hearing.

(5)(a) The department shall by rule prescribe uniform procedures for hearings before the value adjustment board which include requiring:

1. Procedures for the exchange of information and evidence by the property appraiser and the petitioner consistent with subsection (4) and s. 194.032.

2. That the value adjustment board hold an organizational meeting for the purpose of making these procedures available to petitioners.

Section 8. Subsection (1) of section 194.013, Florida Statutes, is amended to read:

194.013 Filing fees for petitions; disposition; waiver.—

(1) If required by resolution of the value adjustment board, a petition filed pursuant to s. 194.011 shall be accompanied by a filing fee to be paid to the clerk of the value adjustment board in an amount determined by the board not to exceed $50 ~~$15~~ for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, such filing fee may not be required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s. 197.2425. Only a single filing fee shall be charged under this section as to any particular parcel of real property or tangible personal property account despite the existence of multiple issues and hearings pertaining to such parcel or account. For joint petitions filed pursuant to s. 194.011(3)(e), (f), or (g), a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed $5 per parcel of real property or tangible property account. Such fee is to be proportionately paid by affected parcel owners.

Section 9. Subsection (2) of section 194.014, Florida Statutes, is amended to read:

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

(2) If the value adjustment board or the property appraiser determines that the petitioner owes ad valorem taxes in excess of the amount paid, the unpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the year, beginning on the date the taxes became delinquent pursuant to s. 197.333 until the unpaid amount is paid. If the value adjustment board or the property appraiser determines that a refund is due, the overpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the tax year, beginning on the date the taxes would have become ~~became~~ delinquent pursuant to s. 197.333 until a refund is paid. Interest on an overpayment related to a petition shall be funded proportionately by each taxing authority that was overpaid. Interest does not accrue on amounts paid in excess of 100 percent of the current taxes due as provided on the tax notice issued pursuant to s. 197.322. For purposes of this subsection, the term "bank prime loan rate" means the average predominant prime rate quoted by commercial banks to large businesses as published by the Board of Governors of the Federal Reserve System.

Section 10. Effective January 1, 2026, paragraphs (b) and (c) of subsection (2) of section 194.032, Florida Statutes, are redesignated as paragraphs (c) and (d), respectively, a new paragraph (b) is added to that subsection, and paragraph (a) of that subsection is amended, to read:

194.032 Hearing purposes; timetable.—

(2)(a) The clerk of the governing body of the county shall prepare a schedule of appearances before the board based on petitions timely filed with him or her. The clerk shall notify each petitioner of the scheduled time of his or her appearance at least 25 calendar days before the day of the scheduled appearance. The notice must indicate whether the petition has been scheduled to be heard at a particular time or during a block of time. If the petition has been scheduled to be heard within a block of time, the beginning and ending of that block of time must be indicated on the notice; however, as provided in paragraph (c) ~~(b)~~, a petitioner may not be required to wait for more than a reasonable time, not to exceed 2 hours, after the beginning of the block of time. The notice must also provide information for the petitioner to appear at the hearing using electronic or other communication equipment if the county has not opted out as provided in paragraph (b). The property appraiser must provide a copy of the property record card containing information relevant to the computation of the current assessment, with confidential information redacted, to the petitioner upon receipt of the petition from the clerk regardless of whether the petitioner initiates

evidence exchange, unless the property record card is available online from the property appraiser, in which case the property appraiser must notify the petitioner that the property record card is available online. The petitioner and the property appraiser may each reschedule the hearing a single time for good cause. As used in this paragraph, the term "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing. If the hearing is rescheduled by the petitioner or the property appraiser, the clerk shall notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless this notice is waived by both parties.

(b)1. The value adjustment board must allow the petitioner to appear at a hearing using electronic or other communication equipment if a petitioner submits a written request to appear in such manner at least 10 calendar days before the date of the hearing. The clerk must ensure that all parties are notified of such written request.

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

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

4. Counties having a population of less than 75,000 may opt out of providing a hearing using electronic or other communication equipment under this paragraph. In any county in which the board has opted out under this subparagraph, the clerk shall promptly notify any petitioner requesting a hearing using electronic or other communication equipment of such opt out.

Section 11. Subsection (2) of section 194.171, Florida Statutes, is amended to read:

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

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

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

Section 12. The amendments made by this act to s. 194.171, Florida Statutes, first apply to the 2026 tax roll.

Section 13. Subsection (6) of section 196.012, Florida Statutes, is amended to read:

196.012 Definitions.—For the purpose of this chapter, the following terms are defined as follows, except where the context clearly indicates otherwise:

(6) Governmental, municipal, or public purpose or function shall be deemed to be served or performed when the lessee under any leasehold interest created in property of the United States, the state or any of its political subdivisions, or any municipality, agency, special district, authority, or other public body corporate of the state is demonstrated to perform a function or serve a governmental purpose which could properly be performed or served by an appropriate governmental unit or which is demonstrated to perform a function or serve a purpose which would otherwise be a valid subject for the allocation of public funds. For purposes of the preceding sentence, an activity undertaken by a lessee which is permitted under the terms of its lease of real property designated as an aviation area on an airport layout plan which has been approved by the Federal Aviation Administration and which real property is used for the administration, operation, business offices and activities related specifically thereto in connection with the conduct of an aircraft full service fixed base operation which provides goods and services to the general aviation public in the promotion of air commerce shall be deemed an activity which serves a governmental, municipal, or public purpose or function. Any activity undertaken by a lessee which is permitted under the terms of its lease of real property designated as a public airport as defined in s. 332.004(14) by municipalities, agencies, special districts, authorities, or other public bodies corporate and public bodies politic of the state, a spaceport as defined in s. 331.303, or which is located in a deepwater port identified in s. 403.021(9)(b) and owned by one of the foregoing governmental units, subject to a leasehold or other possessory interest of a nongovernmental lessee that is deemed to perform an aviation, airport, aerospace, maritime, or port purpose or operation shall be deemed an activity that serves a governmental, municipal, or public purpose. The use by a lessee, licensee, or management company of real property or a portion thereof as a convention center, visitor center, sports facility with permanent seating, concert hall, arena, stadium, park, or beach is deemed a use that serves a governmental, municipal, or public purpose or function when access to the property is open to the general public with or without a charge for admission. If property deeded to a municipality by the United States is subject to a requirement that the Federal Government, through a schedule established by the Secretary of the

Interior, determine that the property is being maintained for public historic preservation, park, or recreational purposes and if those conditions are not met the property will revert back to the Federal Government, then such property shall be deemed to serve a municipal or public purpose. The term "governmental purpose" also includes a direct use of property on federal lands in connection with the Federal Government's Space Exploration Program or spaceport activities as defined in s. 212.02(22). Real property and tangible personal property owned by the Federal Government or Space Florida and used for defense and space exploration purposes or which is put to a use in support thereof shall be deemed to perform an essential national governmental purpose and shall be exempt. "Owned by the lessee" as used in this chapter does not include personal property, buildings, or other real property improvements used for the administration, operation, business offices and activities related specifically thereto in connection with the conduct of an aircraft full service fixed based operation which provides goods and services to the general aviation public in the promotion of air commerce provided that the real property is designated as an aviation area on an airport layout plan approved by the Federal Aviation Administration. For purposes of determination of "ownership," buildings and other real property improvements which will revert to the airport authority or other governmental unit upon expiration of the term of the lease shall be deemed "owned" by the governmental unit and not the lessee. Also, for purposes of determination of ownership under this section or s. 196.199(5), flight simulation training devices qualified by the Federal Aviation Administration, and the equipment and software necessary for the operation of such devices, shall be deemed "owned" by a governmental unit and not the lessee if such devices will revert to that governmental unit upon the expiration of the term of the lease, provided the governing body of the governmental unit has approved the lease in writing. Providing two-way telecommunications services to the public for hire by the use of a telecommunications facility, as defined in s. 364.02(14), and for which a certificate is required under chapter 364 does not constitute an exempt use for purposes of s. 196.199, unless the telecommunications services are provided by the operator of a public-use airport, as defined in s. 332.004, for the operator's provision of telecommunications services for the airport or its tenants, concessionaires, or licensees, or unless the telecommunications services are provided by a public hospital.

Section 14. The amendments made by this act to s. 196.012, Florida Statutes, first apply to the 2026 tax roll.

Section 15. Paragraph (o) of subsection (3) and paragraph (b) of subsection (4) of section 196.1978, Florida Statutes, are amended 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 in ~~owner of~~ a multifamily project that received ~~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 same ~~property~~ owner or each successive owner applies for and is granted the exemption.

(4)

(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, or a housing finance authority pursuant to part IV of chapter 159, 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, or a housing finance authority pursuant to part IV of chapter 159, 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, or low-income persons pursuant to the recorded agreement.

Section 16. Effective January 1, 2026, paragraph (b) of subsection (1) of section 196.1978, Florida Statutes, is amended to read:

196.1978 Affordable housing property exemption.—

(1)

(b)1. Land that is owned entirely, or is leased from a housing finance authority pursuant to part IV of chapter 159, by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, and is leased for a minimum of 99 years for the purpose of, and is predominantly used for, providing 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 is exempt from ad valorem taxation.

2. Land leased pursuant to this paragraph that is assigned or subleased from a nonprofit entity to an extremely-low-income, very-low-income, low-income, or moderate-income person or persons as defined in s. 420.0004 for such person's or persons' own use as affordable housing is exempt from ad valorem taxation.

3. For purposes of this paragraph, land is predominantly used for qualifying purposes if the square footage of the improvements on the land used to provide qualifying housing is greater than 50 percent of the square footage of all improvements on the land.

4. This paragraph ~~first applies to the 2024 tax roll and~~ is repealed December 31, 2059.

Section 17. The amendments made by this act to s. 196.1978(1)(b) and (4)(b), Florida Statutes, first apply to the 2026 tax roll.

Section 18. Section 196.19781, Florida Statutes, is created to read:

196.19781 Affordable housing exemption for properties owned by this state.—

(1) Portions of property used to provide more than 70 units of 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 are considered property owned by an exempt entity and used for a charitable purpose and are exempt from ad valorem tax if:

(a) The land upon which improvements have been made is owned by this state;

(b) The property is subject to a lease or restrictive use agreement recorded in the official records of the county in which the property is located which requires the property to be used to provide affordable housing for at least 60 years; and

(c) The owner or operator of the property applies to receive the exemption each year by March 1.

(2) The property appraiser shall apply the exemption to the proportionate share of the residential common areas, including the land, fairly attributable to the portion of the property providing affordable housing under this section.

(3) Property that does not provide at least 70 units of affordable housing to natural persons or families meeting the income limits specified in subsection (1) on January 1 of any year is no longer eligible for this exemption.

(4) The property appraiser shall 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.

(5) If the property appraiser determines that for any year during the immediately previous 10 years a property that was not entitled to an exemption under this section was granted such an exemption, the property appraiser must serve upon the operator a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that operator in the county, and that property must be identified in the notice of tax lien. Any property owned by the operator 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 improperly receiving the exemption may not be assessed a penalty or interest.

Section 19. The exemption created by this act in s. 196.19781, Florida Statutes, first applies to the 2026 tax roll.

Section 20. Section 196.19782, Florida Statutes, is created to read:

196.19782 Exemption for affordable housing on governmental property.

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

(a) "Governmental entity" means a state government body or agency, a political subdivision, or the Federal Government.

(b) "Newly constructed" means an improvement to real property which was substantially completed after July 1, 2025, and within 5 years before the date of an applicant's first request for an exemption pursuant to this section.

(c) "Substantially completed" has the same meaning as in s. 192.042(1).

(2) 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:

(a) 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.

(b) Are within a newly constructed multifamily project that contains more than 70 units dedicated to housing natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004.

(c) Are located on real property owned by a governmental entity and subject to a lease or restrictive use agreement recorded in the official records of the county in which the property is located that requires the property to be leased for at least 30 years from the governmental entity for the purpose of, and predominantly used for, providing 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.

(3) The property appraiser shall exempt the assessed value of the units in multifamily projects that meet the requirements of this section. When determining the value of a unit for purposes of applying an exemption under 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.

(4) To be eligible to receive an exemption under this section, a lessee must submit an application on a form prescribed by the Department of Revenue by March 1 for the exemption. The property appraiser shall review the application 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.

(5) Property that does not provide at least 70 units of affordable housing to natural persons or families meeting the income limits specified in this section on January 1 of any year is no longer eligible for this exemption.

(6) 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 section was granted such an exemption, the property appraiser must serve upon such person 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.

(7) This section first applies to the 2026 tax roll and is repealed December 31, 2061.

Section 21. Section 196.198, Florida Statutes, is amended to read:

196.198 Educational property exemption.—Educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes are exempt from taxation. Sheltered workshops providing rehabilitation and retraining of individuals who have disabilities and exempted by a certificate under s. (d) of the federal Fair Labor Standards Act of 1938, as amended, are declared wholly educational in purpose and are exempt from certification, accreditation, and membership requirements set forth in s. 196.012. Those portions of property of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being essential to the educational process are exempt from ad valorem taxation. The use of property by public fairs and expositions chartered by chapter 616 is presumed to be an educational use of such property and is exempt from ad valorem taxation to the extent of such use. Property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the educational

institution is owned by the identical persons who own the property, or if the entity owning 100 percent of the educational institution and the entity owning the property are owned by the identical natural persons, or if the educational institution is a lessee that owns the leasehold interest in a bona fide lease for a nominal amount per year having an original term of 98 years or more. Land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the land is a nonprofit entity and the land is used, under a ground lease or other contractual arrangement, by an educational institution that owns the buildings and other improvements to the real property, is a nonprofit entity under s. 501(c)(3) of the Internal Revenue Code, and provides education limited to students in prekindergarten through grade 8. Land, buildings, and other improvements to real property used exclusively for educational purposes are deemed owned by an educational institution if the educational institution that currently uses the land, buildings, and other improvements for educational purposes received the exemption under this section on the same property in any 10 consecutive prior years, or, is an educational institution described in s. 212.0602, and, under a lease, the educational institution is responsible for any taxes owed and for ongoing maintenance and operational expenses for the land, buildings, and other improvements. For such leasehold properties, the educational institution shall receive the full benefit of the exemption. The owner of the property shall disclose to the educational institution the full amount of the benefit derived from the exemption and the method for ensuring that the educational institution receives the benefit. Any portion of real property used by a child care facility that has achieved Gold Seal Quality status under s. 1002.945 is deemed owned by such facility and used for an educational purpose if, under a lease, the operator of a facility is responsible for payment of ad valorem taxes. The owner of such property shall disclose to the lessee child care facility operator the total amount of the benefit derived from the exemption and the method for ensuring that the operator receives the benefit. Notwithstanding ss. 196.195 and 196.196, property owned by a house of public worship and used by an educational institution for educational purposes limited to students in preschool through grade 8 shall be exempt from ad valorem taxes. If legal title to property is held by a governmental agency that leases the property to a lessee, the property is ~~shall be~~ deemed to be owned by the governmental agency and used exclusively for educational purposes if the governmental agency continues to use such property exclusively for educational purposes pursuant to a sublease or other contractual agreement with that lessee. If the title to land is held by the trustee of an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the entity that owns an educational institution that is using the land exclusively for educational purposes, the land is deemed to be property owned by the educational institution for purposes of this exemption. Property owned by an educational institution is ~~shall be~~ deemed to be used for an educational purpose if the institution has taken affirmative steps to prepare the property for educational use. The term “affirmative steps” means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land

clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.

