



26 specifying that certain permanently and totally  
27 disabled veterans or their surviving spouses are  
28 entitled to, rather than may receive, a prorated  
29 refund of ad valorem taxes paid under certain  
30 circumstances; making clarifying changes relating to  
31 the transfer of homestead tax exemptions by surviving  
32 spouses of certain veterans and first responders;  
33 providing construction; expanding eligibility for the  
34 prorated refund; removing a limitation on when certain  
35 surviving spouses are exempt from a specified tax;  
36 exempting from ad valorem taxation the homestead  
37 property of the surviving spouse of a first responder  
38 who dies in the line of duty while employed by the  
39 United States Government; removing a limitation on  
40 when first responders and their surviving spouses are  
41 exempt from a specified tax; expanding the definition  
42 of the term "first responder" to include certain  
43 federal law enforcement officers; providing  
44 applicability; amending s. 196.196, F.S.; making a  
45 technical change; providing construction relating to  
46 tax-exempt property used for a religious purpose;  
47 amending s. 196.198, F.S.; adding circumstances under  
48 which certain property used exclusively for  
49 educational purposes is deemed owned by an educational  
50 institution; amending s. 197.319, F.S.; revising

51 definitions; revising requirements for applying for  
52 property tax refunds due to catastrophic events;  
53 revising duties of property appraisers and tax  
54 collectors; making technical changes; providing  
55 applicability; amending ss. 199.145 and 201.08, F.S.;  
56 providing requirements for taxation of specified loans  
57 in certain circumstances; amending s. 202.19, F.S.;  
58 revising the name of the discretionary communications  
59 services tax; requiring that a certain tax remain the  
60 same rate as it was on a specified past date until a  
61 specified future date; prohibiting a certain tax  
62 passed after a specified date from being added to the  
63 local communications services tax until a future date;  
64 amending s. 206.9952, F.S.; conforming provisions to  
65 changes made by the act; amending s. 206.9955, F.S.;  
66 delaying the effective date of certain taxes on  
67 natural gas fuel; amending s. 206.996, F.S.;  
68 conforming a provision to changes made by the act;  
69 amending s. 212.0306, F.S.; authorizing certain cities  
70 and towns to levy a local option food and beverage tax  
71 if adopted by ordinance approved by referendum;  
72 providing for the effective date of such tax levy;  
73 requiring that a referendum to reenact an expiring  
74 local option food and beverage tax be held at a  
75 general election; limiting the occurrence of such a

76 referendum; amending s. 212.031, F.S.; reducing the  
77 tax levied on rental or license fees charged for the  
78 use of real property; amending s. 212.055, F.S.;  
79 requiring that a referendum to reenact a local  
80 government discretionary sales surtax be held at a  
81 general election; limiting the occurrence of such a  
82 referendum; amending s. 212.08, F.S.; exempting from  
83 sales and use tax the sale of materials used to  
84 construct or repair fencing used for certain purposes;  
85 defining the term "renewable natural gas"; providing a  
86 sales tax exemption for the purchase of certain  
87 machinery and equipment relating to renewable natural  
88 gas; requiring purchasers of such machinery and  
89 equipment to furnish the vendor with a certain  
90 affidavit; providing an exception; providing  
91 penalties, including a criminal penalty; authorizing  
92 the Department of Revenue to adopt rules; exempting  
93 the purchase of specified baby and toddler products  
94 from the sales and use tax; providing a presumption;  
95 exempting the sale for human use of diapers,  
96 incontinence undergarments, incontinence pads, and  
97 incontinence liners from the sales and use tax;  
98 exempting the sale of oral hygiene products from the  
99 sales and use tax; defining the term "oral hygiene  
100 products"; exempting the sale of certain firearm

101 safety devices from the sales and use tax; defining  
 102 the terms "private investigation services" and "small  
 103 private investigative agency"; exempting the sale of  
 104 private investigation services by a small private  
 105 investigative agency to a client from the sales and  
 106 use tax; providing applicability; amending s. 212.20,  
 107 F.S.; requiring the Department of Revenue to annually  
 108 distribute funds to the Florida Agricultural  
 109 Promotional Campaign Trust Fund beginning on a  
 110 specified date; providing for future repeal; amending  
 111 s. 213.053, F.S.; revising information which the  
 112 Department of Revenue may share with the Department of  
 113 Environmental Protection to include changes made by  
 114 the act; amending s. 220.02, F.S.; revising the order  
 115 in which credits may be taken to include credits  
 116 created by the act; amending s. 220.03, F.S.; revising  
 117 the date of adoption of the Internal Revenue Code and  
 118 other federal income tax statutes for purposes of the  
 119 state corporate income tax; providing retroactive  
 120 operation; amending s. 220.13, F.S.; requiring the  
 121 addition of amounts taken for certain credits to  
 122 taxable income; amending s. 220.1845, F.S.; increasing  
 123 the amount of contaminated site rehabilitation tax  
 124 credits which may be granted for each fiscal year;  
 125 creating s. 220.199, F.S.; defining terms; providing a

126 corporate income tax credit to developers and  
 127 homebuilders for certain graywater systems purchased  
 128 during the taxable year; specifying limits on credits  
 129 received; specifying information the developer or  
 130 homebuilder must provide; requiring the Department of  
 131 Environmental Protection to make certain  
 132 determinations and to certify such determinations  
 133 within a specified timeframe; requiring such  
 134 determinations be included on specified returns;  
 135 prohibiting the certification of credits for tax years  
 136 after a certain date; authorizing tax credits to be  
 137 carried forward for up to a specified number of years;  
 138 authorizing the Department of Revenue and the  
 139 Department of Environmental Protection to adopt rules;  
 140 providing for future repeal; creating s. 220.1991,  
 141 F.S.; authorizing a corporate income tax credit for a  
 142 portion of the cost of certain equipment used in the  
 143 production of human breast milk derived human milk  
 144 fortifiers; requiring such credit be reduced using a  
 145 specified calculation; providing requirements for  
 146 qualifying equipment; providing the maximum amount of  
 147 credits available for each taxpayer for certain fiscal  
 148 years; providing applicability; authorizing the  
 149 Department of Revenue to adopt specified rules;  
 150 providing requirements for certain forms; requiring

151 the credit to be approved by the Department of Revenue  
 152 before it is used; requiring the Department of Revenue  
 153 to take certain actions when processing applications;  
 154 providing requirements for incomplete applications;  
 155 authorizing credits to be carried forward for up to a  
 156 specified number of years; authorizing credits to be  
 157 used on a consolidated return in certain  
 158 circumstances; prohibiting taxpayers from conveying,  
 159 transferring, or assigning approved tax credits;  
 160 providing an exception; requiring notification if such  
 161 exception is used; requiring the Department of Revenue  
 162 to take specified actions in relation to such  
 163 notifications; providing requirements for a credit  
 164 approved after a specified event; providing for the  
 165 reduction of estimated payments in certain  
 166 circumstances; providing for future repeal; amending  
 167 s. 220.222, F.S.; requiring specified calculations  
 168 relating to the underpayment of taxes to include the  
 169 amount of certain credits; amending ss. 336.021 and  
 170 336.025, F.S.; requiring that a referendum to adopt,  
 171 amend, or reenact a ninth-cent fuel tax or local  
 172 option fuel taxes, respectively, be held at a general  
 173 election; limiting the occurrence of a referendum to  
 174 reenact such a tax; amending s. 376.30781, F.S.;

175 increasing the amount of tax credits for the

176 rehabilitation of drycleaning-solvent-contaminated  
 177 sites and brownfield sites in designated brownfield  
 178 areas which may be granted for each fiscal year;  
 179 amending s. 402.62, F.S.; increasing the Strong  
 180 Families Tax Credit cap; creating s. 550.09516, F.S.;;  
 181 providing for a credit for thoroughbred racing  
 182 permitholders; requiring the Florida Gaming Control  
 183 Commission to require sufficient documentation;  
 184 authorizing permitholders to apply the credits monthly  
 185 beginning on a specified annual date to certain taxes  
 186 and fees; providing for expiration of credits;  
 187 authorizing the commission to adopt rules; amending s.  
 188 571.26, F.S.; requiring that certain funds be held  
 189 separately in the trust fund for certain purposes;  
 190 providing for the future expiration and reversion of  
 191 specified statutory text; creating s. 571.265, F.S.;;  
 192 defining the terms "association" and "permitholder";  
 193 requiring that certain funds deposited into the trust  
 194 fund be used for a specified purpose; providing for  
 195 carryover of unused funds; specifying requirements for  
 196 the use and distribution of funds; requiring  
 197 recipients to submit a report; providing for future  
 198 repeal; exempting from sales and use tax the retail  
 199 sale of certain clothing, wallets, bags, school  
 200 supplies, learning aids and jigsaw puzzles, and



201 personal computers and personal computer-related  
 202 accessories during specified timeframes; defining  
 203 terms; specifying locations where the tax exemptions  
 204 do not apply; authorizing certain dealers to opt out  
 205 of participating in the tax holiday, subject to  
 206 certain requirements; authorizing the Department of  
 207 Revenue to adopt emergency rules; exempting from sales  
 208 and use tax specified disaster preparedness supplies  
 209 during specified timeframes; defining terms;  
 210 specifying locations where the tax exemptions do not  
 211 apply; authorizing the Department of Revenue to adopt  
 212 emergency rules; exempting from sales and use tax  
 213 admissions to certain events, performances, and  
 214 facilities, certain season tickets, and the retail  
 215 sale of certain boating and water activity, camping,  
 216 fishing, general outdoor, and residential pool  
 217 supplies and sporting equipment during specified  
 218 timeframes; defining terms; specifying locations where  
 219 the tax exemptions do not apply; authorizing the  
 220 Department of Revenue to adopt emergency rules;  
 221 exempting from the sales and use tax the retail sale  
 222 of certain tools during a specified timeframe;  
 223 specifying locations where the tax exemptions do not  
 224 apply; authorizing the Department of Revenue to adopt  
 225 emergency rules; exempting from sales and use tax the

226 retail sale of new ENERGY STAR appliances during a  
 227 specified timeframe; defining the term "ENERGY STAR  
 228 appliance"; exempting from sales and use tax the  
 229 retail sale of gas ranges and cooktops during a  
 230 specified timeframe; defining the term "gas ranges and  
 231 cooktops"; authorizing the Department of Revenue to  
 232 adopt emergency rules; authorizing local taxing  
 233 jurisdictions to apply to the Department of Revenue  
 234 for a distribution to offset certain reductions in ad  
 235 valorem tax revenue; providing application  
 236 requirements; authorizing the Department of Revenue to  
 237 adopt rules; providing for future repeal; providing  
 238 appropriations; providing effective dates.

239  
 240 Be It Enacted by the Legislature of the State of Florida:

241  
 242 Section 1. Paragraph (r) of subsection (1) of section  
 243 125.01, Florida Statutes, is amended to read:

244 125.01 Powers and duties.—

245 (1) The legislative and governing body of a county shall  
 246 have the power to carry on county government. To the extent not  
 247 inconsistent with general or special law, this power includes,  
 248 but is not restricted to, the power to:

249 (r) Levy and collect taxes, both for county purposes and  
 250 for the providing of municipal services within any municipal

251 service taxing unit, and special assessments; borrow and expend  
252 money; and issue bonds, revenue certificates, and other  
253 obligations of indebtedness, which power shall be exercised in  
254 such manner, and subject to such limitations, as may be provided  
255 by general law. There shall be no referendum required for the  
256 levy by a county of ad valorem taxes, both for county purposes  
257 and for the providing of municipal services within any municipal  
258 service taxing unit.

259 1. Notwithstanding any other provision of law, a county  
260 may not levy special assessments ~~for the provision of fire~~  
261 ~~protection services~~ on lands classified as agricultural lands  
262 under s. 193.461 unless the revenue from such assessments has  
263 been pledged for debt service and is necessary to meet  
264 obligations of bonds or certificates issued by the county which  
265 remain outstanding on July 1, 2023, including refundings thereof  
266 for debt service savings where the maturity of the debt is not  
267 extended. For bonds or certificates issued after July 1, 2023,  
268 special assessments securing such bonds may not be levied on  
269 lands classified as agricultural under s. 193.461.

270 2. The provisions of subparagraph 1. do not apply to  
271 residential structures and their curtilage ~~land contains a~~  
272 ~~residential dwelling or nonresidential farm building, with the~~  
273 ~~exception of an agricultural pole barn, provided the~~  
274 ~~nonresidential farm building exceeds a just value of \$10,000.~~  
275 ~~Such special assessments must be based solely on the special~~

276 ~~benefit accruing to that portion of the land consisting of the~~  
 277 ~~residential dwelling and curtilage, and qualifying~~  
 278 ~~nonresidential farm buildings. As used in this paragraph, the~~  
 279 ~~term "agricultural pole barn" means a nonresidential farm~~  
 280 ~~building in which 70 percent or more of the perimeter walls are~~  
 281 ~~permanently open and allow free ingress and egress.~~

282 Section 2. Paragraphs (d), (l), (m), and (n) of subsection  
 283 (3), subsection (4), paragraph (c) of subsection (5), and  
 284 subsection (6) of section 125.0104, Florida Statutes, are  
 285 amended to read:

286 125.0104 Tourist development tax; procedure for levying;  
 287 authorized uses; referendum; enforcement.—

288 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

289 (d) In addition to any 1-percent or 2-percent tax imposed  
 290 under paragraph (c), the governing board of the county may levy,  
 291 impose, and set an additional 1 percent of each dollar above the  
 292 tax rate set under paragraph (c) ~~by the extraordinary vote of~~  
 293 ~~the governing board~~ for the purposes set forth in subsection (5)  
 294 ~~or~~ by referendum of approval by the registered electors within  
 295 the county or subcounty special district pursuant to subsection  
 296 (6). ~~A No~~ county may not shall levy, impose, and set the tax  
 297 authorized under this paragraph unless the county has imposed  
 298 the 1-percent or 2-percent tax authorized under paragraph (c)  
 299 for a minimum of 3 years before ~~prior to~~ the effective date of  
 300 the levy and imposition of the tax authorized by this paragraph.

