

CHAPTER 2025-5

Senate Bill No. 40

An act relating to the Florida Statutes; repealing ss. 161.101(22), 161.551, 220.193, 259.10521, 288.0655(7), 331.3101(5)(d), 381.933, 570.441(4), 570.83, 717.123(3), and 1002.334, F.S., and amending ss. 212.20, 320.06, 402.57, and 443.131, F.S., to delete provisions which have become inoperative by noncurrent repeal or expiration and, pursuant to s. 11.242(5)(b) and (i), F.S., may be omitted from the 2024 Florida Statutes only through a reviser's bill duly enacted by the Legislature; amending ss. 213.053, 220.02, 220.13, 377.703, 571.26, and 571.265, F.S., to conform to the changes by this act; providing an effective date.

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

Section 1. Subsection (22) of section 161.101, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which relates to waiver or reduction of match requirements for beaches in specified counties impacted by Hurricane Ian or Hurricane Nicole, for the 2023-2024 fiscal year, expired pursuant to its own terms, effective July 1, 2024.

Section 2. Section 161.551, Florida Statutes, is repealed.

Reviser's note.—The cited section, which relates to public financing of construction projects within the coastal building zone, was repealed pursuant to its own terms, effective July 1, 2024.

Section 3. Paragraph (d) of subsection (6) of section 212.20, Florida Statutes, is amended to read:

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

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

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

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

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

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

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

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

6. Of the remaining proceeds:

a. In each fiscal year, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state, and one part shall be distributed to each county. The distribution among the several counties must begin each fiscal year on or before January 5th and continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment must continue until the local or special law is amended or repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, special districts, or district school boards before July 1, 2000, that it is not the intent of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or district school boards of the duty to meet their obligations as a result of previous pledges or assignments or trusts entered into which obligated funds received from the distribution to county governments under then-existing s. 550.135. This distribution

specifically is in lieu of funds distributed under s. 550.135 before July 1, 2000.

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

c. The department shall distribute up to \$83,333 monthly to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise, or up to \$166,667 monthly to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. Monthly distributions begin 60 days after such certification or July 1, 2016, whichever is later, and continue for not more than 20 years to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise or not more than 25 years to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.11631(3).

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

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

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

~~(III) If the ending balance of the Unemployment Compensation Trust Fund exceeds \$4,071,519,600 on the last day of any month, as determined from United States Department of the Treasury data, the Office of Economic~~

and Demographic Research shall certify to the department that the ending balance of the trust fund exceeds such amount.

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

e.f. Beginning July 1, 2023, in each fiscal year, the department shall distribute \$27.5 million to the Florida Agricultural Promotional Campaign Trust Fund under s. 571.26, for further distribution in accordance with s. 571.265.

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

Reviser's note.—Amended to delete sub-subparagraph (6)(d)6.e. pursuant to certification by the Office of Economic and Demographic Research to the Department of Revenue on April 2, 2024, that the ending balance in the Unemployment Compensation Trust Fund exceeded the amount specified in sub-sub-subparagraph (III), thus triggering the repeal of sub-sub-subparagraph e. pursuant to sub-sub-subparagraph (IV).

Section 4. Section 220.193, Florida Statutes, is repealed.

Reviser's note.—The cited section, which relates to the Florida renewable energy production tax credit, was limited to a period ending June 30, 2016.

Section 5. Section 259.10521, Florida Statutes, is repealed.

Reviser's note.—The cited section, which relates to a citizen support organization for the benefit of the Babcock Ranch Preserve, was repealed pursuant to its own terms, effective October 1, 2024.

Section 6. Subsection (7) of section 288.0655, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which relates to award grants from the Rural Infrastructure Fund for the 2023-2024 fiscal year for specified counties impacted by Hurricane Idalia, expired pursuant to its own terms, effective July 1, 2024.

Section 7. Paragraph (b) of subsection (1) of section 320.06, Florida Statutes, is amended to read:

320.06 Registration certificates, license plates, and validation stickers generally.—

(1)

(b)1. Registration license plates bearing a graphic symbol and the alphanumeric system of identification shall be issued for a 10-year period.