Section 22. The amendment made by this act to s. 196.198, Florida Statutes, first applies to the 2026 tax roll.

Section 23. Section 201.15, Florida Statutes, is amended to read:

201.15 Distribution of taxes collected.—All taxes collected under this chapter are hereby pledged and shall be first made available to make payments when due on bonds issued pursuant to s. 215.618 or s. 215.619, or any other bonds authorized to be issued on a parity basis with such bonds. Such pledge and availability for the payment of these bonds shall have priority over any requirement for the payment of service charges or costs of collection and enforcement under this section. All taxes collected under this chapter, except taxes distributed to the Land Acquisition Trust Fund pursuant to subsections (1) and (2), are subject to the service charge imposed in s. 215.20(1). Before distribution pursuant to this section, the Department of Revenue shall deduct amounts necessary to pay the costs of the collection and enforcement of the tax levied by this chapter. The costs and service charge may not be levied against any portion of taxes pledged to debt service on bonds to the extent that the costs and service charge are required to pay any amounts relating to the bonds. All of the costs of the collection and enforcement of the tax levied by this chapter and service charge shall be available and transferred to the extent necessary to pay debt service and any other amounts payable with respect to bonds authorized before January 1, 2017, secured by revenues distributed pursuant to this section. All taxes remaining after deduction of costs shall be distributed as follows:

(1) Amounts necessary to make payments on bonds issued pursuant to s. 215.618 or s. 215.619, as provided under paragraphs (3)(a) and (b), or on any other bonds authorized to be issued on a parity basis with such bonds shall be deposited into the Land Acquisition Trust Fund.

(2) If the amounts deposited pursuant to subsection (1) are less than 33 percent of all taxes collected after first deducting the costs of collection, an amount equal to 33 percent of all taxes collected after first deducting the costs of collection, minus the amounts deposited pursuant to subsection (1), shall be deposited into the Land Acquisition Trust Fund.

(3) Amounts on deposit in the Land Acquisition Trust Fund shall be used in the following order:

(a) Payment of debt service or funding of debt service reserve funds, rebate obligations, or other amounts payable with respect to Florida Forever bonds issued pursuant to s. 215.618. The amount used for such purposes may not exceed $300 million in each fiscal year. It is the intent of the Legislature that all bonds issued to fund the Florida Forever Act be retired

by December 31, 2040. Except for bonds issued to refund previously issued bonds, no series of bonds may be issued pursuant to this paragraph unless such bonds are approved and the debt service for the remainder of the fiscal year in which the bonds are issued is specifically appropriated in the General Appropriations Act or other law with respect to bonds issued for the purposes of s. 373.4598.

(b) Payment of debt service or funding of debt service reserve funds, rebate obligations, or other amounts due with respect to Everglades restoration bonds issued pursuant to s. 215.619. Taxes distributed under paragraph (a) and this paragraph must be collectively distributed on a pro rata basis when the available moneys under this subsection are not sufficient to cover the amounts required under paragraph (a) and this paragraph.

Bonds issued pursuant to s. 215.618 or s. 215.619 are equally and ratably secured by moneys distributable to the Land Acquisition Trust Fund.

(4) After the required distributions to the Land Acquisition Trust Fund pursuant to subsections (1) and (2) and deduction of the service charge imposed pursuant to s. 215.20(1), ~~the lesser of 8 percent of the remainder or $150 million in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund and shall be expended pursuant to s. 420.50871. If 8 percent of the remainder is greater than $150 million in any fiscal year, the difference between 8 percent of the remainder and $150 million shall be paid into the State Treasury to the credit of the General Revenue Fund.~~ the remainder shall be distributed as follows:

(a) The lesser of 20.5453 percent of the remainder or $360.08 ~~$466.75~~ million in each fiscal year shall be paid into the State Treasury to the credit of the State Transportation Trust Fund. Notwithstanding any other law, the amount credited to the State Transportation Trust Fund shall be used for:

~~1. Capital funding for the New Starts Transit Program, authorized by Title 49, U.S.C. s. 5309 and specified in s. 341.051, in the amount of 10 percent of the funds;~~

1.~~2.~~ The Small County Outreach Program specified in s. 339.2818, in the amount of 13 ~~10~~ percent of the funds;

2.~~3.~~ The Strategic Intermodal System specified in ss. 339.61, 339.62, 339.63, and 339.64, in the amount of 78 ~~75~~ percent of the funds ~~after deduction of the payments required pursuant to subparagraphs 1. and 2.~~; and

3.~~4.~~ The Transportation Regional Incentive Program specified in s. 339.2819, in the amount of 9 ~~25~~ percent of the funds ~~after deduction of the payments required pursuant to subparagraphs 1. and 2. The first $60 million of the funds allocated pursuant to this subparagraph shall be~~

~~allocated annually to the Florida Rail Enterprise for the purposes established in s. 341.303(5)~~.

(b) The lesser of 0.1456 percent of the remainder or $3.25 million in each fiscal year shall be paid into the State Treasury to the credit of the Grants and Donations Trust Fund in the Department of Commerce to fund technical assistance to local governments.

Moneys distributed pursuant to paragraphs (a) and (b) may not be pledged for debt service unless such pledge is approved by referendum of the voters.

(c) An amount equaling 4.5 percent of the remainder in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. The funds shall be used as follows:

1. Half of that amount shall be used for the purposes for which the State Housing Trust Fund was created and exists by law.

2. Half of that amount shall be paid into the State Treasury to the credit of the Local Government Housing Trust Fund and used for the purposes for which the Local Government Housing Trust Fund was created and exists by law.

(d) An amount equaling 5.20254 percent of the remainder in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. Of such funds:

1. Twelve and one-half percent of that amount shall be deposited into the State Housing Trust Fund and expended by the Department of Commerce and the Florida Housing Finance Corporation for the purposes for which the State Housing Trust Fund was created and exists by law.

2. Eighty-seven and one-half percent of that amount shall be distributed to the Local Government Housing Trust Fund and used for the purposes for which the Local Government Housing Trust Fund was created and exists by law. Funds from this category may also be used to provide for state and local services to assist the homeless.

(e) The lesser of 0.017 percent of the remainder or $300,000 in each fiscal year shall be paid into the State Treasury to the credit of the General Inspection Trust Fund to be used to fund oyster management and restoration programs as provided in s. 379.362(3).

(f) A total of $75 million shall be paid into the State Treasury to the credit of the State Economic Enhancement and Development Trust Fund within the Department of Commerce.

(g) An amount equaling 5.4175 percent of the remainder shall be paid into the Resilient Florida Trust Fund to be used for the purposes for which

the Resilient Florida Trust Fund was created and exists by law. Funds may be used for planning and project grants.

(h) An amount equaling 5.4175 percent of the remainder shall be paid into the Water Protection and Sustainability Program Trust Fund to be used to fund water quality improvement grants as specified in s. 403.0673.

(5) Notwithstanding s. 215.32(2)(b)4.a., funds distributed to the State Housing Trust Fund ~~and expended pursuant to s. 420.50871 and funds distributed to the State Housing Trust Fund~~ and the Local Government Housing Trust Fund pursuant to paragraphs (4)(c) and (d) may not be transferred to the General Revenue Fund in the General Appropriations Act.

(6) After the distributions provided in the preceding subsections, any remaining taxes shall be paid into the State Treasury to the credit of the General Revenue Fund.

Section 24. Paragraph (d) of subsection (2) and subsection (5) of section 202.19, Florida Statutes, are amended, and paragraph (c) is added to subsection (3) of that section, to read:

202.19 Authorization to impose local communications services tax.—

(2)

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

(3)

(c) Each county and municipality must prioritize the use of proceeds distributed pursuant to s. 202.18(3)(c) on the timely review, processing, and approval of permit applications for the use of rights-of-way by communications services providers to ensure that the county or municipality complies with state and federal law, including, but not limited to, the timelines under s. 337.401(7)(d).

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

(a) Except as otherwise provided in this subsection, each such tax rate shall be applied, in addition to the other tax rates applied under this chapter, to communications services subject to tax under s. 202.12 which:

1. Originate or terminate in this state; and

2. Are charged to a service address in the county.

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

1. Any charge with respect to a channel termination point located within such county;

2. Any charge for the use of a channel between two channel termination points located in such county; and

3. Where channel termination points are located both within and outside of such county:

a. If any segment between two such channel termination points is separately billed, 50 percent of such charge; and

b. If any segment of the circuit is not separately billed, an amount equal to the total charge for such circuit multiplied by a fraction, the numerator of which is the number of channel termination points within such county and the denominator of which is the total number of channel termination points of the circuit.

Section 25. Paragraph (f) is added to subsection (4) of section 202.34, Florida Statutes, to read:

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

(4)

(f) Once the notification required by paragraph (a) is issued, the department, at any time, may respond to contact initiated by a taxpayer to discuss the audit, and the taxpayer may provide records or other information, electronically or otherwise, to the department. The department may examine, at any time, documentation and other information voluntarily provided by the taxpayer, its representative, or other parties; information already in the department's possession; or publicly available information. Examination by the department of such information does not commence an audit if the review takes place within 60 days after the notice of intent to conduct an audit. The requirement in paragraph (a) does not prohibit the department from making initial contact with the taxpayer to confirm receipt of the notification or to confirm the date that the audit will begin. If the taxpayer has not previously waived the 60-day notice period and believes the department commenced the audit before the 61st day, the taxpayer must object in writing to the department before the issuance of an assessment or the objection is waived. If the objection is not waived and it is determined during a formal or informal protest that the audit was commenced before the 61st day after the issuance of the notice of intent to audit, the tolling period provided for in s. 213.345 shall be considered lifted for the number days

equal to the difference between the date the audit commenced and the 61st day after the date of the department's notice of intent to audit.

Section 26. Effective January 1, 2026, subsections (1), (3), and (4) of section 206.42, Florida Statutes, are amended to read:

206.42 Aviation gasoline exempt from excise tax; rocket fuel.—

(1) Each and every dealer in aviation gasoline in the state by whatever name designated who purchases from any terminal supplier, importer, or wholesaler, and sells, aviation gasoline (A.S.T.M. specification D-910 or current specification), of such quality not adapted for use in ordinary motor vehicles, being designed for and sold and exclusively used for aircraft, is exempted from the payment of taxes levied under this part~~, but is subject to the tax levied under part III~~.

(3) All sales of aviation motor fuel must be in compliance with the requirements of this part, part II, ~~parts I, II, and III of this chapter~~ and chapter 212 to qualify for the exemption.

(4) Fuels of such quality not adapted for use in ordinary motor vehicles, being produced for and sold and exclusively used for space flight as defined in s. 212.02 are not subject to the tax pursuant to this part, part II ~~parts II and III~~, and chapter 212.

Section 27. Effective January 1, 2026, part III of chapter 206, Florida Statutes, consisting of ss. 206.9815, 206.9825, 206.9826, 206.9835, 206.9837, 206.9845, 206.9855, 206.9865, and 206.9875, Florida Statutes, is repealed, and parts IV and V of chapter 206, Florida Statutes, are redesignated as parts III and IV, respectively.

Section 28. Effective January 1, 2026, subsections (2) and (3) of section 206.9915, Florida Statutes, are amended to read:

206.9915 Legislative intent and general provisions.—

(2) ~~The provisions of~~ Parts I and II ~~I-III~~ of this chapter apply ~~shall be applicable~~ to the taxes imposed herein only by express reference to this part.

(3) Sections ~~the provisions of ss.~~ 206.01, 206.02, 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.416, 206.42, 206.44, 206.48, 206.49, 206.56, 206.59, 206.86, 206.87, 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.8745, 206.94, and 206.945~~, and 206.9815~~ shall, as far as lawful or practicable, be applicable to the levy and collection of taxes imposed pursuant to this part as if fully set out in this part and made expressly applicable to the taxes imposed herein.

Section 29. Effective January 1, 2026, section 206.9925, Florida Statutes, is amended to read:

206.9925 Definitions.—As used in this part:

(1) "Aviation fuel" means fuel for use in aircraft, and includes aviation gasoline and aviation turbine fuels and kerosene.

(2)~~(1)~~ "Barrel" means 42 U.S. gallons at 60°F.

(3)~~(7)~~ "Consume" means to destroy or to alter the chemical or physical structure of a solvent so that it is no longer identifiable as the solvent it was.

(4)~~(3)~~ "Gas" means all natural gas, including casinghead gas, and all other hydrocarbons not defined as oil ~~in subsection (2)~~.

(5)~~(2)~~ "Oil" means crude petroleum oil and other hydrocarbons, regardless of gravity, which are produced at the well in liquid form by ordinary production methods and which are not the result of condensation of gas after it leaves the reservoir.

(6)~~(4)~~ "Petroleum product" means any refined liquid commodity made wholly or partially from oil or gas, or blends or mixtures of oil with one or more liquid products or byproducts derived from oil or gas, or blends or mixtures of two or more liquid products or byproducts derived from oil or gas, and includes, but is not limited to, motor gasoline, gasohol, aviation gasoline, naphtha-type jet fuel, kerosene-type jet fuel, kerosene, distillate fuel oil, residual fuel oil, motor oil and other lubricants, naphtha of less than 400°F for petroleum feed, special naphthas, road oil, still gas, unfinished oils, motor gas blending components, including petroleum-derived ethanol when used for such purpose, and aviation gas blending components.

(7)~~(5)~~ "Pollutants" includes any petroleum product as defined in subsection (6) ~~(4)~~ as well as pesticides, ammonia, and chlorine; lead-acid batteries, including, but not limited to, batteries that are a component part of other tangible personal property; and solvents as defined in subsection (8) ~~(6)~~, but the term excludes liquefied petroleum gas, medicinal oils, and waxes. Products intended for application to the human body or for use in human personal hygiene or for human ingestion are not pollutants, regardless of their contents. For the purpose of the tax imposed under s. 206.9935(1), "pollutants" also includes crude oil.