301 Revenues raised by the additional tax authorized under this  
 302 paragraph may ~~shall~~ not be used for debt service on or  
 303 refinancing of existing facilities as specified in subparagraph  
 304 (5) (a)1. unless approved by referendum pursuant to subsection  
 305 (6) ~~a resolution adopted by an extraordinary majority of the~~  
 306 ~~total membership of the governing board of the county~~. If the 1-  
 307 percent or 2-percent tax authorized in paragraph (c) is levied  
 308 within a subcounty special taxing district, the additional tax  
 309 authorized in this paragraph shall only be levied therein. The  
 310 provisions of paragraphs (4) (a)-(d) shall not apply to the  
 311 adoption of the additional tax authorized in this paragraph. The  
 312 effective date of the levy and imposition of the tax authorized  
 313 under this paragraph is ~~shall be~~ the first day of the second  
 314 month following approval of the ordinance by referendum ~~the~~  
 315 ~~governing board~~ or the first day of any subsequent month ~~as may~~  
 316 ~~be~~ specified in the ordinance. A certified copy of such  
 317 ordinance shall be furnished by the county to the Department of  
 318 Revenue within 10 days after approval of such ordinance.

319 (1) In addition to any other tax which is imposed pursuant  
 320 to this section, a county may impose up to an additional 1-  
 321 percent tax on the exercise of the privilege described in  
 322 paragraph (a) by ordinance approved by referendum pursuant to  
 323 subsection (6) ~~majority vote of the governing board of the~~  
 324 ~~county in order~~ to:

- 325 1. Pay the debt service on bonds issued to finance the

326 construction, reconstruction, or renovation of a professional  
 327 sports franchise facility, or the acquisition, construction,  
 328 reconstruction, or renovation of a retained spring training  
 329 franchise facility, either publicly owned and operated, or  
 330 publicly owned and operated by the owner of a professional  
 331 sports franchise or other lessee with sufficient expertise or  
 332 financial capability to operate such facility, and to pay the  
 333 planning and design costs incurred prior to the issuance of such  
 334 bonds.

335 2. Pay the debt service on bonds issued to finance the  
 336 construction, reconstruction, or renovation of a convention  
 337 center, and to pay the planning and design costs incurred prior  
 338 to the issuance of such bonds.

339 3. Pay the operation and maintenance costs of a convention  
 340 center for a period of up to 10 years. Only counties that have  
 341 elected to levy the tax for the purposes authorized in  
 342 subparagraph 2. may use the tax for the purposes enumerated in  
 343 this subparagraph. Any county that elects to levy the tax for  
 344 the purposes authorized in subparagraph 2. after July 1, 2000,  
 345 may use the proceeds of the tax to pay the operation and  
 346 maintenance costs of a convention center for the life of the  
 347 bonds.

348 4. Promote and advertise tourism in the State of Florida  
 349 and nationally and internationally; however, if tax revenues are  
 350 expended for an activity, service, venue, or event, the

351 activity, service, venue, or event shall have as one of its main  
352 purposes the attraction of tourists as evidenced by the  
353 promotion of the activity, service, venue, or event to tourists.

354  
355 The provision of paragraph (b) which prohibits any county  
356 authorized to levy a convention development tax pursuant to s.  
357 212.0305 from levying more than the 2-percent tax authorized by  
358 this section, and the provisions of paragraphs (4) (a)-(d), shall  
359 not apply to the additional tax authorized in this paragraph.  
360 The effective date of the levy and imposition of the tax  
361 authorized under this paragraph is ~~shall be~~ the first day of the  
362 second month following approval of the ordinance by referendum  
363 ~~the governing board~~ or the first day of any subsequent month ~~as~~  
364 ~~may be~~ specified in the ordinance. A certified copy of such  
365 ordinance shall be furnished by the county to the Department of  
366 Revenue within 10 days after approval of such ordinance.

367 (m)1. In addition to any other tax which is imposed  
368 pursuant to this section, a high tourism impact county may  
369 impose an additional 1-percent tax on the exercise of the  
370 privilege described in paragraph (a) by ordinance approved by  
371 referendum pursuant to subsection (6) ~~extraordinary vote of the~~  
372 ~~governing board of the county~~. The tax revenues received  
373 pursuant to this paragraph shall be used for one or more of the  
374 authorized uses pursuant to subsection (5).

375 2. A county is considered to be a high tourism impact

376 county after the Department of Revenue has certified to such  
377 county that the sales subject to the tax levied pursuant to this  
378 section exceeded \$600 million during the previous calendar year,  
379 or were at least 18 percent of the county's total taxable sales  
380 under chapter 212 where the sales subject to the tax levied  
381 pursuant to this section were a minimum of \$200 million, except  
382 that no county authorized to levy a convention development tax  
383 pursuant to s. 212.0305 shall be considered a high tourism  
384 impact county. Once a county qualifies as a high tourism impact  
385 county, it shall retain this designation for the period the tax  
386 is levied pursuant to this paragraph.

387 3. The provisions of paragraphs (4)(a)-(d) shall not apply  
388 to the adoption of the additional tax authorized in this  
389 paragraph. The effective date of the levy and imposition of the  
390 tax authorized under this paragraph is ~~shall be~~ the first day of  
391 the second month following approval of the ordinance by  
392 referendum ~~the governing board~~ or the first day of any  
393 subsequent month ~~as may be~~ specified in the ordinance. A  
394 certified copy of such ordinance shall be furnished by the  
395 county to the Department of Revenue within 10 days after  
396 approval of such ordinance.

397 (n) In addition to any other tax that is imposed under  
398 this section, a county that has imposed the tax under paragraph  
399 (l) may impose an additional tax that is no greater than 1  
400 percent on the exercise of the privilege described in paragraph



401 (a) by ordinance approved by referendum pursuant to subsection  
402 (6) ~~a majority plus one vote of the membership of the board of~~  
403 ~~county commissioners in order to:~~

404 1. Pay the debt service on bonds issued to finance:

405 a. The construction, reconstruction, or renovation of a  
406 facility either publicly owned and operated, or publicly owned  
407 and operated by the owner of a professional sports franchise or  
408 other lessee with sufficient expertise or financial capability  
409 to operate such facility, and to pay the planning and design  
410 costs incurred prior to the issuance of such bonds for a new  
411 professional sports franchise as defined in s. 288.1162.

412 b. The acquisition, construction, reconstruction, or  
413 renovation of a facility either publicly owned and operated, or  
414 publicly owned and operated by the owner of a professional  
415 sports franchise or other lessee with sufficient expertise or  
416 financial capability to operate such facility, and to pay the  
417 planning and design costs incurred prior to the issuance of such  
418 bonds for a retained spring training franchise.

419 2. Promote and advertise tourism in the State of Florida  
420 and nationally and internationally; however, if tax revenues are  
421 expended for an activity, service, venue, or event, the  
422 activity, service, venue, or event shall have as one of its main  
423 purposes the attraction of tourists as evidenced by the  
424 promotion of the activity, service, venue, or event to tourists.

425

426 A county that imposes the tax authorized in this paragraph may  
427 not expend any ad valorem tax revenues for the acquisition,  
428 construction, reconstruction, or renovation of a facility for  
429 which tax revenues are used pursuant to subparagraph 1. The  
430 provision of paragraph (b) which prohibits any county authorized  
431 to levy a convention development tax pursuant to s. 212.0305  
432 from levying more than the 2-percent tax authorized by this  
433 section shall not apply to the additional tax authorized by this  
434 paragraph in counties which levy convention development taxes  
435 pursuant to s. 212.0305(4)(a). Subsection (4) does not apply to  
436 the adoption of the additional tax authorized in this paragraph.  
437 The effective date of the levy and imposition of the tax  
438 authorized under this paragraph is the first day of the second  
439 month following approval of the ordinance by referendum ~~the~~  
440 ~~board of county commissioners~~ or the first day of any subsequent  
441 month specified in the ordinance. A certified copy of such  
442 ordinance shall be furnished by the county to the Department of  
443 Revenue within 10 days after approval of the ordinance.

444 (4) ORDINANCE LEVY TAX; PROCEDURE.—

445 (a) The tourist development tax shall be levied and  
446 imposed pursuant to an ordinance containing the county tourist  
447 development plan prescribed under paragraph (c), enacted by the  
448 governing board of the county. The ordinance levying and  
449 imposing the tourist development tax shall not be effective  
450 unless the electors of the county or the electors in the

451 subcounty special district in which the tax is to be levied  
452 approve the ordinance authorizing the levy and imposition of the  
453 tax, in accordance with subsection (6). The effective date of  
454 the levy and imposition of the tax is ~~shall be~~ the first day of  
455 the second month following approval of the ordinance by  
456 referendum, ~~as prescribed in subsection (6),~~ or the first day of  
457 any subsequent month ~~as may be~~ specified in the ordinance. A  
458 certified copy of the ordinance shall be furnished by the county  
459 to the Department of Revenue within 10 days after approval of  
460 such ordinance. The governing authority of any county levying  
461 such tax shall notify the department, within 10 days after  
462 approval of the ordinance by referendum, of the time period  
463 during which the tax will be levied.

464 (b) At least 60 days before ~~prior to~~ the enactment or  
465 renewal of the ordinance levying the tax, the governing board of  
466 the county shall adopt a resolution establishing and appointing  
467 the members of the county tourist development council, as  
468 prescribed in paragraph (e), and indicating the intention of the  
469 county to consider the enactment or renewal of an ordinance  
470 levying and imposing the tourist development tax.

471 (c) Before a referendum to enact or renew ~~Prior to~~  
472 ~~enactment~~ of the ordinance levying and imposing the tax, the  
473 county tourist development council shall prepare and submit to  
474 the governing board of the county for its approval a plan for  
475 tourist development. The plan shall set forth the anticipated

476 net tourist development tax revenue to be derived by the county  
477 for the 24 months following the levy of the tax; the tax  
478 district in which the enactment or renewal of the ordinance  
479 levying and imposing the tourist development tax is proposed;  
480 and a list, in the order of priority, of the proposed uses of  
481 the tax revenue by specific project or special use as the same  
482 are authorized under subsection (5). The plan shall include the  
483 approximate cost or expense allocation for each specific project  
484 or special use.

485 (d) The governing board of the county shall adopt the  
486 county plan for tourist development as part of the ordinance  
487 levying the tax. After enactment or renewal of the ordinance  
488 levying and imposing the tax, the plan of tourist development  
489 may not be substantially amended except by ordinance enacted by  
490 an affirmative vote of a majority plus one additional member of  
491 the governing board.

492 (e) The governing board of each county which levies and  
493 imposes a tourist development tax under this section shall  
494 appoint an advisory council to be known as the "... (name of  
495 county) ... Tourist Development Council." The council shall be  
496 established by ordinance and composed of nine members who shall  
497 be appointed by the governing board. The chair of the governing  
498 board of the county or any other member of the governing board  
499 as designated by the chair shall serve on the council. Two  
500 members of the council shall be elected municipal officials, at

501 least one of whom shall be from the most populous municipality  
502 in the county or subcounty special taxing district in which the  
503 tax is levied. Six members of the council shall be persons who  
504 are involved in the tourist industry and who have demonstrated  
505 an interest in tourist development, of which members, not less  
506 than three nor more than four shall be owners or operators of  
507 motels, hotels, recreational vehicle parks, or other tourist  
508 accommodations in the county and subject to the tax. All members  
509 of the council shall be electors of the county. The governing  
510 board of the county shall have the option of designating the  
511 chair of the council or allowing the council to elect a chair.  
512 The chair shall be appointed or elected annually and may be  
513 reelected or reappointed. The members of the council shall serve  
514 for staggered terms of 4 years. The terms of office of the  
515 original members shall be prescribed in the resolution required  
516 under paragraph (b). The council shall meet at least once each  
517 quarter and, from time to time, shall make recommendations to  
518 the county governing board for the effective operation of the  
519 special projects or for uses of the tourist development tax  
520 revenue and perform such other duties as may be prescribed by  
521 county ordinance or resolution. The council shall continuously  
522 review expenditures of revenues from the tourist development  
523 trust fund and shall receive, at least quarterly, expenditure  
524 reports from the county governing board or its designee.  
525 Expenditures which the council believes to be unauthorized shall

526 | be reported to the county governing board and the Department of  
 527 | Revenue. The governing board and the department shall review the  
 528 | findings of the council and take appropriate administrative or  
 529 | judicial action to ensure compliance with this section. The  
 530 | changes in the composition of the membership of the tourist  
 531 | development council mandated by chapter 86-4, Laws of Florida,  
 532 | and this act shall not cause the interruption of the current  
 533 | term of any person who is a member of a council on October 1,  
 534 | 1996.

535 | (5) AUTHORIZED USES OF REVENUE.—

536 | (c) A county located adjacent to the Gulf of Mexico or the  
 537 | Atlantic Ocean, except a county that receives revenue from taxes  
 538 | levied pursuant to s. 125.0108, which meets the following  
 539 | criteria may use up to 10 percent of the tax revenue received  
 540 | pursuant to this section to reimburse expenses incurred in  
 541 | providing public safety services, including emergency medical  
 542 | services as defined in s. 401.107(3), and law enforcement  
 543 | services, which are needed to address impacts related to  
 544 | increased tourism and visitors to an area. However, if taxes  
 545 | collected pursuant to this section are used to reimburse  
 546 | emergency medical services or public safety services for tourism  
 547 | or special events, the governing board of a county or  
 548 | municipality may not use such taxes to supplant the normal  
 549 | operating expenses of an emergency medical services department,  
 550 | a fire department, a sheriff's office, or a police department.