At the end of the 10-year period, upon renewal, the plate shall be replaced. The department shall extend the scheduled license plate replacement date from a 6-year period to a 10-year period. The fee for such replacement is \$28, \$2.80 of which shall be paid each year before the plate is replaced, to be credited toward the next \$28 replacement fee. The fees shall be deposited into the Highway Safety Operating Trust Fund. A credit or refund may not be given for any prior years' payments of the prorated replacement fee if the plate is replaced or surrendered before the end of the 10-year period, except that a credit may be given if a registrant is required by the department to replace a license plate under s. 320.08056(8)(a). With each license plate, a validation sticker shall be issued showing the owner's birth month, license plate number, and the year of expiration or the appropriate renewal period if the owner is not a natural person. The validation sticker shall be placed on the upper right corner of the license plate. The license plate and validation sticker shall be issued based on the applicant's appropriate renewal period. The registration period is 12 months, the extended registration period is 24 months, and all expirations occur based on the applicant's appropriate registration period. Rental vehicles taxed pursuant to s. 320.08(6)(a) and rental trucks taxed pursuant to s. 320.08(3)(a)-(c) and (4)(a)-(d) may elect a permanent registration period, provided payment of the appropriate license taxes and fees occurs annually.

~~2. A vehicle that has an apportioned registration shall be issued an annual license plate and a cab card that denote the declared gross vehicle weight for each apportioned jurisdiction in which the vehicle is authorized to operate. This subparagraph expires June 30, 2024.~~

~~2.3.~~ Beginning July 1, 2024, a vehicle registered in accordance with the International Registration Plan must be issued a license plate for a 3-year period. At the end of the 3-year period, upon renewal, the license plate must be replaced. Each license plate must include a validation sticker showing the month of expiration. A cab card denoting the declared gross vehicle weight for each apportioned jurisdiction must be issued annually. The fee for an original or a renewal cab card is \$28, which must be deposited into the Highway Safety Operating Trust Fund. If the license plate is damaged or worn, it may be replaced at no charge by applying to the department and surrendering the current license plate.

~~3.4.~~ In order to retain the efficient administration of the taxes and fees imposed by this chapter, the 80-cent fee increase in the replacement fee imposed by chapter 2009-71, Laws of Florida, is negated as provided in s. 320.0804.

Reviser's note.—Amended to conform to the expiration of subparagraph (1)(b)2. pursuant to its own terms, effective June 30, 2024.

Section 8. Paragraph (d) of subsection (5) of section 331.3101, Florida Statutes, is repealed.

Reviser's note.—The cited paragraph, which relates to information relating to corrective action by Space Florida to address findings in Auditor General Report No. 2022-049, expired pursuant to its own terms, effective July 1, 2024.

Section 9. Section 381.933, Florida Statutes, is repealed.

Reviser's note.—The cited section, which relates to mammography reports, was repealed pursuant to its own terms, effective September 10, 2024.

Section 10. Section 402.57, Florida Statutes, is amended to read:

402.57 Direct-support organization ~~organizations~~.—

(1) DEPARTMENT OF CHILDREN AND FAMILIES.—The Department of Children and Families is authorized to create a direct-support organization, the sole purpose of which is to support the department in carrying out its purposes and responsibilities.

(1)(a) The direct-support organization must be:

(a)1. A not-for-profit corporation incorporated under chapter 617 and approved by the Department of State as a not-for-profit corporation;

(b)2. Organized and operated to conduct programs and activities; to raise funds; to request and receive grants, gifts, and bequests of moneys; to acquire, receive, hold, invest, and administer, in its own name, securities, funds, objects of value, or other property, real or personal; and to make expenditures to or for the direct or indirect benefit of the department and the individuals it serves; and

(c)3. Determined by the department to be operating in a manner consistent with the goals and purposes of the department, the best interest of the state, and the needs of children and adults served by the department.

(2)(b) The direct-support organization shall operate under a written contract with the department. The contract must provide for all of the following:

(a)1. Department approval of the articles of incorporation and bylaws of the direct-support organization.

(b)2. Submission of an annual budget for department approval.

(c)3. Certification by the department that the direct-support organization is complying with the terms of the contract and operating in a manner consistent with the goals and purposes of the department and in the best interest of the state. Such certification must be made annually and reported in the official minutes of a meeting of the direct-support organization.