(8)~~(6)~~ "Solvents" means the following organic compounds, if the listed organic compound is in liquid form: acetamide, acetone, acetonitrile, acetophenone, amyl acetates (all), aniline, benzene, butyl acetates (all), butyl alcohols (all), butyl benzyl phthalate, carbon disulfide, carbon tetrachloride, chlorobenzene, chloroform, cumene, cyclohexane, cyclohexanone, dibutyl phthalate, dichlorobenzenes (all), dichlorodifluoromethane, diethyl phthalate, dimethyl phthalate, dioctyl phthalate (di2-ethyl hexyl phthalate), n-dioctyl phthalate, 1,4-dioxane, petroleum-derived ethanol, ethyl acetate, ethyl benzene, ethylene dichloride, 2-ethoxy ethanol (ethylene

glycol ethyl ether), ethylene glycol, furfural, formaldehyde, n-hexane, isophorone, isopropyl alcohol, methanol, 2-methoxy ethanol (ethylene glycol methyl ether), methyl tert-butyl ether, methylene chloride (dichloromethane), methyl ethyl ketone, methyl isobutyl ketone, mineral spirits, 140-F naphtha, naphthalene, nitrobenzene, 2-nitropropane, pentachlorobenzene, phenol, perchloroethylene (tetrachloroethylene), stoddard solvent, tetrahydrofuran, toluene, 1,1,1-trichloroethane, trichloroethylene, 1,1,2-trichloro-1,2,2-trifluoroethane, and xylenes (all).

(9)~~(8)~~ "Storage facility" means a location owned, operated, or leased by a licensed terminal operator, which location contains any stationary tank or tanks for holding petroleum products.

Section 30. Effective January 1, 2026, subsection (3) of section 206.9942, Florida Statutes, is amended to read:

206.9942 Refunds and credits.—

(3) Any person licensed pursuant to this chapter who has produced, imported, or purchased solvents on which the tax has been paid pursuant to s. 206.9935(2) to the state or to his or her supplier and which solvents are subsequently consumed in the manufacture or production of a product which is not itself a pollutant as defined in s. 206.9925 ~~s. 206.9925(5)~~ may deduct the amount of tax paid thereon pursuant to s. 206.9935(2) from the amount owed to the state and remitted pursuant to s. 206.9931(2) or may apply for a refund of the amount of tax paid thereon pursuant to s. 206.9935(2).

Section 31. Subsections (3) and (8) of section 206.9952, Florida Statutes, are amended to read:

206.9952 Application for license as a natural gas fuel retailer.—

(3)(a) Any person who acts as a natural gas retailer and does not hold a valid natural gas fuel retailer license shall pay a penalty of $200 for each month of operation without a license. This paragraph expires December 31, 2029 ~~2025~~.

(b) Effective January 1, 2030 ~~2026~~, any person who acts as a natural gas fuel retailer and does not hold a valid natural gas fuel retailer license shall pay a penalty of 25 percent of the tax assessed on the total purchases made during the unlicensed period.

(8) With the exception of a state or federal agency or a political subdivision licensed under this chapter, each person, as defined in this part, who operates as a natural gas fuel retailer shall report monthly to the department and pay a tax on all natural gas fuel purchases beginning January 1, 2030 ~~2026~~.

Section 32. Subsection (2) of section 206.9955, Florida Statutes, is amended to read:

206.9955 Levy of natural gas fuel tax.—

(2) The following taxes shall be imposed:

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

1. Effective January 1, 2030 ~~2026~~, and until December 31, 2030 ~~2026~~, an excise tax of 2 cents.

2. Effective January 1, 2031 ~~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, 2030 ~~2026~~, and until December 31, 2030 ~~2026~~, an additional tax of 0.5 cents.

2. Effective January 1, 2031 ~~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, 2030 ~~2026~~, and until December 31, 2030 ~~2026~~, an additional tax of 0.5 cents.

2. Effective January 1, 2031 ~~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, 2030 ~~2026~~, 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 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, 2031 ~~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, 2030 ~~2026~~, 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 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, 2031 ~~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.

Section 33. Subsection (1) of section 206.996, Florida Statutes, is amended 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 2030 ~~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.

Section 34. Effective January 1, 2026, section 207.003, Florida Statutes, is amended to read:

207.003 Privilege tax levied.—A tax for the privilege of operating any commercial motor vehicle upon the public highways of this state shall be levied upon every motor carrier at a rate which includes the minimum rates provided in parts I, II, and III ~~IV~~ of chapter 206 on each gallon of diesel fuel or motor fuel used for the propulsion of a commercial motor vehicle by such motor carrier within the state.

Section 35. Effective January 1, 2026, subsection (3) of section 207.005, Florida Statutes, is amended to read:

207.005 Returns and payment of tax; delinquencies; calculation of fuel used during operations in the state; credit; bond.—

(3) For the purpose of computing the carrier's liability for the road privilege tax, the total gallons of fuel used in the propulsion of any commercial motor vehicle in this state shall be multiplied by the rates provided in parts I, II, and III ~~IV~~ of chapter 206. From the sum determined by this calculation, there shall be allowed a credit equal to the amount of the tax per gallon under parts I, II, and III ~~IV~~ of chapter 206 for each gallon of fuel purchased in this state during the reporting period when the diesel fuel or motor fuel tax was paid at the time of purchase. If the tax paid under parts I, II, and III ~~IV~~ of chapter 206 exceeds the total tax due under this chapter, the excess may be allowed as a credit against future tax payments, until the credit is fully offset or until eight calendar quarters shall have passed since the end of the calendar quarter in which the credit accrued, whichever occurs first. A refund may be made for this credit provided it exceeds $10.

Section 36. Effective October 1, 2025, subsections (2) and (10) of section 212.02, Florida Statutes, are amended to read:

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

(2) "Business" means any activity engaged in by any person, or caused to be engaged in by him or her, with the object of private or public gain, benefit, or advantage, either direct or indirect. Except for the sales of any aircraft, boat, mobile home, or motor vehicle, the term "business" shall not be construed in this chapter to include occasional or isolated sales or transactions involving tangible personal property or services by a person who does not hold himself or herself out as engaged in business or sales of unclaimed tangible personal property under s. 717.122, but includes other charges for the sale or rental of tangible personal property, sales of services taxable under this chapter, sales of or charges of admission, communication services, all rentals and leases of living quarters, other than low-rent housing operated under chapter 421, sleeping or housekeeping accommodations in hotels, apartment houses, roominghouses, tourist or trailer camps, and ~~all rentals of or licenses in real property, other than low-rent housing operated under chapter 421,~~ all leases or rentals of or licenses in parking lots or garages for motor vehicles, docking or storage spaces for boats in boat

docks or marinas as defined in this chapter and made subject to a tax imposed by this chapter. The term "business" shall not be construed in this chapter to include the leasing, subleasing, or licensing of real property by one corporation to another if all of the stock of both such corporations is owned, directly or through one or more wholly owned subsidiaries, by a common parent corporation; the property was in use prior to July 1, 1989, title to the property was transferred after July 1, 1988, and before July 1, 1989, between members of an affiliated group, as defined in s. 1504(a) of the Internal Revenue Code of 1986, which group included both such corporations and there is no substantial change in the use of the property following the transfer of title; the leasing, subleasing, or licensing of the property was required by an unrelated lender as a condition of providing financing to one or more members of the affiliated group; and the corporation to which the property is leased, subleased, or licensed had sales subject to the tax imposed by this chapter of not less than $667 million during the most recent 12-month period ended June 30. Any tax on such sales, charges, rentals, admissions, or other transactions made subject to the tax imposed by this chapter shall be collected by the state, county, municipality, any political subdivision, agency, bureau, or department, or other state or local governmental instrumentality in the same manner as other dealers, unless specifically exempted by this chapter.

(10) "Lease," "let," or "rental" means leasing or renting of living quarters or sleeping or housekeeping accommodations in hotels, apartment houses, roominghouses, and tourist or trailer camps ~~and real property~~, the same being defined as follows:

(a) Every building or other structure kept, used, maintained, or advertised as, or held out to the public to be, a place where sleeping accommodations are supplied for pay to transient or permanent guests or tenants, in which 10 or more rooms are furnished for the accommodation of such guests, and having one or more dining rooms or cafes where meals or lunches are served to such transient or permanent guests; such sleeping accommodations and dining rooms or cafes being conducted in the same building or buildings in connection therewith, shall, for the purpose of this chapter, be deemed a hotel.

(b) Any building, or part thereof, where separate accommodations for two or more families living independently of each other are supplied to transient or permanent guests or tenants shall for the purpose of this chapter be deemed an apartment house.

(c) Every house, boat, vehicle, motor court, trailer court, or other structure or any place or location kept, used, maintained, or advertised as, or held out to the public to be, a place where living quarters or sleeping or housekeeping accommodations are supplied for pay to transient or permanent guests or tenants, whether in one or adjoining buildings, shall for the purpose of this chapter be deemed a roominghouse.

(d) In all hotels, apartment houses, and roominghouses within the meaning of this chapter, the parlor, dining room, sleeping porches, kitchen, office, and sample rooms shall be construed to mean "rooms."

(e) A "tourist camp" is a place where two or more tents, tent houses, or camp cottages are located and offered by a person or municipality for sleeping or eating accommodations, most generally to the transient public for either a direct money consideration or an indirect benefit to the lessor or owner in connection with a related business.

(f) A "trailer camp," "mobile home park," or "recreational vehicle park" is a place where space is offered, with or without service facilities, by any persons or municipality to the public for the parking and accommodation of two or more automobile trailers, mobile homes, or recreational vehicles which are used for lodging, for either a direct money consideration or an indirect benefit to the lessor or owner in connection with a related business, such space being hereby defined as living quarters, and the rental price thereof shall include all service charges paid to the lessor.

(g) "Lease," "let," or "rental" also means the leasing or rental of tangible personal property and the possession or use thereof by the lessee or rentee for a consideration, without transfer of the title of such property, except as expressly provided to the contrary herein. The term "lease," "let," or "rental" does not mean hourly, daily, or mileage charges, to the extent that such charges are subject to the jurisdiction of the United States Interstate Commerce Commission, when such charges are paid by reason of the presence of railroad cars owned by another on the tracks of the taxpayer, or charges made pursuant to car service agreements. The term "lease," "let," "rental," or "license" does not include payments made to an owner of high-voltage bulk transmission facilities in connection with the possession or control of such facilities by a regional transmission organization, independent system operator, or similar entity under the jurisdiction of the Federal Energy Regulatory Commission. However, where two taxpayers, in connection with the interchange of facilities, rent or lease property, each to the other, for use in providing or furnishing any of the services mentioned in s. 166.231, the term "lease or rental" means only the net amount of rental involved.

(h) "Real property" means the surface land, improvements thereto, and fixtures, and is synonymous with "realty" and "real estate."

~~(i) "License," as used in this chapter with reference to the use of real property, means the granting of a privilege to use or occupy a building or a parcel of real property for any purpose.~~

~~(j) Privilege, franchise, or concession fees, or fees for a license to do business, paid to an airport are not payments for leasing, letting, renting, or granting a license for the use of real property.~~

Section 37. Effective October 1, 2025, section 212.031, Florida Statutes, is repealed.

Section 38. Paragraph (a) of subsection (2) of section 212.04, Florida Statutes, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.—

(2)(a) A tax may not be levied on:

1. Admissions to athletic or other events sponsored by elementary schools, junior high schools, middle schools, high schools, community colleges, public or private colleges and universities, deaf and blind schools, facilities of the youth services programs of the Department of Children and Families, and state correctional institutions if only student, faculty, or inmate talent is used. However, this exemption does not apply to admission to athletic events sponsored by a state university, and the proceeds of the tax collected on such admissions shall be retained and used by each institution to support women's athletics as provided in s. 1006.71(2)(c).

2. Dues, membership fees, and admission charges imposed by not-for-profit sponsoring organizations. To receive this exemption, the sponsoring organization must qualify as a not-for-profit entity under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended.

3. Admission charges to an event sponsored by a governmental entity, sports authority, or sports commission if held in a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility and if 100 percent of the risk of success or failure lies with the sponsor of the event and 100 percent of the funds at risk for the event belong to the sponsor, and student or faculty talent is not exclusively used. As used in this subparagraph, the terms "sports authority" and "sports commission" mean a nonprofit organization that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and that contracts with a county or municipal government for the purpose of promoting and attracting sports-tourism events to the community with which it contracts.

4. An admission paid by a student, or on the student's behalf, to any required place of sport or recreation if the student's participation in the sport or recreational activity is required as a part of a program or activity sponsored by, and under the jurisdiction of, the student's educational institution if his or her attendance is as a participant and not as a spectator.

5. Admissions to the National Football League championship game or Pro Bowl; admissions to any semifinal game or championship game of a national collegiate tournament; admissions to a Major League Baseball, Major League Soccer, National Basketball Association, or National Hockey League all-star game; admissions to the Major League Baseball Home Run Derby held before the Major League Baseball All-Star Game; admissions to

any FIFA World Cup match sanctioned by the Fédération Internationale de Football Association (FIFA), including any qualifying match held up to 12 months before the FIFA World Cup matches; admissions to any Formula One Grand Prix race sanctioned by the Fédération Internationale de l'Automobile, including any qualifying or support races held at the circuit up to 72 hours before the grand prix race; admissions to the Daytona 500 sanctioned by the National Association for Stock Car Auto Racing (NASCAR), including any qualifying or support races held at the same track up to 72 hours before the race; admissions to the NASCAR Cup Series Championship Race, sanctioned by NASCAR, when held at the Homestead-Miami Speedway, including any qualifying or support races held at the same track up to 72 hours before the race; or admissions to National Basketball Association all-star events produced by the National Basketball Association and held at a facility such as an arena, convention center, or municipal facility.

6. A participation fee or sponsorship fee imposed by a governmental entity as described in s. 212.08(6) for an athletic or recreational program if the governmental entity by itself, or in conjunction with an organization exempt under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, sponsors, administers, plans, supervises, directs, and controls the athletic or recreational program.

7. Admissions to live theater, live opera, or live ballet productions in this state which are sponsored by an organization that has received a determination from the Internal Revenue Service that the organization is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, if the organization actively participates in planning and conducting the event; is responsible for the safety and success of the event; is organized for the purpose of sponsoring live theater, live opera, or live ballet productions in this state; has more than 10,000 subscribing members and has among the stated purposes in its charter the promotion of arts education in the communities it serves; and will receive at least 20 percent of the net profits, if any, of the events the organization sponsors and will bear the risk of at least 20 percent of the losses, if any, from the events it sponsors if the organization employs other persons as agents to provide services in connection with a sponsored event. Before March 1 of each year, such organization may apply to the department for a certificate of exemption for admissions to such events sponsored in this state by the organization during the immediately following state fiscal year. The application must state the total dollar amount of admissions receipts collected by the organization or its agents from such events in this state sponsored by the organization or its agents in the year immediately preceding the year in which the organization applies for the exemption. Such organization shall receive the exemption only to the extent of $1.5 million multiplied by the ratio that such receipts bear to the total of such receipts of all organizations applying for the exemption in such year; however, such exemption granted to any organization may not exceed 6 percent of such admissions receipts collected by the organization or its

agents in the year immediately preceding the year in which the organization applies for the exemption. Each organization receiving the exemption shall report each month to the department the total admissions receipts collected from such events sponsored by the organization during the preceding month and shall remit to the department an amount equal to 6 percent of such receipts reduced by any amount remaining under the exemption. Tickets for such events sold by such organizations may not reflect the tax otherwise imposed under this section.