551 To receive reimbursement, the county must:

552 1.a. Generate a minimum of \$10 million in annual proceeds  
 553 from any tax, or any combination of taxes, authorized to be  
 554 levied pursuant to this section;

555 ~~b.2.~~ Have at least three municipalities; and

556 c.3. Have an estimated population of less than 275,000  
 557 ~~225,000~~, according to the most recent population estimate  
 558 prepared pursuant to s. 186.901, excluding the inmate  
 559 population; or

560 2. Be a fiscally constrained county as described in s.  
 561 218.67(1).

562

563 The board of county commissioners must by majority vote approve  
 564 reimbursement made pursuant to this paragraph upon receipt of a  
 565 recommendation from the tourist development council.

566 (6) REFERENDUM.—

567 (a) An ~~Ne~~ ordinance enacted or renewed by a any county  
 568 levying the tax authorized by this section may not ~~paragraphs~~  
 569 ~~(3) (b) and (c) shall~~ take effect until the ordinance levying and  
 570 imposing the tax has been approved in a referendum held at a  
 571 general election, as defined in s. 97.021, by a majority of the  
 572 electors voting in such election in the county or by a majority  
 573 of the electors voting in the subcounty special tax district  
 574 affected by the tax.

575 (b) The governing board of the county levying the tax

576 shall arrange to place a question on the ballot at a general  
 577 election, as defined in s. 97.021, to be held within the county,  
 578 which question shall be in substantially the following form:

579       ....FOR the Tourist Development Tax  
 580       ....AGAINST the Tourist Development Tax.

581       (c) If a majority of the electors voting on the question  
 582 approve the levy, the ordinance shall be deemed to be in effect.

583       (d) In any case where an ordinance ~~a referendum~~ levying  
 584 and imposing the tax has been approved by referendum pursuant to  
 585 this section and 15 percent of the electors in the county or 15  
 586 percent of the electors in the subcounty special district in  
 587 which the tax is levied file a petition with the board of county  
 588 commissioners for a referendum to repeal the tax, the board of  
 589 county commissioners shall cause an election to be held for the  
 590 repeal of the tax which election shall be subject only to the  
 591 outstanding bonds for which the tax has been pledged. However,  
 592 the repeal of the tax shall not be effective with respect to any  
 593 portion of taxes initially levied in November 1989, which has  
 594 been pledged or is being used to support bonds under paragraph  
 595 (3) (d) or paragraph (3) (1) until the retirement of those bonds.

596       (e) A referendum to reenact an expiring tourist  
 597 development tax must be held at a general election occurring  
 598 within the 48-month period immediately preceding the effective  
 599 date of the reenacted tax, and the referendum may appear on the  
 600 ballot only once within the 48-month period.



601 Section 3. Subsection (5) of section 125.0108, Florida  
 602 Statutes, is amended to read:

603 125.0108 Areas of critical state concern; tourist impact  
 604 tax.—

605 (5) The tourist impact tax authorized by this section  
 606 shall take effect only upon express approval by a majority vote  
 607 of those qualified electors in the area or areas of critical  
 608 state concern in the county seeking to levy such tax, voting in  
 609 a referendum to be held in conjunction with a general election,  
 610 as defined in s. 97.021. However, if the area or areas of  
 611 critical state concern are greater than 50 percent of the land  
 612 area of the county and the tax is to be imposed throughout the  
 613 entire county, the tax shall take effect only upon express  
 614 approval of a majority of the qualified electors of the county  
 615 voting in such a referendum. A referendum to reenact an expiring  
 616 tourist impact tax must be held at a general election occurring  
 617 within the 48-month period immediately preceding the effective  
 618 date of the reenacted tax, and the referendum may appear on the  
 619 ballot only once within the 48-month period.

620 Section 4. Subsection (1) of section 125.901, Florida  
 621 Statutes, is amended to read:

622 125.901 Children's services; independent special district;  
 623 council; powers, duties, and functions; public records  
 624 exemption.—

625 (1) Each county may by ordinance create an independent

626 special district, as defined in ss. 189.012 and 200.001(8)(e),  
627 to provide funding for children's services throughout the county  
628 in accordance with this section. The boundaries of such district  
629 shall be coterminous with the boundaries of the county. The  
630 county governing body shall obtain approval at a general  
631 election, as defined in s. 97.021, by a majority vote of those  
632 electors voting on the question, to annually levy ad valorem  
633 taxes which shall not exceed the maximum millage rate authorized  
634 by this section. Any district created pursuant to the provisions  
635 of this subsection shall be required to levy and fix millage  
636 subject to the provisions of s. 200.065. Once such millage is  
637 approved by the electorate, the district shall not be required  
638 to seek approval of the electorate in future years to levy the  
639 previously approved millage. However, a referendum to increase  
640 the millage rate previously approved by the electors must be  
641 held at a general election, and the referendum may be held only  
642 once during the 48-month period preceding the effective date of  
643 the increased millage.

644 (a) The governing body of the district shall be a council  
645 on children's services, which may also be known as a juvenile  
646 welfare board or similar name as established in the ordinance by  
647 the county governing body. Such council shall consist of 10  
648 members, including the superintendent of schools; a local school  
649 board member; the district administrator from the appropriate  
650 district of the Department of Children and Families, or his or

651 her designee who is a member of the Senior Management Service or  
652 of the Selected Exempt Service; one member of the county  
653 governing body; and the judge assigned to juvenile cases who  
654 shall sit as a voting member of the board, except that said  
655 judge shall not vote or participate in the setting of ad valorem  
656 taxes under this section. If there is more than one judge  
657 assigned to juvenile cases in a county, the chief judge shall  
658 designate one of said juvenile judges to serve on the board. The  
659 remaining five members shall be appointed by the Governor, and  
660 shall, to the extent possible, represent the demographic  
661 diversity of the population of the county. After soliciting  
662 recommendations from the public, the county governing body shall  
663 submit to the Governor the names of at least three persons for  
664 each vacancy occurring among the five members appointed by the  
665 Governor, and the Governor shall appoint members to the council  
666 from the candidates nominated by the county governing body. The  
667 Governor shall make a selection within a 45-day period or  
668 request a new list of candidates. All members appointed by the  
669 Governor shall have been residents of the county for the  
670 previous 24-month period. Such members shall be appointed for 4-  
671 year terms, except that the length of the terms of the initial  
672 appointees shall be adjusted to stagger the terms. The Governor  
673 may remove a member for cause or upon the written petition of  
674 the county governing body. If any of the members of the council  
675 required to be appointed by the Governor under the provisions of

676 | this subsection shall resign, die, or be removed from office,  
677 | the vacancy thereby created shall, as soon as practicable, be  
678 | filled by appointment by the Governor, using the same method as  
679 | the original appointment, and such appointment to fill a vacancy  
680 | shall be for the unexpired term of the person who resigns, dies,  
681 | or is removed from office.

682 |       (b) However, any county as defined in s. 125.011(1) may  
683 | instead have a governing body consisting of 33 members,  
684 | including the superintendent of schools, or his or her designee;  
685 | two representatives of public postsecondary education  
686 | institutions located in the county; the county manager or the  
687 | equivalent county officer; the district administrator from the  
688 | appropriate district of the Department of Children and Families,  
689 | or the administrator's designee who is a member of the Senior  
690 | Management Service or the Selected Exempt Service; the director  
691 | of the county health department or the director's designee; the  
692 | state attorney for the county or the state attorney's designee;  
693 | the chief judge assigned to juvenile cases, or another juvenile  
694 | judge who is the chief judge's designee and who shall sit as a  
695 | voting member of the board, except that the judge may not vote  
696 | or participate in setting ad valorem taxes under this section;  
697 | an individual who is selected by the board of the local United  
698 | Way or its equivalent; a member of a locally recognized faith-  
699 | based coalition, selected by that coalition; a member of the  
700 | local chamber of commerce, selected by that chamber or, if more

701 than one chamber exists within the county, a person selected by  
702 a coalition of the local chambers; a member of the early  
703 learning coalition, selected by that coalition; a representative  
704 of a labor organization or union active in the county; a member  
705 of a local alliance or coalition engaged in cross-system  
706 planning for health and social service delivery in the county,  
707 selected by that alliance or coalition; a member of the local  
708 Parent-Teachers Association/Parent-Teacher-Student Association,  
709 selected by that association; a youth representative selected by  
710 the local school system's student government; a local school  
711 board member appointed by the chair of the school board; the  
712 mayor of the county or the mayor's designee; one member of the  
713 county governing body, appointed by the chair of that body; a  
714 member of the state Legislature who represents residents of the  
715 county, selected by the chair of the local legislative  
716 delegation; an elected official representing the residents of a  
717 municipality in the county, selected by the county municipal  
718 league; and 4 members-at-large, appointed to the council by the  
719 majority of sitting council members. The remaining 7 members  
720 shall be appointed by the Governor in accordance with procedures  
721 set forth in paragraph (a), except that the Governor may remove  
722 a member for cause or upon the written petition of the council.  
723 Appointments by the Governor must, to the extent reasonably  
724 possible, represent the geographic and demographic diversity of  
725 the population of the county. Members who are appointed to the

726 council by reason of their position are not subject to the  
 727 length of terms and limits on consecutive terms as provided in  
 728 this section. The remaining appointed members of the governing  
 729 body shall be appointed to serve 2-year terms, except that those  
 730 members appointed by the Governor shall be appointed to serve 4-  
 731 year terms, and the youth representative and the legislative  
 732 delegate shall be appointed to serve 1-year terms. A member may  
 733 be reappointed; however, a member may not serve for more than  
 734 three consecutive terms. A member is eligible to be appointed  
 735 again after a 2-year hiatus from the council.

736 (c) This subsection does not prohibit a county from  
 737 exercising such power as is provided by general or special law  
 738 to provide children's services or to create a special district  
 739 to provide such services.

740 Section 5. Subsection (1) of section 194.036, Florida  
 741 Statutes, is amended to read:

742 194.036 Appeals.—Appeals of the decisions of the board  
 743 shall be as follows:

744 (1) If the property appraiser disagrees with the decision  
 745 of the board, he or she may appeal the decision to the circuit  
 746 court if one or more of the following criteria are met:

747 (a) The property appraiser determines and affirmatively  
 748 asserts in any legal proceeding that there is a specific  
 749 constitutional or statutory violation, or a specific violation  
 750 of administrative rules, in the decision of the board, except

751 that nothing herein shall authorize the property appraiser to  
 752 institute any suit to challenge the validity of any portion of  
 753 the constitution or of any duly enacted legislative act of this  
 754 state.~~;~~

755 (b) There is a variance from the property appraiser's  
 756 assessed value in excess of the following: 20 ~~15~~ percent  
 757 variance from any assessment of \$250,000 ~~\$50,000~~ or less; 15 ~~10~~  
 758 percent variance from any assessment in excess of \$250,000  
 759 ~~\$50,000~~ but not in excess of \$1 million ~~\$500,000~~; 10 ~~7.5~~ percent  
 760 variance from any assessment in excess of \$1 million ~~\$500,000~~  
 761 but not in excess of \$2.5 ~~\$1~~ million; or 5 percent variance from  
 762 any assessment in excess of \$2.5 ~~\$1~~ million.~~;~~~~or~~

763 (c) There is an assertion by the property appraiser to the  
 764 Department of Revenue that there exists a consistent and  
 765 continuous violation of the intent of the law or administrative  
 766 rules by the value adjustment board in its decisions. The  
 767 property appraiser shall notify the department of those portions  
 768 of the tax roll for which the assertion is made. The department  
 769 shall thereupon notify the clerk of the board who shall, within  
 770 15 days of the notification by the department, send the written  
 771 decisions of the board to the department. Within 30 days of the  
 772 receipt of the decisions by the department, the department shall  
 773 notify the property appraiser of its decision relative to  
 774 further judicial proceedings. If the department finds upon  
 775 investigation that a consistent and continuous violation of the

776 intent of the law or administrative rules by the board has  
 777 occurred, it shall so inform the property appraiser, who may  
 778 thereupon bring suit in circuit court against the value  
 779 adjustment board for injunctive relief to prohibit continuation  
 780 of the violation of the law or administrative rules and for a  
 781 mandatory injunction to restore the tax roll to its just value  
 782 in such amount as determined by judicial proceeding. However,  
 783 when a final judicial decision is rendered as a result of an  
 784 appeal filed pursuant to this paragraph which alters or changes  
 785 an assessment of a parcel of property of any taxpayer not a  
 786 party to such procedure, such taxpayer shall have 60 days from  
 787 the date of the final judicial decision to file an action to  
 788 contest such altered or changed assessment pursuant to s.  
 789 194.171(1), and the provisions of s. 194.171(2) shall not bar  
 790 such action.

791 Section 6. Effective upon this act becoming a law,  
 792 paragraph (b) of subsection (1), subsection (3), paragraph (b)  
 793 of subsection (4), and paragraph (b) of subsection (6) of  
 794 section 196.081, Florida Statutes, are amended to read:

795 196.081 Exemption for certain permanently and totally  
 796 disabled veterans and for surviving spouses of veterans;  
 797 exemption for surviving spouses of first responders who die in  
 798 the line of duty.—

799 (1)

800 (b) If legal or beneficial title to property is acquired



801 between January 1 and November 1 of any year by a veteran or his  
 802 or her surviving spouse receiving an exemption under this  
 803 section on another property for that tax year, the veteran or  
 804 his or her surviving spouse is entitled to ~~may receive~~ a refund,  
 805 prorated as of the date of transfer, of the ad valorem taxes  
 806 paid for the newly acquired property if he or she applies for  
 807 and receives an exemption under this section for the newly  
 808 acquired property in the next tax year. If the property  
 809 appraiser finds that the applicant is entitled to an exemption  
 810 under this section for the newly acquired property, the property  
 811 appraiser shall immediately make such entries upon the tax rolls  
 812 of the county that are necessary to allow the prorated refund of  
 813 taxes for the previous tax year.