(d)4. The reversion to the state of moneys and property held in trust by the direct-support organization for the benefit of those served by the department if the department ceases to exist or the reversion to the department if the direct-support organization is no longer approved to operate for the department, a county commission, or a circuit board or ceases to exist.

(e)5. The fiscal year of the direct-support organization, which must begin July 1 of each year and end June 30 of the following year.

(f)6. The disclosure of material provisions of the contract, and the distinction between the department and the direct-support organization, to donors of gifts, contributions, or bequests, including such disclosure on all promotional and fundraising publications.

(3)(e) The Secretary of Children and Families shall appoint the board of directors of the direct-support organization. The board members shall be appointed according to the organization’s bylaws.

(4)(d) The department may allow, without charge, appropriate use of fixed property, facilities, and personnel services of the department by the direct-support organization, subject to the requirements of this section. As used in this section ~~subsection~~, the term “personnel services” includes full-time or part-time personnel, as well as payroll processing services.

(a)1. The department may not allow a direct-support organization to use any fixed property, facilities, or personnel services of the department if the direct-support organization does not provide equal membership and employment opportunities to all persons regardless of race, color, religion, sex, age, or national origin.

(b)2. The department may prescribe any conditions with which a direct-support organization must comply to use fixed property, facilities, or personnel services of the department and shall adopt rules prescribing those conditions and the procedures by which the direct-support organization is governed.

(5)(e) The direct-support organization may collect, expend, and provide funds for:

(a)1. Addressing gaps in services for the children and adults served by the department.

(b)2. Development, implementation, and operation of targeted prevention efforts.

(c)3. Services and activities that support the goals of the department.

(d)4. Functions of the direct-support organization’s board of directors, as necessary and approved by the department.

The funds of the direct-support organization may not be used for the purpose of lobbying as defined in s. 11.045.

(6)(f) Any moneys may be held in a separate depository account in the name of the direct-support organization and subject to the provisions of the contract with the department.

(7)(g) The direct-support organization shall provide for an annual financial audit in accordance with s. 215.981.

(8)(h) This section subsection is repealed October 1, 2028, unless reviewed and saved from repeal by the Legislature.

~~(2) CHILDREN AND YOUTH CABINET.—The Department of Children and Families shall establish a direct-support organization to assist the Children and Youth Cabinet established in s. 402.56 in carrying out its purposes and responsibilities, primarily regarding fostering public awareness of children and youth issues and developing new partners in the effort to serve children and youth by raising money; submitting requests for and receiving grants from the Federal Government, the state or its political subdivisions, private foundations, and individuals; and making expenditures to or for the benefit of the cabinet. The sole purpose for the direct-support organization is to support the cabinet.~~

~~(a) The direct-support organization must be:~~

~~1.—Incorporated under chapter 617 and approved by the Department of State as a Florida corporation not for profit.~~

~~2.—Organized and operated to make expenditures to or for the benefit of the cabinet.~~

~~3.—Approved by the department to be operating for the benefit of and in a manner consistent with the goals of the cabinet and in the best interest of the state.~~

~~(b) The board of directors of the direct-support organization shall consist of seven members appointed by the Governor. Each member of the board of directors shall be appointed to a 4-year term. However, for the purpose of providing staggered terms, the initial appointments shall be for either 2 years or 4 years, as determined by the Governor.~~

~~(c) The direct-support organization shall operate under a written contract with the department.~~

~~(d) All moneys received by the direct-support organization must be deposited into an account of the direct-support organization and shall be used in a manner consistent with the goals of the cabinet.~~

~~(e) This subsection is repealed October 1, 2024, unless reviewed and saved from repeal by the Legislature.~~

Reviser's note.—Amended to conform to the repeal of subsection (2) pursuant to its own terms, effective October 1, 2024.

Section 11. Paragraph (e) of subsection (3) of section 443.131, Florida Statutes, is amended to read:

443.131 Contributions.—

(3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT EXPERIENCE.—

(e) *Assignment of variations from the standard rate.*—

1. As used in this paragraph, the terms “total benefit payments,” “benefits paid to an individual,” and “benefits charged to the employment record of an employer” mean the amount of benefits paid to individuals multiplied by:

- a. For benefits paid prior to July 1, 2007, 1.
- b. For benefits paid during the period beginning on July 1, 2007, and ending March 31, 2011, 0.90.
- c. For benefits paid after March 31, 2011, 1.
- d. For benefits paid during the period beginning April 1, 2020, and ending December 31, 2020, 0.
- e. For benefits paid during the period beginning January 1, 2021, and ending June 30, 2021, 1, except as otherwise adjusted in accordance with paragraph (f).