8. Entry fees for participation in freshwater fishing tournaments.

9. Participation or entry fees charged to participants in a game, race, or other sport or recreational event if spectators are charged a taxable admission to such event.

10. Admissions to any postseason collegiate football game sanctioned by the National Collegiate Athletic Association.

11. Admissions to and membership fees for gun clubs. For purposes of this subparagraph, the term "gun club" means an organization whose primary purpose is to offer its members access to one or more shooting ranges for target or skeet shooting.

12. Fees for admission to state parks, including annual entrance passes.

Section 39. Effective October 1, 2025, paragraph (a) of subsection (1) of section 212.05, Florida Statutes, is 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 not allowed unless:

a. The nonresident purchaser removes a qualifying boat, as described in sub-subparagraph f., from this 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 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 state solely to remove it from this 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 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 state. If such written proof is unavailable, within 90 days the nonresident purchaser must 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, 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 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 this subparagraph;

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 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 the date of departure, except as provided in s. 212.08(7)(eee) ~~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 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 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.

Section 40. Effective October 1, 2025, paragraph (g) of subsection (3) of section 212.054, Florida Statutes, is amended to read:

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

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

~~(g) The real property which is leased or rented is located in the county.~~

Section 41. Subsection (12) is added to section 212.055, Florida Statutes, 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.

(12) REDUCTION OR REPEAL OF SURTAX.—Beginning on October 1 of the fourth year a surtax is levied under this section, the governing board or school board that levies such surtax may, by ordinance or resolution that is approved by a two-thirds vote of the governing board or school board, reduce the surtax to any rate allowable under this chapter or repeal the surtax in its entirety. Any reduction or repeal shall take effect on the January 1 following approval of the ordinance or resolution reducing the rate of or repealing a surtax under this subsection unless January 1 of a later year is specified in the ordinance or resolution. This subsection does not apply to a surtax that is subject to an expiration date specified in the ordinance or resolution imposing or reenacting the tax. This subsection applies to any surtax in effect on July 1, 2025, or adopted thereafter, if the surtax does not have a specified expiration date.

Section 42. Effective October 1, 2025, subsection (2) of section 212.0598, Florida Statutes, is amended to read:

212.0598 Special provisions; air carriers.—

(2) The basis of the tax shall be the ratio of Florida mileage to total mileage as determined pursuant to chapter 220 and this section. The ratio shall be determined at the close of the carrier's preceding fiscal year. However, during the fiscal year in which the air carrier begins initial operations in this state, the carrier may determine its mileage apportionment factor based on an estimated ratio of anticipated revenue miles in this state to anticipated total revenue miles. In such cases, the air carrier shall pay additional tax or apply for a refund based on the actual ratio for that year. The applicable ratio shall be applied each month to the carrier's total systemwide gross purchases of tangible personal property and services otherwise taxable in Florida. ~~Additionally, the ratio shall be applied each month to the carrier's total systemwide payments for the lease or rental of, or license in, real property used by the carrier substantially for aircraft maintenance if that carrier employed, on average, during the previous calendar quarter in excess of 3,000 full-time equivalent maintenance or repair employees at one maintenance base that it leases, rents, or has a license in, in this state. In all other instances, the tax on real property leased, rented, or licensed by the carrier shall be as provided in s. 212.031.~~

Section 43. Effective January 1, 2026, paragraph (b) of subsection (5) of section 212.06, Florida Statutes, is amended to read:

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

(5)

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

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

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

c.~~b.~~ "Facilitating" means preparation for or arranging for export.

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

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

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

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

3. Each application must include all of the following:

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

b. A certification that:

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

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

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

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

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

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

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

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

h. The forwarding agent's website address.

i. Any additional information the department requires by rule to demonstrate eligibility for the certificate.

j. ~~and~~ A signature attesting to the validity of the information provided.

k. Documentation issued by the United States Postal Service confirming the assignment of a special five-digit zip code, if applicable.

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

a. A statement of estimated total revenues.

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

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

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

6. A forwarding agent that applies for and receives a certificate shall be registered ~~register~~ as a dealer with the department. An applicant is not required to submit an application to register as a dealer when an application is made for a certificate, or renewal of a certificate, if the applicant is already registered as a dealer with the department and has been granted a certificate of registration for a place of business where the designated address is located. This subparagraph may not be construed to preclude the department from reviewing and requesting information from an applicant that is registered as a dealer.

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

8. A forwarding agent shall maintain the following records:

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

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

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

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

e. Invoices for foreign postal or transportation services.

f. Bills of lading.

g. Any other export documentation.

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

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

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

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

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

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

e. A forwarding agent shall surrender its certificate to the department within 30 days after any of the following:

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

(II) The forwarding agent has changed addresses;

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

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

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

b. For any certified address with a special five-digit zip code provided by the United States Postal Service, the department shall report the state sales tax rate and discretionary sales surtax rate in the department's electronic database as zero. This sub-subparagraph does not apply to a certified address with a special five-digit zip code provided by the United States Postal Service if that address includes a suite address or secondary address.

11. A dealer may not, other than a forwarding agent required to remit tax pursuant to subparagraph 7., collect the tax imposed under this chapter on tangible personal property shipped to a certified address listed ~~accept a copy of the forwarding agent's certificate or rely on the list of forwarding agents' names and addresses~~ on the department's website or in the

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

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

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

Section 44. Effective October 1, 2025, section 212.0602, Florida Statutes, is amended to read:

212.0602 Education; limited exemption.—

(1) To facilitate investment in education and job training, there is also exempt from the taxes levied under this chapter, subject to ~~the provisions of~~ this section, the purchase or lease of materials, equipment, and other items ~~or the license in or lease of real property~~ by any entity, institution, or organization that is primarily engaged in teaching students to perform any qualified production services ~~of the activities or services described in s. 212.031(1)(a)9.~~, that conducts classes at a fixed location located in this state, that is licensed under chapter 1005, and that has at least 500 enrolled students. Any entity, institution, or organization meeting the requirements of this section is ~~shall be~~ deemed to qualify for the exemptions in s. 212.08(5)(f) and (12) ~~ss. 212.031(1)(a)9. and 212.08(5)(f) and (12),~~ and to qualify for an exemption for its purchase or lease of materials, equipment, and other items used for education or demonstration of the school's curriculum, including supporting operations. ~~Nothing in~~ This section does not ~~shall~~ preclude an entity described in this section from qualifying for any other exemption provided for in this chapter.

(2) As used in this section, the term "qualified production services" means any activity or service performed directly in connection with the production of a qualified motion picture, as defined in s. 212.06(1)(b), and includes:

(a) Photography; sound and recording; casting; location managing and scouting; shooting; creation of special and optical effects; animation; adaptation, including language, media, electronic, or otherwise; technological modifications; computer graphics; set and stage support, including electricians, lighting designers and operators, greensmen, prop managers

and assistants, and grips; wardrobe, including design, preparation, and management; hair and makeup, including design, production, and application; performing, including acting, dancing, and playing; designing and executing stunts; coaching; consulting; writing; scoring; composing; choreographing; script supervising; directing; producing; transmitting dailies; dubbing; mixing; editing; cutting; looping; printing; processing; duplicating; storing; and distributing.

(b) The design, planning, engineering, construction, alteration, repair, and maintenance of real or personal property, including stages, sets, props, models, paintings, and facilities principally required for the performance of the services listed in paragraph (a).

(c) Property management services directly related to property used in connection with the services listed in paragraphs (a) and (b).

Section 45. Subsection (20) is added to section 212.08, Florida Statutes, to read:

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

(20) ANNUAL BACK-TO-SCHOOL SALES TAX HOLIDAY.—

(a) The tax imposed by this chapter may not be collected on sales made during the month of August on the following items:

1. 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 subparagraph, the term "clothing" means:

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

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

2. School supplies having a sales price of $50 or less per item. As used in this subparagraph, 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.

3. Learning aids and jigsaw puzzles having a sales price of $30 or less. As used in this subparagraph, 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.

4. Personal computers or personal computer-related accessories purchased for noncommercial home or personal use having a sale price of $1,500 or less. As used in this subparagraph, the term:

a. "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.

b. "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.

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

Section 46. Effective August 1, 2025, paragraph (r) of subsection (5) and paragraphs (ww) and (lll) of subsection (7) of section 212.08, Florida Statutes, are amended, and paragraphs (vvv) through (ffff) are added to subsection (7) of that section, to read:

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

(5) EXEMPTIONS; ACCOUNT OF USE.—

(r) Data center property.—

1. As used in this paragraph, the term:

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

b. "Cumulative capital investment" means the combined total of all expenses incurred by the owners or tenants of a data center after July 1,

2017, in connection with acquiring, constructing, installing, equipping, or expanding the data center. However, the term does not include any expenses incurred in the acquisition of improved real property operating as a data center at the time of acquisition or within 6 months before the acquisition.

c. "Data center" means a facility that:

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

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

(III) Has a critical IT load of 100 ~~15~~ megawatts or higher, and a critical IT load of 1 megawatt or higher dedicated to each individual owner or tenant within the data center; and

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

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

2. Data center property is exempt from the tax imposed by this chapter~~, except for the tax imposed by s. 212.031~~. To be eligible for the exemption provided by this paragraph, the data center's owners and tenants must make a cumulative capital investment of $150 million or more for the data center and the data center must have a critical IT load of 100 ~~15~~ megawatts or higher and a critical IT load of 1 megawatt or higher dedicated to each individual owner or tenant within the data center. Each of these requirements must be satisfied no later than 5 years after the commencement of construction of the data center.

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

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

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

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

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

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

(III) Notwithstanding s. 212.084(4), the permanent tax exemption certificate remains valid and effective for as long as the data center described in the exemption application continues to operate as a data center as defined in subparagraph 1., with review by the department every 5 years to ensure compliance. As part of the review, the certificateholder shall, within 3 months before the end of any 5-year period, submit a written declaration, pursuant to s. 92.525, certifying that the critical IT load of 100 ~~15~~ megawatts or higher and the critical IT load of 1 megawatt or higher dedicated to each individual owner or tenant within the data center required by subparagraph 2. continues to be met. All owners, tenants, contractors, and others purchasing exempt data center property shall maintain all necessary books and records to support the exemption as to those purchases.

(IV) Notwithstanding s. 213.053, the department may share information concerning a temporary or permanent data center exemption certificate among all owners, tenants, contractors, and others purchasing exempt data center property pursuant to such certificate.

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

provided in this sub-subparagraph may be assessed by the department within 6 years after the date the data center property was purchased.

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

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

4. After June 30, 2037 ~~2027~~, the department may not issue a temporary tax exemption certificate pursuant to this paragraph.

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

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

(lll) ~~Youth~~ Bicycle helmets.—The sale of a bicycle helmet ~~marketed for use by youth~~ is exempt from the tax imposed by this chapter.

(vvv) Batteries.—AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries are exempt from the tax imposed by this chapter.

(www) Smoke detection devices.—Smoke detection devices as defined in s. 83.51 are exempt from the tax imposed by this chapter.

(xxx) Carbon monoxide alarms.—Carbon monoxide alarms as defined in s. 553.885 are exempt from the tax imposed by this chapter.

(yyy) Fire extinguishers.—Fire extinguishers as defined in s. 633.102 are exempt from the tax imposed by this chapter.

(zzz) Portable generators.—Portable generators are exempt from the tax imposed by this chapter. As used in this paragraph, the term "portable generator" means a portable engine-driven machine that converts chemical energy from the fuel powering the engine to mechanical energy, which, in turn, is converted to electrical power in the amount of 10,000 running watts or less.

(aaaa) Waterproof tarpaulins and other flexible waterproof sheeting.—Waterproof tarpaulins and other flexible waterproof sheeting that are 1,000 square feet or less are exempt from the tax imposed by this chapter.

(bbbb) Ground anchor systems and tie-down kits.—Items normally sold as, or generally advertised as, ground anchor systems or tie-down kits are exempt from the tax imposed by this chapter.

(cccc) Portable gas cans.—Portable gas or diesel fuel cans with a capacity of 5 gallons or less are exempt from the tax imposed by this chapter.

(dddd) Life jackets.—Life jackets are exempt from the tax imposed by this chapter. As used in this paragraph, the term "life jacket" means a personal flotation device approved by the United States Coast Guard that is intended to be worn by a person to provide buoyancy to support a person in the water.

(eeee) Sunscreen.—Sunscreen is exempt from the tax imposed by this chapter. As used in this paragraph, the term "sunscreen" means a topical product that is primarily intended for application to the skin of a person and classified by the United States Food and Drug Administration for the purpose of absorbing, reflecting, or scattering ultraviolet radiation. The term does not include cosmetics or other products that are not primarily intended to absorb, reflect, or scatter ultraviolet radiation.

(ffff) Insect repellent.—Insect repellent is exempt from the tax imposed by this chapter. As used in this paragraph, the term "insect repellent" means a product registered by the United States Environmental Protection Agency which is designed to deter insects from landing on or biting a target and is intended for application to the skin of a person.

Section 47. Effective October 1, 2025, paragraphs (fff) through (ffff) of subsection (7) of section 212.08, Florida Statutes, are redesignated as paragraphs (eee) through (eeee), respectively, and paragraphs (gg) and (eee) of that subsection are amended to read:

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

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

(gg) Fair associations.—Also exempt from the tax imposed by this chapter is the sale, use, lease, rental, or grant of a license to use, made directly to or by a fair association, of ~~real or~~ tangible personal property; any charge made by a fair association, or its agents, for parking, admissions, or for temporary parking of vehicles used for sleeping quarters; rentals, subleases, and sublicenses of ~~real or~~ tangible personal property between the owner of the central amusement attraction and any owner of an amusement ride, as those terms are used in ss. 616.15(1)(b) and 616.242(3)(a), for the furnishing of amusement rides at a public fair or exposition; and other transactions of a fair association which are incurred directly by the fair association in the financing, construction, and operation of a fair, exposition, or other event or facility that is authorized by s. 616.08. As used in this paragraph, the terms “fair association” and “public fair or exposition” have the same meaning as those terms are defined in s. 616.001. This exemption does not apply to the sale of tangible personal property made by a fair association through an agent or independent contractor; sales of admissions and tangible personal property by a concessionaire, vendor, exhibitor, or licensee; or rentals and subleases of tangible personal property ~~or real property~~ between the owner of the central amusement attraction and a concessionaire, vendor, exhibitor, or licensee, except for the furnishing of amusement rides, which transactions are exempt.