814 (3) If the totally and permanently disabled veteran  
 815 predeceases his or her spouse and if, upon the death of the  
 816 veteran, the spouse holds the legal or beneficial title to the  
 817 homestead and permanently resides thereon as specified in s.  
 818 196.031, the exemption from taxation carries over to the benefit  
 819 of the veteran's spouse until such time as he or she remarries  
 820 or sells or otherwise disposes of the property. If the spouse  
 821 sells the property, the spouse may transfer an exemption not to  
 822 exceed the amount granted from the most recent ad valorem tax  
 823 roll ~~may be transferred~~ to his or her new residence, as long as  
 824 it is used as his or her primary residence and he or she does  
 825 not remarry.

826 (4) Any real estate that is owned and used as a homestead  
 827 by the surviving spouse of a veteran who died from service-  
 828 connected causes while on active duty as a member of the United  
 829 States Armed Forces and for whom a letter from the United States  
 830 Government or United States Department of Veterans Affairs or  
 831 its predecessor has been issued certifying that the veteran who  
 832 died from service-connected causes while on active duty is  
 833 exempt from taxation if the veteran was a permanent resident of  
 834 this state on January 1 of the year in which the veteran died.

835 (b) The tax exemption carries over to the benefit of the  
 836 veteran's surviving spouse as long as the spouse holds the legal  
 837 or beneficial title to the homestead, permanently resides  
 838 thereon as specified in s. 196.031, and does not remarry. If the  
 839 surviving spouse sells the property, the spouse may transfer an  
 840 exemption not to exceed the amount granted under the most recent  
 841 ad valorem tax roll ~~may be transferred~~ to his or her new  
 842 residence as long as it is used as his or her primary residence  
 843 and he or she does not remarry.

844 (6) Any real estate that is owned and used as a homestead  
 845 by the surviving spouse of a first responder who died in the  
 846 line of duty while employed by the state or any political  
 847 subdivision of the state, including authorities and special  
 848 districts, and for whom a letter from the state or appropriate  
 849 political subdivision of the state, or other authority or  
 850 special district, has been issued which legally recognizes and

851 certifies that the first responder died in the line of duty  
852 while employed as a first responder is exempt from taxation if  
853 the first responder and his or her surviving spouse were  
854 permanent residents of this state on January 1 of the year in  
855 which the first responder died.

856 (b) The tax exemption applies as long as the surviving  
857 spouse holds the legal or beneficial title to the homestead,  
858 permanently resides thereon as specified in s. 196.031, and does  
859 not remarry. If the surviving spouse sells the property, the  
860 spouse may transfer an exemption not to exceed the amount  
861 granted under the most recent ad valorem tax roll ~~may be~~  
862 ~~transferred~~ to his or her new residence if it is used as his or  
863 her primary residence and he or she does not remarry.

864 Section 7. (1) The amendments made by section 6 of this  
865 act to s. 196.081, Florida Statutes, are remedial and clarifying  
866 in nature and do not provide a basis for an assessment of any  
867 tax or create a right to a refund of any tax paid before the  
868 date this act becomes a law.

869 (2) This section takes effect upon becoming a law.

870 Section 8. Paragraph (b) of subsection (1) and subsections  
871 (4) and (6) of section 196.081, Florida Statutes, as amended by  
872 this act, are amended to read:

873 196.081 Exemption for certain permanently and totally  
874 disabled veterans and for surviving spouses of veterans;  
875 exemption for surviving spouses of first responders who die in

876 the line of duty.—

877 (1)

878 (b)1. If legal or beneficial title to property is acquired  
879 between January 1 and November 1 of any year by a veteran or his  
880 or her surviving spouse receiving an exemption under this  
881 section on another property for that tax year, the veteran or  
882 his or her surviving spouse is entitled to a refund, prorated as  
883 of the date of transfer, of the ad valorem taxes paid for the  
884 newly acquired property if he or she applies for and receives an  
885 exemption under this section for the newly acquired property in  
886 the next tax year. If the property appraiser finds that the  
887 applicant is entitled to an exemption under this section for the  
888 newly acquired property, the property appraiser shall  
889 immediately make such entries upon the tax rolls of the county  
890 that are necessary to allow the prorated refund of taxes for the  
891 previous tax year.

892 2. If legal or beneficial title to property is acquired  
893 between January 1 and November 1 of any year by a veteran or his  
894 or her surviving spouse who is not receiving an exemption under  
895 this section on another property for that tax year, and as of  
896 January 1 of that tax year, the veteran was honorably discharged  
897 with a service-connected total and permanent disability and for  
898 whom a letter from the United States Government or United States  
899 Department of Veterans Affairs or its predecessor has been  
900 issued certifying that the veteran is totally and permanently

901 disabled, the veteran or his or her surviving spouse is entitled  
 902 to a refund, prorated as of the date of transfer, of the ad  
 903 valorem taxes paid for the newly acquired property if he or she  
 904 applies for and receives an exemption under this section for the  
 905 newly acquired property in the next tax year. If the property  
 906 appraiser finds that the applicant is entitled to an exemption  
 907 under this section for the newly acquired property, the property  
 908 appraiser shall immediately make such entries upon the tax rolls  
 909 of the county that are necessary to allow the prorated refund of  
 910 taxes for the previous tax year.

911 (4) Any real estate that is owned and used as a homestead  
 912 by the surviving spouse of a veteran who died from service-  
 913 connected causes while on active duty as a member of the United  
 914 States Armed Forces and for whom a letter from the United States  
 915 Government or United States Department of Veterans Affairs or  
 916 its predecessor has been issued certifying that the veteran who  
 917 died from service-connected causes while on active duty is  
 918 exempt from taxation ~~if the veteran was a permanent resident of~~  
 919 ~~this state on January 1 of the year in which the veteran died.~~

920 (a) The production of the letter by the surviving spouse  
 921 which attests to the veteran's death while on active duty is  
 922 prima facie evidence that the surviving spouse is entitled to  
 923 the exemption.

924 (b) The tax exemption carries over to the benefit of the  
 925 veteran's surviving spouse as long as the spouse holds the legal

926 or beneficial title to the homestead, permanently resides  
927 thereon as specified in s. 196.031, and does not remarry. If the  
928 surviving spouse sells the property, the spouse may transfer an  
929 exemption not to exceed the amount granted under the most recent  
930 ad valorem tax roll to his or her new residence as long as it is  
931 used as his or her primary residence and he or she does not  
932 remarry.

933 (6) Any real estate that is owned and used as a homestead  
934 by the surviving spouse of a first responder who died in the  
935 line of duty while employed by the United States Government, the  
936 state, or any political subdivision of the state, including  
937 authorities and special districts, and for whom a letter from  
938 the United States Government, the state, or appropriate  
939 political subdivision of the state, or other authority or  
940 special district, has been issued which legally recognizes and  
941 certifies that the first responder died in the line of duty  
942 while employed as a first responder is exempt from taxation ~~if~~  
943 ~~the first responder and his or her surviving spouse were~~  
944 ~~permanent residents of this state on January 1 of the year in~~  
945 ~~which the first responder died.~~

946 (a) The production of the letter by the surviving spouse  
947 which attests to the first responder's death in the line of duty  
948 is prima facie evidence that the surviving spouse is entitled to  
949 the exemption.

950 (b) The tax exemption applies as long as the surviving

951 spouse holds the legal or beneficial title to the homestead,  
 952 permanently resides thereon as specified in s. 196.031, and does  
 953 not remarry. If the surviving spouse sells the property, the  
 954 spouse may transfer an exemption not to exceed the amount  
 955 granted under the most recent ad valorem tax roll to his or her  
 956 new residence if it is used as his or her primary residence and  
 957 he or she does not remarry.

958 (c) As used in this subsection only, and not applicable to  
 959 the payment of benefits under s. 112.19 or s. 112.191, the term:

960 1. "First responder" means a federal law enforcement  
 961 officer as defined in s. 901.1505(1), a law enforcement officer  
 962 or correctional officer as defined in s. 943.10, a firefighter  
 963 as defined in s. 633.102, or an emergency medical technician or  
 964 paramedic as defined in s. 401.23 who is a full-time paid  
 965 employee, part-time paid employee, or unpaid volunteer.

966 2. "In the line of duty" means:

967 a. While engaging in law enforcement;

968 b. While performing an activity relating to fire  
 969 suppression and prevention;

970 c. While responding to a hazardous material emergency;

971 d. While performing rescue activity;

972 e. While providing emergency medical services;

973 f. While performing disaster relief activity;

974 g. While otherwise engaging in emergency response  
 975 activity; or

976 h. While engaging in a training exercise related to any of  
 977 the events or activities enumerated in this subparagraph if the  
 978 training has been authorized by the employing entity.

979  
 980 A heart attack or stroke that causes death or causes an injury  
 981 resulting in death must occur within 24 hours after an event or  
 982 activity enumerated in this subparagraph and must be directly  
 983 and proximately caused by the event or activity in order to be  
 984 considered as having occurred in the line of duty.

985 Section 9. The amendments made by section 8 of this act to  
 986 s. 196.081, Florida Statutes, first apply to the 2024 ad valorem  
 987 tax roll.

988 Section 10. Subsection (3) of section 196.196, Florida  
 989 Statutes, is amended, and subsection (6) is added to that  
 990 section, to read:

991 196.196 Determining whether property is entitled to  
 992 charitable, religious, scientific, or literary exemption.—

993 (3) Property owned by an exempt organization is used for a  
 994 religious purpose if the institution has taken affirmative steps  
 995 to prepare the property for use as a house of public worship.  
 996 The term "affirmative steps" means environmental or land use  
 997 permitting activities, creation of architectural plans or  
 998 schematic drawings, land clearing or site preparation,  
 999 construction or renovation activities, or other similar  
 1000 activities that demonstrate a commitment of the property to a



1001 religious use as a house of public worship. For purposes of this  
 1002 section ~~subsection~~, the term "public worship" means religious  
 1003 worship services and those other activities that are incidental  
 1004 to religious worship services, such as educational activities,  
 1005 parking, recreation, partaking of meals, and fellowship.

1006 (6) Property that is used as a parsonage, burial grounds,  
 1007 or tomb and is owned by an exempt organization that owns a house  
 1008 of public worship is used for a religious purpose.

1009 Section 11. The amendments made by this act to s. 196.196,  
 1010 Florida Statutes, are remedial and clarifying in nature and do  
 1011 not provide a basis for an assessment of any tax or create a  
 1012 right to a refund of any tax paid before July 1, 2023.

1013 Section 12. Section 196.198, Florida Statutes, is amended  
 1014 to read:

1015 196.198 Educational property exemption.—Educational  
 1016 institutions within this state and their property used by them  
 1017 or by any other exempt entity or educational institution  
 1018 exclusively for educational purposes are exempt from taxation.  
 1019 Sheltered workshops providing rehabilitation and retraining of  
 1020 individuals who have disabilities and exempted by a certificate  
 1021 under s. (d) of the federal Fair Labor Standards Act of 1938, as  
 1022 amended, are declared wholly educational in purpose and are  
 1023 exempt from certification, accreditation, and membership  
 1024 requirements set forth in s. 196.012. Those portions of property  
 1025 of college fraternities and sororities certified by the

1026 | president of the college or university to the appropriate  
1027 | property appraiser as being essential to the educational process  
1028 | are exempt from ad valorem taxation. The use of property by  
1029 | public fairs and expositions chartered by chapter 616 is  
1030 | presumed to be an educational use of such property and is exempt  
1031 | from ad valorem taxation to the extent of such use. Property  
1032 | used exclusively for educational purposes shall be deemed owned  
1033 | by an educational institution if the entity owning 100 percent  
1034 | of the educational institution is owned by the identical persons  
1035 | who own the property, or if the entity owning 100 percent of the  
1036 | educational institution and the entity owning the property are  
1037 | owned by the identical natural persons, or if the educational  
1038 | institution is a lessee that owns the leasehold interest in a  
1039 | bona fide lease for a nominal amount per year having an original  
1040 | term of 98 years or more. Land, buildings, and other  
1041 | improvements to real property used exclusively for educational  
1042 | purposes shall be deemed owned by an educational institution if  
1043 | the entity owning 100 percent of the land is a nonprofit entity  
1044 | and the land is used, under a ground lease or other contractual  
1045 | arrangement, by an educational institution that owns the  
1046 | buildings and other improvements to the real property, is a  
1047 | nonprofit entity under s. 501(c)(3) of the Internal Revenue  
1048 | Code, and provides education limited to students in  
1049 | prekindergarten through grade 8. Land, buildings, and other  
1050 | improvements to real property used exclusively for educational

1051 purposes are deemed owned by an educational institution if the  
 1052 educational institution that currently uses the land, buildings,  
 1053 and other improvements for educational purposes received the  
 1054 exemption under this section on the same property in any 10  
 1055 consecutive prior years, or, is an educational institution  
 1056 described in s. 212.0602, and, under a lease, the educational  
 1057 institution is responsible for any taxes owed and for ongoing  
 1058 maintenance and operational expenses for the land, buildings,  
 1059 and other improvements. For such leasehold properties, the  
 1060 educational institution shall receive the full benefit of the  
 1061 exemption. The owner of the property shall disclose to the  
 1062 educational institution the full amount of the benefit derived  
 1063 from the exemption and the method for ensuring that the  
 1064 educational institution receives the benefit. Notwithstanding  
 1065 ss. 196.195 and 196.196, property owned by a house of public  
 1066 worship and used by an educational institution for educational  
 1067 purposes limited to students in preschool through grade 8 shall  
 1068 be exempt from ad valorem taxes. If legal title to property is  
 1069 held by a governmental agency that leases the property to a  
 1070 lessee, the property shall be deemed to be owned by the  
 1071 governmental agency and used exclusively for educational  
 1072 purposes if the governmental agency continues to use such  
 1073 property exclusively for educational purposes pursuant to a  
 1074 sublease or other contractual agreement with that lessee. If the  
 1075 title to land is held by the trustee of an irrevocable inter

1076 vivos trust and if the trust grantor owns 100 percent of the  
 1077 entity that owns an educational institution that is using the  
 1078 land exclusively for educational purposes, the land is deemed to  
 1079 be property owned by the educational institution for purposes of  
 1080 this exemption. Property owned by an educational institution  
 1081 shall be deemed to be used for an educational purpose if the  
 1082 institution has taken affirmative steps to prepare the property  
 1083 for educational use. The term "affirmative steps" means  
 1084 environmental or land use permitting activities, creation of  
 1085 architectural plans or schematic drawings, land clearing or site  
 1086 preparation, construction or renovation activities, or other  
 1087 similar activities that demonstrate commitment of the property  
 1088 to an educational use.

