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LEGISLATIVE ACTION

Senate

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House

The Committee on Appropriations (Ingoglia) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (c) of subsection (4) of section
125.0104, Florida Statutes, is amended to read:

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

(4) ORDINANCE LEVY TAX; PROCEDURE.—

(c)1. Before a referendum to enact or renew the ordinance



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11 levying and imposing the tax, the county tourist development
12 council shall prepare and submit to the governing board of the
13 county for its approval a plan for tourist development. The plan
14 shall set forth the anticipated net tourist development tax
15 revenue to be derived by the county for the 24 months following
16 the levy of the tax; the tax district in which the enactment or
17 renewal of the ordinance levying and imposing the tourist
18 development tax is proposed; and a list, in the order of
19 priority, of the proposed uses of the tax revenue by specific
20 project or special use as the same are authorized under
21 subsection (5). The plan shall include the approximate cost or
22 expense allocation for each specific project or special use.

23 2. Unless approved by a supermajority vote of the governing
24 body of the county, the plan may not allocate more than 25
25 percent of the tax revenue received or anticipated to be
26 received for a fiscal year to fund a specific project or a
27 special use to acquire, construct, extend, enlarge, remodel,
28 repair, improve, maintain, or operate a publicly owned and
29 operated convention center.

30 Section 2. Effective upon this act becoming a law,
31 paragraph (d) of subsection (11) of section 192.001, Florida
32 Statutes, is amended to read:

33 192.001 Definitions.—All definitions set out in chapters 1
34 and 200 that are applicable to this chapter are included herein.
35 In addition, the following definitions shall apply in the
36 imposition of ad valorem taxes:

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

39 (d) "Tangible personal property" means all goods, chattels,



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

60 Section 3. (1) The amendment made by this act to s.
61 192.001, Florida Statutes, applies retroactively beginning with
62 the 2024 property tax roll.

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

64 Section 4. Paragraph (g) of subsection (1) of section
65 192.0105, Florida Statutes, is amended to read:

66 192.0105 Taxpayer rights.—There is created a Florida
67 Taxpayer's Bill of Rights for property taxes and assessments to
68 guarantee that the rights, privacy, and property of the



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69 taxpayers of this state are adequately safeguarded and protected
70 during tax levy, assessment, collection, and enforcement
71 processes administered under the revenue laws of this state. The
72 Taxpayer's Bill of Rights compiles, in one document, brief but
73 comprehensive statements that summarize the rights and
74 obligations of the property appraisers, tax collectors, clerks
75 of the court, local governing boards, the Department of Revenue,
76 and taxpayers. Additional rights afforded to payors of taxes and
77 assessments imposed under the revenue laws of this state are
78 provided in s. 213.015. The rights afforded taxpayers to assure
79 that their privacy and property are safeguarded and protected
80 during tax levy, assessment, and collection are available only
81 insofar as they are implemented in other parts of the Florida
82 Statutes or rules of the Department of Revenue. The rights so
83 guaranteed to state taxpayers in the Florida Statutes and the
84 departmental rules include:

85 (1) THE RIGHT TO KNOW.—

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

93
94 Notwithstanding the right to information contained in this
95 subsection, under s. 197.122 property owners are held to know
96 that property taxes are due and payable annually and are charged
97 with a duty to ascertain the amount of current and delinquent



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98 taxes and obtain the necessary information from the applicable
99 governmental officials.

100 Section 5. Paragraph (b) of subsection (4) and subsections
101 (9) and (10) of section 193.155, Florida Statutes, are amended
102 to read:

103 193.155 Homestead assessments.—Homestead property shall be
104 assessed at just value as of January 1, 1994. Property receiving
105 the homestead exemption after January 1, 1994, shall be assessed
106 at just value as of January 1 of the year in which the property
107 receives the exemption unless the provisions of subsection (8)
108 apply.

109 (4)

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

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

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

124 2. The homestead property's assessed value must be
125 increased by the just value of that portion of the changed or
126 improved homestead property which is in excess of 110 percent of



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127 the square footage of the homestead property before the damage
128 or destruction or of that portion exceeding 1,500 square feet.

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

134 4. Changes, additions, or improvements assessed pursuant to
135 this paragraph must be reassessed pursuant to subsection (1) in
136 subsequent years. This paragraph applies to changes, additions,
137 or improvements commenced within 5 ~~3~~ years after the January 1
138 following the damage or destruction of the homestead.

139 (9) Erroneous assessments of homestead property assessed
140 under this section may be corrected in the following manner:

141 (a) If errors are made in arriving at any assessment under
142 this section due to a material mistake of fact concerning an
143 essential characteristic of the property, the just value and
144 assessed value must be recalculated for every such year,
145 including the year in which the mistake occurred, but the
146 recalculated values shall be first applied to the tax roll in
147 the year the mistake is discovered. No back taxes shall be due
148 for any year as a result of recalculations under this paragraph.

149 (b) If changes, additions, or improvements are not assessed
150 at just value as of the first January 1 after they were
151 substantially completed, the property appraiser shall determine
152 the just value for such changes, additions, or improvements for
153 the year they were substantially completed. Assessments for
154 subsequent years shall be corrected, applying this section if
155 applicable; provided, however, that if a building permit was



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156 required and has not been issued by the county, the assessment
157 may be corrected from the later of the year following
158 substantial completion or 10 years prior to the error being
159 discovered. The recalculated values shall be first applied to
160 the tax roll in the year the mistake is discovered. No back
161 taxes shall be due for any year as a result of recalculations
162 under this paragraph.

163 ~~(c) If back taxes are due pursuant to s. 193.092, the~~
164 ~~corrections made pursuant to this subsection shall be used to~~
165 ~~calculate such back taxes.~~

166 (10) If the property appraiser determines that for any year
167 or years within the prior 10 years a person who was not entitled
168 to the homestead property assessment limitation granted under
169 this section was granted the homestead property assessment
170 limitation, the property appraiser making such determination
171 shall serve upon the owner a notice of intent to record in the
172 public records of the county a notice of tax lien against any
173 property owned by that person in the county, and such property
174 must be identified in the notice of tax lien. The property
175 appraiser must include with such notice information explaining
176 why the owner is not entitled to the limitation, the years for
177 which unpaid taxes, penalties, and interest are due, and the
178 manner in which unpaid taxes, penalties, and interest have been
179 calculated. Such property that is situated in this state is
180 subject to the unpaid taxes, plus a penalty of 50 percent of the
181 unpaid taxes for each year and 15 percent interest per annum.
182 However, when a person entitled to exemption pursuant to s.
183 196.031 inadvertently receives the limitation pursuant to this
184 section following a change of ownership or if the property



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185 appraiser improperly grants the property assessment limitation
186 as a result of a clerical mistake or an omission, the assessment
187 of such property must be corrected as provided in paragraph
188 (9) (a), and the person need not pay the unpaid taxes, penalties,
189 or interest. Before a lien may be filed, the person or entity so
190 notified must be given 30 days to pay the taxes and any
191 applicable penalties and interest. ~~If the property appraiser~~
192 ~~improperly grants the property assessment limitation as a result~~
193 ~~of a clerical mistake or an omission, the person or entity~~
194 ~~improperly receiving the property assessment limitation may not~~
195 ~~be assessed a penalty or interest.~~

196 Section 6. Subsection (1) of section 193.624, Florida
197 Statutes, is amended to read:

198 193.624 Assessment of renewable energy source devices.—

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

204 (a) Solar energy collectors, photovoltaic modules, and
205 inverters.

206 (b) Storage tanks and other storage systems, excluding
207 swimming pools used as storage tanks.

208 (c) Rockbeds.

209 (d) Thermostats and other control devices.

210 (e) Heat exchange devices.

211 (f) Pumps and fans.

212 (g) Roof ponds.

213 (h) Freestanding thermal containers.



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214 (i) Pipes, ducts, wiring, structural supports, refrigerant
215 handling systems, and other components used as integral parts of
216 such systems; however, such equipment does not include
217 conventional backup systems of any type or any equipment or
218 structure that would be required in the absence of the renewable
219 energy source device.

220 (j) Windmills and wind turbines.

221 (k) Wind-driven generators.

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

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

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

235
236 The term does not include equipment that is on the distribution
237 or transmission side of the point at which a renewable energy
238 source device is interconnected to an electric utility's
239 distribution grid or transmission lines or a natural gas
240 pipeline or distribution system.

241 Section 7. The amendment made by this act to s. 193.624,
242 Florida Statutes, first applies to the 2025 property tax roll.



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243 Section 8. Subsection (7) of section 193.703, Florida
244 Statutes, is amended to read:

245 193.703 Reduction in assessment for living quarters of
246 parents or grandparents.—

247 (7) If the property appraiser determines that for any year
248 within the previous 10 years a property owner who was not
249 entitled to a reduction in assessed value under this section was
250 granted such reduction, the property appraiser shall serve on
251 the owner a notice of intent to record in the public records of
252 the county a notice of tax lien against any property owned by
253 that person in the county, and that property must be identified
254 in the notice of tax lien. Any property that is owned by that
255 person and is situated in this state is subject to the taxes
256 exempted by the improper reduction, plus a penalty of 50 percent
257 of the unpaid taxes for each year and interest at a rate of 15
258 percent per annum. However, if a reduction is improperly granted
259 due to a clerical mistake or an omission by the property
260 appraiser, the person who improperly received the reduction may
261 not be assessed the unpaid taxes, a penalty, or interest. Before
262 such lien may be filed, the owner must be given 30 days within
263 which to pay the taxes, penalties, and interest. Such lien is
264 subject to s. 196.161(3).

265 Section 9. Section 195.028, Florida Statutes, is created to
266 read:

267 195.028 Taxpayer-friendly property assessment
268 administration information.—

269 (1) Upon request by a property appraiser, the department
270 must develop multi-language versions of forms prescribed by the
271 department, if translation resources are reasonably available.



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272 Such forms must contain English and may include one or more
273 requested languages other than English.

274 (2) The department shall develop a flyer or brochure that
275 shall be posted to the department's and each property
276 appraiser's website informing taxpayers of examples of
277 activities that may affect eligibility for ad valorem property
278 tax exemptions, including but not limited to, rental of
279 homestead property or establishment of permanent residency at
280 another property.

281 Section 10. Paragraph (a) of subsection (9) of section
282 196.011, Florida Statutes, is amended, and subsection (13) is
283 added to that section, to read:

284 196.011 Annual application required for exemption.—

285 (9) (a) A county may, at the request of the property
286 appraiser and by a majority vote of its governing body, waive
287 the requirement that an annual application or statement be made
288 for exemption of property within the county after an initial
289 application is made and the exemption granted. The waiver under
290 this subsection of the annual application or statement
291 requirement applies to all exemptions under this chapter except
292 the exemption under s. 196.1995. Notwithstanding such waiver,
293 refiling of an application or statement shall be required when
294 any property granted an exemption is sold or otherwise disposed
295 of, when the ownership changes in any manner, when the applicant
296 for homestead exemption ceases to use the property as his or her
297 homestead, or when the status of the owner changes so as to
298 change the exempt status of the property. In its deliberations
299 on whether to waive the annual application or statement
300 requirement, the governing body shall consider the possibility



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301 of fraudulent exemption claims which may occur due to the waiver
302 of the annual application requirement. The owner of any property
303 granted an exemption who is not required to file an annual
304 application or statement shall notify the property appraiser
305 promptly whenever the use of the property or the status or
306 condition of the owner changes so as to change the exempt status
307 of the property. If any property owner fails to so notify the
308 property appraiser and the property appraiser determines that
309 for any year within the prior 10 years the owner was not
310 entitled to receive such exemption, the owner of the property is
311 subject to the taxes exempted as a result of such failure plus
312 15 percent interest per annum and a penalty of 50 percent of the
313 taxes exempted. However, if a homestead exemption is granted as
314 a result of a clerical mistake or an omission by the property
315 appraiser, the taxpayer need not pay the unpaid taxes,
316 penalties, or interest. Except for homestead exemptions
317 controlled by s. 196.161, the property appraiser making such
318 determination shall record in the public records of the county a
319 notice of tax lien against any property owned by that person or
320 entity in the county, and such property must be identified in
321 the notice of tax lien. Such property is subject to the payment
322 of all taxes and penalties. Such lien when filed shall attach to
323 any property, identified in the notice of tax lien, owned by the
324 person who illegally or improperly received the exemption. If
325 such person no longer owns property in that county but owns
326 property in some other county or counties in the state, the
327 property appraiser shall record a notice of tax lien in such
328 other county or counties, identifying the property owned by such
329 person or entity in such county or counties, and it shall become



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330 a lien against such property in such county or counties.

331 (13) Upon request by an applicant, a property appraiser
332 must provide a multi-language application, if such application
333 has been developed by the department pursuant to s. 195.028.

334 Section 11. Subsection (7) of section 196.031, Florida
335 Statutes, is amended to read:

336 196.031 Exemption of homesteads.—

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

354 Section 12. Subsection (9) of section 196.075, Florida
355 Statutes, is amended to read:

356 196.075 Additional homestead exemption for persons 65 and
357 older.—

358 (9) If the property appraiser determines that for any year



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359 within the immediately previous 10 years a person who was not
360 entitled to the additional homestead exemption under this
361 section was granted such an exemption, the property appraiser
362 shall serve upon the owner a notice of intent to record in the
363 public records of the county a notice of tax lien against any
364 property owned by that person in the county, and that property
365 must be identified in the notice of tax lien. Any property that
366 is owned by the taxpayer and is situated in this state is
367 subject to the taxes exempted by the improper homestead
368 exemption, plus a penalty of 50 percent of the unpaid taxes for
369 each year and interest at a rate of 15 percent per annum.
370 However, if such an exemption is improperly granted as a result
371 of a clerical mistake or an omission by the property appraiser,
372 the person who improperly received the exemption may not be
373 assessed the unpaid taxes, a penalty, and interest. Before any
374 such lien may be filed, the owner must be given 30 days within
375 which to pay the taxes, penalties, and interest. Such a lien is
376 subject to the procedures and provisions set forth in s.
377 196.161(3).

378 Section 13. Subsection (3) of section 196.121, Florida
379 Statutes, is amended to read:

380 196.121 Homestead exemptions; forms.—

381 (3) The forms shall also contain the following:

382 (a) Notice of examples of activities that may affect
383 eligibility for homestead exemptions, including, but not limited
384 to, rental of homestead property or establishment of permanent
385 residency at another property.

386 (b) Notice of the tax lien which can be imposed pursuant to
387 s. 196.161.



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388 (c) ~~(b)~~ Notice that information contained in the application
389 will be provided to the Department of Revenue and may also be
390 provided to any state in which the applicant has previously
391 resided.

392 (d) ~~(e)~~ A requirement that the applicant read or have read
393 to him or her the contents of the form.

394 Section 14. Subsection (1) of section 196.161, Florida
395 Statutes, is amended to read:

396 196.161 Homestead exemptions; lien imposed on property of
397 person claiming exemption although not a permanent resident.—

398 (1) (a) When the estate of any person is being probated or
399 administered in another state under an allegation that such
400 person was a resident of that state and the estate of such
401 person contains real property situate in this state upon which
402 homestead exemption has been allowed pursuant to s. 196.031 for
403 any year or years within 10 years immediately prior to the death
404 of the deceased, then within 3 years after the death of such
405 person the property appraiser of the county where the real
406 property is located shall, upon knowledge of such fact, record a
407 notice of tax lien against the property among the public records
408 of that county, and the property shall be subject to the payment
409 of all taxes exempt thereunder, a penalty of 50 percent of the
410 unpaid taxes for each year, plus 15 percent interest per year,
411 unless the circuit court having jurisdiction over the ancillary
412 administration in this state determines that the decedent was a
413 permanent resident of this state during the year or years an
414 exemption was allowed, whereupon the lien shall not be filed or,
415 if filed, shall be canceled of record by the property appraiser
416 of the county where the real estate is located. However, if such



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417 exemption was granted as a result of a clerical mistake or an
418 omission by the property appraiser, the property may not be
419 subject to the unpaid taxes, penalties, or interest.