~~(eee) Bookstore operations at a postsecondary educational institution. Also exempt from payment of the tax imposed by this chapter on renting, leasing, letting, or granting a license for the use of any real property are payments to a postsecondary educational institution made by any person pursuant to a grant of the right to conduct bookstore operations on real property owned or leased by the postsecondary educational institution. As used in this paragraph, the term "bookstore operations" means activities consisting predominantly of sales, distribution, and provision of textbooks, merchandise, and services traditionally offered in college and university bookstores for the benefit of the institution's students, faculty, and staff.~~

Section 48. Effective January 1, 2026, paragraph (a) of subsection (4) of section 212.08, Florida Statutes, is amended to read:

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

(4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES, ETC.

(a) Also exempt are:

1. Water delivered to the purchaser through pipes or conduits or delivered for irrigation purposes. The sale of drinking water in bottles, cans, or other containers, including water that contains minerals or carbonation in its natural state or water to which minerals have been added at a water treatment facility regulated by the Department of Environmental Protection or the Department of Health, is exempt. This exemption does not apply to the sale of drinking water in bottles, cans, or other containers if carbonation or flavorings, except those added at a water treatment facility, have been added. Water that has been enhanced by the addition of minerals and that does not contain any added carbonation or flavorings is also exempt.

2. All fuels used by a public or private utility, including any municipal corporation or rural electric cooperative association, in the generation of electric power or energy for sale. Fuel other than motor fuel and diesel fuel is taxable as provided in this chapter with the exception of fuel expressly exempt herein. Natural gas and natural gas fuel as defined in s. 206.9951(2) are exempt from the tax imposed by this chapter when placed into the fuel supply system of a motor vehicle. Effective July 1, 2013, natural gas used to generate electricity in a non-combustion fuel cell used in stationary equipment is exempt from the tax imposed by this chapter. Motor fuels and diesel fuels are taxable as provided in chapter 206, with the exception of those motor fuels and diesel fuels used by railroad locomotives or vessels to transport persons or property in interstate or foreign commerce, which are taxable under this chapter only to the extent provided herein. The basis of the tax shall be the ratio of intrastate mileage to interstate or foreign

mileage traveled by the carrier's railroad locomotives or vessels that were used in interstate or foreign commerce and that had at least some Florida mileage during the previous fiscal year of the carrier, such ratio to be determined at the close of the fiscal year of the carrier. However, during the fiscal year in which the carrier begins its initial operations in this state, the carrier's mileage apportionment factor may be determined on the basis of an estimated ratio of anticipated miles in this state to anticipated total miles for that year, and subsequently, additional tax shall be paid on the motor fuel and diesel fuels, or a refund may be applied for, on the basis of the actual ratio of the carrier's railroad locomotives' or vessels' miles in this state to its total miles for that year. This ratio shall be applied each month to the total Florida purchases made in this state of motor and diesel fuels to establish that portion of the total used and consumed in intrastate movement and subject to tax under this chapter. The basis for imposition of any discretionary surtax shall be set forth in s. 212.054. Fuels used exclusively in intrastate commerce do not qualify for the proration of tax.

3. The transmission or wheeling of electricity.

4. Dyed diesel fuel placed into the storage tank of a vessel used exclusively for the commercial fishing and aquacultural purposes listed in s. 206.41(4)(c)3.

5. Aviation fuel, as defined in s. 206.9925.

Section 49. Effective upon becoming a law, subsection (2), paragraph (a) of subsection (4), and subsections (5) and (8) of section 212.099, Florida Statutes, are amended, and subsection (11) is added to that section, to read:

212.099 Credit for contributions to eligible nonprofit scholarship-funding organizations.—

(2) An eligible business shall be granted a credit against the tax imposed under s. 212.031 and collected from the eligible business by a dealer. The credit shall be in an amount equal to 100 percent of an eligible contribution made to an organization on or before July 1, 2025.

(4)(a) An eligible business must apply to the department for an allocation of tax credits under this section. The eligible business must specify in the application the state fiscal year during which the contribution will be made, the organization that will receive the contribution, the planned amount of the contribution, the address of the property from which the rental or license fee is subject to taxation under s. 212.031, and the federal employer identification number of the dealer who collects the tax imposed under s. 212.031 from the eligible business and who will reduce collection of taxes from the eligible business pursuant to this section. The department shall approve allocations of tax credits on a first-come, first-served basis and shall provide to the eligible business a separate approval or denial letter for each dealer for which the eligible business applied for an allocation of tax credits. The department may not approve any allocations of tax credits after July 1,

2025. Within 10 days after approving or denying an application, the department shall provide a copy of its approval or denial letter to the organization specified by the eligible business in the application. An approval letter must include the name and federal employer identification number of the dealer from whom a credit under this section can be taken and the amount of tax credits approved for use with that dealer.

(5) Each dealer that receives from an eligible business a copy of the department's approval letter and a certificate of contribution, both of which identify the dealer as the dealer who collects the tax imposed under s. 212.031 from the eligible business and who will reduce collection of taxes from the eligible business pursuant to this section, shall reduce the tax collected from the eligible business under s. 212.031 by the total amount of contributions indicated in the certificate of contribution. The reduction may not exceed the amount of credit allocation approved by the department and may not exceed the amount of tax that would otherwise be collected from the eligible business by a dealer when a payment is made under the rental or license fee arrangement. However, payments by an eligible business to a dealer may not be reduced before October 1, 2018, or after October 1, 2025.

(a) If the total amount of credits an eligible business may take cannot be fully used within any period that a payment is due under the rental or license fee arrangement because of an insufficient amount of tax that the dealer would collect from the eligible business during that period, the unused amount may be carried forward for a period not to exceed 10 years.

(b) Notwithstanding any other law, after July 1, 2025, any unused earned credit held by an eligible business may be claimed through a refund. An eligible business must attach a copy of the department's approval letter and the certificate of contribution to its refund application, which must be submitted to the department by December 31, 2026, in order to receive the refund.

(c)~~(b)~~ A tax credit may not be claimed on an amended return ~~or through a refund~~.

(d)~~(c)~~ A dealer that claims a tax credit must file returns and pay taxes by electronic means under s. 213.755.

(e)~~(d)~~ An eligible business may not convey, assign, or transfer an approved tax credit or a carryforward tax credit to another entity unless all of the assets of the eligible business are conveyed, assigned, or transferred in the same transaction and the successor business continues the same lease with the dealer.

(f)~~(e)~~ Within any state fiscal year, an eligible business may rescind all or part of a tax credit approved under this section. The amount rescinded shall become available for that state fiscal year to another eligible business as approved by the department if the business receives notice from the department that the rescindment has been accepted by the department.

Any amount rescinded under this subsection shall become available to an eligible business on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the department.

(g)~~(f)~~ Within 10 days after the rescindment of a tax credit under paragraph (f) ~~(e)~~ is accepted by the department, the department shall notify the eligible nonprofit scholarship-funding organization specified by the eligible business. The department shall also include the eligible nonprofit scholarship-funding organization specified by the eligible business on all letters or correspondence of acknowledgment for tax credits under this section.

(8) The sum of tax credits that may be approved by the department in any state fiscal year is $57.5 million; however, credits may not be approved for a state fiscal year beginning on or after July 1, 2025.

(11) This section is repealed January 1, 2027.

Section 50. Effective October 1, 2025, subsection (12) of section 212.12, Florida Statutes, is amended to read:

212.12 Dealer's credit for collecting tax; penalties for noncompliance; powers of Department of Revenue in dealing with delinquents; rounding; records required.—

(12) In order to aid the administration and enforcement of the provisions of this chapter with respect to the rentals and license fees, each lessor or person granting the use of any hotel, apartment house, roominghouse, tourist or trailer camp, ~~real property,~~ or any interest therein, or any portion thereof, inclusive of owners; property managers; lessors; landlords; hotel, apartment house, and roominghouse operators; and all licensed real estate agents within the state leasing, granting the use of, or renting such property, shall be required to keep a record of each and every such lease, license, or rental transaction which is taxable under this chapter, in such a manner and upon such forms as the department may prescribe, and to report such transaction to the department or its designated agents, and to maintain such records as long as required by s. 213.35, subject to the inspection of the department and its agents. Upon the failure by such owner; property manager; lessor; landlord; hotel, apartment house, roominghouse, tourist or trailer camp operator; or real estate agent to keep and maintain such records and to make such reports upon the forms and in the manner prescribed, such owner; property manager; lessor; landlord; hotel, apartment house, roominghouse, tourist or trailer camp operator; receiver of rent or license fees; or real estate agent is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083, for the first offense; for subsequent offenses, they are each guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. If, however, any subsequent offense involves intentional destruction of such records with an intent to evade payment of or deprive the state of any tax revenues, such

subsequent offense shall be a felony of the third degree, punishable as provided in s. 775.082 or s. 775.083.

Section 51. Paragraph (f) is added to subsection (5) of section 212.13, Florida Statutes, to read:

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

(5)

(f) Once the notification required by paragraph (a) is issued, the department, at any time, may respond to contact initiated by a taxpayer to discuss the audit, and the taxpayer may provide records or other information, electronically or otherwise, to the department. The department may examine, at any time, documentation and other information voluntarily provided by the taxpayer, its representative, or other parties; information already in the department's possession; or publicly available information. Examination by the department of such information does not commence an audit if the review takes place within 60 days after the notice of intent to conduct an audit. The requirement in paragraph (a) does not prohibit the department from making initial contact with the taxpayer to confirm receipt of the notification or to confirm the date that the audit will begin. If the taxpayer has not previously waived the 60-day notice period and believes the department commenced the audit before the 61st day, the taxpayer must object in writing to the department before the issuance of an assessment or the objection is waived. If the objection is not waived and it is determined during a formal or informal protest that the audit was commenced before the 61st day after the issuance of the notice of intent to audit, the tolling period provided for in s. 213.345 shall be considered lifted for the number days equal to the difference between the date the audit commenced and the 61st day after the date of the department's notice of intent to audit.

Section 52. Effective October 1, 2025, subsection (6) of section 212.13, Florida Statutes, is amended to read:

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

(6) Any fair association subject to chapter 616 which ~~leases or licenses its real property to, or~~ allows its assets or property to be used by~~,~~ any concessionaire, vendor, exhibitor, or licensee shall distribute to the concessionaire, vendor, exhibitor, or licensee a form suggested by the department which requests, at a minimum, the name, business address, and telephone number of the concessionaire, vendor, exhibitor, or licensee; its sales tax registration number; and the amount of the daily revenue that it receives as a result of activities and sales on the fairgrounds or as a result of the use of the assets or other property of the fair association. Each vendor, concessionaire, exhibitor, or licensee that uses a fair association's ~~real property or other~~ assets shall complete and submit such a form to the management of the fair association daily within 24 hours after the close of a day's business, and the fair association shall make the completed forms

available to the department as requested by the department. The failure of a vendor, concessionaire, exhibitor, or licensee to complete and submit such a form must be reported to the department by the fair association within 24 hours after the form becomes due. This subsection does not require the fair association to be responsible for collecting or remitting the tax owed by any such concessionaire, vendor, exhibitor, or licensee.

Section 53. Effective October 1, 2025, paragraphs (a) and (b) of subsection (3) of section 212.18, Florida Statutes, are amended to read:

212.18 Administration of law; registration of dealers; rules.—

(3)(a) A person desiring to engage in or conduct business in this state as a dealer, or to lease, rent, or let or grant licenses in living quarters or sleeping or housekeeping accommodations in hotels, apartment houses, roominghouses, or tourist or trailer camps that are subject to tax under s. 212.03, ~~or to lease, rent, or let or grant licenses in real property,~~ and a person who sells or receives anything of value by way of admissions, must file with the department an application for a certificate of registration for each place of business. The application must include the names of the persons who have interests in such business and their residences, the address of the business, and other data reasonably required by the department. However, owners and operators of vending machines or newspaper rack machines are required to obtain only one certificate of registration for each county in which such machines are located. The department, by rule, may authorize a dealer that uses independent sellers to sell its merchandise to remit tax on the retail sales price charged to the ultimate consumer in lieu of having the independent seller register as a dealer and remit the tax. The department may appoint the county tax collector as the department's agent to accept applications for registrations. The application must be submitted to the department before the person, firm, copartnership, or corporation may engage in such business.

(b) The department, upon receipt of such application, shall grant to the applicant a separate certificate of registration for each place of business, which may be canceled by the department or its designated assistants for any failure by the certificateholder to comply with this chapter. The certificate is not assignable and is valid only for the person, firm, copartnership, or corporation to which it is issued. The certificate must be placed in a conspicuous place in the business or businesses for which it is issued and must be displayed at all times. Except as provided in this subsection, a person may not engage in business as a dealer or in leasing, renting, or letting of or granting licenses in living quarters or sleeping or housekeeping accommodations in hotels, apartment houses, roominghouses, <u>or</u> tourist or trailer camps, ~~or real property,~~ or sell or receive anything of value by way of admissions, without a valid certificate. A person may not receive a license from any authority within the state to engage in any such business without a valid certificate. A person may not engage in the business of selling or leasing tangible personal property or services as a dealer; engage in leasing, renting, or letting of or granting licenses in living quarters or sleeping or

housekeeping accommodations in hotels, apartment houses, roominghouses, or tourist or trailer camps that are taxable under this chapter~~, or real property~~; or engage in the business of selling or receiving anything of value by way of admissions without a valid certificate.

Section 54. Paragraph (cc) is added to subsection (8) of section 213.053, Florida Statutes, to read:

213.053 Confidentiality and information sharing.—

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

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

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

Section 55. Effective January 1, 2026, paragraph (h) of subsection (8) of section 213.053, Florida Statutes, is amended to read:

213.053 Confidentiality and information sharing.—

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

(h) Names and addresses of persons paying taxes pursuant to part III ~~IV~~ of chapter 206 to the Department of Environmental Protection in the conduct of its official duties.

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

Section 56. Subsection (2) of section 213.37, Florida Statutes, is amended to read:

213.37 Authority to require sworn statements.—

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

Section 57. Section 215.212, Florida Statutes, is repealed.

Section 58. Paragraph (i) of subsection (1) of section 215.22, Florida Statutes, is amended to read:

215.22 Certain income and certain trust funds exempt.—

(1) The following income of a revenue nature or the following trust funds shall be exempt from the appropriation required by s. 215.20(1):

(i) Bond proceeds or revenues dedicated for bond repayment, except for the Documentary Stamp Clearing Trust Fund administered by the Department of Revenue.

Section 59. 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. 220.18775, those enumerated in s. 220.1878, those enumerated in s. 220.193, those enumerated in s. 288.062, 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, those enumerated in s. 220.1991, and those enumerated in s. 220.1992.

Section 60. Effective upon 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, 2025 ~~2024~~, 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, 2025 ~~2024~~. 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 61. (1) The amendments made by this act to s. 220.03(1)(n) and (2)(c), Florida Statutes, operate retroactively to January 1, 2025.