1089 Section 13. Section 197.319, Florida Statutes, is amended  
 1090 to read:

1091 197.319 Refund of taxes for residential improvements  
 1092 rendered uninhabitable by a catastrophic event.—

1093 (1) As used in this section, the term:

1094 (a) "Catastrophic event" means an event of misfortune or  
 1095 calamity that renders one or more residential improvements  
 1096 uninhabitable. The term ~~It~~ does not include an event caused,  
 1097 directly or indirectly, by the property owner with the intent to  
 1098 damage or destroy the residential improvement.

1099 (b) "Catastrophic event refund" means the product arrived  
 1100 at by multiplying the damage differential by the amount of

1101 | timely paid taxes that were initially levied in the year in  
 1102 | which the catastrophic event occurred.

1103 |       (c) "Damage differential" means the product arrived at by  
 1104 | multiplying the percent change in value by a ratio, the  
 1105 | numerator of which is the number of days the residential  
 1106 | improvement was rendered uninhabitable in the year in which the  
 1107 | catastrophic event occurred, and the denominator of which is  
 1108 | 365.

1109 |       (d) "Percent change in value" means the difference between  
 1110 | the a residential parcel's just value of a residential parcel as  
 1111 | of January 1 of the year in which the catastrophic event  
 1112 | occurred and its postcatastrophic event just value, expressed as  
 1113 | a percentage of the parcel's just value as of January 1 of the  
 1114 | year in which the catastrophic event occurred.

1115 |       (e) "Postcatastrophic event just value" means the just  
 1116 | value of the residential parcel on January 1 of the year in  
 1117 | which a catastrophic event occurred, adjusted by subtracting  
 1118 | ~~reduced to reflect~~ the just value of the residential improvement  
 1119 | on January 1 of the year in which a catastrophic event occurred  
 1120 | ~~of the residential parcel after the catastrophic event that~~  
 1121 | ~~rendered the residential improvement thereon uninhabitable and~~  
 1122 | ~~before any subsequent repairs. For purposes of this paragraph, a~~  
 1123 | ~~residential improvement that is uninhabitable has no value~~  
 1124 | ~~attached to it. The catastrophic event refund is determined only~~  
 1125 | ~~for purposes of calculating tax refunds for the year or years in~~

1126 ~~which the residential improvement is uninhabitable as a result~~  
1127 ~~of the catastrophic event and does not determine a parcel's just~~  
1128 ~~value as of January 1 each year.~~

1129 (f) "Residential improvement" means a residential dwelling  
1130 or house on real estate used and owned as a homestead as defined  
1131 in s. 196.012(13) or as nonhomestead residential property as  
1132 defined in s. 193.1554(1). A residential improvement does not  
1133 include a structure that is not essential to the use and  
1134 occupancy of the residential dwelling or house, including, but  
1135 not limited to, a detached utility building, detached carport,  
1136 detached garage, bulkhead, fence, or swimming pool, and does not  
1137 include land.

1138 (g) "Uninhabitable" means the loss of use and occupancy of  
1139 a residential improvement for the purpose for which it was  
1140 constructed resulting from damage to or destruction of, or from  
1141 a condition that compromises the structural integrity of, the  
1142 residential improvement which was caused by a catastrophic  
1143 event, as evidenced by documentation, including, but not limited  
1144 to, utility bills, insurance information, contractors'  
1145 statements, building permit applications, or building inspection  
1146 certificates of occupancy.

1147 (2) If a residential improvement is rendered uninhabitable  
1148 for at least 30 days due to a catastrophic event, taxes  
1149 originally levied and paid for the year in which the  
1150 catastrophic event occurred may be refunded in the following

1151 manner:

1152 (a) The property owner must file an application for refund  
1153 with the property appraiser on a form prescribed by the  
1154 department and furnished by the property appraiser;

1155 ~~1. If the residential improvement is restored to a~~  
1156 ~~habitable condition before December 1 of the year in which the~~  
1157 ~~catastrophic event occurred, no sooner than 30 days after the~~  
1158 ~~residential improvement that was rendered uninhabitable has been~~  
1159 ~~restored to a habitable condition; or~~

1160 ~~2. no later than March 1 of the year immediately following~~  
1161 ~~the catastrophic event. The property appraiser may allow~~  
1162 ~~applications to be filed electronically.~~

1163  
1164 ~~The application for refund must be made on a form prescribed by~~  
1165 ~~the department and furnished by the property appraiser. The~~  
1166 ~~property appraiser may request supporting documentation be~~  
1167 ~~submitted along with the application, including, but not limited~~  
1168 ~~to, utility bills, insurance information, contractors'~~  
1169 ~~statements, building permit applications, or building inspection~~  
1170 ~~certificates of occupancy, for purposes of determining~~  
1171 ~~conditions of uninhabitability and subsequent habitability~~  
1172 ~~following any repairs.~~

1173 (b) The application for refund must describe the  
1174 catastrophic event and identify the residential parcel upon  
1175 which the residential improvement was rendered uninhabitable by

1176 a catastrophic event, the date on which the catastrophic event  
 1177 occurred, and the number of days the residential improvement was  
 1178 uninhabitable during the calendar year in which the catastrophic  
 1179 event occurred. For purposes of determining uninhabitability,  
 1180 the application must be accompanied by supporting documentation,  
 1181 including, but not limited to, utility bills, insurance  
 1182 information, contractors' statements, building permit  
 1183 applications, or building inspection certificates of occupancy.

1184 (c) The application for refund must be verified under oath  
 1185 and is subject to penalty of perjury.

1186 (d) ~~Upon receipt of an application for refund, The~~  
 1187 ~~property appraiser shall review~~ must investigate the statements  
 1188 ~~contained in the application and to~~ determine if the applicant  
 1189 is entitled to a refund of taxes. No later than April 1 of the  
 1190 year following the date on which the catastrophic event  
 1191 occurred, the property appraiser must:

1192 1. Notify the applicant if the property appraiser  
 1193 determines that the applicant is not entitled to a refund. If  
 1194 the property appraiser determines that the applicant is not  
 1195 entitled to a refund, the applicant may file a petition with the  
 1196 value adjustment board, pursuant to s. 194.011(3), requesting  
 1197 that the refund be granted. The petition must be filed with the  
 1198 value adjustment board on or before the 30th day following the  
 1199 issuance of the notice by the property appraiser.

1200 ~~2.(e) If the property appraiser determines that the~~



1201 ~~applicant is entitled to a refund, the property appraiser must~~  
1202 Issue an official written statement to the tax collector and the  
1203 applicant within 30 days after the determination, but no later  
1204 than by April 1 of the year following the date on which the  
1205 catastrophic event occurred, if the property appraiser  
1206 determines that the applicant is entitled to a refund. The  
1207 statement must provide, ~~that provides:~~

1208 a.1. The just value of the residential improvement as  
1209 determined by the property appraiser on January 1 of the year in  
1210 which the catastrophic event for which the applicant is claiming  
1211 a refund occurred.

1212 b.2. The number of days during the calendar year during  
1213 which the residential improvement was uninhabitable.

1214 c.3. The postcatastrophic event just value of the  
1215 residential parcel as determined by the property appraiser.

1216 d.4. The percent change in value applicable to the  
1217 residential parcel.

1218 (3) Upon receipt of the written statement from the  
1219 property appraiser, the tax collector shall calculate the damage  
1220 differential pursuant to this section.

1221 (a) If the property taxes for the year in which the  
1222 catastrophic event occurred have been paid, the tax collector  
1223 must ~~and~~ process a refund in an amount equal to the catastrophic  
1224 event refund.

1225 (b) If the property taxes for the year in which the

1226 catastrophic event occurred have not been paid, the tax  
 1227 collector must process a refund in an amount equal to the  
 1228 catastrophic event refund only upon receipt of timely payment of  
 1229 the property taxes for the year in which the catastrophic event  
 1230 occurred.

1231 (4) Any person who is qualified to have his or her  
 1232 property taxes refunded under this section ~~subsection (2)~~ but  
 1233 fails to file an application by March 1 of the year immediately  
 1234 following the year in which the catastrophic event occurred may  
 1235 file an application for refund under this section ~~subsection~~ and  
 1236 may file a petition with the value adjustment board, pursuant to  
 1237 s. 194.011(3), requesting that a refund under this section  
 1238 ~~subsection~~ be granted. Such petition may be filed at any time  
 1239 during the taxable year on or before the 25th day following the  
 1240 mailing of the notice of proposed property taxes and non-ad  
 1241 valorem assessments by the property appraiser as provided in s.  
 1242 194.011(1). Upon reviewing the petition, if the person is  
 1243 qualified to receive the refund under this section ~~subsection~~  
 1244 and demonstrates particular extenuating circumstances determined  
 1245 by the property appraiser or the value adjustment board to  
 1246 warrant granting a late application for refund, the property  
 1247 appraiser or the value adjustment board may grant a refund.

1248 (5) By September 1 of each year, the tax collector shall  
 1249 notify:

1250 (a) The department of the total reduction in taxes for all

1251 properties that qualified for a refund pursuant to this section  
 1252 for the year.

1253 (b) The governing board of each affected local government  
 1254 of the reduction in such local government's taxes that occurred  
 1255 pursuant to this section.

1256 (6) For purposes of this section, a residential  
 1257 improvement that is uninhabitable has no value.

1258 (7) The catastrophic event refund is determined only for  
 1259 purposes of calculating tax refunds for the year in which the  
 1260 residential improvement is uninhabitable as a result of the  
 1261 catastrophic event and does not determine a parcel's just value  
 1262 as of January 1 any subsequent year.

1263 (8)~~(6)~~ This section does not affect the requirements of s.  
 1264 197.333.

1265 Section 14. The amendments made by this act to s. 197.319,  
 1266 Florida Statutes, first apply to the 2024 tax roll.

1267 Section 15. Subsection (2) of section 199.145, Florida  
 1268 Statutes, is amended to read:

1269 199.145 Corrective mortgages; assignments; assumptions;  
 1270 refinancing.—

1271 (2) (a) No additional nonrecurring tax shall be due upon  
 1272 the assignment by the obligee of a note, bond, or other  
 1273 obligation for the payment of money upon which a nonrecurring  
 1274 tax has previously been paid.

1275 (b) A note or mortgage for a federal small business loan

1276 program transaction pursuant to 15 U.S.C. ss. 695-697g, also  
 1277 known as a 504 loan, which specifies the Small Business  
 1278 Administration as the obligee or mortgagee and increases the  
 1279 principal balance of a note or mortgage which is part of an  
 1280 interim loan for purposes of debenture guarantee funding upon  
 1281 which nonrecurring tax has previously been paid, is subject to  
 1282 additional tax only on the increase above the current principal  
 1283 balance. The obligor and mortgagor must be the same as on the  
 1284 prior note or mortgage and there may not be new or additional  
 1285 obligors or mortgagors. The prior note or the book and page  
 1286 number of the recorded interim mortgage must be referenced in  
 1287 the Small Business Administration note or mortgage.

1288 Section 16. Subsection (3) of section 201.08, Florida  
 1289 Statutes, is amended to read:

1290 201.08 Tax on promissory or nonnegotiable notes, written  
 1291 obligations to pay money, or assignments of wages or other  
 1292 compensation; exception.—

1293 (3)(a) No tax shall be required on promissory notes  
 1294 executed for students to receive financial aid from federal or  
 1295 state educational assistance programs, from loans guaranteed by  
 1296 the Federal Government or the state when federal regulations  
 1297 prohibit the assessment of such taxes against the borrower, or  
 1298 for any financial aid program administered by a state university  
 1299 or community college, and the holders of such promissory notes  
 1300 shall not lose any rights incident to the payment of such tax.

1301           (b) A note or mortgage for a federal small business loan  
 1302 program transaction pursuant to 15 U.S.C. ss. 695-697g, also  
 1303 known as a 504 loan, which specifies the Small Business  
 1304 Administration as the obligee or mortgagee and increases the  
 1305 principal balance of a note or mortgage which is part of an  
 1306 interim loan for purposes of debenture guarantee funding upon  
 1307 which documentary stamp tax has previously been paid, is subject  
 1308 to additional tax only on the increase above the current  
 1309 principal balance. The obligor and mortgagor must be the same as  
 1310 on the prior note or mortgage and there may not be new or  
 1311 additional obligors or mortgagors. The prior note or the book  
 1312 and page number of the recorded interim mortgage must be  
 1313 referenced in the Small Business Administration note or  
 1314 mortgage.

1315           Section 17. Subsections (1) and (5) of section 202.19,  
 1316 Florida Statutes, are amended, and paragraph (d) is added to  
 1317 subsection (2) of that section, to read:

1318           202.19 Authorization to impose local communications  
 1319 services tax.—

1320           (1) The governing authority of each county and  
 1321 municipality may, by ordinance, levy a local discretionary  
 1322 communications services tax as provided in this section.