420 (b) In addition, upon determination by the property
421 appraiser that for any year or years within the prior 10 years a
422 person who was not entitled to a homestead exemption was granted
423 a homestead exemption from ad valorem taxes, it shall be the
424 duty of the property appraiser making such determination to
425 serve upon the owner a notice of intent to record in the public
426 records of the county a notice of tax lien against any property
427 owned by that person in the county, and such property shall be
428 identified in the notice of tax lien. The property appraiser
429 must include with such notice served upon the owner information
430 explaining why the owner is not entitled to the homestead
431 exemption; for which years unpaid taxes, penalties, and interest
432 are due; and how unpaid taxes, penalties, and interest have been
433 calculated. Such property which is situated in this state shall
434 be subject to the taxes exempted thereby, plus a penalty of 50
435 percent of the unpaid taxes for each year and 15 percent
436 interest per annum. However, if a homestead exemption is
437 improperly granted as a result of a clerical mistake or an
438 omission by the property appraiser, the person improperly
439 receiving the exemption shall not be assessed the unpaid taxes,
440 penalty, and interest. Before any such lien may be filed, the
441 owner so notified must be given 30 days to pay the taxes,
442 penalties, and interest.

443 Section 15. Effective upon becoming a law, subsection (3)
444 of section 196.1978, Florida Statutes, is amended to read:

445 196.1978 Affordable housing property exemption.-



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446 (3) (a) As used in this subsection, the term:
447 1. "Corporation" means the Florida Housing Finance
448 Corporation.
449 2. "Newly constructed" means an improvement to real
450 property which was substantially completed within 5 years before
451 the date of an applicant's first submission of a request for a
452 certification notice ~~or an application for an exemption~~ pursuant
453 to this subsection ~~section, whichever is earlier~~.
454 3. "Substantially completed" has the same meaning as in s.
455 192.042(1).
456 (b) Notwithstanding ss. 196.195 and 196.196, portions of
457 property in a multifamily project are considered property used
458 for a charitable purpose and are eligible to receive an ad
459 valorem property tax exemption if such portions meet all of the
460 following conditions:
461 1. Provide affordable housing to natural persons or
462 families meeting the income limitations provided in paragraph
463 (d).
464 2. a. Are within a newly constructed multifamily project
465 that contains more than 70 units dedicated to housing natural
466 persons or families meeting the income limitations provided in
467 paragraph (d); or
468 b. Are within a newly constructed multifamily project in an
469 area of critical state concern, as designated by s. 380.0552 or
470 chapter 28-36, Florida Administrative Code, which contains more
471 than 10 units dedicated to housing natural persons or families
472 meeting the income limitations provided in paragraph (d). ~~and~~
473 3. Are rented for an amount that does not exceed the amount
474 as specified by the most recent multifamily rental programs



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475 income and rent limit chart posted by the corporation and
476 derived from the Multifamily Tax Subsidy Projects Income Limits
477 published by the United States Department of Housing and Urban
478 Development or 90 percent of the fair market value rent as
479 determined by a rental market study meeting the requirements of
480 paragraph (1) ~~(m)~~, whichever is less.

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

488 (d)1. The property appraiser shall exempt:

489 a. Seventy-five percent of the assessed value of the units
490 in multifamily projects that meet the requirements of this
491 subsection and are ~~Qualified property~~ used to house natural
492 persons or families whose annual household income is greater
493 than 80 percent but not more than 120 percent of the median
494 annual adjusted gross income for households within the
495 metropolitan statistical area or, if not within a metropolitan
496 statistical area, within the county in which the person or
497 family resides; and, ~~must receive an ad valorem property tax~~
498 ~~exemption of 75 percent of the assessed value.~~

499 b.2. From ad valorem property taxes the units in
500 multifamily projects that meet the requirements of this
501 subsection and are ~~Qualified property~~ used to house natural
502 persons or families whose annual household income does not
503 exceed 80 percent of the median annual adjusted gross income for



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504 households within the metropolitan statistical area or, if not
505 within a metropolitan statistical area, within the county in
506 which the person or family resides, ~~is exempt from ad valorem~~
507 ~~property taxes.~~

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

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

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

529 1. The most recently completed rental market study meeting
530 the requirements of paragraph (1) ~~(m)~~.

531 2. A list of the units for which the property owner seeks
532 an exemption.



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533 3. The rent amount received by the property owner for each
534 unit for which the property owner seeks an exemption. If a unit
535 is vacant and qualifies for an exemption under paragraph (c),
536 the property owner must provide evidence of the published rent
537 amount for each vacant unit.

538 4. A sworn statement, under penalty of perjury, from the
539 applicant restricting the property for a period of not less than
540 3 years to housing persons or families who meet the income
541 limitations under this subsection.

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

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

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

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

560 (i) ~~The property appraiser shall review the application and~~
561 ~~determine if the applicant is entitled to an exemption. A~~



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562 ~~property appraiser may grant an exemption only for a property~~
563 ~~for which the corporation has issued a certification notice.~~

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

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

585 ~~(k)~~~~(l)~~ Property receiving an exemption pursuant to s.
586 196.1979 or units used as a transient public lodging
587 establishment as defined in s. 509.013 ~~is~~ not eligible for
588 this exemption.

589 ~~(l)~~~~(m)~~ A rental market study submitted as required by
590 subparagraph (f)1. ~~paragraph (f)~~ must identify the fair market



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591 value rent of each unit for which a property owner seeks an
592 exemption. Only a certified general appraiser as defined in s.
593 475.611 may issue a rental market study. The certified general
594 appraiser must be independent of the property owner who requests
595 the rental market study. In preparing the rental market study, a
596 certified general appraiser shall comply with the standards of
597 professional practice pursuant to part II of chapter 475 and use
598 comparable property within the same geographic area and of the
599 same type as the property for which the exemption is sought. A
600 rental market study must have been completed within 3 years
601 before submission of the application.

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

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

606 Section 16. Effective upon becoming a law, present
607 subsections (6) and (7) of section 196.1979, Florida Statutes,
608 are redesignated as subsections (8) and (9), respectively, new
609 subsections (6) and (7) are added to that section, and paragraph
610 (b) of subsection (1), subsection (2), paragraphs (d), (f), and
611 (l) of subsection (3), and subsection (5) of that section are
612 amended, to read:

613 196.1979 County and municipal affordable housing property
614 exemption.—

615 (1)

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

618 1. Up to 75 percent of the assessed value of each
619 residential unit used to provide affordable housing if fewer



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620 than 100 percent of the multifamily project's residential units
621 are used to provide affordable housing meeting the requirements
622 of this section.

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

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

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

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

644 (f) Require the property owner to submit an application for
645 exemption, on a form prescribed by the department, accompanied
646 by the certification of qualified property, to the property
647 appraiser no later than the deadline specified in s. 196.011
648 ~~March 1~~.



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

652 (5) An ordinance adopted under this section must expire
653 before the fourth January 1 after adoption; however, the board
654 of county commissioners or the governing body of the
655 municipality may adopt a new ordinance to renew the exemption.
656 The board of county commissioners or the governing body of the
657 municipality shall deliver a copy of an ordinance adopted under
658 this section to the department and the property appraiser within
659 10 days after its adoption, but no later than January 1 of the
660 year such exemption will take effect. If the ordinance expires
661 or is repealed, the board of county commissioners or the
662 governing body of the municipality must notify the department
663 and the property appraiser within 10 days after its expiration
664 or repeal, but no later than January 1 of the year the repeal or
665 expiration of such exemption will take effect.

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

675 (7) When determining the value of a unit for purposes of
676 applying an exemption pursuant to this section, the property
677 appraiser must include in such valuation the proportionate share



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678 of the residential common areas, including the land, fairly
679 attributable to such unit.

680 Section 17. (1) The amendments made to s. 196.1978, Florida
681 Statutes, by section 15 of this act and 196.1979, Florida
682 Statutes, by section 16 of this act are intended to be remedial
683 and clarifying in nature and apply retroactively to January 1,
684 2024.

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

686 Section 18. Paragraph (o) is added to subsection (3) of
687 section 196.1978, Florida Statutes, as amended by this act, to
688 read:

689 196.1978 Affordable housing property exemption.-

690 (3)

691 (o)1. Beginning with the 2025 tax roll, a taxing authority
692 may elect, upon adoption of an ordinance or resolution approved
693 by a two-thirds vote of the governing body, not to exempt
694 property under sub-subparagraph (d)1.a. located in a county
695 specified pursuant to subparagraph 2., subject to the conditions
696 of this paragraph.

697 2. A taxing authority must make a finding in the ordinance
698 or resolution that the latest Shimberg Center for Housing
699 Studies Annual Report, prepared pursuant to s. 420.6075,
700 identifies, for a county that is part of the jurisdiction of the
701 taxing authority, that the number of affordable and available
702 units in the county is greater than the number of renter
703 households in the county for natural persons or families who
704 meet the income limitations in sub-subparagraph (d)1.a.

705 3. An election made pursuant to this paragraph may apply
706 only to the ad valorem property tax levies imposed within a



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707 county specified pursuant to subparagraph 2. by the taxing
708 authority making the election.

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

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

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

722 7. An ordinance or resolution or renewal thereof adopted
723 pursuant to this paragraph may not impair an exemption provided
724 to a property owner of a multifamily family project pursuant to
725 sub-subparagraph (d)1.a. prior to the adoption of any ordinance
726 or any resolution or renewal thereof under this paragraph.

727 Section 19. The amendments made by this act to ss. 193.155,
728 193.703, 196.011, 196.031, 196.075, and 196.161, Florida
729 Statutes, first apply beginning with the 2025 property tax roll.

730 Section 20. Subsection (1) of section 196.24, Florida
731 Statutes, is amended to read:

732 196.24 Exemption for disabled ex-servicemember or surviving
733 spouse; evidence of disability.—

734 (1) Any ex-servicemember, as defined in s. 196.012, who is
735 a bona fide resident of the state, who was discharged under



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736 honorable conditions, and who has been disabled to a degree of
737 10 percent or more by misfortune or while serving during a
738 period of wartime service as defined in s. 1.01(14) is entitled
739 to the exemption from taxation provided for in s. 3(b), Art. VII
740 of the State Constitution as provided in this section. Property
741 to the value of \$10,000 ~~\$5,000~~ of such a person is exempt from
742 taxation. The production by him or her of a certificate of
743 disability from the United States Government or the United
744 States Department of Veterans Affairs or its predecessor before
745 the property appraiser of the county wherein the ex-
746 servicemember's property lies is prima facie evidence of the
747 fact that he or she is entitled to the exemption. The
748 unmarried surviving spouse of such a disabled ex-servicemember
749 is also entitled to the exemption.

750 Section 21. The amendments made by this act to s. 196.24,
751 Florida Statutes, first apply to the 2025 property tax roll.

752 Section 22. Paragraph (a) of subsection (10) of section
753 200.069, Florida Statutes, is amended to read:

754 200.069 Notice of proposed property taxes and non-ad
755 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
756 appraiser, in the name of the taxing authorities and local
757 governing boards levying non-ad valorem assessments within his
758 or her jurisdiction and at the expense of the county, shall
759 prepare and deliver by first-class mail to each taxpayer to be
760 listed on the current year's assessment roll a notice of
761 proposed property taxes, which notice shall contain the elements
762 and use the format provided in the following form.

763 Notwithstanding the provisions of s. 195.022, no county officer
764 shall use a form other than that provided herein. The Department



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765 of Revenue may adjust the spacing and placement on the form of
766 the elements listed in this section as it considers necessary
767 based on changes in conditions necessitated by various taxing
768 authorities. If the elements are in the order listed, the
769 placement of the listed columns may be varied at the discretion
770 and expense of the property appraiser, and the property
771 appraiser may use printing technology and devices to complete
772 the form, the spacing, and the placement of the information in
773 the columns. In addition, the property appraiser may not include
774 in the mailing of the notice of ad valorem taxes and non-ad
775 valorem assessments additional information or items unless such
776 information or items explain a component of the notice or
777 provide information directly related to the assessment and
778 taxation of the property. A county officer may use a form other
779 than that provided by the department for purposes of this part,
780 but only if his or her office pays the related expenses and he
781 or she obtains prior written permission from the executive
782 director of the department; however, a county officer may not
783 use a form the substantive content of which is at variance with
784 the form prescribed by the department. The county officer may
785 continue to use such an approved form until the law that
786 specifies the form is amended or repealed or until the officer
787 receives written disapproval from the executive director.

788 (10) (a) If requested by the property appraiser ~~local~~
789 ~~governing board levying non-ad valorem assessments~~ and agreed to
790 by the local governing board levying non-ad valorem assessments
791 ~~property appraiser~~, the notice specified in this section may
792 contain a notice of proposed or adopted non-ad valorem
793 assessments. If so agreed, the notice shall be titled:



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NOTICE OF PROPOSED PROPERTY TAXES
AND PROPOSED OR ADOPTED
NON-AD VALOREM ASSESSMENTS
DO NOT PAY—THIS IS NOT A BILL

There must be a clear partition between the notice of proposed property taxes and the notice of proposed or adopted non-ad valorem assessments. The partition must be a bold, horizontal line approximately 1/8-inch thick. By rule, the department shall provide a format for the form of the notice of proposed or adopted non-ad valorem assessments which meets the following minimum requirements:

1. There must be subheading for columns listing the levying local governing board, with corresponding assessment rates expressed in dollars and cents per unit of assessment, and the associated assessment amount.

2. The purpose of each assessment must also be listed in the column listing the levying local governing board if the purpose is not clearly indicated by the name of the board.

3. Each non-ad valorem assessment for each levying local governing board must be listed separately.

4. If a county has too many municipal service benefit units or assessments to be listed separately, it shall combine them by function.

5. A brief statement outlining the responsibility of the tax collector and each levying local governing board as to any non-ad valorem assessment must be provided on the form, accompanied by directions as to which office to contact for



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823 particular questions or problems.

824 Section 23. Present subsections (6), (7), and (8) of
825 section 201.08, Florida Statutes, are redesignated as
826 subsections (7), (8), and (9), respectively, a new subsection
827 (6) is added to that section, and paragraph (b) of subsection
828 (1) of that section is republished, to read:

829 201.08 Tax on promissory or nonnegotiable notes, written
830 obligations to pay money, or assignments of wages or other
831 compensation; exception.—

832 (1)

833 (b) On mortgages, trust deeds, security agreements, or
834 other evidences of indebtedness filed or recorded in this state,
835 and for each renewal of the same, the tax shall be 35 cents on
836 each \$100 or fraction thereof of the indebtedness or obligation
837 evidenced thereby. Mortgages, including, but not limited to,
838 mortgages executed without the state and recorded in the state,
839 which incorporate the certificate of indebtedness, not otherwise
840 shown in separate instruments, are subject to the same tax at
841 the same rate. When there is both a mortgage, trust deed, or
842 security agreement and a note, certificate of indebtedness, or
843 obligation, the tax shall be paid on the mortgage, trust deed,
844 or security agreement at the time of recordation. A notation
845 shall be made on the note, certificate of indebtedness, or
846 obligation that the tax has been paid on the mortgage, trust
847 deed, or security agreement. If a mortgage, trust deed, security
848 agreement, or other evidence of indebtedness is subsequently
849 filed or recorded in this state to evidence an indebtedness or
850 obligation upon which tax was paid under paragraph (a) or
851 subsection (2), tax shall be paid on the mortgage, trust deed,



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852 security agreement, or other evidence of indebtedness on the
853 amount of the indebtedness or obligation evidenced which exceeds
854 the aggregate amount upon which tax was previously paid under
855 this paragraph and under paragraph (a) or subsection (2). If the
856 mortgage, trust deed, security agreement, or other evidence of
857 indebtedness subject to the tax levied by this section secures
858 future advances, as provided in s. 697.04, the tax shall be paid
859 at the time of recordation on the initial debt or obligation
860 secured, excluding future advances; at the time and so often as
861 any future advance is made, the tax shall be paid on all sums
862 then advanced regardless of where such advance is made.

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

877 (6) For a home equity conversion mortgage as defined in 12
878 C.F.R. s. 1026.33(a), only the principal limit available to the
879 borrower is subject to the tax imposed in this section. The
880 maximum claim amount and the stated mortgage amount are not



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881 subject to the tax imposed in this section. As used in this
882 subsection, the term "principal limit" means the gross amount of
883 loan proceeds available to the borrower without consideration of
884 any use restrictions. For purposes of this subsection, the tax
885 must be calculated based on the principal limit amount
886 determined at the time of closing as evidenced by the recorded
887 mortgage or any supporting documents attached thereto.

888 Section 24. The amendment to s. 201.08, Florida Statutes,
889 made by this act is intended to be remedial in nature and shall
890 apply retroactively, but does not create a right to a refund or
891 credit of any tax paid before the effective date of this act.
892 For any home equity conversion mortgage recorded before the
893 effective date of this act, the taxpayer may evidence the
894 principal limit using related loan documents.