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

Section 62. Paragraph (e) of subsection (1) of section 220.03, Florida Statutes, is 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:

(e) "Corporation" includes all domestic corporations; foreign corporations qualified to do business in this state or actually doing business in this state; joint-stock companies; limited liability companies, under chapter 605; common-law declarations of trust, under chapter 609; corporations not for profit, under chapter 617; agricultural cooperative marketing associations, under chapter 618; professional service corporations, under chapter 621; foreign unincorporated associations, under chapter 622; private school corporations, under chapter 623; foreign corporations not for profit which are carrying on their activities in this state; and all other organizations, associations, legal entities, and artificial persons which are created by or pursuant to the statutes of this state, the United States, or any other state, territory, possession, or jurisdiction. The term "corporation" does not include proprietorships, even if using a fictitious name; partnerships of any type, as such; limited liability companies that are taxable as partnerships for federal income tax purposes; state or public fairs or expositions, under chapter 616; estates of decedents or incompetents; testamentary trusts; charitable trusts; or private trusts.

Section 63. The amendment made by this act to s. 220.03(1)(e), Florida Statutes, first applies to taxable years beginning on or after January 1, 2026.

Section 64. Section 220.18775, Florida Statutes, is created to read:

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

(1) For taxable years beginning on or after January 1, 2026, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.63 against any tax due for a taxable year under this chapter after the application of any other allowable credits by the taxpayer. An eligible contribution must be made to an eligible charitable organization on or before the date the taxpayer is required to file a return pursuant to s. 220.222. The credit granted by this section is reduced by the difference between the amount of federal corporate income tax, taking into account the credit granted by this section, and the amount of federal corporate income tax without application of the credit granted by this section.

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

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

(4) If a taxpayer applies and is approved for a credit under s. 402.63 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 will result in the revocation and rescindment of any such credit.

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

Section 65. Effective July 1, 2026, paragraphs (a) and (c) of subsection (2) of section 288.0001, Florida Statutes, are amended to read:

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

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

(a) By January 1, 2014, and every 3 years thereafter, an analysis of the following:

1. The capital investment tax credit established under s. 220.191.

2. Space Florida established under s. 331.302.

3. The research and development tax credit established under s. 220.196.

4. The Urban High-Crime Area Job Tax Credit Program established under s. 212.097 and authorized under s. 220.1895.

5. The Rural Job Tax Credit Program established under s. 212.098 and authorized under s. 220.1895.

6. The Florida Job Growth Grant Fund established under s. 288.101.

7. The brownfield redevelopment bonus refund established under s. 288.107.

8. The Rural Community Investment Program established under s. 288.062.

(c) By January 1, 2016, and every 3 years thereafter, an analysis of the following:

1. The tax exemption for semiconductor, defense, or space technology sales established under s. 212.08(5)(j).

2. The Military Base Protection Program established under s. 288.980.

3. The Quick Response Training Program established under s. 288.047.

4. The Incumbent Worker Training Program established under s. 445.003.

5. The direct-support organization and international trade and business development programs established or funded under s. 288.012 or s. 288.826.

6. The program established under s. 295.22(3).

7. The data center property sales tax exemption established under s. 212.08(5)(r).

Section 66. Section 288.062, Florida Statutes, is created to read:

288.062 Rural Community Investment Program.—

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

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

(a) "Affiliate" means an entity that directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with another entity. For the purposes of this paragraph, an entity is controlled by another entity if the controlling entity holds, directly or

indirectly, the majority voting or ownership interest in the controlled entity or has control over the day-to-day operations of the controlled entity.

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

(c) "Credit certification date" means the first date on which the department provides a certificate under paragraph (4)(e) and each anniversary of such date for a period of 11 years.

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

1. Has fewer than 250 employees;

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

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

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

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

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

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

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

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

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

(l) "State tax" means a tax due under chapter 220 or s. 624.509(1).

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

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

(3) On or before November 1, 2025, the department shall begin accepting applications, on a form adopted by department rule, for approval as a rural fund. The application must include all of the following:

(a) The investment authority sought by the applicant.

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

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

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

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

(4)(a) The department shall review applications for approval of the applicant as a rural fund in the order received. The department may ask the applicant for additional information about items contained in the application. Within 60 days after receipt of a completed application, the department shall approve or deny the application.

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

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

(d) The department must deny an application if:

1. The application is incomplete;

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

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

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

(e) A tax credit certified under this paragraph may not be taken against state tax liability until a rural fund receives a final order under subsection (5). After approving the application, the department must provide a certification to the applicant which does all of the following:

1. Designates the applicant as a rural fund.

2. Certifies the amount of the rural fund's investment authority.

3. Certifies the amount of tax credits available to persons who make investor contributions in the rural fund. The certified tax credits must be equal to 25 percent of the rural fund's investment authority under subparagraph 2.

4. A statement that tax credits may not be taken against state tax liability until the rural fund receives a final order under subsection (5).

(f) Within 90 days after receiving the certification issued under paragraph (e), the rural fund shall collect all investor contributions. The collected investor contributions must equal the investment authority specified in the certification under subparagraph (e)2.

(g) Within 95 days after receiving the certification issued under paragraph (e), the rural fund must send a notification to the department

demonstrating that the rural fund has collected investor contributions in an amount equal to the investment authority specified in the certification under subparagraph (e)2. The notification must include all of the following:

1. Evidence that the rural fund collected the total amount required under subparagraph (e)2.

2. The date on which each investor contribution was collected.

3. The identity, including name and tax identification number, of each person who made an investor contribution and the amount of the investor contribution made by each person.

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

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

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

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

1. The taxpayer may apply 20 percent of the credit against its state tax liability in the tax years containing the first through fifth credit certification dates.

2. A taxpayer may not claim a tax credit in excess of the taxpayer's state tax liability. If the credit granted pursuant to this section is not fully used in any single year because of insufficient tax liability on the part of the taxpayer, the unused amount may be carried forward for use in the taxpayer's subsequent tax years until the tax year containing the 11th credit certification date, after applying the other credits and unused carryovers in the order provided in s. 220.02 for credits taken against the tax in chapter 220 or in the order provided in s. 624.509 for credits taken against the tax in s. 624.509. An insurer claiming a credit against the tax in

s. 624.509 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. Carryover credit amounts must be treated as unused credits for purposes of the transfer of unused credits pursuant to paragraph (b).

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

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

2. A taxpayer must notify the department and the Department of Revenue of a transfer. The notification must include the identity of the transferee, tax identification number of the transferee, and tax credit amount allocated to the transferee. The notice of transfer also must state whether unused tax credits are being transferred and the amount of unused tax credits being transferred. Such allocations and transfers may not be considered a sale for the purposes of this section.

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

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

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

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

3. The rural fund, after initially satisfying subparagraph (a)2., fails to maintain eligible investments equal to 100 percent of its investment authority until exiting the program in accordance with subsection (10), with at least 70 percent of such eligible investments made in a rural community. For purposes of this paragraph, an investment is maintained

even if it is sold or repaid, so long as the rural fund reinvests an amount equal to the capital returned or recovered from the original investment, exclusive of any profits realized, in other eligible investments in this state within 12 months after the receipt of such capital. Amounts received periodically by a rural fund must be treated as continuously invested in eligible investments if the amounts are reinvested in one or more eligible investments by the end of the following calendar year; however, there is no requirement to reinvest capital after exiting the program in accordance with subsection (10) for purposes of eligibility under this paragraph.

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

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

(b) The department must provide notice to the rural fund, taxpayer, transferee as applicable, and the Department of Revenue of a proposed recapture of tax credits. The rural fund has 6 months after the receipt of the notice to cure a deficiency identified in the notice and avoid recapture of a credit. The department must issue a final order of recapture if the rural fund fails to cure a deficiency within the 6-month period. The final order of recapture must be provided to the rural fund, taxpayer, transferee as applicable, and the Department of Revenue. Only one correction is permitted for each rural fund during the 5-year credit period. Recaptured funds shall be deposited into the General Revenue Fund.

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

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

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

(8) The department may, upon a request made pursuant to subsection (9), waive the requirement relating to a rural community under subparagraph (2)(d)3. and allow a business to be considered an eligible business if

the department determines that the business is located on land classified as agricultural under s. 193.461 or that the primary residence of a majority of the business's employees is located in a rural community. This waiver does not allow a rural fund to invest less than 70 percent of eligible investments in a rural community. The department must provide the rural fund and the Department of Revenue with a written notice of the waiver under this subsection.

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

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

(b) The department may revoke a tax credit certificate after a rural fund exits the program. The department may take any legal action necessary to recapture the tax credits. The department must deposit any funds from recaptured tax credits into the General Revenue Fund.

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

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

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

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

4. All of the following for each eligible business:

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

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

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

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

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

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

g. The range and average salary of all jobs.

5. Any other information required by the department.

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

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

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

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

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

4. All of the following for each eligible business:

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

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

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

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

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

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

g. The range and average salary of all jobs.

5. Any other information required by the department.

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

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

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

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

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

Section 67. The Department of Revenue and the Department of Commerce are authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of implementing provisions related to the Rural Community Investment Program. Notwithstanding any other law, emergency rules adopted under this section 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.

Section 68. Effective October 1, 2025, paragraphs (b) and (c) of subsection (2) and subsection (3) of section 288.1258, Florida Statutes, are amended to read:

288.1258 Entertainment industry qualified production companies; application procedure; categories; duties of the Department of Revenue; records and reports.—

(2) APPLICATION PROCEDURE.—

(b)1. The department shall establish a process by which an entertainment industry production company may be approved by the department as a qualified production company and may receive a certificate of exemption from the Department of Revenue for the sales and use tax exemptions under ss. ~~212.031,~~ 212.06~~,~~ and 212.08.

2. Upon determination by the department that a production company meets the established approval criteria and qualifies for exemption, the department shall return the approved application or application renewal or extension to the Department of Revenue, which shall issue a certificate of exemption.

3. The department shall deny an application or application for renewal or extension from a production company if it determines that the production company does not meet the established approval criteria.

(c) The department shall develop, with the cooperation of the Department of Revenue and local government entertainment industry promotion agencies, a standardized application form for use in approving qualified production companies.

1. The application form shall include, but not be limited to, production-related information on employment, proposed budgets, planned purchases of items exempted from sales and use taxes under ss. ~~212.031,~~ 212.06~~,~~ and 212.08, a signed affirmation from the applicant that any items purchased for which the applicant is seeking a tax exemption are intended for use exclusively as an integral part of entertainment industry preproduction, production, or postproduction activities engaged in primarily in this state, and a signed affirmation from the department that the information on the application form has been verified and is correct. In lieu of information on projected employment, proposed budgets, or planned purchases of exempted items, a production company seeking a 1-year certificate of exemption may submit summary historical data on employment, production budgets, and purchases of exempted items related to production activities in this state. Any information gathered from production companies for the purposes of this section shall be considered confidential taxpayer information and shall be disclosed only as provided in s. 213.053.

2. The application form may be distributed to applicants by the department or local film commissions.

(3) CATEGORIES.—

(a)1. A production company may be qualified for designation as a qualified production company for a period of 1 year if the company has operated a business in Florida at a permanent address for a period of 12 consecutive months. Such a qualified production company shall receive a single 1-year certificate of exemption from the Department of Revenue for the sales and use tax exemptions under ss. ~~212.031,~~ 212.06~~,~~ and 212.08, which certificate shall expire 1 year after issuance or upon the cessation of

business operations in the state, at which time the certificate shall be surrendered to the Department of Revenue.

2. The department shall develop a method by which a qualified production company may annually renew a 1-year certificate of exemption for a period of up to 5 years without requiring the production company to resubmit a new application during that 5-year period.

3. Any qualified production company may submit a new application for a 1-year certificate of exemption upon the expiration of that company's certificate of exemption.

(b)1. A production company may be qualified for designation as a qualified production company for a period of 90 days. Such production company shall receive a single 90-day certificate of exemption from the Department of Revenue for the sales and use tax exemptions under ss. ~~212.031,~~ 212.06~~,~~ and 212.08, which certificate shall expire 90 days after issuance, with extensions contingent upon approval of the department. The certificate shall be surrendered to the Department of Revenue upon its expiration.

2. Any production company may submit a new application for a 90-day certificate of exemption upon the expiration of that company's certificate of exemption.

Section 69. Effective January 1, 2026, subsection (7) of section 332.007, Florida Statutes, is amended to read:

332.007 Administration and financing of aviation and airport programs and projects; state plan.—

(7) Subject to the availability of appropriated funds ~~in addition to aviation fuel tax revenues~~, the department may participate in the capital cost of eligible public airport and aviation discretionary capacity improvement projects. The annual legislative budget request shall be based on the funding required for discretionary capacity improvement projects in the aviation and airport work program.

(a) The department shall provide priority funding in support of:

1. Land acquisition which provides additional capacity at the qualifying international airport or at that airport's supplemental air carrier airport.

2. Runway and taxiway projects that add capacity or are necessary to accommodate technological changes in the aviation industry.

3. Airport access transportation projects that improve direct airport access and are approved by the airport sponsor.

4. International terminal projects that increase international gate capacity.

(b) No single airport shall secure discretionary capacity improvement project funds in excess of 50 percent of the total discretionary capacity improvement project funds available in any given budget year.

(c) Unless prohibited by the General Appropriations Act or by law, the department may transfer funds within each category of the airport and aviation discretionary capacity improvement program to maximize the aviation services or federal aid available to this state.

(d) The department may fund up to 50 percent of the portion of eligible project costs which are not funded by the Federal Government except that the department may initially fund up to 75 percent of the cost of land acquisition for a new airport or for the expansion of an existing airport which is owned and operated by a municipality, a county, or an authority, and shall be reimbursed to the normal statutory project share when federal funds become available or within 10 years after the date of acquisition, whichever is earlier.

Section 70. Effective January 1, 2026, section 332.009, Florida Statutes, is amended to read:

332.009 Limitation on operation of chapter.—~~Nothing in this chapter shall be construed to authorize expenditure of aviation fuel tax revenues on space transportation projects.~~ Nothing in this chapter shall be construed to limit the department's authority under s. 331.360.

Section 71. Effective October 1, 2025, section 338.234, Florida Statutes, is amended to read:

338.234 Granting concessions or selling along the turnpike system; immunity from taxation.—

~~(1)~~ The department may enter into contracts or licenses with any person for the sale of services or products or business opportunities on the turnpike system, or the turnpike enterprise may sell services, products, or business opportunities on the turnpike system, which benefit the traveling public or provide additional revenue to the turnpike system. Services, business opportunities, and products authorized to be sold include, but are not limited to, motor fuel, vehicle towing, and vehicle maintenance services; food with attendant nonalcoholic beverages; lodging, meeting rooms, and other business services opportunities; advertising and other promotional opportunities, which advertising and promotions must be consistent with the dignity and integrity of the state; state lottery tickets sold by authorized retailers; games and amusements that operate by the application of skill, not including games of chance as defined in s. 849.16 or other illegal gambling games; Florida citrus, goods promoting the state, or handmade goods produced within the state; and travel information, tickets, reservations, or other related services. However, the department, pursuant to the grants of authority to the turnpike enterprise under this section, shall not exercise the power of eminent domain solely for the purpose of acquiring real

property in order to provide business services or opportunities, such as lodging and meeting-room space on the turnpike system.