1323           (2)

1324           (d) The local communications services tax rate in effect  
 1325 on January 1, 2023, may not be increased before January 1, 2026.

1326 (5) In addition to the communications services taxes  
 1327 authorized by subsection (1), a discretionary sales surtax that  
 1328 a county or school board has levied under s. 212.055 is imposed  
 1329 as a local communications services tax under this section, and  
 1330 the rate shall be determined in accordance with s. 202.20(3).  
 1331 However, any increase to the discretionary sales surtax levied  
 1332 under s. 212.055 on or after January 1, 2023, may not be added  
 1333 to the local communications services tax under this section  
 1334 before January 1, 2026.

1335 (a) Except as otherwise provided in this subsection, each  
 1336 such tax rate shall be applied, in addition to the other tax  
 1337 rates applied under this chapter, to communications services  
 1338 subject to tax under s. 202.12 which:

- 1339 1. Originate or terminate in this state; and
- 1340 2. Are charged to a service address in the county.

1341 (b) With respect to private communications services, the  
 1342 tax shall be on the sales price of such services provided within  
 1343 the county, which shall be determined in accordance with the  
 1344 following provisions:

- 1345 1. Any charge with respect to a channel termination point  
 1346 located within such county;
- 1347 2. Any charge for the use of a channel between two channel  
 1348 termination points located in such county; and
- 1349 3. Where channel termination points are located both  
 1350 within and outside of such county:

1351           a. If any segment between two such channel termination  
 1352 points is separately billed, 50 percent of such charge; and  
 1353           b. If any segment of the circuit is not separately billed,  
 1354 an amount equal to the total charge for such circuit multiplied  
 1355 by a fraction, the numerator of which is the number of channel  
 1356 termination points within such county and the denominator of  
 1357 which is the total number of channel termination points of the  
 1358 circuit.

1359           Section 18. Subsections (3) and (8) of section 206.9952,  
 1360 Florida Statutes, are amended to read:

1361           206.9952 Application for license as a natural gas fuel  
 1362 retailer.—

1363           (3)(a) Any person who acts as a natural gas retailer and  
 1364 does not hold a valid natural gas fuel retailer license shall  
 1365 pay a penalty of \$200 for each month of operation without a  
 1366 license. This paragraph expires December 31, 2025 ~~2023~~.

1367           (b) Effective January 1, 2026 ~~2024~~, any person who acts as  
 1368 a natural gas fuel retailer and does not hold a valid natural  
 1369 gas fuel retailer license shall pay a penalty of 25 percent of  
 1370 the tax assessed on the total purchases made during the  
 1371 unlicensed period.

1372           (8) With the exception of a state or federal agency or a  
 1373 political subdivision licensed under this chapter, each person,  
 1374 as defined in this part, who operates as a natural gas fuel  
 1375 retailer shall report monthly to the department and pay a tax on

1376 all natural gas fuel purchases beginning January 1, 2026 ~~2024~~.

1377 Section 19. Subsection (2) of section 206.9955, Florida  
 1378 Statutes, is amended to read:

1379 206.9955 Levy of natural gas fuel tax.—

1380 (2) Effective January 1, 2026 ~~2024~~, the following taxes  
 1381 shall be imposed:

1382 (a) An excise tax of 4 cents upon each motor fuel  
 1383 equivalent gallon of natural gas fuel.

1384 (b) An additional tax of 1 cent upon each motor fuel  
 1385 equivalent gallon of natural gas fuel, which is designated as  
 1386 the "ninth-cent fuel tax."

1387 (c) An additional tax of 1 cent on each motor fuel  
 1388 equivalent gallon of natural gas fuel by each county, which is  
 1389 designated as the "local option fuel tax."

1390 (d) An additional tax on each motor fuel equivalent gallon  
 1391 of natural gas fuel, which is designated as the "State  
 1392 Comprehensive Enhanced Transportation System Tax," at a rate  
 1393 determined pursuant to this paragraph. Before January 1, 2026  
 1394 ~~2024~~, and each year thereafter, the department shall determine  
 1395 the tax rate applicable to the sale of natural gas fuel for the  
 1396 following 12-month period beginning January 1, rounded to the  
 1397 nearest tenth of a cent, by adjusting the tax rate of 5.8 cents  
 1398 per gallon by the percentage change in the average of the  
 1399 Consumer Price Index issued by the United States Department of  
 1400 Labor for the most recent 12-month period ending September 30,



1401 compared to the base year average, which is the average for the  
 1402 12-month period ending September 30, 2013.

1403 (e)1. An additional tax is imposed on each motor fuel  
 1404 equivalent gallon of natural gas fuel for the privilege of  
 1405 selling natural gas fuel. Before January 1, 2026 ~~2024~~, and each  
 1406 year thereafter, the department shall determine the tax rate  
 1407 applicable to the sale of natural gas fuel, rounded to the  
 1408 nearest tenth of a cent, for the following 12-month period  
 1409 beginning January 1, by adjusting the tax rate of 9.2 cents per  
 1410 gallon by the percentage change in the average of the Consumer  
 1411 Price Index issued by the United States Department of Labor for  
 1412 the most recent 12-month period ending September 30, compared to  
 1413 the base year average, which is the average for the 12-month  
 1414 period ending September 30, 2013.

1415 2. The department is authorized to adopt rules and publish  
 1416 forms to administer this paragraph.

1417 Section 20. Subsection (1) of section 206.996, Florida  
 1418 Statutes, is amended to read:

1419 206.996 Monthly reports by natural gas fuel retailers;  
 1420 deductions.—

1421 (1) For the purpose of determining the amount of taxes  
 1422 imposed by s. 206.9955, each natural gas fuel retailer shall  
 1423 file beginning with February 2026 ~~2024~~, and each month  
 1424 thereafter, no later than the 20th day of each month, monthly  
 1425 reports electronically with the department showing information

1426 on inventory, purchases, nontaxable disposals, taxable uses, and  
1427 taxable sales in gallons of natural gas fuel for the preceding  
1428 month. However, if the 20th day of the month falls on a  
1429 Saturday, Sunday, or federal or state legal holiday, a return  
1430 must be accepted if it is electronically filed on the next  
1431 succeeding business day. The reports must include, or be  
1432 verified by, a written declaration stating that such report is  
1433 made under the penalties of perjury. The natural gas fuel  
1434 retailer shall deduct from the amount of taxes shown by the  
1435 report to be payable an amount equivalent to 0.67 percent of the  
1436 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),  
1437 which deduction is allowed to the natural gas fuel retailer to  
1438 compensate it for services rendered and expenses incurred in  
1439 complying with the requirements of this part. This allowance is  
1440 not deductible unless payment of applicable taxes is made on or  
1441 before the 20th day of the month. This subsection may not be  
1442 construed as authorizing a deduction from the constitutional  
1443 fuel tax or the fuel sales tax.

1444 Section 21. Paragraph (d) of subsection (2) of section  
1445 212.0306, Florida Statutes, is amended to read:

1446 212.0306 Local option food and beverage tax; procedure for  
1447 levying; authorized uses; administration.—

1448 (2)

1449 (d) Sales in cities or towns presently imposing a  
1450 municipal resort tax as authorized by chapter 67-930, Laws of

1451 Florida, are exempt from the taxes authorized by subsection (1);  
1452 however, the tax authorized by paragraph (1)(b) may be levied in  
1453 such city or town if the governing authority of the city or town  
1454 adopts an ordinance that is subsequently approved by a majority  
1455 of the registered electors in such city or town at a referendum  
1456 held at a general election as defined in s. 97.021. Any tax  
1457 levied in a city or town pursuant to this paragraph takes effect  
1458 on the first day of January following the general election in  
1459 which the ordinance was approved. A referendum to reenact an  
1460 expiring tax authorized under this paragraph must be held at a  
1461 general election occurring within the 48-month period  
1462 immediately preceding the effective date of the reenacted tax,  
1463 and the referendum may appear on the ballot only once within the  
1464 48-month period.

1465 Section 22. Effective December 1, 2023, paragraphs (c) and  
1466 (d) of subsection (1) of section 212.031, Florida Statutes, are  
1467 amended to read:

1468 212.031 Tax on rental or license fee for use of real  
1469 property.—

1470 (1)

1471 (c) For the exercise of such privilege, a tax is levied at  
1472 the rate of 4.5 ~~5.5~~ percent of and on the total rent or license  
1473 fee charged for such real property by the person charging or  
1474 collecting the rental or license fee. The total rent or license  
1475 fee charged for such real property shall include payments for

1476 the granting of a privilege to use or occupy real property for  
1477 any purpose and shall include base rent, percentage rents, or  
1478 similar charges. Such charges shall be included in the total  
1479 rent or license fee subject to tax under this section whether or  
1480 not they can be attributed to the ability of the lessor's or  
1481 licensor's property as used or operated to attract customers.  
1482 Payments for intrinsically valuable personal property such as  
1483 franchises, trademarks, service marks, logos, or patents are not  
1484 subject to tax under this section. In the case of a contractual  
1485 arrangement that provides for both payments taxable as total  
1486 rent or license fee and payments not subject to tax, the tax  
1487 shall be based on a reasonable allocation of such payments and  
1488 shall not apply to that portion which is for the nontaxable  
1489 payments.

1490 (d) If the rental or license fee of any such real property  
1491 is paid by way of property, goods, wares, merchandise, services,  
1492 or other thing of value, the tax shall be at the rate of 4.5 ~~5.5~~  
1493 percent of the value of the property, goods, wares, merchandise,  
1494 services, or other thing of value.

1495 Section 23. Subsection (10) of section 212.055, Florida  
1496 Statutes, is amended to read:

1497 212.055 Discretionary sales surtaxes; legislative intent;  
1498 authorization and use of proceeds.—It is the legislative intent  
1499 that any authorization for imposition of a discretionary sales  
1500 surtax shall be published in the Florida Statutes as a

1501 subsection of this section, irrespective of the duration of the  
 1502 levy. Each enactment shall specify the types of counties  
 1503 authorized to levy; the rate or rates which may be imposed; the  
 1504 maximum length of time the surtax may be imposed, if any; the  
 1505 procedure which must be followed to secure voter approval, if  
 1506 required; the purpose for which the proceeds may be expended;  
 1507 and such other requirements as the Legislature may provide.  
 1508 Taxable transactions and administrative procedures shall be as  
 1509 provided in s. 212.054.

1510 (10) DATES FOR REFERENDA.—A referendum to adopt, ~~or amend,~~  
 1511 or reenact a local government discretionary sales surtax under  
 1512 this section must be held at a general election as defined in s.  
 1513 97.021. A referendum to reenact an expiring surtax must be held  
 1514 at a general election occurring within the 48-month period  
 1515 immediately preceding the effective date of the reenacted  
 1516 surtax. Such a referendum may appear on the ballot only once  
 1517 within the 48-month period.

1518 Section 24. Paragraph (a) of subsection (5) of section  
 1519 212.08, Florida Statutes, as amended by chapter 2023-17, Laws of  
 1520 Florida, is amended, paragraph (w) is added to subsection (5),  
 1521 and paragraphs (qqq) through (uuu) are added to subsection (7)  
 1522 of that section, to read:

1523 212.08 Sales, rental, use, consumption, distribution, and  
 1524 storage tax; specified exemptions.—The sale at retail, the  
 1525 rental, the use, the consumption, the distribution, and the

1526 storage to be used or consumed in this state of the following  
 1527 are hereby specifically exempt from the tax imposed by this  
 1528 chapter.

1529 (5) EXEMPTIONS; ACCOUNT OF USE.—

1530 (a) *Items in agricultural use and certain nets.*—There are  
 1531 exempt from the tax imposed by this chapter nets designed and  
 1532 used exclusively by commercial fisheries; disinfectants,  
 1533 fertilizers, insecticides, pesticides, herbicides, fungicides,  
 1534 and weed killers used for application on crops or groves,  
 1535 including commercial nurseries and home vegetable gardens, used  
 1536 in dairy barns or on poultry farms for the purpose of protecting  
 1537 poultry or livestock, or used directly on poultry or livestock;  
 1538 animal health products that are administered to, applied to, or  
 1539 consumed by livestock or poultry to alleviate pain or cure or  
 1540 prevent sickness, disease, or suffering, including, but not  
 1541 limited to, antiseptics, absorbent cotton, gauze for bandages,  
 1542 lotions, vaccines, vitamins, and worm remedies; aquaculture  
 1543 health products that are used by aquaculture producers, as  
 1544 defined in s. 597.0015, to prevent or treat fungi, bacteria, and  
 1545 parasitic diseases; portable containers or movable receptacles  
 1546 in which portable containers are placed, used for processing  
 1547 farm products; field and garden seeds, including flower seeds;  
 1548 nursery stock, seedlings, cuttings, or other propagative  
 1549 material purchased for growing stock; seeds, seedlings,  
 1550 cuttings, and plants used to produce food for human consumption;

1551 cloth, plastic, and other similar materials used for shade,  
 1552 mulch, or protection from frost or insects on a farm; hog wire  
 1553 and barbed wire fencing, including gates and materials used to  
 1554 construct or repair such fencing, used in agricultural  
 1555 production on lands classified as agricultural lands under s.  
 1556 193.461; materials used to construct or repair permanent or  
 1557 temporary fencing used to contain, confine, or process cattle,  
 1558 including gates and energized fencing systems, used in  
 1559 agricultural operations on lands classified as agricultural  
 1560 lands under s. 193.461; stakes used by a farmer to support  
 1561 plants during agricultural production; generators used on  
 1562 poultry farms; and liquefied petroleum gas or other fuel used to  
 1563 heat a structure in which started pullets or broilers are  
 1564 raised; however, such exemption is not allowed unless the  
 1565 purchaser or lessee signs a certificate stating that the item to  
 1566 be exempted is for the exclusive use designated herein. Also  
 1567 exempt are cellophane wrappers, glue for tin and glass  
 1568 (apiarists), mailing cases for honey, shipping cases, window  
 1569 cartons, and baling wire and twine used for baling hay, when  
 1570 used by a farmer to contain, produce, or process an agricultural  
 1571 commodity.