895 Section 25. Section 201.21, Florida Statutes, is amended to
896 read:

897 201.21 Notes and other written obligations exempt under
898 certain conditions.—

899 (1) There shall be exempt from all excise taxes imposed by
900 this chapter all promissory notes, nonnegotiable notes, and
901 other written obligations to pay money bearing date subsequent
902 to July 1, 1955, hereinafter referred to as "principal
903 obligations," when the maker thereof shall pledge or deposit
904 with the payee or holder thereof pursuant to any agreement
905 commonly known as a wholesale warehouse mortgage agreement, as
906 collateral security for the payment thereof, any collateral
907 obligation or obligations, as hereinafter defined, provided all
908 excise taxes imposed by this chapter upon or in respect to such
909 collateral obligation or obligations shall have been paid. If



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910 the indebtedness evidenced by any such principal obligation
911 shall be in excess of the indebtedness evidenced by such
912 collateral obligation or obligations, the exemption provided by
913 this subsection ~~section~~ shall not apply to the amount of such
914 excess indebtedness; and, in such event, the excise taxes
915 imposed by this chapter shall apply and be paid only in respect
916 to such excess of indebtedness of such principal obligation. The
917 term "collateral obligation" as used in this subsection ~~section~~
918 means any note, bond, or other written obligation to pay money
919 secured by mortgage, deed of trust, or other lien upon real or
920 personal property. The pledging of a specific collateral
921 obligation to secure a specific principal obligation, if
922 required under the terms of the agreement, shall not invalidate
923 the exemption provided by this subsection ~~section~~. The temporary
924 removal of the document or documents representing one or more
925 collateral obligations for a reasonable commercial purpose, for
926 a period not exceeding 60 days, shall not invalidate the
927 exemption provided by this subsection ~~section~~.

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

937 Section 26. Subsection (1) of section 206.9931, Florida
938 Statutes, is amended to read:



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939 206.9931 Administrative provisions.—

940 (1) Any person producing in, importing into, or causing to
941 be imported into this state taxable pollutants for sale, use, or
942 otherwise and who is not registered or licensed pursuant to
943 other parts of this chapter is hereby required to register and
944 become licensed for the purposes of this part. Such person shall
945 register as either a producer or importer of pollutants and
946 shall be subject to all applicable registration and licensing
947 provisions of this chapter, as if fully set out in this part and
948 made expressly applicable to the taxes imposed herein,
949 including, but not limited to, ss. 206.02-206.025, 206.03,
950 206.04, and 206.05. For the purposes of this section,
951 registrations required exclusively for this part shall be made
952 within 90 days of July 1, 1986, for existing businesses, or
953 before ~~prior to~~ the first production or importation of
954 pollutants for businesses created after July 1, 1986. ~~The fee~~
955 ~~for registration shall be \$30.~~ Failure to timely register is a
956 misdemeanor of the first degree, punishable as provided in s.
957 775.082 or s. 775.083.

958 Section 27. Section 206.9955, Florida Statutes, is amended
959 to read:

960 206.9955 Levy of natural gas fuel tax.—

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

963 (a) Compressed natural gas gallon: 5.66 pounds, or per each
964 126.67 cubic feet.

965 (b) Liquefied natural gas gallon: 6.06 pounds.

966 (c) Liquefied petroleum gas gallon: 1.35 gallons.

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



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968 imposed:

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

971 1. Effective January 1, 2026, an excise tax of 2 4 cents
972 upon each motor fuel equivalent gallon of natural gas fuel.

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

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

976 1. Effective January 1, 2026, an additional tax of 0.5
977 cents. ~~1 cent upon each motor fuel equivalent gallon of natural~~
978 gas fuel, which is designated as the "ninth-cent fuel tax."

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

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

983 1. Effective January 1, 2026, an additional tax of 0.5
984 cents. ~~1 cent on each motor fuel equivalent gallon of natural~~
985 gas fuel by each county, which is designated as the "local
986 option fuel tax."

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

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

992 1. Before January 1, 2026, and each year thereafter, the
993 department shall determine the tax rate applicable to the sale
994 of natural gas fuel for the following 12-month period beginning
995 January 1, rounded to the nearest tenth of a cent, by adjusting
996 the tax rate of 2.9 ~~5.8~~ cents per gallon by the percentage



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997 change in the average of the Consumer Price Index issued by the
998 United States Department of Labor for the most recent 12-month
999 period ending September 30, compared to the base year average,
1000 which is the average for the 12-month period ending September
1001 30, 2013.

1002 2. Before January 1, 2027, and each year thereafter, the
1003 department shall determine the tax rate applicable to the sale
1004 of natural gas fuel for the following 12-month period beginning
1005 January 1, rounded to the nearest tenth of a cent, by adjusting
1006 the tax rate of 5.8 cents per gallon by the percentage change in
1007 the average of the Consumer Price Index issued by the United
1008 States Department of Labor for the most recent 12-month period
1009 ending September 30, compared to the base year average, which is
1010 the average for the 12-month period ending September 30, 2013.

1011 (e)1. An additional tax is imposed on each motor fuel
1012 equivalent gallon of natural gas fuel for the privilege of
1013 selling natural gas fuel, at a rate determined pursuant to this
1014 subparagraph.

1015 a. Before January 1, 2026, and ~~each year thereafter,~~ the
1016 department shall determine the tax rate applicable to the sale
1017 of natural gas fuel, rounded to the nearest tenth of a cent, for
1018 the following 12-month period beginning January 1, by adjusting
1019 the tax rate of 4.6 ~~9.2~~ cents per gallon by the percentage
1020 change in the average of the Consumer Price Index issued by the
1021 United States Department of Labor for the most recent 12-month
1022 period ending September 30, compared to the base year average,
1023 which is the average for the 12-month period ending September
1024 30, 2013.

1025 b. Before January 1, 2027, and each year thereafter, the



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1026 department shall determine the tax rate applicable to the sale
1027 of natural gas fuel, rounded to the nearest tenth of a cent, for
1028 the following 12-month period beginning January 1, by adjusting
1029 the tax rate of 9.2 cents per gallon by the percentage change in
1030 the average of the Consumer Price Index issued by the United
1031 States Department of Labor for the most recent 12-month period
1032 ending September 30, compared to the base year average, which is
1033 the average for the 12-month period ending September 30, 2013.

1034 2. The department is authorized to adopt rules and publish
1035 forms to administer this paragraph.

1036 (3) Unless otherwise provided by this chapter, the taxes
1037 specified in subsection (2) are imposed on natural gas fuel when
1038 it is placed into the fuel supply tank of a motor vehicle as
1039 defined in s. 206.01(23). The person liable for payment of the
1040 taxes imposed by this section is the person selling or supplying
1041 the natural gas fuel to the end user, for use in the fuel supply
1042 tank of a motor vehicle as defined in s. 206.01(23).

1043 Section 28. For the purpose of incorporating the amendment
1044 made by this act to section 206.9955, Florida Statutes, in
1045 references thereto, subsections (1) and (4) of section 206.996,
1046 Florida Statutes, are reenacted to read:

1047 206.996 Monthly reports by natural gas fuel retailers;
1048 deductions.—

1049 (1) For the purpose of determining the amount of taxes
1050 imposed by s. 206.9955, each natural gas fuel retailer shall
1051 file beginning with February 2026, and each month thereafter, no
1052 later than the 20th day of each month, monthly reports
1053 electronically with the department showing information on
1054 inventory, purchases, nontaxable disposals, taxable uses, and



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1055 taxable sales in gallons of natural gas fuel for the preceding
1056 month. However, if the 20th day of the month falls on a
1057 Saturday, Sunday, or federal or state legal holiday, a return
1058 must be accepted if it is electronically filed on the next
1059 succeeding business day. The reports must include, or be
1060 verified by, a written declaration stating that such report is
1061 made under the penalties of perjury. The natural gas fuel
1062 retailer shall deduct from the amount of taxes shown by the
1063 report to be payable an amount equivalent to 0.67 percent of the
1064 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
1065 which deduction is allowed to the natural gas fuel retailer to
1066 compensate it for services rendered and expenses incurred in
1067 complying with the requirements of this part. This allowance is
1068 not deductible unless payment of applicable taxes is made on or
1069 before the 20th day of the month. This subsection may not be
1070 construed as authorizing a deduction from the constitutional
1071 fuel tax or the fuel sales tax.

1072 (4) In addition to the allowance authorized by subsection
1073 (1), every natural gas fuel retailer is entitled to a deduction
1074 of 1.1 percent of the taxes imposed under s. 206.9955(2)(b) and
1075 (c), on account of services and expenses incurred due to
1076 compliance with the requirements of this part. This allowance
1077 may not be deductible unless payment of the tax is made on or
1078 before the 20th day of the month.

1079 Section 29. For the purpose of incorporating the amendment
1080 made by this act to section 206.9955, Florida Statutes, in
1081 references thereto, section 206.997, Florida Statutes, is
1082 reenacted to read:

1083 206.997 State and local alternative fuel user fee clearing



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1084 trust funds; distribution.—

1085 (1) Notwithstanding the provisions of s. 206.875, the
1086 revenues from the state natural gas fuel tax imposed by s.
1087 206.9955(2)(a), (d), and (e) shall be deposited into the State
1088 Alternative Fuel User Fee Clearing Trust Fund. After deducting
1089 the service charges provided in s. 215.20, the proceeds in this
1090 trust fund shall be distributed as follows: the taxes imposed
1091 under s. 206.9955(2)(d) and (e) shall be transferred to the
1092 State Transportation Trust Fund and the tax imposed under s.
1093 206.9955(2)(a) shall be distributed as follows: 50 percent shall
1094 be transferred to the State Board of Administration for
1095 distribution according to the provisions of s. 16, Art. IX of
1096 the State Constitution of 1885, as amended; 25 percent shall be
1097 transferred to the Revenue Sharing Trust Fund for
1098 Municipalities; and the remaining 25 percent shall be
1099 distributed using the formula contained in s. 206.60(1).

1100 (2) Notwithstanding the provisions of s. 206.875, the
1101 revenues from the local natural gas fuel tax imposed by s.
1102 206.9955(2)(b) and (c) shall be deposited into The Local
1103 Alternative Fuel User Fee Clearing Trust Fund. After deducting
1104 the service charges provided in s. 215.20, the proceeds in this
1105 trust fund shall be returned monthly to the appropriate county.

1106 Section 30. Paragraph (d) of subsection (2) of section
1107 212.0306, Florida Statutes, is amended to read:

1108 212.0306 Local option food and beverage tax; procedure for
1109 levying; authorized uses; administration.—

1110 (2)

1111 (d) Sales in cities or towns presently imposing a municipal
1112 resort tax as authorized by chapter 67-930, Laws of Florida, are



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1113 exempt from the taxes authorized by subsection (1); however, the
1114 tax authorized by paragraph (1)(b) may be levied in such city or
1115 town if the governing authority of the city or town adopts an
1116 ordinance that is subsequently approved by a majority of the
1117 ~~registered~~ electors in such city or town voting in at a
1118 referendum held at a general election as defined in s. 97.021.
1119 Any tax levied in a city or town pursuant to this paragraph
1120 takes effect on the first day of January following the general
1121 election in which the ordinance was approved. A referendum to
1122 reenact an expiring tax authorized under this paragraph must be
1123 held at a general election occurring within the 48-month period
1124 immediately preceding the effective date of the reenacted tax,
1125 and the referendum may appear on the ballot only once within the
1126 48-month period.

1127 Section 31. Paragraph (a) of subsection (1) of section
1128 212.05, Florida Statutes, is amended to read:

1129 212.05 Sales, storage, use tax.—It is hereby declared to be
1130 the legislative intent that every person is exercising a taxable
1131 privilege who engages in the business of selling tangible
1132 personal property at retail in this state, including the
1133 business of making or facilitating remote sales; who rents or
1134 furnishes any of the things or services taxable under this
1135 chapter; or who stores for use or consumption in this state any
1136 item or article of tangible personal property as defined herein
1137 and who leases or rents such property within the state.

1138 (1) For the exercise of such privilege, a tax is levied on
1139 each taxable transaction or incident, which tax is due and
1140 payable as follows:

1141 (a)1.a. At the rate of 6 percent of the sales price of each



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1142 item or article of tangible personal property when sold at
1143 retail in this state, computed on each taxable sale for the
1144 purpose of remitting the amount of tax due the state, and
1145 including each and every retail sale.

1146 b. Each occasional or isolated sale of an aircraft, boat,
1147 mobile home, or motor vehicle of a class or type which is
1148 required to be registered, licensed, titled, or documented in
1149 this state or by the United States Government shall be subject
1150 to tax at the rate provided in this paragraph. The department
1151 shall by rule adopt any nationally recognized publication for
1152 valuation of used motor vehicles as the reference price list for
1153 any used motor vehicle which is required to be licensed pursuant
1154 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
1155 party to an occasional or isolated sale of such a vehicle
1156 reports to the tax collector a sales price which is less than 80
1157 percent of the average loan price for the specified model and
1158 year of such vehicle as listed in the most recent reference
1159 price list, the tax levied under this paragraph shall be
1160 computed by the department on such average loan price unless the
1161 parties to the sale have provided to the tax collector an
1162 affidavit signed by each party, or other substantial proof,
1163 stating the actual sales price. Any party to such sale who
1164 reports a sales price less than the actual sales price is guilty
1165 of a misdemeanor of the first degree, punishable as provided in
1166 s. 775.082 or s. 775.083. The department shall collect or
1167 attempt to collect from such party any delinquent sales taxes.
1168 In addition, such party shall pay any tax due and any penalty
1169 and interest assessed plus a penalty equal to twice the amount
1170 of the additional tax owed. Notwithstanding any other provision



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1171 of law, the Department of Revenue may waive or compromise any
1172 penalty imposed pursuant to this subparagraph.

1173 2. This paragraph does not apply to the sale of a boat or
1174 aircraft by or through a registered dealer under this chapter to
1175 a purchaser who, at the time of taking delivery, is a
1176 nonresident of this state, does not make his or her permanent
1177 place of abode in this state, and is not engaged in carrying on
1178 in this state any employment, trade, business, or profession in
1179 which the boat or aircraft will be used in this state, or is a
1180 corporation none of the officers or directors of which is a
1181 resident of, or makes his or her permanent place of abode in,
1182 this state, or is a noncorporate entity that has no individual
1183 vested with authority to participate in the management,
1184 direction, or control of the entity's affairs who is a resident
1185 of, or makes his or her permanent abode in, this state. For
1186 purposes of this exemption, either a registered dealer acting on
1187 his or her own behalf as seller, a registered dealer acting as
1188 broker on behalf of a seller, or a registered dealer acting as
1189 broker on behalf of the nonresident purchaser may be deemed to
1190 be the selling dealer. This exemption is ~~shall~~ not be allowed
1191 unless:

1192 a. The nonresident purchaser removes a qualifying boat, as
1193 described in sub-subparagraph f., from this ~~the~~ state within 90
1194 days after the date of purchase or extension, or the nonresident
1195 purchaser removes a nonqualifying boat or an aircraft from this
1196 state within 10 days after the date of purchase or, when the
1197 boat or aircraft is repaired or altered, within 20 days after
1198 completion of the repairs or alterations; or if the aircraft
1199 will be registered in a foreign jurisdiction and:



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1200 (I) Application for the aircraft's registration is properly
1201 filed with a civil airworthiness authority of a foreign
1202 jurisdiction within 10 days after the date of purchase;

1203 (II) The nonresident purchaser removes the aircraft from
1204 this ~~the~~ state to a foreign jurisdiction within 10 days after
1205 the date the aircraft is registered by the applicable foreign
1206 airworthiness authority; and

1207 (III) The aircraft is operated in this ~~the~~ state solely to
1208 remove it from this ~~the~~ state to a foreign jurisdiction.