~~(2) The effectuation of the authorized purposes of the Strategic Intermodal System, created under ss. 339.61-339.65, and Florida Turnpike Enterprise, created under this chapter, is for the benefit of the people of the state, for the increase of their commerce and prosperity, and for the improvement of their health and living conditions; and, because the system and enterprise perform essential government functions in effectuating such purposes, neither the turnpike enterprise nor any nongovernment lessee or licensee renting, leasing, or licensing real property from the turnpike enterprise, pursuant to an agreement authorized by this section, are required to pay any commercial rental tax imposed under s. 212.031 on any capital improvements constructed, improved, acquired, installed, or used for such purposes.~~

Section 72. Subsection (3) of section 339.0801, Florida Statutes, is amended to read:

339.0801 Allocation of increased revenues derived from amendments to s. 319.32(5)(a) by ch. 2012-128.—Funds that result from increased revenues to the State Transportation Trust Fund derived from the amendments to s. 319.32(5)(a) made by this act must be used annually, first as set forth in subsection (1) and then as set forth in subsections (2)-(4), notwithstanding any other provision of law:

(3) Beginning in the 2013-2014 fiscal year and annually thereafter, $10 million shall be allocated to the Small County Outreach Program to be used as specified in s. 339.2818. These funds are in addition to the funds provided for the program pursuant to s. 201.15(4)(a)1. ~~s. 201.15(4)(a)2.~~

Section 73. Effective January 1, 2026, subsection (4) of section 376.3071, Florida Statutes, is amended to read:

376.3071 Inland Protection Trust Fund; creation; purposes; funding.—

(4) USES.—Whenever, in its determination, incidents of inland contamination, or potential incidents as provided in subsection (15), related to the storage of petroleum or petroleum products may pose a threat to the public health, safety, or welfare; water resources; or the environment, the department shall obligate moneys available in the fund to provide for:

(a) Prompt investigation and assessment of contamination sites.

(b) Expeditious restoration or replacement of potable water supplies as provided in s. 376.30(3)(c)1.

(c) Rehabilitation of contamination sites, which shall consist of cleanup of affected soil, groundwater, and inland surface waters, using the most cost-effective alternative that is technologically feasible and reliable and that provides adequate protection of the public health, safety, and welfare, and

water resources, and that minimizes environmental damage, pursuant to the site selection and cleanup criteria established by the department under subsection (5), except that this paragraph does not authorize the department to obligate funds for payment of costs which may be associated with, but are not integral to, site rehabilitation, such as the cost for retrofitting or replacing petroleum storage systems.

(d) Maintenance and monitoring of contamination sites.

(e) Inspection and supervision of activities described in this subsection.

(f) Payment of expenses incurred by the department in its efforts to obtain from responsible parties the payment or recovery of reasonable costs resulting from the activities described in this subsection.

(g) Payment of any other reasonable costs of administration, including those administrative costs incurred by the Department of Health in providing field and laboratory services, toxicological risk assessment, and other assistance to the department in the investigation of drinking water contamination complaints and costs associated with public information and education activities.

(h) Establishment and implementation of the compliance verification program as authorized in s. 376.303(1)(a), including contracting with local governments or state agencies to provide for the administration of such program through locally administered programs, to minimize the potential for further contamination sites.

(i) Funding of the provisions of ss. 376.305(6) and 376.3072.

(j) Activities related to removal and replacement of petroleum storage systems, if repair, replacement, or other preventive measures are authorized under subsection (15), or exclusive of costs of any tank, piping, dispensing unit, or related hardware, if soil removal is approved as a component of site rehabilitation and requires removal of the tank where remediation is conducted under this section, or if such activities were justified in an approved remedial action plan.

(k) Reasonable costs of restoring property as nearly as practicable to the conditions which existed before activities associated with contamination assessment or remedial action taken under s. 376.303(4).

(l) Repayment of loans to the fund.

(m) Expenditure of sums from the fund to cover ineligible sites or costs as set forth in subsection (13), if the department in its discretion deems it necessary to do so. In such cases, the department may seek recovery and reimbursement of costs in the same manner and pursuant to the same procedures established for recovery and reimbursement of sums otherwise owed to or expended from the fund.

(n) Payment of amounts payable under any service contract entered into by the department pursuant to s. 376.3075, subject to annual appropriation by the Legislature.

(o) Petroleum remediation pursuant to this section throughout a state fiscal year. The department shall establish a process to uniformly encumber appropriated funds throughout a state fiscal year and shall allow for emergencies and imminent threats to public health, safety, and welfare; water resources; and the environment, as provided in paragraph (5)(a). This paragraph does not apply to appropriations associated with the free product recovery initiative provided in paragraph (5)(c) or the advanced cleanup program provided in s. 376.30713.

(p) Enforcement of this section and ss. 376.30-376.317 by the Fish and Wildlife Conservation Commission and the Department of Environmental Protection. The department shall disburse moneys to the commission for such purpose.

(q) Payments for program deductibles, copayments, and limited contamination assessment reports that otherwise would be paid by another state agency for state-funded petroleum contamination site rehabilitation.

(r) Payments for the repair or replacement of, or other preventive measures for, storage tanks, piping, or system components as provided in subsection (15). Such costs may include equipment, excavation, electrical work, and site restoration.

The issuance of a site rehabilitation completion order pursuant to subsection (5) or paragraph (12)(b) for contamination eligible for programs funded by this section does not alter the project's eligibility for state-funded remediation if the department determines that site conditions are not protective of human health under actual or proposed circumstances of exposure under subsection (5). The Inland Protection Trust Fund may be used only to fund the activities in ss. 376.30-376.317 except ss. 376.3078 and 376.3079. Amounts on deposit in the fund in each fiscal year must first be applied or allocated for the payment of amounts payable by the department pursuant to paragraph (n) under a service contract entered into by the department pursuant to s. 376.3075 and appropriated in each year by the Legislature before making or providing for other disbursements from the fund. This subsection does not authorize the use of the fund for cleanup of contamination caused primarily by a discharge of solvents as defined in s. 206.9925 ~~s. 206.9925(6)~~, or polychlorinated biphenyls when their presence causes them to be hazardous wastes, except solvent contamination which is the result of chemical or physical breakdown of petroleum products and is otherwise eligible. Facilities used primarily for the storage of motor or diesel fuels as defined in ss. 206.01 and 206.86 are not excluded from eligibility pursuant to this section.

Section 74. Subsection (6) of section 341.051, Florida Statutes, is repealed.

Section 75. Subsection (5) of section 341.303, Florida Statutes, is repealed.

Section 76. Effective October 1, 2025, paragraph (a) of subsection (3) of section 341.840, Florida Statutes, is amended to read:

341.840 Tax exemption.—

(3)(a) Purchases or leases of tangible personal property or real property by the enterprise, excluding agents of the enterprise, are exempt from taxes imposed by chapter 212 as provided in s. 212.08(6). Purchases or leases of tangible personal property that is incorporated into the high-speed rail system as a component part thereof, as determined by the enterprise, by agents of the enterprise or the owner of the high-speed rail system are exempt from sales or use taxes imposed by chapter 212. ~~Leases, rentals, or licenses to use real property granted to agents of the enterprise or the owner of the high-speed rail system are exempt from taxes imposed by s. 212.031 if the real property becomes part of such system.~~ The exemptions granted in this subsection do not apply to sales, leases, or licenses by the enterprise, agents of the enterprise, or the owner of the high-speed rail system.

Section 77. Subsection (4) of section 343.58, Florida Statutes, is amended to read:

343.58 County funding for the South Florida Regional Transportation Authority.—

(4) Notwithstanding any other provision of law to the contrary and effective July 1, 2010, until as provided in paragraph (c) ~~(d)~~, the department shall transfer annually from the State Transportation Trust Fund to the South Florida Regional Transportation Authority the amounts specified in subparagraph (a)1. or subparagraph (a)2.

(a)1. If the authority becomes responsible for maintaining and dispatching the South Florida Rail Corridor:

a. $15 million from the State Transportation Trust Fund to the South Florida Regional Transportation Authority for operations, maintenance, and dispatch; and

b. An amount no less than the work program commitments equal to $27.1 million for fiscal year 2010-2011, as of July 1, 2009, for operating assistance to the authority and corridor track maintenance and contract maintenance for the South Florida Rail Corridor.

2. If the authority does not become responsible for maintaining and dispatching the South Florida Rail Corridor:

a. $13.3 million from the State Transportation Trust Fund to the South Florida Regional Transportation Authority for operations; and

b. An amount no less than the work program commitments equal to $17.3 million for fiscal year 2010-2011, as of July 1, 2009, for operating assistance to the authority.

~~(b) Funding required by this subsection may not be provided from the funds dedicated to the Florida Rail Enterprise pursuant to s. 201.15(4)(a)4.~~

(b)~~(c)~~1. Funds provided to the authority by the department under this subsection constitute state financial assistance provided to a nonstate entity to carry out a state project subject to ss. 215.97 and 215.971. The department shall provide the funds in accordance with the terms of a written agreement to be entered into between the authority and the department, which shall provide for department review, approval, and audit of authority expenditure of such funds and shall include such other provisions as are required by applicable law. The department is specifically authorized to agree to advance the authority 25 percent of the total funds provided under this subsection for a state fiscal year at the beginning of each state fiscal year, with monthly payments over the fiscal year on a reimbursement basis as supported by invoices and such additional documentation and information as the department may reasonably require and a reconciliation of the advance against remaining invoices in the last quarter of the fiscal year.

2. To enable the department to evaluate the authority's proposed uses of state funds, the authority shall annually provide the department with its proposed budget for the following authority fiscal year and shall promptly provide the department with any additional documentation or information required by the department for its evaluation of the proposed uses of the state funds.

(c)~~(d)~~ Funding required by this subsection shall cease upon commencement of an alternate dedicated local funding source sufficient for the authority to meet its responsibilities for operating, maintaining, and dispatching the South Florida Rail Corridor. The authority and the department shall cooperate in the effort to identify and implement such an alternate dedicated local funding source before July 1, 2019. Upon commencement of the alternate dedicated local funding source, the department shall convey to the authority a perpetual commuter rail easement in the South Florida Rail Corridor and all of the department's right, title, and interest in rolling stock, equipment, tracks, and other personal property owned and used by the department for the operation and maintenance of the commuter rail operations in the South Florida Rail Corridor.

Section 78. Paragraph (c) of subsection (3) of section 402.62, Florida Statutes, is amended to read:

402.62 Strong Families Tax Credit.—

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

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

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

2. A copy of the eligible charitable organization's most recent federal Internal Revenue Service Return of Organization Exempt from Income Tax form (Form 990), if such form was required to be filed with the Internal Revenue Service.

Section 79. Section 402.63, Florida Statutes, is created to read:

402.63 Home Away From Home Tax Credit.—

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

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

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

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

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

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

(2) HOME AWAY FROM HOME TAX CREDIT; ELIGIBILITY.—

(a) The Department of Health 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 whose principal office is located in this state.

3. At minimal to no cost to the family, houses families of critically ill children receiving treatment.

4. Provides to the Department of Health accurate information, including, at a minimum, a description of the services provided by the organization; the total number of individuals served through those services during the last calendar year; basic financial information regarding the organization and services; and contact information for the organization.

5. Annually submits a statement, signed under penalty of perjury by a current officer of the organization, attesting 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 the credit during the previous fiscal year, and intends to fulfill its responsibilities during the upcoming fiscal year.

6. Provides any documentation requested by the Department of Health to verify eligibility or compliance with this section.

(b) The Department of Health may not designate as an eligible charitable organization an organization that provides abortions or pays for or provides coverage for abortions.

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

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

(b) Expend 100 percent of any contributions received under this section for the expansion of current structures or the construction of new facilities for the purpose specified in subparagraph (2)(a)3.

(c) Annually submit to the Department of Health:

1. An audit of the eligible charitable organization conducted by an independent certified public accountant in accordance with auditing standards generally accepted in the United States, government auditing standards, and rules adopted by the Auditor General. The audit report must include a report on financial statements presented in accordance with generally accepted accounting principles. The audit report must be provided

to the Department of Health within 180 days after completion of the eligible charitable organization's fiscal year; and

2. A copy of the eligible charitable organization's most recent federal Internal Revenue Service Return of Organization Exempt from Income Tax form (Form 990), if such form was required to be filed with the Internal Revenue Service.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(5) HOME AWAY FROM HOME TAX CREDIT; APPLICATIONS, TRANSFERS, AND LIMITATIONS.—

(a) Beginning in the 2026-2027 fiscal year, the tax credit cap amount is $13 million in each fiscal year.

(b) 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. 220.18775, s. 561.12135, or s. 624.51059, beginning at 9 a.m. on the first day of the calendar year which is not a Saturday, Sunday, or legal holiday. The Department of Revenue may not approve applications for a tax credit under this section for state fiscal years after the 2031-2032 fiscal year.

1. The taxpayer must specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year for a credit under s. 220.18775 or s. 624.51059 or the applicable state fiscal year for a credit under s. 561.12135. For purposes of s. 220.18775, 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. 624.51059, 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. 561.12135.

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

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

(d) A taxpayer may not convey, transfer, or assign an approved tax credit or a carryforward tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, a tax credit under s. 220.18775, s. 561.12135, or s. 624.51059 may be conveyed, transferred, or assigned between members of an affiliated group of corporations if the type of tax credit under s. 220.18775, s. 561.12135, or s. 624.51059 remains the same. A taxpayer shall notify the Department of Revenue of its intent to convey, transfer, or assign a tax credit to another member within an affiliated group of corporations. The amount conveyed, transferred, or assigned is available to another member of the affiliated group of corporations upon approval by the Department of Revenue. The Department of Revenue shall obtain the division's approval before approving a conveyance, transfer, or assignment of a tax credit under s. 561.12135.

(e) Within any state fiscal year, a taxpayer may rescind all or part of a tax credit approved under paragraph (b). The amount rescinded becomes available for that state fiscal year to another eligible taxpayer as approved by the Department of Revenue if the taxpayer receives notice from the Department of Revenue that the rescindment has been accepted by the Department of Revenue. The Department of Revenue must obtain the division's approval before accepting the rescindment of a tax credit under s. 561.12135. Any amount rescinded under this paragraph must become available to an eligible taxpayer on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the Department of Revenue.

(f) Within 10 days after approving or denying the conveyance, transfer, or assignment of a tax credit under paragraph (d), or the rescindment of a tax credit under paragraph (e), the Department of Revenue shall provide a copy

of its approval or denial letter to the eligible charitable organization specified by the taxpayer. The Department of Revenue shall also include the eligible charitable organization specified by the taxpayer on all letters or correspondence of acknowledgment for tax credits.

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

1. For purposes of determining whether a penalty or interest under s. 220.34(2)(d)1. will be imposed for underpayment of estimated corporate income tax, a taxpayer may, after earning a credit under s. 220.18775, reduce any estimated payment in that taxable year by the amount of the credit.