2. For the calculation of contribution rates effective January 1, 2012, and thereafter:

a. The tax collection service provider shall assign a variation from the standard rate of contributions for each calendar year to each eligible employer. In determining the contribution rate, varying from the standard rate to be assigned each employer, adjustment factors computed under sub-sub-subparagraphs (I)-(IV) are added to the benefit ratio. This addition shall be accomplished in two steps by adding a variable adjustment factor and a final adjustment factor. The sum of these adjustment factors computed under sub-sub-subparagraphs (I)-(IV) shall first be algebraically summed. The sum of these adjustment factors shall next be divided by a gross benefit ratio determined as follows: Total benefit payments for the 3-year period described in subparagraph (b)3. are charged to employers eligible for a variation from the standard rate, minus excess payments for the same period, divided by taxable payroll entering into the computation of individual benefit ratios for the calendar year for which the contribution rate is being computed. The ratio of the sum of the adjustment factors computed under sub-sub-subparagraphs (I)-(IV) to the gross benefit ratio is

multiplied by each individual benefit ratio that is less than the maximum contribution rate to obtain variable adjustment factors; except that if the sum of an employer's individual benefit ratio and variable adjustment factor exceeds the maximum contribution rate, the variable adjustment factor is reduced in order for the sum to equal the maximum contribution rate. The variable adjustment factor for each of these employers is multiplied by his or her taxable payroll entering into the computation of his or her benefit ratio. The sum of these products is divided by the taxable payroll of the employers who entered into the computation of their benefit ratios. The resulting ratio is subtracted from the sum of the adjustment factors computed under sub-sub-subparagraphs (I)-(IV) to obtain the final adjustment factor. The variable adjustment factors and the final adjustment factor must be computed to five decimal places and rounded to the fourth decimal place. This final adjustment factor is added to the variable adjustment factor and benefit ratio of each employer to obtain each employer's contribution rate. An employer's contribution rate may not, however, be rounded to less than 0.1 percent. In determining the contribution rate, varying from the standard rate to be assigned, the computation shall exclude any benefit that is excluded by the multipliers under subparagraph (b)2. and subparagraph 1. The computation of the contribution rate, varying from the standard rate to be assigned, shall also exclude any benefit paid as a result of a governmental order related to COVID-19 to close or reduce capacity of a business. In addition, the contribution rate for the 2021 and 2022 calendar years shall be calculated without the application of the positive adjustment factor in sub-sub-subparagraph (III).

(I) An adjustment factor for noncharge benefits is computed to the fifth decimal place and rounded to the fourth decimal place by dividing the amount of noncharge benefits during the 3-year period described in subparagraph (b)3. by the taxable payroll of employers eligible for a variation from the standard rate who have a benefit ratio for the current year which is less than the maximum contribution rate. For purposes of computing this adjustment factor, the taxable payroll of these employers is the taxable payrolls for the 3 years ending June 30 of the current calendar year as reported to the tax collection service provider by September 30 of the same calendar year. As used in this sub-sub-subparagraph, the term "noncharge benefits" means benefits paid to an individual, as adjusted pursuant to subparagraph (b)2. and subparagraph 1., from the Unemployment Compensation Trust Fund which were not charged to the employment record of any employer, but excluding any benefit paid as a result of a governmental order related to COVID-19 to close or reduce capacity of a business.

(II) An adjustment factor for excess payments is computed to the fifth decimal place, and rounded to the fourth decimal place by dividing the total excess payments during the 3-year period described in subparagraph (b)3. by the taxable payroll of employers eligible for a variation from the standard rate who have a benefit ratio for the current year which is less than the maximum contribution rate. For purposes of computing this adjustment

factor, the taxable payroll of these employers is the same figure used to compute the adjustment factor for noncharge benefits under sub-sub-subparagraph (I). As used in this sub-subparagraph, the term “excess payments” means the amount of benefits charged to the employment record of an employer, as adjusted pursuant to subparagraph (b)2. and subparagraph 1., during the 3-year period described in subparagraph (b)3., but excluding any benefit paid as a result of a governmental order related to COVID-19 to close or reduce capacity of a business, less the product of the maximum contribution rate and the employer’s taxable payroll for the 3 years ending June 30 of the current calendar year as reported to the tax collection service provider by September 30 of the same calendar year. As used in this sub-sub-subparagraph, the term “total excess payments” means the sum of the individual employer excess payments for those employers that were eligible for assignment of a contribution rate different from the standard rate.