1209

1210 For purposes of this sub-subparagraph, the term "foreign
1211 jurisdiction" means any jurisdiction outside of the United
1212 States or any of its territories;

1213 b. The nonresident purchaser, within 90 days after ~~from~~ the
1214 date of departure, provides the department with written proof
1215 that the nonresident purchaser licensed, registered, titled, or
1216 documented the boat or aircraft outside this ~~the~~ state. If such
1217 written proof is unavailable, within 90 days the nonresident
1218 purchaser must ~~shall~~ provide proof that the nonresident
1219 purchaser applied for such license, title, registration, or
1220 documentation. The nonresident purchaser shall forward to the
1221 department proof of title, license, registration, or
1222 documentation upon receipt;

1223 c. The nonresident purchaser, within 30 days after removing
1224 the boat or aircraft from this state ~~Florida~~, furnishes the
1225 department with proof of removal in the form of receipts for
1226 fuel, dockage, slippage, tie-down, or hangaring from outside of
1227 Florida. The information so provided must clearly and
1228 specifically identify the boat or aircraft;



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1229 d. The selling dealer, within 30 days after the date of
1230 sale, provides to the department a copy of the sales invoice,
1231 closing statement, bills of sale, and the original affidavit
1232 signed by the nonresident purchaser affirming ~~attesting~~ that the
1233 nonresident purchaser qualifies for exemption from sales tax
1234 pursuant to this subparagraph and attesting that the nonresident
1235 purchaser will provide the documentation required to
1236 substantiate the exemption claimed under ~~he or she has read the~~
1237 ~~provisions of this subparagraph section;~~

1238 e. The seller makes a copy of the affidavit a part of his
1239 or her record for as long as required by s. 213.35; and

1240 f. Unless the nonresident purchaser of a boat of 5 net tons
1241 of admeasurement or larger intends to remove the boat from this
1242 state within 10 days after the date of purchase or when the boat
1243 is repaired or altered, within 20 days after completion of the
1244 repairs or alterations, the nonresident purchaser applies to the
1245 selling dealer for a decal which authorizes 90 days after the
1246 date of purchase for removal of the boat. The nonresident
1247 purchaser of a qualifying boat may apply to the selling dealer
1248 within 60 days after the date of purchase for an extension decal
1249 that authorizes the boat to remain in this state for an
1250 additional 90 days, but not more than a total of 180 days,
1251 before the nonresident purchaser is required to pay the tax
1252 imposed by this chapter. The department is authorized to issue
1253 decals in advance to dealers. The number of decals issued in
1254 advance to a dealer shall be consistent with the volume of the
1255 dealer's past sales of boats which qualify under this sub-
1256 subparagraph. The selling dealer or his or her agent shall mark
1257 and affix the decals to qualifying boats in the manner



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1258 prescribed by the department, before delivery of the boat.

1259 (I) The department is hereby authorized to charge dealers a
1260 fee sufficient to recover the costs of decals issued, except the
1261 extension decal shall cost \$425.

1262 (II) The proceeds from the sale of decals will be deposited
1263 into the administrative trust fund.

1264 (III) Decals shall display information to identify the boat
1265 as a qualifying boat under this sub-subparagraph, including, but
1266 not limited to, the decal's date of expiration.

1267 (IV) The department is authorized to require dealers who
1268 purchase decals to file reports with the department and may
1269 prescribe all necessary records by rule. All such records are
1270 subject to inspection by the department.

1271 (V) Any dealer or his or her agent who issues a decal
1272 falsely, fails to affix a decal, mismarks the expiration date of
1273 a decal, or fails to properly account for decals will be
1274 considered prima facie to have committed a fraudulent act to
1275 evade the tax and will be liable for payment of the tax plus a
1276 mandatory penalty of 200 percent of the tax, and shall be liable
1277 for fine and punishment as provided by law for a conviction of a
1278 misdemeanor of the first degree, as provided in s. 775.082 or s.
1279 775.083.

1280 (VI) Any nonresident purchaser of a boat who removes a
1281 decal before permanently removing the boat from this ~~the~~ state,
1282 or defaces, changes, modifies, or alters a decal in a manner
1283 affecting its expiration date before its expiration, or who
1284 causes or allows the same to be done by another, will be
1285 considered prima facie to have committed a fraudulent act to
1286 evade the tax and will be liable for payment of the tax plus a



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1287 mandatory penalty of 200 percent of the tax, and shall be liable
1288 for fine and punishment as provided by law for a conviction of a
1289 misdemeanor of the first degree, as provided in s. 775.082 or s.
1290 775.083.

1291 (VII) The department is authorized to adopt rules necessary
1292 to administer and enforce this subparagraph and to publish the
1293 necessary forms and instructions.

1294 (VIII) The department is hereby authorized to adopt
1295 emergency rules pursuant to s. 120.54(4) to administer and
1296 enforce the provisions of this subparagraph.

1297
1298 If the nonresident purchaser fails to remove the qualifying boat
1299 from this state within the maximum 180 days after purchase or a
1300 nonqualifying boat or an aircraft from this state within 10 days
1301 after purchase or, when the boat or aircraft is repaired or
1302 altered, within 20 days after completion of such repairs or
1303 alterations, or permits the boat or aircraft to return to this
1304 state within 6 months after ~~from~~ the date of departure, except
1305 as provided in s. 212.08(7) (fff), or if the nonresident
1306 purchaser fails to furnish the department with any of the
1307 documentation required by this subparagraph within the
1308 prescribed time period, the nonresident purchaser is ~~shall be~~
1309 liable for use tax on the cost price of the boat or aircraft
1310 and, in addition thereto, payment of a penalty to the Department
1311 of Revenue equal to the tax payable. This penalty is ~~shall be~~ in
1312 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
1313 period following the sale of a qualifying boat tax-exempt to a
1314 nonresident may not be tolled for any reason.

1315 Section 32. Paragraph (b) of subsection (2) and paragraph



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1316 (a) of subsection (3) of section 212.054, Florida Statutes, are
1317 amended to read:

1318 212.054 Discretionary sales surtax; limitations,
1319 administration, and collection.—

1320 (2)

1321 (b) However:

1322 1. The sales amount above \$5,000 on any item of tangible
1323 personal property shall not be subject to the surtax. However,
1324 charges for prepaid calling arrangements, as defined in s.
1325 212.05(1)(e)1.a., shall be subject to the surtax. For purposes
1326 of administering the \$5,000 limitation on an item of tangible
1327 personal property:—

1328 a. If two or more taxable items of tangible personal
1329 property are sold to the same purchaser at the same time and,
1330 under generally accepted business practice or industry standards
1331 or usage, are normally sold in bulk or are items that, when
1332 assembled, comprise a working unit or part of a working unit,
1333 such items must be considered a single item for purposes of the
1334 \$5,000 limitation when supported by a charge ticket, sales slip,
1335 invoice, or other tangible evidence of a single sale or rental.

1336 b. The sale of a boat and the corresponding boat trailer,
1337 which trailer is identified as a motor vehicle as defined in s.
1338 320.01(1), must be taxed as a single item when sold to the same
1339 purchaser, at the same time, and included in the same invoice.

1340 2. In the case of utility services billed on or after the
1341 effective date of any such surtax, the entire amount of the
1342 charge for utility services shall be subject to the surtax. In
1343 the case of utility services billed after the last day the
1344 surtax is in effect, the entire amount of the charge on said



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1345 items shall not be subject to the surtax. "Utility service," as
1346 used in this section, does not include any communications
1347 services as defined in chapter 202.

1348 3. In the case of written contracts which are signed prior
1349 to the effective date of any such surtax for the construction of
1350 improvements to real property or for remodeling of existing
1351 structures, the surtax shall be paid by the contractor
1352 responsible for the performance of the contract. However, the
1353 contractor may apply for one refund of any such surtax paid on
1354 materials necessary for the completion of the contract. Any
1355 application for refund shall be made no later than 15 months
1356 following initial imposition of the surtax in that county. The
1357 application for refund shall be in the manner prescribed by the
1358 department by rule. A complete application shall include proof
1359 of the written contract and of payment of the surtax. The
1360 application shall contain a sworn statement, signed by the
1361 applicant or its representative, attesting to the validity of
1362 the application. The department shall, within 30 days after
1363 approval of a complete application, certify to the county
1364 information necessary for issuance of a refund to the applicant.
1365 Counties are hereby authorized to issue refunds for this purpose
1366 and shall set aside from the proceeds of the surtax a sum
1367 sufficient to pay any refund lawfully due. Any person who
1368 fraudulently obtains or attempts to obtain a refund pursuant to
1369 this subparagraph, in addition to being liable for repayment of
1370 any refund fraudulently obtained plus a mandatory penalty of 100
1371 percent of the refund, is guilty of a felony of the third
1372 degree, punishable as provided in s. 775.082, s. 775.083, or s.
1373 775.084.



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1374 4. In the case of any vessel, railroad, or motor vehicle
1375 common carrier entitled to partial exemption from tax imposed
1376 under this chapter pursuant to s. 212.08(4), (8), or (9), the
1377 basis for imposition of surtax shall be the same as provided in
1378 s. 212.08 and the ratio shall be applied each month to total
1379 purchases in this state of property qualified for proration
1380 which is delivered or sold in the taxing county to establish the
1381 portion used and consumed in intracounty movement and subject to
1382 surtax.

1383 (3) For the purpose of this section, a transaction shall be
1384 deemed to have occurred in a county imposing the surtax when:

1385 (a)1. The sale includes an item of tangible personal
1386 property, a service, or tangible personal property representing
1387 a service, and the item of tangible personal property, the
1388 service, or the tangible personal property representing the
1389 service is delivered within the county. If there is no
1390 reasonable evidence of delivery of a service, the sale of a
1391 service is deemed to occur in the county in which the purchaser
1392 accepts the bill of sale.

1393 2. The sale of any motor vehicle or mobile home of a class
1394 or type which is required to be registered in this state or in
1395 any other state shall be deemed to have occurred only in the
1396 county identified as the residence address of the purchaser on
1397 the registration or title document for such property.

1398 3. The sale of property under sub-subparagraph (2) (b) 1.b.
1399 is deemed to occur in the county where the purchaser resides, as
1400 identified on the registration or title documents for such
1401 property.

1402 Section 33. Paragraph (a) of subsection (4) of section



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1403 212.055, Florida Statutes, is amended to read:

1404 212.055 Discretionary sales surtaxes; legislative intent;
1405 authorization and use of proceeds.—It is the legislative intent
1406 that any authorization for imposition of a discretionary sales
1407 surtax shall be published in the Florida Statutes as a
1408 subsection of this section, irrespective of the duration of the
1409 levy. Each enactment shall specify the types of counties
1410 authorized to levy; the rate or rates which may be imposed; the
1411 maximum length of time the surtax may be imposed, if any; the
1412 procedure which must be followed to secure voter approval, if
1413 required; the purpose for which the proceeds may be expended;
1414 and such other requirements as the Legislature may provide.
1415 Taxable transactions and administrative procedures shall be as
1416 provided in s. 212.054.

1417 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

1418 (a)1. The governing body in each county ~~that the government~~
1419 ~~of which is not consolidated with that of one or more~~
1420 ~~municipalities, which~~ has a population of at least 800,000
1421 residents and is not authorized to levy a surtax under
1422 subsection (5), may levy, pursuant to an ordinance either
1423 approved by an extraordinary vote of the governing body or
1424 conditioned to take effect only upon approval by a majority vote
1425 of the electors of the county voting in a referendum, a
1426 discretionary sales surtax at a rate that may not exceed 0.5
1427 percent.

1428 2. If the ordinance is conditioned on a referendum, a
1429 statement that includes a brief and general description of the
1430 purposes to be funded by the surtax and that conforms to the
1431 requirements of s. 101.161 shall be placed on the ballot by the



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1432 governing body of the county. The following questions shall be
1433 placed on the ballot:

1434

1435 FOR THE. . . .CENTS TAX

1436 AGAINST THE. . . .CENTS TAX

1437

1438 3. The ordinance adopted by the governing body providing
1439 for the imposition of the surtax shall set forth a plan for
1440 providing health care services to qualified residents, as
1441 defined in subparagraph 4. Such plan and subsequent amendments
1442 to it shall fund a broad range of health care services for both
1443 indigent persons and the medically poor, including, but not
1444 limited to, primary care and preventive care as well as hospital
1445 care. The plan must also address the services to be provided by
1446 the Level I trauma center. It shall emphasize a continuity of
1447 care in the most cost-effective setting, taking into
1448 consideration both a high quality of care and geographic access.
1449 Where consistent with these objectives, it shall include,
1450 without limitation, services rendered by physicians, clinics,
1451 community hospitals, mental health centers, and alternative
1452 delivery sites, as well as at least one regional referral
1453 hospital where appropriate. It shall provide that agreements
1454 negotiated between the county and providers, including hospitals
1455 with a Level I trauma center, will include reimbursement
1456 methodologies that take into account the cost of services
1457 rendered to eligible patients, recognize hospitals that render a
1458 disproportionate share of indigent care, provide other
1459 incentives to promote the delivery of charity care, promote the
1460 advancement of technology in medical services, recognize the



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1461 level of responsiveness to medical needs in trauma cases, and
1462 require cost containment including, but not limited to, case
1463 management. It must also provide that any hospitals that are
1464 owned and operated by government entities on May 21, 1991, must,
1465 as a condition of receiving funds under this subsection, afford
1466 public access equal to that provided under s. 286.011 as to
1467 meetings of the governing board, the subject of which is
1468 budgeting resources for the rendition of charity care as that
1469 term is defined in the Florida Hospital Uniform Reporting System
1470 (FHURS) manual referenced in s. 408.07. The plan shall also
1471 include innovative health care programs that provide cost-
1472 effective alternatives to traditional methods of service
1473 delivery and funding.

1474 4. For the purpose of this paragraph, the term "qualified
1475 resident" means residents of the authorizing county who are:

1476 a. Qualified as indigent persons as certified by the
1477 authorizing county;

1478 b. Certified by the authorizing county as meeting the
1479 definition of the medically poor, defined as persons having
1480 insufficient income, resources, and assets to provide the needed
1481 medical care without using resources required to meet basic
1482 needs for shelter, food, clothing, and personal expenses; or not
1483 being eligible for any other state or federal program, or having
1484 medical needs that are not covered by any such program; or
1485 having insufficient third-party insurance coverage. In all
1486 cases, the authorizing county is intended to serve as the payor
1487 of last resort; or

1488 c. Participating in innovative, cost-effective programs
1489 approved by the authorizing county.



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1490 5. Moneys collected pursuant to this paragraph remain the
1491 property of the state and shall be distributed by the Department
1492 of Revenue on a regular and periodic basis to the clerk of the
1493 circuit court as ex officio custodian of the funds of the
1494 authorizing county. The clerk of the circuit court shall:

1495 a. Maintain the moneys in an indigent health care trust
1496 fund;

1497 b. Invest any funds held on deposit in the trust fund
1498 pursuant to general law;

1499 c. Disburse the funds, including any interest earned, to
1500 any provider of health care services, as provided in
1501 subparagraphs 3. and 4., upon directive from the authorizing
1502 county. However, if a county has a population of at least
1503 800,000 residents and has levied the surtax authorized in this
1504 paragraph, notwithstanding any directive from the authorizing
1505 county, on October 1 of each calendar year, the clerk of the
1506 court shall issue a check in the amount of \$6.5 million to a
1507 hospital in its jurisdiction that has a Level I trauma center or
1508 shall issue a check in the amount of \$3.5 million to a hospital
1509 in its jurisdiction that has a Level I trauma center if that
1510 county enacts and implements a hospital lien law in accordance
1511 with chapter 98-499, Laws of Florida. The issuance of the checks
1512 on October 1 of each year is provided in recognition of the
1513 Level I trauma center status and shall be in addition to the
1514 base contract amount received during fiscal year 1999-2000 and
1515 any additional amount negotiated to the base contract. If the
1516 hospital receiving funds for its Level I trauma center status
1517 requests such funds to be used to generate federal matching
1518 funds under Medicaid, the clerk of the court shall instead issue



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1519 a check to the Agency for Health Care Administration to
1520 accomplish that purpose to the extent that it is allowed through
1521 the General Appropriations Act; and

1522 d. Prepare on a biennial basis an audit of the trust fund
1523 specified in sub-subparagraph a. Commencing February 1, 2004,
1524 such audit shall be delivered to the governing body and to the
1525 chair of the legislative delegation of each authorizing county.

1526 6. Notwithstanding any other provision of this section, a
1527 county shall not levy local option sales surtaxes authorized in
1528 this paragraph and subsections (2) and (3) in excess of a
1529 combined rate of 1 percent.

1530 Section 34. Paragraph (b) of subsection (1) and paragraph
1531 (b) of subsection (4) of section 212.11, Florida Statutes, are
1532 amended to read:

1533 212.11 Tax returns and regulations.—

1534 (1)

1535 (b)1. For the purpose of ascertaining the amount of tax
1536 payable under this chapter, it shall be the duty of all dealers
1537 to file a return and remit the tax, on or before the 20th day of
1538 the month, to the department, upon forms prepared and furnished
1539 by it or in a format prescribed by it. Such return must show the
1540 rentals, admissions, gross sales, or purchases, as the case may
1541 be, arising from all leases, rentals, admissions, sales, or
1542 purchases taxable under this chapter during the preceding
1543 calendar month.