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

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

(7) ADMINISTRATION; RULES.—

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

(b) The Department of Revenue may adopt rules necessary to administer this section and ss. 220.18775, 561.12135, and 624.51059, including rules establishing application forms, procedures governing the approval of tax credits and carryforward tax credits under subsection (5), and procedures to be followed by taxpayers when claiming approved tax credits on their returns.

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

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

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

Section 80. Section 420.50871, Florida Statutes, is amended to read:

420.50871 Supplemental Appropriations for the State Apartment Incentive Loan Program ~~Allocation of increased revenues derived from amendments to s. 201.15 made by ch. 2023-17.—~~Subject to specific appropriation by the Legislature, the corporation shall fund ~~Funds that result from increased revenues to the State Housing Trust Fund derived from amendments made to s. 201.15 made by chapter 2023-17, Laws of Florida, must be used annually for~~ projects under the State Apartment Incentive Loan Program under s. 420.5087 as set forth in this section, notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and (3). The Legislature intends for ~~these~~ funds appropriated for this section to provide for innovative projects that provide affordable and attainable housing for persons and families working, going to school, or living in this state. Projects approved under this section are intended to provide housing that is affordable as defined in s. 420.0004, notwithstanding the income limitations in s. 420.5087(2). ~~Beginning in the 2023-2024 fiscal year and annually for 10 years thereafter:~~

(1) The corporation shall allocate 70 percent of the funds appropriated ~~provided by this section~~ to issue competitive requests for application for the affordable housing project purposes specified in this subsection. The corporation shall finance projects that:

(a) Both redevelop an existing affordable housing development and provide for the construction of a new development within close proximity to the existing development to be rehabilitated. Each project must provide for building the new affordable housing development first, relocating the tenants of the existing development to the new development, and then demolishing the existing development for reconstruction of an affordable housing development with more overall and affordable units.

(b) Address urban infill, including conversions of vacant, dilapidated, or functionally obsolete buildings or the use of underused commercial property.

(c) Provide for mixed use of the location, incorporating nonresidential uses, such as retail, office, institutional, or other appropriate commercial or nonresidential uses.

(d) Provide housing near military installations in this state, with preference given to projects that incorporate critical services for service-members, their families, and veterans, such as mental health treatment services, employment services, and assistance with transition from active-duty service to civilian life.

(2) From the remaining funds appropriated, the corporation shall allocate the funds to issue competitive requests for application for any of the following affordable housing purposes specified in this subsection. The corporation shall finance projects that:

(a) Propose using or leasing public lands. Projects that propose to use or lease public lands must include a resolution or other agreement with the unit of government owning the land to use the land for affordable housing purposes.

(b) Address the needs of young adults who age out of the foster care system.

(c) Meet the needs of elderly persons.

(d) Provide housing to meet the needs in areas of rural opportunity, designated pursuant to s. 288.0656.

(3) Under any request for application under this section, the corporation shall coordinate with the appropriate state department or agency and prioritize projects that provide for mixed-income developments.

(4) This section does not prohibit the corporation from allocating additional funds to the purposes described in this section. ~~In any fiscal year, if the funds allocated by the corporation to any request for application under subsections (1) and (2) are not fully used after the application and award processes are complete, the corporation may use those funds to supplement any future request for application under this section.~~

(5) This section is repealed June 30, 2033.

Section 81. Paragraph (c) of subsection (3) of section 550.0951, Florida Statutes, is amended to read:

550.0951 Payment of daily license fee and taxes; penalties.—

(3) TAX ON HANDLE.—Each permitholder shall pay a tax on contributions to pari-mutuel pools, the aggregate of which is hereinafter referred to as "handle," on races or games conducted by the permitholder. The tax is imposed daily and is based on the total contributions to all pari-mutuel pools conducted during the daily performance. If a permitholder conducts more

than one performance daily, the tax is imposed on each performance separately.

(c)1. The tax on handle for intertrack wagering is 2.0 percent of the handle if the host track is a horse track, 3.3 percent if the host track is a harness track, 5.5 percent if the host track is a dog track, and 7.1 percent if the host track is a jai alai fronton. The tax on handle for intertrack wagering is 0.5 percent if the host track and the guest track are thoroughbred permitholders or if the guest track is located outside the market area of the host track and within the market area of a thoroughbred permitholder that conducted a full schedule of live racing the preceding fiscal year ~~currently conducting a live race meet~~. The tax on handle for intertrack wagering on rebroadcasts of simulcast thoroughbred horseraces is 2.4 percent of the handle and 1.5 percent of the handle for intertrack wagering on rebroadcasts of simulcast harness horseraces. The tax shall be deposited into the Pari-mutuel Wagering Trust Fund.

2. The tax on handle for intertrack wagers accepted by any dog track located in an area of the state in which there are only three permitholders, all of which are greyhound permitholders, located in three contiguous counties, from any greyhound permitholder also located within such area or any dog track or jai alai fronton located as specified in s. 550.615(6) or (9), on races or games received from the same class of permitholder located within the same market area is 3.9 percent if the host facility is a greyhound permitholder and, if the host facility is a jai alai permitholder, the rate shall be 6.1 percent except that it shall be 2.3 percent on handle at such time as the total tax on intertrack handle paid to the commission by the permitholder during the current state fiscal year exceeds the total tax on intertrack handle paid to the commission by the permitholder during the 1992-1993 state fiscal year.

Section 82. Paragraph (c) of subsection (4) of section 551.104, Florida Statutes, is amended to read:

551.104 License to conduct slot machine gaming.—

(4) As a condition of licensure and to maintain continued authority for the conduct of slot machine gaming, the slot machine licensee shall:

(c) If a thoroughbred permitholder, conduct no fewer than a full schedule of live racing or games as defined in s. 550.002(10). A permitholder's responsibility to conduct live races or games shall be reduced by the number of races or games that could not be conducted due to the direct result of fire, strike, war, hurricane, pandemic, or other disaster or event beyond the control of the permitholder. Beginning July 1, 2025, each thoroughbred permitholder in compliance with this chapter is not required to pay an annual license fee to the commission as a condition of renewal.

Section 83. Paragraph (a) of subsection (1) of section 551.106, Florida Statutes, is amended to read:

551.106 License fee; tax rate; penalties.—

(1) LICENSE FEE.—

(a) Upon submission of the initial application for a slot machine license and annually thereafter, on the anniversary date of the issuance of the initial license, the licensee must pay to the commission a nonrefundable license fee of $3 million for the succeeding 12 months of licensure. The licensee must pay the commission a nonrefundable license fee of $2 million for the succeeding 12 months of licensure. Beginning July 1, 2025, each thoroughbred permitholder in compliance with this chapter is not required to pay an annual license fee to the commission as a condition of renewal. The license fee shall be deposited into the Pari-mutuel Wagering Trust Fund to be used by the commission and the Department of Law Enforcement for investigations, regulation of slot machine gaming, and enforcement of slot machine gaming provisions under this chapter. These payments shall be accounted for separately from taxes or fees paid pursuant to the provisions of chapter 550.

Section 84. Paragraph (b) of subsection (1) of section 561.121, Florida Statutes, is amended 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, 26 ~~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 $60 ~~$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 85. Section 561.12135, Florida Statutes, is created to read:

561.12135 Credit for contributions to eligible charitable organizations for the Home Away From Home Tax Credit.—Beginning January 1, 2026, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.63 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. Section 402.63 applies to the credit authorized by this section.

Section 86. Effective upon becoming a law, subsections (1) and (3) of section 571.265, Florida Statutes, are amended to read:

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

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

~~(a) "Association" means the Florida Thoroughbred Breeders' Association, Inc.~~

~~(b)~~ "permitholder" has the same meaning as in s. 550.002(23).

(3) The department shall distribute the funds made available under this section as follows:

~~(a) Five million dollars shall be distributed to the association to be used for the following:~~

~~1. Purses or purse supplements for Florida-bred or Florida-sired horses registered with the association that participate in Florida thoroughbred races.~~

~~2. Awards to breeders of Florida-bred horses registered with the association that win, place, or show in Florida thoroughbred races.~~

~~3. Awards to owners of stallions who sired Florida-bred horses registered with the association that win Florida thoroughbred stakes races, if the stallions are registered with the association as Florida stallions standing in this state.~~

~~4. Other racing incentives connected to Florida-bred or Florida-sired horses registered with the association that participate in thoroughbred races in Florida.~~

~~5. Awards administration.~~

~~6. Promotion of the Florida thoroughbred breeding industry.~~

(a)~~(b)~~ Five million dollars shall be distributed to Tampa Bay Downs, Inc., to be used as purses in thoroughbred races conducted at its pari-mutuel facilities and for the maintenance and operation of that facility, pursuant to an agreement with its local majority horsemen's group.

(b)~~(c)~~ Fifteen million dollars shall be distributed to Gulfstream Park Racing Association, Inc., to be used as purses in thoroughbred races conducted at its pari-mutuel facility and for the maintenance and operation of its facility, pursuant to an agreement with the Florida Horsemen's Benevolent and Protective Association, Inc.

(c)~~(d)~~ Seven ~~Two~~ and one-half million dollars shall be distributed as follows:

1. Six ~~Two~~ million dollars to Gulfstream Park Racing Association, Inc., to be used as purses and purse supplements for Florida-bred or Florida-sired horses ~~registered with the association~~ that participate in thoroughbred races at the permitholder's pari-mutuel facility, pursuant to a written agreement filed with the department establishing the rates, procedures, and eligibility requirements entered into by the permitholder~~, the association,~~ and the Florida Horsemen's Benevolent and Protective Association, Inc.

2. One and one-half million ~~Five hundred thousand~~ dollars to Tampa Bay Downs, Inc., to be used as purses and purse supplements for Florida-bred or Florida-sired horses ~~registered with the association~~ that participate in thoroughbred races at the permitholder's pari-mutuel facility, pursuant to a written agreement filed with the department establishing the rates, procedures, and eligibility requirements entered into by the permitholder~~, the association,~~ and the local majority horsemen's group at the permitholder's pari-mutuel facility.

Section 87. 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; the credit allowed under s. 624.51059; the credit allowed under s. 288.062; all other available credits and deductions.

Section 88. Section 624.51059, Florida Statutes, is created to read:

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

(1) For taxable years beginning on or after January 1, 2026, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.63 against any tax due for a taxable year under s. 624.509(1) after deducting from such tax credits and deductions in the order provided in s. 624.509. An eligible contribution must be made to an eligible charitable organization on or before the date the taxpayer is required to file a return pursuant to ss. 624.509 and 624.5092. An insurer claiming a credit against premium tax liability under this section is not required to pay any additional retaliatory tax levied under s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner.

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

Section 89. The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of implementing provisions related to the Home Away From Home Tax Credit. Notwithstanding any other law, emergency rules adopted under this section 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.

Section 90. Paragraph (a) of subsection (13) of section 849.086, Florida Statutes, is amended to read:

849.086 Cardrooms authorized.—

(13) TAXES AND OTHER PAYMENTS.—

(a) Each cardroom operator shall pay a tax to the state of 8 ~~10~~ percent of the cardroom operation's monthly gross receipts.

Section 91. Effective January 1, 2027, paragraph (f) of subsection (2) of section 1002.395, Florida Statutes, is amended to read:

1002.395 Florida Tax Credit Scholarship Program.—

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

(f) "Eligible contribution" means a monetary contribution from a taxpayer, subject to the restrictions provided in this section, to an eligible nonprofit scholarship-funding organization pursuant to this section and ss. ~~212.099,~~ 212.1831~~,~~ and 212.1832. The taxpayer making the contribution may not designate a specific child as the beneficiary of the contribution.

Section 92. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of implementing provisions related to the repeal of the tax on rental or license fee for use of real property and amendments made to s. 212.099, Florida Statutes, by this act. Notwithstanding any other law, emergency rules adopted under this section 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 becoming a law.

Section 93. Section 45 of chapter 2024-6, Laws of Florida, is repealed.

Section 94. Section 11 of chapter 2023-17, Laws of Florida, is repealed.

Section 95. Section 16 of chapter 2023-17, Laws of Florida, is repealed.

Section 96. Section 56 of chapter 2017-36, Laws of Florida, as amended by section 3 of chapter 2021-179, Laws of Florida, is amended to read:

Section 56. Notwithstanding s. 290.016, Florida Statutes, enterprise zone boundaries in existence before December 31, 2015, are preserved for the purpose of allowing local governments to administer local incentive programs within these boundaries through December 31, 2021, except for eligible contiguous multi-phase projects in which at least one certificate of use or occupancy has been issued before December 31, 2021, and which project will then vest the remaining project phases until completion, but no later than December 31, 2035 ~~2025~~.

Section 97. (1) The Legislature finds a majority of Floridians believe that their property taxes are too high and, while the American Dream still includes home ownership, costs related to such ownership contribute to hardships in achieving and maintaining that dream. The Legislature further finds property taxes are a significant source of general revenue for local governments and political subdivisions, funding essential local services to Floridians, including, but not limited to, education, infrastructure, public safety, and emergency services. This tension between dual objectives makes it necessary to carefully analyze the current tax structure and the expenditure of the revenues provided by it at both the state and local levels before enacting significant tax relief measures for homeowners of this state, ensuring that such relief is meaningful and does not negatively impact services Floridians deem essential.

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

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

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

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

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

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

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

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

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

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

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

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

(6) The sum of $1 million in nonrecurring funds from the General Revenue Fund is appropriated to the Office of Economic and Demographic Research in the 2025-2026 fiscal year for the purpose of conducting the study.

[Section 97 of ch. 2025-208, Laws of Florida, has been vetoed by the Governor.]

Section 98. Hunting, fishing, and camping sales tax holiday.—

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

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

(b) A firearm. For purposes of this section, the term "firearm" means a weapon capable of firing a missile and includes a pistol, rifle, or shotgun using an explosive charge as a propellant.

(c) The following accessories used for firearms:

1. Charging handles.

2. Cleaning kits.

3. Holsters.

4. Pistol grips.

5. Sights or optics.

6. Stocks.

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

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

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

1. Arrows.

2. Bolts.

3. Quarrels.

4. Quivers.

5. Releases.

6. Sights or optics.

7. Wristguards.

(g) Camping supplies. For purposes of this section, the term "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.

(h) Fishing supplies. For purposes of this section, the term "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.

(2) 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 99. For the 2025-2026 fiscal year, the sum of $155,282 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing the Home Away From Home Tax Credit as created by this act.

Section 100. (1) For the 2025-2026 fiscal year, the sum of $500,000 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, 2025, and provide documentation supporting the taxing jurisdiction's reduction in the 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 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, 2027.

Section 101. Except as otherwise expressly provided in this act and except for this section, which shall take effect upon becoming a law, this act shall take effect July 1, 2025.

Approved by the Governor June 30, 2025.

Filed in Office Secretary of State June 30, 2025.