(III) With respect to computing a positive adjustment factor:

(A) Beginning January 1, 2012, if the balance of the Unemployment Compensation Trust Fund on September 30 of the calendar year immediately preceding the calendar year for which the contribution rate is being computed is less than 4 percent of the taxable payrolls for the year ending June 30 as reported to the tax collection service provider by September 30 of that calendar year, a positive adjustment factor shall be computed. The positive adjustment factor is computed annually to the fifth decimal place and rounded to the fourth decimal place by dividing the sum of the total taxable payrolls for the year ending June 30 of the current calendar year as reported to the tax collection service provider by September 30 of that calendar year into a sum equal to one-fifth of the difference between the balance of the fund as of September 30 of that calendar year and the sum of 5 percent of the total taxable payrolls for that year. The positive adjustment factor remains in effect for subsequent years until the balance of the Unemployment Compensation Trust Fund as of September 30 of the year immediately preceding the effective date of the contribution rate equals or exceeds 4 percent of the taxable payrolls for the year ending June 30 of the current calendar year as reported to the tax collection service provider by September 30 of that calendar year.

(B) Beginning January 1, 2018, and for each year thereafter, the positive adjustment shall be computed by dividing the sum of the total taxable payrolls for the year ending June 30 of the current calendar year as reported to the tax collection service provider by September 30 of that calendar year into a sum equal to one-fourth of the difference between the balance of the fund as of September 30 of that calendar year and the sum of 5 percent of the total taxable payrolls for that year. The positive adjustment factor remains in effect for subsequent years until the balance of the Unemployment Compensation Trust Fund as of September 30 of the year immediately preceding the effective date of the contribution rate equals or exceeds 4 percent of the taxable payrolls for the year ending June 30 of the current

calendar year as reported to the tax collection service provider by September 30 of that calendar year.

(IV) If, beginning January 1, 2015, and each year thereafter, the balance of the Unemployment Compensation Trust Fund as of September 30 of the year immediately preceding the calendar year for which the contribution rate is being computed exceeds 5 percent of the taxable payrolls for the year ending June 30 of the current calendar year as reported to the tax collection service provider by September 30 of that calendar year, a negative adjustment factor must be computed. The negative adjustment factor shall be computed annually beginning on January 1, 2015, and each year thereafter, to the fifth decimal place and rounded to the fourth decimal place by dividing the sum of the total taxable payrolls for the year ending June 30 of the current calendar year as reported to the tax collection service provider by September 30 of the calendar year into a sum equal to one-fourth of the difference between the balance of the fund as of September 30 of the current calendar year and 5 percent of the total taxable payrolls of that year. The negative adjustment factor remains in effect for subsequent years until the balance of the Unemployment Compensation Trust Fund as of September 30 of the year immediately preceding the effective date of the contribution rate is less than 5 percent, but more than 4 percent of the taxable payrolls for the year ending June 30 of the current calendar year as reported to the tax collection service provider by September 30 of that calendar year. The negative adjustment authorized by this section is suspended in any calendar year in which repayment of the principal amount of an advance received from the federal Unemployment Compensation Trust Fund under 42 U.S.C. s. 1321 is due to the Federal Government.

(V) The maximum contribution rate that may be assigned to an employer is 5.4 percent, except employers participating in an approved short-time compensation plan may be assigned a maximum contribution rate that is 1 percent greater than the maximum contribution rate for other employers in any calendar year in which short-time compensation benefits are charged to the employer's employment record.