1544 2. Notwithstanding subparagraph 1. and in addition to any
1545 extension or waiver ordered pursuant to s. 213.055, a dealer is
1546 granted an automatic 10-calendar-day extension after the due
1547 date for filing a return and remitting the tax if all of the



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1548 following conditions are met:

1549 a. The Governor has ordered or proclaimed a declaration of
1550 a state of emergency pursuant to s. 252.36.

1551 b. The declaration is the first declaration for the event
1552 giving rise to the state of emergency or expands the counties
1553 covered by the initial state of emergency without extending or
1554 renewing the period of time covered by the first declaration of
1555 a state of emergency.

1556 c. The first day of the period covered by the first
1557 declaration for the event giving rise to the state of emergency
1558 is within 5 business days before the 20th day of the month.

1559 (4)

1560 (b)1. The amount of any estimated tax shall be due,
1561 payable, and remitted by electronic funds transfer by the 20th
1562 day of the month for which it is estimated. The difference
1563 between the amount of estimated tax paid and the actual amount
1564 of tax due under this chapter for such month shall be due and
1565 payable by the first day of the following month and remitted by
1566 electronic funds transfer by the 20th day thereof.

1567 2. Notwithstanding subparagraph 1. and in addition to any
1568 extension or waiver ordered pursuant to s. 213.055, a dealer
1569 with a certificate of registration issued under s. 212.18 to
1570 engage in or conduct business in a county to which an emergency
1571 declaration applies in sub-subparagraph b. is granted an
1572 automatic 10-calendar-day extension after the due date for
1573 filing a return and remitting the tax if all of the following
1574 conditions are met:

1575 a. The Governor has ordered or proclaimed a declaration of
1576 a state of emergency pursuant to s. 252.36.



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1577 b. The declaration is the first declaration for the event
1578 giving rise to the state of emergency or expands the counties
1579 covered by the initial state of emergency without extending or
1580 renewing the period of time covered by the first declaration of
1581 a state of emergency.

1582 c. The first day of the period covered by the first
1583 declaration for the event giving rise to the state of emergency
1584 is within 5 business days before the 20th day of the month.

1585 Section 35. Effective January 1, 2025, paragraph (a) of
1586 subsection (1) of section 212.12, Florida Statutes, is amended
1587 to read:

1588 212.12 Dealer's credit for collecting tax; penalties for
1589 noncompliance; powers of Department of Revenue in dealing with
1590 delinquents; rounding; records required.—

1591 (1) (a) Notwithstanding any other law and for the purpose of
1592 compensating persons granting licenses for and the lessors of
1593 real and personal property taxed hereunder, for the purpose of
1594 compensating dealers in tangible personal property, for the
1595 purpose of compensating dealers providing communication services
1596 and taxable services, for the purpose of compensating owners of
1597 places where admissions are collected, and for the purpose of
1598 compensating remitters of any taxes or fees reported on the same
1599 documents utilized for the sales and use tax, as compensation
1600 for the keeping of prescribed records, filing timely tax
1601 returns, and the proper accounting and remitting of taxes by
1602 them, such seller, person, lessor, dealer, owner, and remitter
1603 who files the return required pursuant to s. 212.11 only by
1604 electronic means and who pays the amount due on such return only
1605 by electronic means shall be allowed \$45 ~~2.5 percent~~ of the



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1606 amount of the tax due, accounted for, and remitted to the
1607 department in the form of a deduction. However, if the amount of
1608 the tax due and remitted to the department by electronic means
1609 for the reporting period is less than \$45, the allowance is
1610 limited to the amount of tax due exceeds \$1,200, an allowance is
1611 not allowed for all amounts in excess of \$1,200. For purposes of
1612 this paragraph, the term "electronic means" has the same meaning
1613 as provided in s. 213.755(2)(c).

1614 Section 36. Paragraph (d) of subsection (6) of section
1615 212.20, Florida Statutes, is amended to read:

1616 212.20 Funds collected, disposition; additional powers of
1617 department; operational expense; refund of taxes adjudicated
1618 unconstitutionally collected.—

1619 (6) Distribution of all proceeds under this chapter and ss.
1620 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1621 (d) The proceeds of all other taxes and fees imposed
1622 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1623 and (2)(b) shall be distributed as follows:

1624 1. In any fiscal year, the greater of \$500 million, minus
1625 an amount equal to 4.6 percent of the proceeds of the taxes
1626 collected pursuant to chapter 201, or 5.2 percent of all other
1627 taxes and fees imposed pursuant to this chapter or remitted
1628 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
1629 monthly installments into the General Revenue Fund.

1630 2. After the distribution under subparagraph 1., 8.9744
1631 percent of the amount remitted by a sales tax dealer located
1632 within a participating county pursuant to s. 218.61 shall be
1633 transferred into the Local Government Half-cent Sales Tax
1634 Clearing Trust Fund. Beginning July 1, 2003, the amount to be



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1635 transferred shall be reduced by 0.1 percent, and the department
1636 shall distribute this amount to the Public Employees Relations
1637 Commission Trust Fund less \$5,000 each month, which shall be
1638 added to the amount calculated in subparagraph 3. and
1639 distributed accordingly.

1640 3. After the distribution under subparagraphs 1. and 2.,
1641 0.0966 percent shall be transferred to the Local Government
1642 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
1643 to s. 218.65.

1644 4. After the distributions under subparagraphs 1., 2., and
1645 3., 2.0810 percent of the available proceeds shall be
1646 transferred monthly to the Revenue Sharing Trust Fund for
1647 Counties pursuant to s. 218.215.

1648 5. After the distributions under subparagraphs 1., 2., and
1649 3., 1.3653 percent of the available proceeds shall be
1650 transferred monthly to the Revenue Sharing Trust Fund for
1651 Municipalities pursuant to s. 218.215. If the total revenue to
1652 be distributed pursuant to this subparagraph is at least as
1653 great as the amount due from the Revenue Sharing Trust Fund for
1654 Municipalities and the former Municipal Financial Assistance
1655 Trust Fund in state fiscal year 1999-2000, no municipality shall
1656 receive less than the amount due from the Revenue Sharing Trust
1657 Fund for Municipalities and the former Municipal Financial
1658 Assistance Trust Fund in state fiscal year 1999-2000. If the
1659 total proceeds to be distributed are less than the amount
1660 received in combination from the Revenue Sharing Trust Fund for
1661 Municipalities and the former Municipal Financial Assistance
1662 Trust Fund in state fiscal year 1999-2000, each municipality
1663 shall receive an amount proportionate to the amount it was due



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1664 in state fiscal year 1999-2000.

1665 6. Of the remaining proceeds:

1666 a. In each fiscal year, the sum of \$29,915,500 shall be
1667 divided into as many equal parts as there are counties in the
1668 state, and one part shall be distributed to each county. The
1669 distribution among the several counties must begin each fiscal
1670 year on or before January 5th and continue monthly for a total
1671 of 4 months. If a local or special law required that any moneys
1672 accruing to a county in fiscal year 1999-2000 under the then-
1673 existing provisions of s. 550.135 be paid directly to the
1674 district school board, special district, or a municipal
1675 government, such payment must continue until the local or
1676 special law is amended or repealed. The state covenants with
1677 holders of bonds or other instruments of indebtedness issued by
1678 local governments, special districts, or district school boards
1679 before July 1, 2000, that it is not the intent of this
1680 subparagraph to adversely affect the rights of those holders or
1681 relieve local governments, special districts, or district school
1682 boards of the duty to meet their obligations as a result of
1683 previous pledges or assignments or trusts entered into which
1684 obligated funds received from the distribution to county
1685 governments under then-existing s. 550.135. This distribution
1686 specifically is in lieu of funds distributed under s. 550.135
1687 before July 1, 2000.

1688 b. The department shall distribute \$166,667 monthly to each
1689 applicant certified as a facility for a new or retained
1690 professional sports franchise pursuant to s. 288.1162. Up to
1691 \$41,667 shall be distributed monthly by the department to each
1692 certified applicant as defined in s. 288.11621 for a facility



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1693 for a spring training franchise. However, not more than \$416,670
1694 may be distributed monthly in the aggregate to all certified
1695 applicants for facilities for spring training franchises.
1696 Distributions begin 60 days after such certification and
1697 continue for not more than 30 years, except as otherwise
1698 provided in s. 288.11621. A certified applicant identified in
1699 this sub-subparagraph may not receive more in distributions than
1700 expended by the applicant for the public purposes provided in s.
1701 288.1162(5) or s. 288.11621(3).

1702 c. The department shall distribute up to \$83,333 monthly to
1703 each certified applicant as defined in s. 288.11631 for a
1704 facility used by a single spring training franchise, or up to
1705 \$166,667 monthly to each certified applicant as defined in s.
1706 288.11631 for a facility used by more than one spring training
1707 franchise. Monthly distributions begin 60 days after such
1708 certification or July 1, 2016, whichever is later, and continue
1709 for not more than 20 years to each certified applicant as
1710 defined in s. 288.11631 for a facility used by a single spring
1711 training franchise or not more than 25 years to each certified
1712 applicant as defined in s. 288.11631 for a facility used by more
1713 than one spring training franchise. A certified applicant
1714 identified in this sub-subparagraph may not receive more in
1715 distributions than expended by the applicant for the public
1716 purposes provided in s. 288.11631(3).

1717 d. The department shall distribute \$15,333 monthly to the
1718 State Transportation Trust Fund.

1719 e.(I) On or before July 25, 2021, August 25, 2021, and
1720 September 25, 2021, the department shall distribute \$324,533,334
1721 in each of those months to the Unemployment Compensation Trust



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1722 Fund, less an adjustment for refunds issued from the General
1723 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
1724 distribution. The adjustments made by the department to the
1725 total distributions shall be equal to the total refunds made
1726 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
1727 subtracted from any single distribution exceeds the
1728 distribution, the department may not make that distribution and
1729 must subtract the remaining balance from the next distribution.

1730 (II) Beginning July 2022, and on or before the 25th day of
1731 each month, the department shall distribute \$90 million monthly
1732 to the Unemployment Compensation Trust Fund.

1733 (III) If the ending balance of the Unemployment
1734 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
1735 of any month, as determined from United States Department of the
1736 Treasury data, the Office of Economic and Demographic Research
1737 shall certify to the department that the ending balance of the
1738 trust fund exceeds such amount.

1739 (IV) This sub-subparagraph is repealed, and the department
1740 shall end monthly distributions under sub-sub-subparagraph (II),
1741 on the date the department receives certification under sub-sub-
1742 subparagraph (III).

1743 f. Beginning July 1, 2023, in each fiscal year, the
1744 department shall distribute \$27.5 million to the Florida
1745 Agricultural Promotional Campaign Trust Fund under s. 571.26,
1746 for further distribution in accordance with s. 571.265. ~~This~~
1747 ~~sub-subparagraph is repealed June 30, 2025.~~

1748 7. All other proceeds must remain in the General Revenue
1749 Fund.

1750 Section 37. Subsection (11) is added to section 213.21,



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1751 Florida Statutes, to read:
1752 213.21 Informal conferences; compromises.—
1753 (11) (a) The department may consider a request to settle or
1754 compromise any tax, interest, penalty, or other liability under
1755 this section after the time to challenge an assessment or a
1756 denial of a refund under s. 72.011 has expired if the taxpayer
1757 demonstrates that the failure to initiate a timely challenge was
1758 due to any of the following:
1759 1. The death or life-threatening injury or illness of:
1760 a. The taxpayer;
1761 b. An immediate family member of the taxpayer; or
1762 c. An individual with substantial responsibility for the
1763 management or control of the taxpayer.
1764 2. An act of war or terrorism.
1765 3. A natural disaster, fire, or other catastrophic loss.
1766 (b) The department may not consider a request received more
1767 than 180 days after the time has expired for contesting it under
1768 s. 72.011.
1769 (c) Any decision by the department regarding a taxpayer's
1770 request to compromise or settle a liability under this
1771 subsection is not subject to review under chapter 120.
1772 Section 38. Subsections (1), (3), and (6) of section
1773 213.67, Florida Statutes, are amended to read:
1774 213.67 Garnishment.—
1775 (1) If a person is delinquent in the payment of any taxes,
1776 penalties, ~~and~~ interest, costs, surcharges, and fees owed to the
1777 department, the executive director or his or her designee may
1778 give notice of the amount of such delinquency by registered
1779 mail, by personal service, or by electronic means, including,



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1780 but not limited to, facsimile transmissions, electronic data
1781 interchange, or use of the Internet, to all persons having in
1782 their possession or under their control any credits or personal
1783 property, exclusive of wages, belonging to the delinquent
1784 taxpayer, or owing any debts to such delinquent taxpayer at the
1785 time of receipt by them of such notice. Thereafter, any person
1786 ~~who has been~~ notified may not transfer or make any other
1787 disposition of such credits, other personal property, or debts
1788 until the executive director or his or her designee consents to
1789 a transfer or disposition or until 60 days after the receipt of
1790 such notice. However, the credits, other personal property, or
1791 debts that exceed the delinquent amount stipulated in the notice
1792 are not subject to this section, wherever held, if the taxpayer
1793 does not have a prior history of tax delinquencies. If during
1794 the effective period of the notice to withhold, any person so
1795 notified makes any transfer or disposition of the property or
1796 debts required to be withheld under this section, he or she is
1797 liable to the state for any indebtedness owed to the department
1798 by the person with respect to whose obligation the notice was
1799 given to the extent of the value of the property or the amount
1800 of the debts thus transferred or paid if, solely by reason of
1801 such transfer or disposition, the state is unable to recover the
1802 indebtedness of the person with respect to whose obligation the
1803 notice was given. If the delinquent taxpayer contests the
1804 intended levy in circuit court or under chapter 120, the notice
1805 under this section remains effective until that final resolution
1806 of the contest. Any financial institution receiving such notice
1807 maintains ~~will maintain~~ a right of setoff for any transaction
1808 involving a debit card occurring on or before the date of



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1809 receipt of such notice.

1810 (3) During the last 30 days of the 60-day period set forth
1811 in subsection (1), the executive director or his or her designee
1812 may levy upon such credits, other personal property, or debts.
1813 The levy must be accomplished by delivery of a notice of levy by
1814 registered mail, by personal service, or by electronic means,
1815 including, but not limited to, facsimile transmission or an
1816 electronic data exchange process using a web interface. Upon
1817 receipt of the notice of levy, ~~which~~ the person possessing the
1818 credits, other personal property, or debts must ~~shall~~ transfer
1819 them to the department or pay to the department the amount owed
1820 to the delinquent taxpayer.

1821 (6) (a) Levy may be made under subsection (3) upon credits,
1822 other personal property, or debt of any person with respect to
1823 any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and
1824 fees authorized by law only after the executive director or his
1825 or her designee has notified such person in writing of the
1826 intention to make such levy.

1827 (b) No less than 30 days before the day of the levy, the
1828 notice of intent to levy required under paragraph (a) must ~~shall~~
1829 be given in person or sent by certified or registered mail to
1830 the person's last known address.

1831 (c) The notice required in paragraph (a) must include a
1832 brief statement that sets forth in simple and nontechnical
1833 terms:

1834 1. The provisions of this section relating to levy and sale
1835 of property;

1836 2. The procedures applicable to the levy under this
1837 section;



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1838 3. The administrative and judicial appeals available to the
1839 taxpayer with respect to such levy and sale, and the procedures
1840 relating to such appeals; and

1841 4. Any ~~The~~ alternatives, ~~if any,~~ available to taxpayers
1842 which could prevent levy on the property.

1843 Section 39. Subsection (8) of section 220.02, Florida
1844 Statutes, is amended to read:

1845 220.02 Legislative intent.—

1846 (8) It is the intent of the Legislature that credits
1847 against either the corporate income tax or the franchise tax be
1848 applied in the following order: those enumerated in s. 631.828,
1849 those enumerated in s. 220.191, those enumerated in s. 220.181,
1850 those enumerated in s. 220.183, those enumerated in s. 220.182,
1851 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1852 those enumerated in s. 220.184, those enumerated in s. 220.186,
1853 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1854 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1855 those enumerated in s. 220.1876, those enumerated in s.
1856 220.1877, those enumerated in s. 220.1878, those enumerated in
1857 s. 220.193, those enumerated in former s. 288.9916, those
1858 enumerated in former s. 220.1899, those enumerated in former s.
1859 220.194, those enumerated in s. 220.196, those enumerated in s.
1860 220.198, those enumerated in s. 220.1915, those enumerated in s.
1861 220.199, ~~and~~ those enumerated in s. 220.1991, and those
1862 enumerated in s. 220.1992.