1572 (w) Renewable natural gas machinery and equipment.—

1573 1. As used in this paragraph, the term "renewable natural  
 1574 gas" means anaerobically generated biogas, landfill gas, or  
 1575 wastewater treatment gas refined to a methane content of 90

1576 percent or greater, which may be used as transportation fuel or  
1577 for electric generation or is of a quality capable of being  
1578 injected into a natural gas pipeline. For purposes of this  
1579 paragraph, any reference to natural gas includes renewable  
1580 natural gas.

1581 2. The purchase of machinery and equipment that is  
1582 primarily used in the production, storage, transportation,  
1583 compression, or blending of renewable natural gas and that is  
1584 used at a fixed location is exempt from the tax imposed by this  
1585 chapter.

1586 3. Purchasers of machinery and equipment qualifying for  
1587 the exemption provided in this paragraph must furnish the vendor  
1588 with an affidavit stating that the item or items to be exempted  
1589 are for the use designated herein. Purchasers with self-accrual  
1590 authority pursuant to s. 212.183 are not required to provide  
1591 this affidavit, but shall maintain all documentation necessary  
1592 to prove the exempt status of purchases.

1593 4. A person furnishing a false affidavit to the vendor for  
1594 the purpose of evading payment of the tax imposed under this  
1595 chapter is subject to the penalty set forth in s. 212.085 and as  
1596 otherwise provided by law.

1597 5. The department may adopt rules to administer this  
1598 paragraph.

1599 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
1600 entity by this chapter do not inure to any transaction that is



1601 otherwise taxable under this chapter when payment is made by a  
1602 representative or employee of the entity by any means,  
1603 including, but not limited to, cash, check, or credit card, even  
1604 when that representative or employee is subsequently reimbursed  
1605 by the entity. In addition, exemptions provided to any entity by  
1606 this subsection do not inure to any transaction that is  
1607 otherwise taxable under this chapter unless the entity has  
1608 obtained a sales tax exemption certificate from the department  
1609 or the entity obtains or provides other documentation as  
1610 required by the department. Eligible purchases or leases made  
1611 with such a certificate must be in strict compliance with this  
1612 subsection and departmental rules, and any person who makes an  
1613 exempt purchase with a certificate that is not in strict  
1614 compliance with this subsection and the rules is liable for and  
1615 shall pay the tax. The department may adopt rules to administer  
1616 this subsection.

1617 (qqq) Baby and toddler products.—Also exempt from the tax  
1618 imposed by this chapter are:

- 1619 1. Baby cribs, including baby playpens and baby play  
1620 yards;  
1621 2. Baby strollers;  
1622 3. Baby safety gates;  
1623 4. Baby monitors;  
1624 5. Child safety cabinet locks and latches and electrical  
1625 socket covers;

1626        6. Bicycle child carrier seats and trailers designed for  
 1627 carrying young children, including any adaptors and accessories  
 1628 for these seats and trailers;

1629        7. Baby exercisers, jumpers, bouncer seats, and swings;

1630        8. Breast pumps, bottle sterilizers, baby bottles and  
 1631 nipples, pacifiers, and teething rings;

1632        9. Baby wipes;

1633        10. Changing tables and changing pads;

1634        11. Children's diapers, including single-use diapers,  
 1635 reusable diapers, and reusable diaper inserts; and

1636        12. Baby and toddler clothing, apparel, and shoes,  
 1637 primarily intended for and marketed for children age 5 or  
 1638 younger. Baby and toddler clothing size 5T and smaller and baby  
 1639 and toddler shoes size 13T and smaller are presumed to be  
 1640 primarily intended for and marketed for children age 5 or  
 1641 younger.

1642        (rrr) Diapers and incontinence products.—The sale for  
 1643 human use of diapers, incontinence undergarments, incontinence  
 1644 pads, or incontinence liners is exempt from the tax imposed by  
 1645 this chapter.

1646        (sss) Oral hygiene products.—

1647        1. Also exempt from the tax imposed by this chapter are  
 1648 oral hygiene products.

1649        2. As used in this paragraph, the term "oral hygiene  
 1650 products" means electric and manual toothbrushes, toothpaste,

1651 dental floss, dental picks, oral irrigators, and mouthwash.

1652 (ttt) Firearm safety devices.—The sale of the following  
1653 are exempt from the tax imposed by this chapter:

1654 1. A firearm safe, firearm lockbox, firearm case, or other  
1655 device that is designed to be used to store a firearm and that  
1656 is designed to be unlocked only by means of a key, a  
1657 combination, or other similar means.

1658 2. A firearm trigger lock or firearm cable lock that, when  
1659 installed on a firearm, is designed to prevent the firearm from  
1660 being operated without first deactivating the device and that is  
1661 designed to be unlocked only by means of a key, a combination,  
1662 or other similar means.

1663 (uuu) Small private investigative agencies.—

1664 1. As used in this paragraph, the term:

1665 a. "Private investigation services" has the same meaning  
1666 as "private investigation," as defined in s. 493.6101(17).

1667 b. "Small private investigative agency" means a private  
1668 investigator licensed under s. 493.6201 which:

1669 (I) Employs three or fewer full-time or part-time  
1670 employees, including those performing services pursuant to an  
1671 employee leasing arrangement as defined in s. 468.520(4), in  
1672 total; and

1673 (II) During the previous calendar year, performed private  
1674 investigation services otherwise taxable under this chapter in  
1675 which the charges for the services performed were less than

1676 \$150,000 for all its businesses related through common  
1677 ownership.

1678 2. The sale of private investigation services by a small  
1679 private investigative agency to a client is exempt from the tax  
1680 imposed by this chapter.

1681 3. The exemption provided by this paragraph may not apply  
1682 in the first calendar year a small private investigative agency  
1683 conducts sales of private investigation services taxable under  
1684 this chapter.

1685 Section 25. Paragraph (d) of subsection (6) of section  
1686 212.20, Florida Statutes, is amended to read:

1687 212.20 Funds collected, disposition; additional powers of  
1688 department; operational expense; refund of taxes adjudicated  
1689 unconstitutionally collected.—

1690 (6) Distribution of all proceeds under this chapter and  
1691 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1692 (d) The proceeds of all other taxes and fees imposed  
1693 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
1694 and (2)(b) shall be distributed as follows:

1695 1. In any fiscal year, the greater of \$500 million, minus  
1696 an amount equal to 4.6 percent of the proceeds of the taxes  
1697 collected pursuant to chapter 201, or 5.2 percent of all other  
1698 taxes and fees imposed pursuant to this chapter or remitted  
1699 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
1700 monthly installments into the General Revenue Fund.

1701           2. After the distribution under subparagraph 1., 8.9744  
 1702 percent of the amount remitted by a sales tax dealer located  
 1703 within a participating county pursuant to s. 218.61 shall be  
 1704 transferred into the Local Government Half-cent Sales Tax  
 1705 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
 1706 transferred shall be reduced by 0.1 percent, and the department  
 1707 shall distribute this amount to the Public Employees Relations  
 1708 Commission Trust Fund less \$5,000 each month, which shall be  
 1709 added to the amount calculated in subparagraph 3. and  
 1710 distributed accordingly.

1711           3. After the distribution under subparagraphs 1. and 2.,  
 1712 0.0966 percent shall be transferred to the Local Government  
 1713 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
 1714 to s. 218.65.

1715           4. After the distributions under subparagraphs 1., 2., and  
 1716 3., 2.0810 percent of the available proceeds shall be  
 1717 transferred monthly to the Revenue Sharing Trust Fund for  
 1718 Counties pursuant to s. 218.215.

1719           5. After the distributions under subparagraphs 1., 2., and  
 1720 3., 1.3653 percent of the available proceeds shall be  
 1721 transferred monthly to the Revenue Sharing Trust Fund for  
 1722 Municipalities pursuant to s. 218.215. If the total revenue to  
 1723 be distributed pursuant to this subparagraph is at least as  
 1724 great as the amount due from the Revenue Sharing Trust Fund for  
 1725 Municipalities and the former Municipal Financial Assistance

1726 Trust Fund in state fiscal year 1999-2000, no municipality shall  
 1727 receive less than the amount due from the Revenue Sharing Trust  
 1728 Fund for Municipalities and the former Municipal Financial  
 1729 Assistance Trust Fund in state fiscal year 1999-2000. If the  
 1730 total proceeds to be distributed are less than the amount  
 1731 received in combination from the Revenue Sharing Trust Fund for  
 1732 Municipalities and the former Municipal Financial Assistance  
 1733 Trust Fund in state fiscal year 1999-2000, each municipality  
 1734 shall receive an amount proportionate to the amount it was due  
 1735 in state fiscal year 1999-2000.

1736 6. Of the remaining proceeds:

1737 a. In each fiscal year, the sum of \$29,915,500 shall be  
 1738 divided into as many equal parts as there are counties in the  
 1739 state, and one part shall be distributed to each county. The  
 1740 distribution among the several counties must begin each fiscal  
 1741 year on or before January 5th and continue monthly for a total  
 1742 of 4 months. If a local or special law required that any moneys  
 1743 accruing to a county in fiscal year 1999-2000 under the then-  
 1744 existing provisions of s. 550.135 be paid directly to the  
 1745 district school board, special district, or a municipal  
 1746 government, such payment must continue until the local or  
 1747 special law is amended or repealed. The state covenants with  
 1748 holders of bonds or other instruments of indebtedness issued by  
 1749 local governments, special districts, or district school boards  
 1750 before July 1, 2000, that it is not the intent of this

1751 subparagraph to adversely affect the rights of those holders or  
1752 relieve local governments, special districts, or district school  
1753 boards of the duty to meet their obligations as a result of  
1754 previous pledges or assignments or trusts entered into which  
1755 obligated funds received from the distribution to county  
1756 governments under then-existing s. 550.135. This distribution  
1757 specifically is in lieu of funds distributed under s. 550.135  
1758 before July 1, 2000.

1759       b. The department shall distribute \$166,667 monthly to  
1760 each applicant certified as a facility for a new or retained  
1761 professional sports franchise pursuant to s. 288.1162. Up to  
1762 \$41,667 shall be distributed monthly by the department to each  
1763 certified applicant as defined in s. 288.11621 for a facility  
1764 for a spring training franchise. However, not more than \$416,670  
1765 may be distributed monthly in the aggregate to all certified  
1766 applicants for facilities for spring training franchises.  
1767 Distributions begin 60 days after such certification and  
1768 continue for not more than 30 years, except as otherwise  
1769 provided in s. 288.11621. A certified applicant identified in  
1770 this sub-subparagraph may not receive more in distributions than  
1771 expended by the applicant for the public purposes provided in s.  
1772 288.1162(5) or s. 288.11621(3).

1773       c. Beginning 30 days after notice by the Department of  
1774 Economic Opportunity to the Department of Revenue that an  
1775 applicant has been certified as the professional golf hall of

1776 fame pursuant to s. 288.1168 and is open to the public, \$166,667  
1777 shall be distributed monthly, for up to 300 months, to the  
1778 applicant.

1779 d. Beginning 30 days after notice by the Department of  
1780 Economic Opportunity to the Department of Revenue that the  
1781 applicant has been certified as the International Game Fish  
1782 Association World Center facility pursuant to s. 288.1169, and  
1783 the facility is open to the public, \$83,333 shall be distributed  
1784 monthly, for up to 168 months, to the applicant. This  
1785 distribution is subject to reduction pursuant to s. 288.1169.

1786 e. The department shall distribute up to \$83,333 monthly  
1787 to each certified applicant as defined in s. 288.11631 for a  
1788 facility used by a single spring training franchise, or up to  
1789 \$166,667 monthly to each certified applicant as defined in s.  
1790 288.11631 for a facility used by more than one spring training  
1791 franchise. Monthly distributions begin 60 days after such  
1792 certification or July 1, 2016, whichever is later, and continue  
1793 for not more than 20 years to each certified applicant as  
1794 defined in s. 288.11631 for a facility used by a single spring  
1795 training franchise or not more than 25 years to each certified  
1796 applicant as defined in s. 288.11631 for a facility used by more  
1797 than one spring training franchise. A certified applicant  
1798 identified in this sub-subparagraph may not receive more in  
1799 distributions than expended by the applicant for the public  
1800 purposes provided in s. 288.11631(3).



1801 f. The department shall distribute \$15,333 monthly to the  
 1802 State Transportation Trust Fund.

1803 g.(I) On or before July 25, 2021, August 25, 2021, and  
 1804 September 25, 2021, the department shall distribute \$324,533,334  
 1805 in each of those months to the Unemployment Compensation Trust  
 1806 Fund, less an adjustment for refunds issued from the General  
 1807 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the  
 1808 distribution. The adjustments made by the department to the  
 1809 total distributions shall be equal to the total refunds made  
 1810 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be  
 1811 subtracted from any single distribution exceeds the  
 1812 distribution, the department may not make that distribution and  
 1813 must subtract the remaining balance from the next distribution.

1814 (II) Beginning July 2022, and on or before the 25th day of  
 1815 each month, the department shall distribute \$90 million monthly  
 1816 to the Unemployment Compensation Trust Fund.

1817 (III) If the ending balance of the Unemployment  
 1818 Compensation Trust Fund exceeds \$4,071,519,600 on the last day  
 1819 of any month, as determined from United States Department of the  
 1820 Treasury data, the Office of Economic and Demographic Research  
 1821 shall certify to the department that the ending balance of the  
 1822 trust fund exceeds such amount.