(VI) As used in this subsection, "taxable payroll" shall be determined by excluding any part of the remuneration paid to an individual by an employer for employment during a calendar year in excess of the first \$7,000. Beginning January 1, 2012, "taxable payroll" shall be determined by excluding any part of the remuneration paid to an individual by an employer for employment during a calendar year as described in s. 443.1217(2). For the purposes of the employer rate calculation that will take effect in January 1, 2012, and in January 1, 2013, the tax collection service provider shall use the data available for taxable payroll from 2009 based on excluding any part of the remuneration paid to an individual by an employer for employment during a calendar year in excess of the first \$7,000, and from 2010 and 2011, the data available for taxable payroll based on excluding any part of the remuneration paid to an individual by an employer for employment during a calendar year in excess of the first \$8,500.

b. If the transfer of an employer's employment record to an employing unit under paragraph (g) which, before the transfer, was an employer, the tax collection service provider shall recompute a benefit ratio for the successor employer based on the combined employment records and reassign an appropriate contribution rate to the successor employer effective on the first day of the calendar quarter immediately after the effective date of the transfer.

3. The tax collection service provider shall reissue rates for the 2021 calendar year. However, an employer shall continue to timely file its employer's quarterly reports and pay the contributions due in a timely manner in accordance with the rules of the Department of Commerce. The Department of Revenue shall post the revised rates on its website to enable employers to securely review the revised rates. For contributions for the first quarter of the 2021 calendar year, if any employer remits to the tax collection service provider an amount in excess of the amount that would be due as calculated pursuant to this paragraph, the tax collection service provider shall refund the excess amount from the amount erroneously collected. Notwithstanding s. 443.141(6), refunds issued through August 31, 2021, for first quarter 2021 contributions must be paid from the General Revenue Fund.

4. The tax collection service provider shall calculate and assign contribution rates effective January 1, 2022, through December 31, 2022, excluding any benefit charge that is excluded by the multipliers under subparagraph (b)2. and subparagraph 1.; without the application of the positive adjustment factor in sub-sub-subparagraph 2.a.(III); and without the inclusion of any benefit charge directly related to COVID-19 as a result of a governmental order to close or reduce capacity of a business, as determined by the Department of Commerce, for each employer who is eligible for a variation from the standard rate pursuant to paragraph (d). The Department of Commerce shall provide the tax collection service provider with all necessary benefit charge information by August 1, 2021, including specific information for adjustments related to COVID-19 charges resulting from a governmental order to close or reduce capacity of a business, to enable the tax collection service provider to calculate and issue tax rates effective January 1, 2022. The tax collection service provider shall calculate and post rates for the 2022 calendar year by March 1, 2022.

~~5. Subject to subparagraph 6., the tax collection service provider shall calculate and assign contribution rates effective January 1, 2023, through December 31, 2025, excluding any benefit charge that is excluded by the multipliers under subparagraph (b)2. and subparagraph 1.; without the application of the positive adjustment factor in sub-sub-subparagraph 2.a.(III); and without the inclusion of any benefit charge directly related to COVID-19 as a result of a governmental order to close or reduce capacity of a business, as determined by the Department of Commerce, for each employer who is eligible for a variation from the standard rate pursuant to paragraph (d). The Department of Commerce shall provide the tax collection service provider with all necessary benefit charge information by August 1 of each~~

~~year, including specific information for adjustments related to COVID-19 charges resulting from a governmental order to close or reduce capacity of a business, to enable the tax collection service provider to calculate and issue tax rates effective the following January.~~

~~6. If the balance of the Unemployment Compensation Trust Fund on June 30 of any year exceeds \$4,071,519,600, subparagraph 5. is repealed for rates effective the following years. The Office of Economic and Demographic Research shall advise the tax collection service provider of the balance of the trust fund on June 30 by August 1 of that year. After the repeal of subparagraph 5. and notwithstanding the dates specified in that subparagraph, the tax collection service provider shall calculate and assign contribution rates for each subsequent calendar year as otherwise provided in this section.~~

Reviser's note.—Amended to conform to certification by the Office of Economic and Demographic Research to the Department of Revenue on April 2, 2024, that the ending balance in the Unemployment Compensation Trust Fund exceeded the amount specified in subparagraph 6., thus triggering the repeal of subparagraph 5. pursuant to subparagraph 6.

Section 12. Subsection (4) of section 570.441, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which relates to use of specified funds from the Pest Control Trust Fund to carry out the provisions of s. 570.44, expired pursuant to its own terms, effective June 30, 2024.

Section 13. Section 570.83, Florida Statutes, is repealed.