1863 Section 40. Effective upon this act becoming a law,
1864 paragraph (n) of subsection (1) and paragraph (c) of subsection
1865 (2) of section 220.03, Florida Statutes, are amended to read:

1866 220.03 Definitions.—



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1867 (1) SPECIFIC TERMS.—When used in this code, and when not
1868 otherwise distinctly expressed or manifestly incompatible with
1869 the intent thereof, the following terms shall have the following
1870 meanings:

1871 (n) “Internal Revenue Code” means the United States
1872 Internal Revenue Code of 1986, as amended and in effect on
1873 January 1, 2024 ~~2023~~, except as provided in subsection (3).

1874 (2) DEFINITIONAL RULES.—When used in this code and neither
1875 otherwise distinctly expressed nor manifestly incompatible with
1876 the intent thereof:

1877 (c) Any term used in this code has the same meaning as when
1878 used in a comparable context in the Internal Revenue Code and
1879 other statutes of the United States relating to federal income
1880 taxes, as such code and statutes are in effect on January 1,
1881 2024 ~~2023~~. However, if subsection (3) is implemented, the
1882 meaning of a term shall be taken at the time the term is applied
1883 under this code.

1884 Section 41. (1) The amendment made by this act to s.
1885 220.03, Florida Statutes, operates retroactively to January 1,
1886 2024.

1887 (2) This section shall take effect upon becoming a law.

1888 Section 42. Paragraph (b) of subsection (1) and subsections
1889 (3) and (4) of section 220.1915, Florida Statutes, are amended
1890 to read:

1891 220.1915 Credit for qualified railroad reconstruction or
1892 replacement expenditures.—

1893 (1) For purposes of this section:

1894 (b) “Qualifying railroad” means any ~~taxpayer that was a~~
1895 Class II or Class III railroad operating in this state on the



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1896 last day of the taxable year for which the credit is claimed,
1897 pursuant to the classifications in effect for that year as set
1898 by the United States Surface Transportation Board or its
1899 successor.

1900 (3) (a) A qualifying railroad must submit to the department
1901 ~~with its return~~ an application including any documentation or
1902 information required by the department to demonstrate
1903 eligibility for the credit allowed under this section. The
1904 application may be submitted no later than 120 days following
1905 the conclusion of the taxable year in which qualified
1906 expenditures were incurred.

1907 ~~(b) If the qualifying railroad is not a taxpayer under this~~
1908 ~~chapter, the qualifying railroad must submit the required~~
1909 ~~application including any documentation or information required~~
1910 ~~by the department directly to the department no later than May 1~~
1911 ~~of the calendar year following the year in which the qualified~~
1912 ~~expenditures were made, in accordance with rules adopted by the~~
1913 ~~department.~~

1914 ~~(c)~~ The qualifying railroad must include an affidavit
1915 certifying that all information contained in the application is
1916 true and correct, and supporting documentation must include any
1917 relevant information, as determined by the department, to verify
1918 eligibility of qualified expenditures made in this state for the
1919 credit allowed under this section. The supporting documentation
1920 must include, but is not limited to, the following:

- 1921 1. The number of track miles owned or leased in this state
1922 by the qualifying railroad;
1923 2. A description of qualified expenditures; and
1924 3. Financial records necessary to verify the accuracy of



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1925 ~~the information submitted pursuant to this subsection a copy of~~
1926 ~~any Internal Revenue Service Form 8900, or its equivalent, if~~
1927 ~~such documentation was filed with the Internal Revenue Service~~
1928 ~~for any credit under 26 U.S.C. s. 45G for which the federal~~
1929 ~~credit related in whole or in part to the qualified expenditures~~
1930 ~~in this state for which the credit is sought.~~

1931 ~~(d) If the qualifying railroad is a taxpayer under this~~
1932 ~~chapter and the credit earned exceeds the taxpayer's liability~~
1933 ~~under this chapter for that year, or if the qualifying railroad~~
1934 ~~is not a taxpayer under this chapter,~~

1935 (c) The department must issue a letter to the qualifying
1936 railroad within 45 ~~30~~ days after receipt of the completed
1937 application indicating the amount of the approved credit
1938 ~~available for carryover or transfer in accordance with~~
1939 ~~subsection (4).~~

1940 (d) ~~(e)~~ The department may consult with the Department of
1941 Transportation regarding the qualifications, ownership, or
1942 classification of any qualifying railroad applying for a credit
1943 under this section. The Department of Transportation shall
1944 provide technical assistance, when requested by the department,
1945 on any technical audits performed pursuant to this section.

1946 (4) (a) If the credit granted under this section is not
1947 fully used in the any one taxable year in which the credit is
1948 earned because of insufficient tax liability on the part of the
1949 qualifying railroad, ~~or because the qualifying railroad is not~~
1950 ~~subject to tax under this chapter,~~ the unused amount may be
1951 carried forward for a period not to exceed 5 taxable years or
1952 the qualifying railroad may transfer all or a portion of the tax
1953 credit earned ~~may be transferred~~ in accordance with paragraph



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1954 (b). The carryover or transferred credit may be used in the
1955 taxable year in which the credit is earned or any of the 5
1956 subsequent taxable years, when the tax imposed by this chapter
1957 for that taxable year exceeds the credit for which the
1958 qualifying railroad or transferee under paragraph (b) is
1959 eligible in that taxable year under this subsection, after
1960 applying the other credits and unused carryovers in the order
1961 provided by s. 220.02(8).

1962 (b)1. The credit under this section may be transferred:

1963 a. By written agreement to a taxpayer subject to the tax
1964 under this chapter ~~and that either transports property using the~~
1965 ~~rail facilities of the qualifying railroad or furnishes~~
1966 ~~railroad-related property or services to any railroad operating~~
1967 ~~in this state, or is a railroad, as those terms are defined in~~
1968 ~~26 C.F.R. s. 1.45G-1(b); and~~

1969 b. At any time during the 5 taxable years following the
1970 taxable year the credit was originally earned by the qualifying
1971 railroad.

1972 2. The written agreement required for transfer under this
1973 paragraph shall:

1974 a. Be filed jointly by the qualifying railroad and the
1975 transferee with the department within 30 days after the
1976 transfer, in accordance with rules adopted by the department;
1977 and

1978 b. Contain all of the following information: the name,
1979 address, and taxpayer identification number for the qualifying
1980 railroad and the transferee; the amount of the credit being
1981 transferred; the taxable year in which the credit was originally
1982 earned by the qualifying railroad; and the remaining taxable



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1983 years for which the credit may be claimed.

1984 Section 43. Section 220.1992, Florida Statutes, is created
1985 to read:

1986 220.1992 Individuals with Unique Abilities Tax Credit
1987 Program.—

1988 (1) For purposes of this section, the term:

1989 (a) "Qualified employee" means an individual who has a
1990 disability, as that term is defined in s. 413.801, and has been
1991 employed for at least 6 months by a qualified taxpayer.

1992 (b) "Qualified taxpayer" means a taxpayer who employs a
1993 qualified employee at a business located in this state.

1994 (2) For a taxable year beginning on or after January 1,
1995 2024, a qualified taxpayer is eligible for a credit against the
1996 tax imposed by this chapter in an amount up to \$1,000 for each
1997 qualified employee such taxpayer employed during the taxable
1998 year. The tax credit shall equal one dollar for each hour the
1999 qualified employee worked during the taxable year, up to 1,000
2000 hours.

2001 (3) (a) The department may adopt rules governing the manner
2002 and form of applications for the tax credit and establishing
2003 requirements for the proper administration of the tax credit.
2004 The form must include an affidavit certifying that all
2005 information contained within the application is true and correct
2006 and must require the taxpayer to specify the number of qualified
2007 employees for whom a credit under this section is being claimed
2008 and the number of hours each qualified employee worked during
2009 the taxable year.

2010 (b) The department must approve the tax credit prior to the
2011 taxpayer taking the credit on a return. The department must



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2012 approve credits on a first-come, first-served basis. If the
2013 department determines that an application is incomplete, the
2014 department shall notify the taxpayer in writing and the taxpayer
2015 shall have 30 days after receiving such notification to correct
2016 any deficiency. If corrected in a timely manner, the application
2017 must be deemed completed as of the date the application was
2018 first submitted.

2019 (c) A taxpayer may not claim a tax credit of more than
2020 \$10,000 under this section in any one taxable year.

2021 (d) A taxpayer may carry forward any unused portion of a
2022 tax credit under this section for up to 5 taxable years. The
2023 carryover may be used in a subsequent year when the tax imposed
2024 by this chapter for such year exceeds the credit for such year
2025 under this section after applying the other credits and unused
2026 credit carryovers in the order provided in s. 220.02(8).

2027 (4) The combined total amount of tax credits which may be
2028 granted under this section is \$5 million in each of state fiscal
2029 years 2024-2025, 2025-2026, and 2026-2027.

2030 (5) The department may consult with the Department of
2031 Commerce and the Agency for Persons with Disabilities to
2032 determine if an individual is a qualified employee. The
2033 Department of Commerce and the Agency for Persons with
2034 Disabilities shall provide technical assistance, when requested
2035 by the department, on any such question.

2036 Section 44. Present paragraphs (c) and (d) of subsection
2037 (2) of section 220.222, Florida Statutes, are redesignated as
2038 paragraphs (d) and (e), respectively, and a new paragraph (c) is
2039 added to that subsection, to read:

2040 220.222 Returns; time and place for filing.-



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2041 (2)
2042 (c) When a taxpayer has been granted an extension or
2043 extensions of time within which to file its federal income tax
2044 return for any taxable year due to a federally declared disaster
2045 that included locations within this state, and if the
2046 requirements of s. 220.32 are met, the due date of the return
2047 required under this code is automatically extended to 15
2048 calendar days after the due date for such taxpayer's federal
2049 income tax return, including any extensions provided for such
2050 return for a federally declared disaster. Nothing in this
2051 paragraph affects the authority of the executive director to
2052 order an extension or waiver pursuant to s. 213.055(2).

2053 Section 45. Subsection (2) and paragraphs (a) and (b) of
2054 subsection (5) of section 402.62, Florida Statutes, are amended
2055 to read:

2056 402.62 Strong Families Tax Credit.—

2057 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

2058 (a) The Department of Children and Families shall designate
2059 as an eligible charitable organization an organization that
2060 meets all of the following requirements:

2061 1. Is exempt from federal income taxation under s.
2062 501(c)(3) of the Internal Revenue Code.

2063 2. Is a Florida entity formed under chapter 605, chapter
2064 607, or chapter 617 and whose principal office is located in
2065 this state.

2066 3. Receives referrals from Department of Children and
2067 Families child protective investigators to provide direct
2068 services and support to at-risk children and families.

2069 4. Provides services to:



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2070 a. Prevent child abuse, neglect, abandonment, or
2071 exploitation;

2072 b. Assist fathers in learning and improving parenting
2073 skills or to engage absent fathers in being more engaged in
2074 their children's lives;

2075 c. ~~Provide books to the homes of children eligible for a
2076 federal free or reduced price meals program or those testing
2077 below grade level in kindergarten through grade 5;~~

2078 d. Assist families with children who have a chronic illness
2079 or a physical, intellectual, developmental, or emotional
2080 disability; or

2081 d.e. Provide workforce development services to families of
2082 children eligible for a federal free or reduced-price meals
2083 program.

2084 ~~5.4.~~ Provides to the Department of Children and Families
2085 accurate information, including, at a minimum, a description of
2086 the services provided by the organization which are eligible for
2087 funding under this section; the total number of individuals
2088 served through those services during the last calendar year and
2089 the number served during the last calendar year using funding
2090 under this section; basic financial information regarding the
2091 organization and services eligible for funding under this
2092 section; outcomes for such services; and contact information for
2093 the organization.

2094 ~~6.5.~~ Annually submits a statement, signed under penalty of
2095 perjury by a current officer of the organization, that the
2096 organization meets all criteria to qualify as an eligible
2097 charitable organization, has fulfilled responsibilities under
2098 this section for the previous fiscal year if the organization



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2099 received any funding through this credit during the previous
2100 year, and intends to fulfill its responsibilities during the
2101 upcoming year.

2102 ~~7.6.~~ Provides any documentation requested by the Department
2103 of Children and Families to verify eligibility as an eligible
2104 charitable organization or compliance with this section.

2105 (b) The Department of Children and Families may not
2106 designate as an eligible charitable organization an organization
2107 that:

2108 1. Provides abortions or pays for or provides coverage for
2109 abortions; or

2110 2. Has received more than 50 percent of its total annual
2111 revenue from a federal, state, or local governmental agency ~~the~~
2112 ~~Department of Children and Families~~, either directly or via a
2113 contractor of such an agency ~~the department~~, in the prior fiscal
2114 year.

2115 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
2116 AND LIMITATIONS.—

2117 (a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax
2118 credit cap amount is \$40 ~~\$20~~ million in each state fiscal year.

2119 (b) ~~Beginning October 1, 2021~~, A taxpayer may submit an
2120 application to the Department of Revenue for a tax credit or
2121 credits to be taken under one or more of s. 211.0253, s.
2122 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning
2123 at 9 a.m. on the first day of the calendar year that is not a
2124 Saturday, Sunday, or legal holiday.

2125 1. The taxpayer shall specify in the application each tax
2126 for which the taxpayer requests a credit and the applicable
2127 taxable year for a credit under s. 220.1877 or s. 624.51057 or



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2128 the applicable state fiscal year for a credit under s. 211.0253,
2129 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a
2130 taxpayer may apply for a credit to be used for a prior taxable
2131 year before the date the taxpayer is required to file a return
2132 for that year pursuant to s. 220.222. For purposes of s.
2133 624.51057, a taxpayer may apply for a credit to be used for a
2134 prior taxable year before the date the taxpayer is required to
2135 file a return for that prior taxable year pursuant to ss.
2136 624.509 and 624.5092. The application must specify the eligible
2137 charitable organization to which the proposed contribution will
2138 be made. The Department of Revenue shall approve tax credits on
2139 a first-come, first-served basis and must obtain the division's
2140 approval before approving a tax credit under s. 561.1213.

2141 2. Within 10 days after approving or denying an
2142 application, the Department of Revenue shall provide a copy of
2143 its approval or denial letter to the eligible charitable
2144 organization specified by the taxpayer in the application.

2145 Section 46. For the \$20 million in additional credit under
2146 s. 402.62, Florida Statutes, available for fiscal year 2024-2025
2147 pursuant to changes made by this act, a taxpayer may submit an
2148 application to the Department of Revenue beginning at 9 a.m. on
2149 July 1, 2024.

2150 Section 47. Present paragraph (b) of subsection (1) of
2151 section 561.121, Florida Statutes, is redesignated as paragraph
2152 (c), and a new paragraph (b) is added to that subsection, to
2153 read:

2154 561.121 Deposit of revenue.—

2155 (1) All state funds collected pursuant to ss. 563.05,
2156 564.06, 565.02(9), and 565.12 shall be paid into the State



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2157 Treasury and disbursed in the following manner:

2158 (b) After the required distribution to the Alcoholic
2159 Beverage and Tobacco Trust Fund pursuant to paragraph (a),
2160 \$416,667 shall be distributed monthly to each of the following:

2161 1. The University of Miami Sylvester Comprehensive Cancer
2162 Center;

2163 2. The University of Florida Health Shands Cancer Center;
2164 and

2165 3. The Mayo Clinic Comprehensive Cancer Center in
2166 Jacksonville.

2167
2168 These funds are appropriated monthly, to be used for lawful
2169 purposes, including constructing, furnishing, equipping,
2170 financing, operating, and maintaining cancer research and
2171 clinical and related facilities, and furnishing, equipping,
2172 operating, and maintaining other properties owned or leased by
2173 the University of Miami Sylvester Comprehensive Cancer Center,
2174 the University of Florida Health Shands Cancer Center, and the
2175 Mayo Clinic Comprehensive Cancer Center in Jacksonville. This
2176 paragraph is repealed June 30, 2054.

2177 Section 48. Notwithstanding the expiration date in section
2178 41 of chapter 2023-157, Laws of Florida, section 571.26, Florida
2179 Statutes, is reenacted to read:

2180 571.26 Florida Agricultural Promotional Campaign Trust
2181 Fund.—There is hereby created the Florida Agricultural
2182 Promotional Campaign Trust Fund within the Department of
2183 Agriculture and Consumer Services to receive all moneys related
2184 to the Florida Agricultural Promotional Campaign. Moneys
2185 deposited in the trust fund shall be appropriated for the sole



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2186 purpose of implementing the Florida Agricultural Promotional
2187 Campaign, except for money deposited in the trust fund pursuant
2188 to s. 212.20(6)(d)6.h., which shall be held separately and used
2189 solely for the purposes identified in s. 571.265.

2190 Section 49. Section 41 of chapter 2023-157, Laws of
2191 Florida, is repealed.

2192 Section 50. Subsection (5) of section 571.265, Florida
2193 Statutes, is amended to read:

2194 571.265 Promotion of Florida thoroughbred breeding and of
2195 thoroughbred racing at Florida thoroughbred tracks; distribution
2196 of funds.—

2197 ~~(5) This section is repealed July 1, 2025, unless reviewed~~
2198 ~~and saved from repeal by the Legislature.~~

2199 Section 51. Section 624.5108, Florida Statutes, is created
2200 to read:

2201 624.5108 Property insurance discount to policyholders;
2202 insurance premium deduction; insurer credit for deductions.—

2203 (1) An insurer must deduct the following amounts from the
2204 total charged for the following policies:

2205 (a) For a policy providing residential coverage of \$750,000
2206 or less on a dwelling, an amount equal to 1.75 percent of the
2207 premium, as defined in s. 627.403. For the purposes of this
2208 section, residential coverage excludes tenant coverage.

2209 (b) For a policy providing residential coverage of \$750,000
2210 or less on a dwelling, the amount charged for the State Fire
2211 Marshal regulatory assessment under s. 624.515.

2212 (c) For a policy providing residential coverage of \$750,000
2213 or less on a dwelling, the amount of assessment levied pursuant
2214 to s. 631.57(3)(a) and (e).



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2215 (d) For a policy, contract, or endorsement providing
2216 personal or commercial lines coverage for the peril of flood or
2217 excess coverage for the peril of flood on any structure or the
2218 contents of personal property contained therein, an amount equal
2219 to 1.75 percent of the premium, as defined in s. 627.403. As
2220 used in this paragraph, the term "flood" has the same meaning as
2221 provided in s. 627.715(1) (b).

2222 (2) The deductions under this section apply to policies
2223 that provide coverage for a 12-month period with an effective
2224 date between October 1, 2024, and September 30, 2025. The
2225 deductions amount must be separately stated on the policy
2226 declarations page.

2227 (3) When reporting policy premiums for purposes of
2228 computing taxes levied under s. 624.509, full policy premium
2229 value must be reported prior to application of deductions under
2230 this section.

2231 (4) For the taxable years beginning on January 1, 2024, and
2232 January 1, 2025, there is allowed a credit of 100 percent of the
2233 amount of deductions provided to policyholders pursuant to
2234 subsection (1) against any tax due under s. 624.509(1) after all
2235 other credits and deductions have been taken in the order
2236 provided in s. 624.509(7).

2237 (5) An insurer claiming a credit against premium tax
2238 liability under this section is not required to pay any
2239 additional retaliatory tax levied under s. 624.5091 as a result
2240 of claiming such credit. Section 624.5091 does not limit the
2241 credit available to insurers in any manner.

2242 (6) If the credit provided for under subsection (4) is not
2243 fully used in any one taxable year because of insufficient tax



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2244 liability, the unused amount may be carried forward for a period
2245 not to exceed 5 years.

2246 (7) Every insurer required to provide a premium deduction
2247 under this section must include all of the following information
2248 with its quarterly and annual statements under s. 624.424:

2249 (a) The number of policies that received a deduction under
2250 this section during the period covered by the statement.

2251 (b) The total amount of deductions provided by the insurer
2252 during the period covered by the statement.

2253 (c) The total premium related to insurance policies
2254 providing residential coverage of \$750,000 or less on a
2255 dwelling.

2256 (8) The office must include the same information required
2257 under subsection (7) in the reports required under s. 624.315.

2258 (9) In addition to its existing audit and investigation
2259 authority, the department may perform any additional financial
2260 and technical audits and investigations, including examining the
2261 accounts, books, and records of an insurer claiming a credit
2262 under subsection (4), which are necessary to verify the
2263 information included in the tax return and to ensure compliance
2264 with this section. The office shall provide technical assistance
2265 when requested by the Department of Revenue on any technical
2266 audits or examinations performed pursuant to this section.

2267 (10) In addition to its existing examination authority and
2268 duties under s. 624.316, the office shall examine the
2269 information required to be reported under subsection (7) and
2270 shall take corrective measures as provided in ss. 624.310(5) and
2271 624.4211 for any insurer not in compliance with this section.

2272 (11) The Department of Revenue and the office are



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2273 authorized, and all conditions are deemed met, to adopt
2274 emergency rules pursuant to s. 120.54(4) to implement the
2275 provisions of this section. Notwithstanding any other provision
2276 of law, emergency rules adopted pursuant to this subsection are
2277 effective for 6 months after adoption and may be renewed during
2278 the pendency of procedures to adopt permanent rules addressing
2279 the subject of the emergency rules.

2280 (12) This section is repealed December 31, 2031.

2281 Section 52. Disaster preparedness supplies; sales tax
2282 holiday.-

2283 (1) The tax levied under chapter 212, Florida Statutes, may
2284 not be collected during the period from June 1, 2024, through
2285 June 14, 2024, or during the period from August 24, 2024,
2286 through September 6, 2024, on the sale of:

2287 (a) A portable self-powered light source with a sales price
2288 of \$40 or less.

2289 (b) A portable self-powered radio, two-way radio, or
2290 weather-band radio with a sales price of \$50 or less.

2291 (c) A tarpaulin or other flexible waterproof sheeting with
2292 a sales price of \$100 or less.

2293 (d) An item normally sold as, or generally advertised as, a
2294 ground anchor system or tie-down kit with a sales price of \$100
2295 or less.

2296 (e) A gas or diesel fuel tank with a sales price of \$50 or
2297 less.

2298 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
2299 or 9-volt batteries, excluding automobile and boat batteries,
2300 with a sales price of \$50 or less.

2301 (g) A nonelectric food storage cooler with a sales price of



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- 2302 \$60 or less.
- 2303 (h) A portable generator used to provide light or
- 2304 communications or preserve food in the event of a power outage
- 2305 with a sales price of \$3,000 or less.
- 2306 (i) Reusable ice with a sales price of \$20 or less.
- 2307 (j) A portable power bank with a sales price of \$60 or
- 2308 less.
- 2309 (k) A smoke detector or smoke alarm with a sales price of
- 2310 \$70 or less.
- 2311 (l) A fire extinguisher with a sales price of \$70 or less.
- 2312 (m) A carbon monoxide detector with a sales price of \$70 or
- 2313 less.
- 2314 (n) The following supplies necessary for the evacuation of
- 2315 household pets purchased for noncommercial use:
- 2316 1. Bags of dry dog food or cat food weighing 50 or fewer
- 2317 pounds with a sales price of \$100 or less per bag.
- 2318 2. Cans or pouches of wet dog food or cat food with a sales
- 2319 price of \$10 or less per can or pouch or the equivalent if sold
- 2320 in a box or case.
- 2321 3. Over-the-counter pet medications with a sales price of
- 2322 \$100 or less per item.
- 2323 4. Portable kennels or pet carriers with a sales price of
- 2324 \$100 or less per item.
- 2325 5. Manual can openers with a sales price of \$15 or less per
- 2326 item.
- 2327 6. Leashes, collars, and muzzles with a sales price of \$20
- 2328 or less per item.
- 2329 7. Collapsible or travel-sized food bowls or water bowls
- 2330 with a sales price of \$15 or less per item.



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2331 8. Cat litter weighing 25 or fewer pounds with a sales
2332 price of \$25 or less per item.

2333 9. Cat litter pans with a sales price of \$15 or less per
2334 item.

2335 10. Pet waste disposal bags with a sales price of \$15 or
2336 less per package.

2337 11. Pet pads with a sales price of \$20 or less per box or
2338 package.

2339 12. Hamster or rabbit substrate with a sales price of \$15
2340 or less per package.

2341 13. Pet beds with a sales price of \$40 or less per item.

2342 (2) The tax exemptions provided in this section do not
2343 apply to sales within a theme park or entertainment complex as
2344 defined in s. 509.013(9), Florida Statutes, within a public
2345 lodging establishment as defined in s. 509.013(4), Florida
2346 Statutes, or within an airport as defined in s. 330.27(2),
2347 Florida Statutes.

2348 (3) The Department of Revenue is authorized, and all
2349 conditions are deemed met, to adopt emergency rules pursuant to
2350 s. 120.54(4), Florida Statutes, for the purpose of implementing
2351 this section.

2352 (4) This section shall take effect upon this act becoming a
2353 law.

2354 Section 53. Freedom Month; sales tax holiday.—

2355 (1) The taxes levied under chapter 212, Florida Statutes,
2356 may not be collected on purchases made during the period from
2357 July 1, 2024, through July 31, 2024, on:

2358 (a) The sale by way of admissions, as defined in s.
2359 212.02(1), Florida Statutes, for:



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2360 1. A live music event scheduled to be held on any date or
2361 dates from July 1, 2024, through December 31, 2024;

2362 2. A live sporting event scheduled to be held on any date
2363 or dates from July 1, 2024, through December 31, 2024;

2364 3. A movie to be shown in a movie theater on any date or
2365 dates from July 1, 2024, through December 31, 2024;

2366 4. Entry to a museum, including any annual passes;

2367 5. Entry to a state park, including any annual passes;

2368 6. Entry to a ballet, play, or musical theatre performance
2369 scheduled to be held on any date or dates from July 1, 2024,
2370 through December 31, 2024;

2371 7. Season tickets for ballets, plays, music events, or
2372 musical theatre performances;

2373 8. Entry to a fair, festival, or cultural event scheduled
2374 to be held on any date or dates from July 1, 2024, through
2375 December 31, 2024; or

2376 9. Use of or access to private and membership clubs
2377 providing physical fitness facilities from July 1, 2024, through
2378 December 31, 2024.

2379 (b) The retail sale of boating and water activity supplies,
2380 camping supplies, fishing supplies, general outdoor supplies,
2381 and residential pool supplies. As used in this section, the
2382 term:

2383 1. "Boating and water activity supplies" means life jackets
2384 and coolers with a sales price of \$75 or less; recreational pool
2385 tubes, pool floats, inflatable chairs, and pool toys with a
2386 sales price of \$35 or less; safety flares with a sales price of
2387 \$50 or less; water skis, wakeboards, kneeboards, and
2388 recreational inflatable water tubes or floats capable of being



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2389 towed with a sales price of \$150 or less; paddleboards and
2390 surfboards with a sales price of \$300 or less; canoes and kayaks
2391 with a sales price of \$500 or less; paddles and oars with a
2392 sales price of \$75 or less; and snorkels, goggles, and swimming
2393 masks with a sales price of \$25 or less.

2394 2. "Camping supplies" means tents with a sales price of
2395 \$200 or less; sleeping bags, portable hammocks, camping stoves,
2396 and collapsible camping chairs with a sales price of \$50 or
2397 less; and camping lanterns and flashlights with a sales price of
2398 \$30 or less.

2399 3. "Fishing supplies" means rods and reels with a sales
2400 price of \$75 or less if sold individually, or \$150 or less if
2401 sold as a set; tackle boxes or bags with a sales price of \$30 or
2402 less; and bait or fishing tackle with a sales price of \$5 or
2403 less if sold individually, or \$10 or less if multiple items are
2404 sold together. The term does not include supplies used for
2405 commercial fishing purposes.

2406 4. "General outdoor supplies" means sunscreen, sunblock, or
2407 insect repellent with a sales price of \$15 or less; sunglasses
2408 with a sales price of \$100 or less; binoculars with a sales
2409 prices of \$200 or less; water bottles with a sales price of \$30
2410 or less; hydration packs with a sales price of \$50 or less;
2411 outdoor gas or charcoal grills with a sales price of \$250 or
2412 less; bicycle helmets with a sales price of \$50 or less; and
2413 bicycles with a sales price of \$500 or less.

2414 5. "Residential pool supplies" means individual residential
2415 pool and spa replacement parts, nets, filters, lights, and
2416 covers with a sales price of \$100 or less; and residential pool
2417 and spa chemicals purchased by an individual with a sales price



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2418 of \$150 or less.

2419 (2) The tax exemptions provided in this section do not
2420 apply to sales within a theme park or entertainment complex as
2421 defined in s. 509.013(9), Florida Statutes, within a public
2422 lodging establishment as defined in s. 509.013(4), Florida
2423 Statutes, or within an airport as defined in s. 330.27(2),
2424 Florida Statutes.

2425 (3) If a purchaser of an admission purchases the admission
2426 exempt from tax pursuant to this section and subsequently
2427 resells the admission, the purchaser shall collect tax on the
2428 full sales price of the resold admission.

2429 (4) The Department of Revenue is authorized, and all
2430 conditions are deemed met, to adopt emergency rules pursuant to
2431 s. 120.54(4), Florida Statutes, for the purpose of implementing
2432 this section.

2433 (5) This section shall take effect upon this act becoming a
2434 law.

2435 Section 54. Clothing, wallets, and bags; school supplies;
2436 learning aids and jigsaw puzzles; personal computers and
2437 personal computer-related accessories; sales tax holiday.-

2438 (1) The tax levied under chapter 212, Florida Statutes, may
2439 not be collected during the period from July 29, 2024, through
2440 August 11, 2024 on the retail sale of:

2441 (a) Clothing, wallets, or bags, including handbags,
2442 backpacks, fanny packs, and diaper bags, but excluding
2443 briefcases, suitcases, and other garment bags, having a sales
2444 price of \$100 or less per item. As used in this paragraph, the
2445 term "clothing" means:

2446 1. Any article of wearing apparel intended to be worn on or



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2447 about the human body, excluding watches, watchbands, jewelry,
2448 umbrellas, and handkerchiefs; and

2449 2. All footwear, excluding skis, swim fins, roller blades,
2450 and skates.

2451 (b) School supplies having a sales price of \$50 or less per
2452 item. As used in this paragraph, the term "school supplies"
2453 means pens, pencils, erasers, crayons, notebooks, notebook
2454 filler paper, legal pads, binders, lunch boxes, construction
2455 paper, markers, folders, poster board, composition books, poster
2456 paper, scissors, cellophane tape, glue or paste, rulers,
2457 computer disks, staplers and staples used to secure paper
2458 products, protractors, and compasses.

2459 (c) Learning aids and jigsaw puzzles having a sales price
2460 of \$30 or less. As used in this paragraph, the term "learning
2461 aids" means flashcards or other learning cards, matching or
2462 other memory games, puzzle books and search-and-find books,
2463 interactive or electronic books and toys intended to teach
2464 reading or math skills, and stacking or nesting blocks or sets.

2465 (d) Personal computers or personal computer-related
2466 accessories purchased for noncommercial home or personal use
2467 having a sales price of \$1,500 or less. As used in this
2468 paragraph, the term:

2469 1. "Personal computers" includes electronic book readers,
2470 calculators, laptops, desktops, handhelds, tablets, or tower
2471 computers. The term does not include cellular telephones, video
2472 game consoles, digital media receivers, or devices that are not
2473 primarily designed to process data.

2474 2. "Personal computer-related accessories" includes
2475 keyboards, mice, personal digital assistants, monitors, other



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2476 peripheral devices, modems, routers, and nonrecreational
2477 software, regardless of whether the accessories are used in
2478 association with a personal computer base unit. The term does
2479 not include furniture or systems, devices, software, monitors
2480 with a television tuner, or peripherals that are designed or
2481 intended primarily for recreational use.

2482 (2) The tax exemptions provided in this section do not
2483 apply to sales within a theme park or entertainment complex as
2484 defined in s. 509.013(9), Florida Statutes, within a public
2485 lodging establishment as defined in s. 509.013(4), Florida
2486 Statutes, or within an airport as defined in s. 330.27(2),
2487 Florida Statutes.