Reviser's note.—The cited section, the Beef Market Development Act, was repealed pursuant to its own terms, effective October 1, 2024.

Section 14. Subsection (3) of section 717.123, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which provides for retention of specified funds for the 2022-2023 fiscal year, expired pursuant to its own terms, effective July 1, 2024.

Section 15. Section 1002.334, Florida Statutes, is repealed.

Reviser's note.—The cited section, which relates to the Innovative Blended Learning and Real-Time Student Assessment Pilot Program, expired pursuant to its own terms, effective July 1, 2024.

Section 16. Paragraph (v) of subsection (8) of section 213.053, Florida Statutes, is repealed.

Reviser's note.—The cited paragraph, which relates to information relative to s. 220.193, is repealed to conform to the repeal of s. 220.193 by this act.

Section 17. Subsection (8) of section 220.02, Florida Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in s. 220.191, those enumerated in s. 220.181, those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.195, those enumerated in s. 220.184, those enumerated in s. 220.186, those enumerated in s. 220.1845, those enumerated in s. 220.19, those enumerated in s. 220.185, those enumerated in s. 220.1875, those enumerated in s. 220.1876, those enumerated in s. 220.1877, those enumerated in s. 220.1878, ~~those enumerated in s. 220.193~~, those enumerated in former s. 288.9916, those enumerated in former s. 220.1899, those enumerated in former s. 220.194, those enumerated in s. 220.196, those enumerated in s. 220.198, those enumerated in s. 220.1915, those enumerated in s. 220.199, those enumerated in s. 220.1991, and those enumerated in s. 220.1992.

Reviser's note.—Amended to conform to the repeal of s. 220.193 by this act.

Section 18. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

220.13 “Adjusted federal income” defined.—

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

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

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

b. Notwithstanding sub-subparagraph a., if a credit taken under s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878 is added to taxable income in a previous taxable year under subparagraph 11. and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. The exception in this sub-subparagraph is intended to ensure that the credit under s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878 is added in

the applicable taxable year and does not result in a duplicate addition in a subsequent year.

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

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

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

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

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

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

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

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

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

11. Any amount taken as a credit for the taxable year under s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. This addition is not intended to result in adding the same expense back to income more than once.

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

~~13.~~ The amount taken as a credit for the taxable year under s. 220.196. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. The addition is not intended to result in adding the same expense back to income more than once.

~~13.14.~~ The amount taken as a credit for the taxable year pursuant to s. 220.198.

~~14.15.~~ The amount taken as a credit for the taxable year pursuant to s. 220.1915.

~~15.16.~~ The amount taken as a credit for the taxable year pursuant to s. 220.199.

~~16.17.~~ The amount taken as a credit for the taxable year pursuant to s. 220.1991.

Reviser’s note.—Amended to conform to the repeal of s. 220.193 by this act.

Section 19. Paragraph (n) of subsection (2) of section 377.703, Florida Statutes, is repealed.

Reviser’s note.—The cited paragraph, which relates to an assessment of the renewable energy production credit authorized in s. 220.193, is repealed to conform to the repeal of s. 220.193 by this act.

Section 20. Section 571.26, Florida Statutes, is amended to read:

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

Reviser’s note.—Amended to conform to the redesignation of existing sub-subparagraphs by s. 17, ch. 2023-173, Laws of Florida, and the deletion of s. 212.20(6)(d)6.e. by this act.

Section 21. Subsection (2) of section 571.265, Florida Statutes, is amended to read:

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

(2) Funds deposited into the Florida Agricultural Promotional Campaign Trust Fund pursuant to s. ~~212.20(6)(d)6.e.~~ 212.20(6)(d)6.f. shall be used by the department to encourage the agricultural activity of breeding thoroughbred racehorses in this state and to enhance thoroughbred racing conducted at thoroughbred tracks in this state as provided in this section. If the funds made available under this section are not fully used in any one fiscal year, any unused amounts shall be carried forward in the trust fund into future fiscal years and made available for distribution as provided in this section.

Reviser’s note.—Amended to conform to the deletion of s. 212.20(6)(d) 6.e. by this act.

Section 22. This act shall take effect on the 60th day after adjournment sine die of the session of the Legislature in which enacted.

Approved by the Governor April 10, 2025.

Filed in Office Secretary of State April 10, 2025.