2488 (3) The tax exemptions provided in this section apply at
2489 the option of the dealer if less than 5 percent of the dealer's
2490 gross sales of tangible personal property in the prior calendar
2491 year consisted of items that would be exempt under this section.
2492 If a qualifying dealer chooses not to participate in the tax
2493 holiday, by July 15, 2024, the dealer must notify the Department
2494 of Revenue in writing of its election to collect sales tax
2495 during the holiday and must post a copy of that notice in a
2496 conspicuous location at its place of business.

2497 (4) The Department of Revenue is authorized, and all
2498 conditions are deemed met, to adopt emergency rules pursuant to
2499 s. 120.54(4), Florida Statutes, for the purpose of implementing
2500 this section.

2501 (5) This section shall take effect upon this act becoming a
2502 law.

2503 Section 55. Tools commonly used by skilled trade workers;
2504 Tool Time sales tax holiday.-



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2505 (1) The tax levied under chapter 212, Florida Statutes, may
2506 not be collected during the period from September 1, 2024,
2507 through September 7, 2024, on the retail sale of:

2508 (a) Hand tools with a sales price of \$50 or less per item.

2509 (b) Power tools with a sales price of \$300 or less per
2510 item.

2511 (c) Power tool batteries with a sales price of \$150 or less
2512 per item.

2513 (d) Work gloves with a sales price of \$25 or less per pair.

2514 (e) Safety glasses with a sales price of \$50 or less per
2515 pair, or the equivalent if sold in sets of more than one pair.

2516 (f) Protective coveralls with a sales price of \$50 or less
2517 per item.

2518 (g) Work boots with a sales price of \$175 or less per pair.

2519 (h) Tool belts with a sales price of \$100 or less per item.

2520 (i) Duffle bags or tote bags with a sales price of \$50 or
2521 less per item.

2522 (j) Tool boxes with a sales price of \$75 or less per item.

2523 (k) Tool boxes for vehicles with a sales price of \$300 or
2524 less per item.

2525 (l) Industry textbooks and code books with a sales price of
2526 \$125 or less per item.

2527 (m) Electrical voltage and testing equipment with a sales
2528 price of \$100 or less per item.

2529 (n) LED flashlights with a sales price of \$50 or less per
2530 item.

2531 (o) Shop lights with a sales price of \$100 or less per
2532 item.

2533 (p) Handheld pipe cutters, drain opening tools, and



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2534 plumbing inspection equipment with a sales price of \$150 or less
2535 per item.

2536 (q) Shovels with a sales price of \$50 or less.

2537 (r) Rakes with a sales price of \$50 or less.

2538 (s) Hard hats and other head protection with a sales price
2539 of \$100 or less.

2540 (t) Hearing protection items with a sales price of \$75 or
2541 less.

2542 (u) Ladders with a sales price of \$250 or less.

2543 (v) Fuel cans with a sales price of \$50 or less.

2544 (w) High visibility safety vests with a sales price of \$30
2545 or less.

2546 (2) The tax exemptions provided in this section do not
2547 apply to sales within a theme park or entertainment complex as
2548 defined in s. 509.013(9), Florida Statutes, within a public
2549 lodging establishment as defined in s. 509.013(4), Florida
2550 Statutes, or within an airport as defined in s. 330.27(2),
2551 Florida Statutes.

2552 (3) The Department of Revenue is authorized, and all
2553 conditions are deemed met, to adopt emergency rules pursuant to
2554 s. 120.54(4), Florida Statutes, for the purpose of implementing
2555 this section.

2556 Section 56. (1) The Department of Revenue is authorized,
2557 and all conditions are deemed met, to adopt emergency rules
2558 pursuant to s. 120.54(4), Florida Statutes, to implement the
2559 amendments made by this act to ss. 206.9931, 212.05, 212.054,
2560 213.21, 213.67, 220.03, and 220.1915, Florida Statutes, and the
2561 creation by this act of s. 220.1992, Florida Statutes.
2562 Notwithstanding any other provision of law, emergency rules



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2563 adopted pursuant to this subsection are effective for 6 months
2564 after adoption and may be renewed during the pendency of
2565 procedures to adopt permanent rules addressing the subject of
2566 the emergency rules.

2567 (2) This section shall take effect upon this act becoming a
2568 law and expires July 1, 2027.

2569 Section 57. Except as otherwise provided in this act and
2570 except for this section, which shall take effect upon becoming a
2571 law, this act shall take effect July 1, 2024.

2572

2573 ===== T I T L E A M E N D M E N T =====

2574 And the title is amended as follows:

2575 Delete everything before the enacting clause
2576 and insert:

2577 A bill to be entitled
2578 An act relating to taxation; amending s. 125.0104,
2579 F.S.; prohibiting a plan for tourist development from
2580 allocating more than a certain percentage of the tax
2581 revenue to a publicly owned and operated convention
2582 center for certain purposes, unless approved by a
2583 supermajority vote; amending s. 192.001, F.S.;
2584 revising the definition of the term "tangible personal
2585 property"; providing retroactive applicability;
2586 amending s. 192.0105, F.S.; providing that a taxpayer
2587 has a right to know certain information regarding
2588 property determined not to have been entitled to a
2589 homestead exemption; amending s. 193.155, F.S.;
2590 extending the timeframe for changes, additions, or
2591 improvements following damage or destruction of a



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2592 homestead to commence for certain assessment
2593 requirements to apply; specifying the timeframes and
2594 the manner in which erroneous assessments of property
2595 must be corrected; prohibiting back taxes from being
2596 due for any year as a result of certain
2597 recalculations; deleting a calculation of back taxes;
2598 requiring property appraisers to include certain
2599 information with notices of tax liens; amending s.
2600 193.624, F.S.; revising the definition of the term
2601 "renewable energy source device"; providing
2602 applicability; amending s. 193.703, F.S.; providing
2603 that a person may not be assessed unpaid taxes under
2604 certain circumstances; creating s. 195.028, F.S.;
2605 requiring the Department of Revenue to create multi-
2606 language versions of forms under certain
2607 circumstances; specifying a requirement and
2608 authorization for such forms; requiring the department
2609 to develop and post certain documents related to
2610 property tax exemptions; amending s. 196.011, F.S.;
2611 providing that taxpayers are not responsible for
2612 specified payments in certain circumstances; requiring
2613 property appraisers to provide multi-language
2614 applications under certain circumstances; amending s.
2615 196.031, F.S.; extending the timeframe before a
2616 property owner's failure to commence repair or
2617 rebuilding of homestead property constitutes
2618 abandonment; amending s. 196.075, F.S.; providing that
2619 a person may not be assessed unpaid taxes under
2620 certain circumstances; amending s. 196.121, F.S.;



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2621 requiring homestead application forms to include
2622 certain information; amending s. 196.161, F.S.;
2623 providing that a property may not be subject to unpaid
2624 taxes, penalties, or interest under certain
2625 circumstances; requiring property appraisers to
2626 include certain information with notices of tax liens;
2627 providing that a person may not be assessed unpaid
2628 taxes under certain circumstances; amending s.
2629 196.1978, F.S.; revising the definition of the term
2630 "newly constructed"; revising conditions for when
2631 multifamily projects are considered property used for
2632 a charitable purpose and are eligible to receive an ad
2633 valorem property tax exemption; making technical
2634 changes; requiring property appraisers to exempt
2635 certain units from ad valorem property taxes;
2636 providing the method for determining the value of a
2637 unit for certain purposes; requiring property
2638 appraisers to review certain applications and make
2639 certain determinations; authorizing property
2640 appraisers to request and review additional
2641 information; authorizing property appraisers to grant
2642 exemptions only under certain conditions; revising
2643 requirements for property owners seeking a
2644 certification notice from the Florida Housing Finance
2645 Corporation; providing that a certain determination by
2646 the corporation does not constitute an exemption;
2647 revising eligibility; conforming provisions to changes
2648 made by the act; amending s. 196.1979, F.S.; revising
2649 the value to which a certain ad valorem property tax



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2650 exemption applies; revising a condition of eligibility
2651 for vacant residential units to qualify for a certain
2652 ad valorem property tax exemption; making technical
2653 changes; revising the deadline for an application for
2654 exemption; revising deadlines by which boards and
2655 governing bodies must deliver to or notify the
2656 department of the adoption, repeal, or expiration of
2657 certain ordinances; requiring property appraisers to
2658 review certain applications and make certain
2659 determinations; authorizing property appraisers to
2660 request and review additional information; authorizing
2661 property appraisers to grant exemptions only under
2662 certain conditions; providing the method for
2663 determining the value of a unit for certain purposes;
2664 providing for retroactive applicability; amending s.
2665 196.1978, F.S.; authorizing a taxing authority,
2666 beginning at a specified time, to elect not to exempt
2667 certain property upon adoption of an ordinance or a
2668 resolution; specifying requirements and limitations
2669 for the ordinance or resolution; providing
2670 applicability; specifying duties of the taxing
2671 authority; providing applicability; amending s.
2672 196.24, F.S.; revising the amount of a certain
2673 exemption related to disabled ex-servicemembers;
2674 providing applicability; amending s. 200.069, F.S.;
2675 providing that the property appraiser, rather than the
2676 local governing board, may request the notice of
2677 proposed property taxes and notice of non-ad valorem
2678 assessments; amending s. 201.08, F.S.; providing



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2679 applicability; defining the term "principal limit";
2680 requiring that certain taxes be calculated based on
2681 the principal limit at a specified event; providing
2682 retroactive operation; providing construction;
2683 amending s. 201.21, F.S.; exempting all non-interest-
2684 bearing promissory notes, non-interest-bearing
2685 nonnegotiable notes, or non-interest-bearing written
2686 obligations, for specified purposes, from documentary
2687 stamp taxes in connection with the sale of alarm
2688 systems; amending s. 206.9931, F.S.; deleting a
2689 registration fee for certain parties; amending s.
2690 206.9955, F.S.; revising the rates of certain taxes on
2691 natural gas fuel for a specified timeframe; reenacting
2692 s. 206.996, F.S., relating to monthly reports by
2693 natural gas fuel retailers and deductions, to
2694 incorporate the amendment made to s. 206.9955, F.S.,
2695 in references thereto; reenacting s. 206.997, F.S.,
2696 relating to state and local alternative fuel user fee
2697 clearing trust funds and distributions, to incorporate
2698 the amendment made to s. 206.9955, F.S., in references
2699 thereto; amending s. 212.0306, F.S.; revising the
2700 necessary vote in a referendum for the levy of a
2701 certain local option food and beverage tax; amending
2702 s. 212.05, F.S.; making technical changes; specifying
2703 the application of an exemption for sales tax for
2704 certain purchasers of boats and aircraft; amending s.
2705 212.054, F.S.; specifying that certain purchases are
2706 considered a single item for purposes of discretionary
2707 sales surtax; specifying that certain property sales



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2708 are deemed to occur in the county where the purchaser
2709 resides, as identified on specified documents;
2710 amending s. 212.055, F.S.; deleting a restriction on
2711 counties authorized to levy an indigent care and
2712 trauma center surtax; amending s. 212.11, F.S.;
2713 authorizing an automatic extension for filing returns
2714 and remitting sales and use tax when specified states
2715 of emergency are declared; amending s. 212.12, F.S.;
2716 revising the amount of a sales tax collection
2717 allowance for certain dealers; amending s. 212.20,
2718 F.S.; deleting the future repeal of provisions related
2719 to annual distributions to the Florida Agricultural
2720 Promotional Campaign Trust Fund; amending s. 213.21,
2721 F.S.; authorizing the department to consider requests
2722 to settle or compromise certain liabilities after
2723 certain time periods have expired, in certain
2724 circumstances; providing a limitation; providing that
2725 certain department decisions are not subject to
2726 review; amending s. 213.67, F.S.; authorizing certain
2727 parties to include additional specified amounts in a
2728 garnishment levy notice; revising methods for delivery
2729 of levy notices; amending s. 220.02, F.S.; revising
2730 the order in which credits may be taken to include a
2731 specified credit; amending s. 220.03, F.S.; revising
2732 the date of adoption of the Internal Revenue Code and
2733 other federal income tax statutes for purposes of the
2734 state corporate income tax; providing retroactive
2735 operation; amending s. 220.1915, F.S.; revising the
2736 definition of the term "qualifying railroad"; revising



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2737 application requirements for the credit for qualified
2738 railroad reconstruction or replacement expenditures;
2739 revising requirements for the department related to
2740 the issuance of a certain letter; revising conditions
2741 for carry-forward and transfer of such credit;
2742 creating s. 220.1992, F.S.; defining the terms
2743 "qualified employee" and "qualified taxpayer";
2744 establishing a credit against specified taxes for
2745 taxpayers that employ specified individuals;
2746 specifying the amount of such tax credit; authorizing
2747 the department to adopt rules governing the manner and
2748 form of the application for such tax credit;
2749 specifying requirements for such form; requiring the
2750 department to approve the tax credit prior to the
2751 taxpayer taking the credit; requiring the department
2752 to approve the tax credits in a specified manner;
2753 requiring the department to notify the taxpayer in a
2754 specified manner if the department determines an
2755 application is incomplete; providing that such
2756 taxpayer has a specified timeframe to correct any
2757 deficiency; providing that certain applications are
2758 deemed complete on a specified date; prohibiting
2759 taxpayers from claiming a tax credit more than a
2760 specified amount; authorizing the carryforward of
2761 credits in a specified manner; providing the maximum
2762 amount of credit that may be granted during specified
2763 fiscal years; authorizing the department to consult
2764 with specified entities for a certain purpose;
2765 amending s. 220.222, F.S.; providing an automatic



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2766 extension for the due date for a specified return in
2767 certain circumstances; amending s. 402.62, F.S.;

2768 revising the requirements for the Department of
2769 Children and Families in designating eligible
2770 charitable organizations; increasing the Strong
2771 Families Tax Credit cap; specifying when applications
2772 may be submitted to the Department of Revenue;

2773 amending s. 561.121, F.S.; providing for a specified
2774 monthly distribution to specified entities of funds
2775 collected from certain excise taxes on alcoholic
2776 beverages and license fees on vendors; providing for
2777 the uses of such funds; providing for future repeal;

2778 reenacting s. 571.26, F.S., relating to the Florida
2779 Agricultural Promotional Campaign Trust Fund;

2780 repealing s. 41 of chapter 2023-157, Laws of Florida,
2781 which provides for the expiration and reversion of a
2782 specified provision of law; amending s. 571.265, F.S.;

2783 deleting the future repeal of provisions related to
2784 the promotion of Florida thoroughbred breeding and of
2785 thoroughbred racing; creating s. 624.5108, F.S.;

2786 requiring insurers to deduct specified amounts from
2787 the premiums for certain policies; defining the term
2788 "flood"; providing applicability; requiring the
2789 deductions amount to be separately stated; providing
2790 reporting requirements; providing for a credit for a
2791 specified timeframe against insurance premium tax for
2792 insurers in a specified amount; exempting insurers
2793 claiming such credit from retaliatory tax; providing
2794 construction; providing for carry-forward of certain



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2795 credits; requiring certain insurers to include certain
2796 information with their quarterly and annual
2797 statements; requiring the office to include certain
2798 information in certain reports; authorizing the
2799 department to perform necessary audits and
2800 investigations; requiring the Office of Insurance
2801 Regulation to provide technical assistance; requiring
2802 the office to examine certain information and take
2803 corrective measures; authorizing the department and
2804 the office to adopt emergency rules; providing for
2805 future repeal; exempting from sales and use tax
2806 specified disaster preparedness supplies during
2807 specified timeframes; providing applicability;
2808 authorizing the department to adopt emergency rules;
2809 exempting from sales and use tax admissions to certain
2810 events, performances, and facilities, certain season
2811 tickets, and the retail sale of certain boating and
2812 water activity, camping, fishing, general outdoor, and
2813 residential pool supplies during specified timeframes;
2814 defining terms; providing applicability; authorizing
2815 the department to adopt emergency rules; exempting
2816 from sales and use tax the retail sale of certain
2817 clothing, wallets, bags, school supplies, learning
2818 aids and jigsaw puzzles, and personal computers and
2819 personal computer-related accessories during specified
2820 timeframes; defining terms; providing applicability;
2821 authorizing certain dealers to opt out of
2822 participating in the tax holiday, subject to certain
2823 requirements; authorizing the department to adopt



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2824 emergency rules; exempting from the sales and use tax
2825 the retail sale of certain tools during a specified
2826 timeframe; providing applicability; authorizing the
2827 department to adopt emergency rules; authorizing the
2828 department to adopt emergency rules for specified
2829 provisions; providing for future expiration; providing
2830 effective dates.