1823 (IV) This sub-subparagraph is repealed, and the department  
 1824 shall end monthly distributions under sub-sub-subparagraph (II),  
 1825 on the date the department receives certification under sub-sub-

1826 subparagraph (III).

1827 h. Beginning July 1, 2023, in each fiscal year, the  
 1828 department shall distribute \$27.5 million to the Florida  
 1829 Agricultural Promotional Campaign Trust Fund under s. 571.26,  
 1830 for further distribution in accordance with s. 571.265. This  
 1831 sub-subparagraph is repealed June 30, 2025.

1832 7. All other proceeds must remain in the General Revenue  
 1833 Fund.

1834 Section 26. Paragraph (o) of subsection (8) of section  
 1835 213.053, Florida Statutes, is amended to read:

1836 213.053 Confidentiality and information sharing.—

1837 (8) Notwithstanding any other provision of this section,  
 1838 the department may provide:

1839 (o) Information relative to ss. 220.1845, 220.199, and  
 1840 376.30781 to the Department of Environmental Protection in the  
 1841 conduct of its official business.

1842  
 1843 Disclosure of information under this subsection shall be  
 1844 pursuant to a written agreement between the executive director  
 1845 and the agency. Such agencies, governmental or nongovernmental,  
 1846 shall be bound by the same requirements of confidentiality as  
 1847 the Department of Revenue. Breach of confidentiality is a  
 1848 misdemeanor of the first degree, punishable as provided by s.  
 1849 775.082 or s. 775.083.

1850 Section 27. Subsection (8) of section 220.02, Florida

1851 Statutes, is amended to read:

1852 220.02 Legislative intent.—

1853 (8) It is the intent of the Legislature that credits  
 1854 against either the corporate income tax or the franchise tax be  
 1855 applied in the following order: those enumerated in s. 631.828,  
 1856 those enumerated in s. 220.191, those enumerated in s. 220.181,  
 1857 those enumerated in s. 220.183, those enumerated in s. 220.182,  
 1858 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
 1859 those enumerated in s. 220.184, those enumerated in s. 220.186,  
 1860 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
 1861 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
 1862 those enumerated in s. 220.1876, those enumerated in s.  
 1863 220.1877, those enumerated in s. 220.193, those enumerated in s.  
 1864 288.9916, those enumerated in s. 220.1899, those enumerated in  
 1865 s. 220.194, those enumerated in s. 220.196, those enumerated in  
 1866 s. 220.198, ~~and~~ those enumerated in s. 220.1915, those  
 1867 enumerated in s. 220.199, and those enumerated in s. 220.1991.

1868 Section 28. Effective upon this act becoming a law,  
 1869 paragraph (n) of subsection (1) and paragraph (c) of subsection  
 1870 (2) of section 220.03, Florida Statutes, are amended to read:

1871 220.03 Definitions.—

1872 (1) SPECIFIC TERMS.—When used in this code, and when not  
 1873 otherwise distinctly expressed or manifestly incompatible with  
 1874 the intent thereof, the following terms shall have the following  
 1875 meanings:

1876 (n) "Internal Revenue Code" means the United States  
 1877 Internal Revenue Code of 1986, as amended and in effect on  
 1878 January 1, 2023 ~~2022~~, except as provided in subsection (3).

1879 (2) DEFINITIONAL RULES.—When used in this code and neither  
 1880 otherwise distinctly expressed nor manifestly incompatible with  
 1881 the intent thereof:

1882 (c) Any term used in this code has the same meaning as  
 1883 when used in a comparable context in the Internal Revenue Code  
 1884 and other statutes of the United States relating to federal  
 1885 income taxes, as such code and statutes are in effect on January  
 1886 1, 2023 ~~2022~~. However, if subsection (3) is implemented, the  
 1887 meaning of a term shall be taken at the time the term is applied  
 1888 under this code.

1889 Section 29. (1) The amendments made by this act to s.  
 1890 220.03, Florida Statutes, operate retroactively to January 1,  
 1891 2023.

1892 (2) This section shall take effect upon becoming a law.

1893 Section 30. Paragraph (a) of subsection (1) of section  
 1894 220.13, Florida Statutes, is amended to read:

1895 220.13 "Adjusted federal income" defined.—

1896 (1) The term "adjusted federal income" means an amount  
 1897 equal to the taxpayer's taxable income as defined in subsection  
 1898 (2), or such taxable income of more than one taxpayer as  
 1899 provided in s. 220.131, for the taxable year, adjusted as  
 1900 follows:

1901           (a) *Additions.*—There shall be added to such taxable  
 1902 income:  
 1903           1.a. The amount of any tax upon or measured by income,  
 1904 excluding taxes based on gross receipts or revenues, paid or  
 1905 accrued as a liability to the District of Columbia or any state  
 1906 of the United States which is deductible from gross income in  
 1907 the computation of taxable income for the taxable year.  
 1908           b. Notwithstanding sub-subparagraph a., if a credit taken  
 1909 under s. 220.1875, s. 220.1876, or s. 220.1877 is added to  
 1910 taxable income in a previous taxable year under subparagraph 11.  
 1911 and is taken as a deduction for federal tax purposes in the  
 1912 current taxable year, the amount of the deduction allowed shall  
 1913 not be added to taxable income in the current year. The  
 1914 exception in this sub-subparagraph is intended to ensure that  
 1915 the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is  
 1916 added in the applicable taxable year and does not result in a  
 1917 duplicate addition in a subsequent year.  
 1918           2. The amount of interest which is excluded from taxable  
 1919 income under s. 103(a) of the Internal Revenue Code or any other  
 1920 federal law, less the associated expenses disallowed in the  
 1921 computation of taxable income under s. 265 of the Internal  
 1922 Revenue Code or any other law, excluding 60 percent of any  
 1923 amounts included in alternative minimum taxable income, as  
 1924 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
 1925 taxpayer pays tax under s. 220.11(3).

1926           3. In the case of a regulated investment company or real  
 1927 estate investment trust, an amount equal to the excess of the  
 1928 net long-term capital gain for the taxable year over the amount  
 1929 of the capital gain dividends attributable to the taxable year.

1930           4. That portion of the wages or salaries paid or incurred  
 1931 for the taxable year which is equal to the amount of the credit  
 1932 allowable for the taxable year under s. 220.181. This  
 1933 subparagraph shall expire on the date specified in s. 290.016  
 1934 for the expiration of the Florida Enterprise Zone Act.

1935           5. That portion of the ad valorem school taxes paid or  
 1936 incurred for the taxable year which is equal to the amount of  
 1937 the credit allowable for the taxable year under s. 220.182. This  
 1938 subparagraph shall expire on the date specified in s. 290.016  
 1939 for the expiration of the Florida Enterprise Zone Act.

1940           6. The amount taken as a credit under s. 220.195 which is  
 1941 deductible from gross income in the computation of taxable  
 1942 income for the taxable year.

1943           7. That portion of assessments to fund a guaranty  
 1944 association incurred for the taxable year which is equal to the  
 1945 amount of the credit allowable for the taxable year.

1946           8. In the case of a nonprofit corporation which holds a  
 1947 pari-mutuel permit and which is exempt from federal income tax  
 1948 as a farmers' cooperative, an amount equal to the excess of the  
 1949 gross income attributable to the pari-mutuel operations over the  
 1950 attributable expenses for the taxable year.

1951           9. The amount taken as a credit for the taxable year under  
1952 s. 220.1895.

1953           10. Up to nine percent of the eligible basis of any  
1954 designated project which is equal to the credit allowable for  
1955 the taxable year under s. 220.185.

1956           11. Any amount taken as a credit for the taxable year  
1957 under s. 220.1875, s. 220.1876, or s. 220.1877. The addition in  
1958 this subparagraph is intended to ensure that the same amount is  
1959 not allowed for the tax purposes of this state as both a  
1960 deduction from income and a credit against the tax. This  
1961 addition is not intended to result in adding the same expense  
1962 back to income more than once.

1963           12. The amount taken as a credit for the taxable year  
1964 under s. 220.193.

1965           13. Any portion of a qualified investment, as defined in  
1966 s. 288.9913, which is claimed as a deduction by the taxpayer and  
1967 taken as a credit against income tax pursuant to s. 288.9916.

1968           14. The costs to acquire a tax credit pursuant to s.  
1969 288.1254(5) that are deducted from or otherwise reduce federal  
1970 taxable income for the taxable year.

1971           15. The amount taken as a credit for the taxable year  
1972 pursuant to s. 220.194.

1973           16. The amount taken as a credit for the taxable year  
1974 under s. 220.196. The addition in this subparagraph is intended  
1975 to ensure that the same amount is not allowed for the tax

1976 | purposes of this state as both a deduction from income and a  
 1977 | credit against the tax. The addition is not intended to result  
 1978 | in adding the same expense back to income more than once.

1979 |       17. The amount taken as a credit for the taxable year  
 1980 | pursuant to s. 220.198.

1981 |       18. The amount taken as a credit for the taxable year  
 1982 | pursuant to s. 220.1915.

1983 |       19. The amount taken as a credit for the taxable year  
 1984 | pursuant to s. 220.199.

1985 |       20. The amount taken as a credit for the taxable year  
 1986 | pursuant to s. 220.1991.

1987 |       Section 31. Paragraph (f) of subsection (2) of section  
 1988 | 220.1845, Florida Statutes, is amended to read:

1989 |       220.1845 Contaminated site rehabilitation tax credit.—

1990 |       (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1991 |       (f) Beginning in fiscal year 2023-2024, the total amount  
 1992 | of the tax credits which may be granted under this section is  
 1993 | \$35 ~~\$27.5 million in the 2021-2022 fiscal year and \$10 million~~  
 1994 | in each fiscal year thereafter.

1995 |       Section 32. Section 220.199, Florida Statutes, is created  
 1996 | to read:

1997 |       220.199 Residential graywater system tax credit.—

1998 |       (1) For purposes of this section, the term:

1999 |       (a) "Developer" has the same meaning as in s. 380.031(2).

2000 |       (b) "Graywater" has the same meaning as in s.



2001 381.0065(2)(f).

2002 (2) For taxable years beginning on or after January 1,

2003 2024, a developer or homebuilder is eligible to receive a credit

2004 against the tax imposed by this chapter in an amount up to 50

2005 percent of the cost of each NSF/ANSI 350 Class R certified

2006 noncommercial, residential graywater system purchased during the

2007 taxable year. The tax credit may not exceed \$4,200 for each

2008 system purchased. A developer or homebuilder may not receive

2009 total credits in excess of \$2 million per taxable year.

2010 (3)(a) To claim a credit under this section, a developer

2011 or homebuilder must submit an application to the Department of

2012 Environmental Protection which includes documentation showing

2013 that the developer or homebuilder has purchased for use in this

2014 state a graywater system meeting the requirements of subsection

2015 (2) and that the graywater system meets the functionality

2016 assurances provided in s. 403.892(3)(c). The Department of

2017 Environmental Protection shall make a determination on the

2018 eligibility of the applicant for the credit sought and shall

2019 certify the determination to the applicant and the Department of

2020 Revenue within 60 days after receipt of a completed application.

2021 The taxpayer must attach the certification from the Department

2022 of Environmental Protection to the tax return on which the

2023 credit is claimed.

2024 (b) No credits may be certified by the Department of

2025 Environmental Protection for taxable years beginning on or after

2026 | January 1, 2027.

2027 | (4) Any unused tax credit authorized under this section  
 2028 | may be carried forward and claimed by the taxpayer for up to 2  
 2029 | taxable years.

2030 | (5) The department may adopt rules to administer this  
 2031 | section, including, but not limited to, rules prescribing the  
 2032 | method to claim a credit certified by the Department of  
 2033 | Environmental Protection under this section.

2034 | (6) The Department of Environmental Protection may adopt  
 2035 | rules to administer this section, including, but not limited to,  
 2036 | rules relating to application forms for credit approval and  
 2037 | certification and the application and certification procedures,  
 2038 | guidelines, and requirements necessary to administer this  
 2039 | section.

2040 | (7) This section is repealed December 31, 2030.

2041 | Section 33. Section 220.1991, Florida Statutes, is created  
 2042 | to read:

2043 | 220.1991 Credit for manufacturing of human breast milk  
 2044 | derived human milk fortifiers.—

2045 | (1)(a) For taxable years beginning on or after January 1,  
 2046 | 2023, there is allowed a credit of 50 percent of the cost of  
 2047 | manufacturing equipment purchased for use in the production of  
 2048 | human breast milk derived human milk fortifiers in this state.  
 2049 | Such purchase must be made on or before the date the taxpayer is  
 2050 | required to file a return pursuant to s. 220.222. The credit

2051 granted by this section must be reduced by the difference  
 2052 between the amount of federal corporate income tax, taking into  
 2053 account the credit granted by this section, and the amount of  
 2054 federal corporate income tax without application of the credit  
 2055 granted by this section.

2056 (b) Qualifying manufacturing equipment must be equipment  
 2057 for use in the production of human breast milk derived human  
 2058 milk fortifiers:

2059 1. That can be sold as a product using a pasteurization or  
 2060 sterilization process.

2061 2. In compliance with all applicable United States Food  
 2062 and Drug Administration provisions.

2063 (c) Tax credits under this section are available only for  
 2064 purchases of qualifying manufacturing equipment made during the  
 2065 state fiscal year for which the application is submitted, or  
 2066 during the 6 months preceding such state fiscal year.

2067 (2)(a) The combined total amount of tax credits which may  
 2068 be granted to taxpayers under this section is \$5 million in each  
 2069 of state fiscal years 2023-2024 and 2024-2025.

2070 (b) The annual limitation under paragraph (a) applies for  
 2071 taxpayers whose taxable years begin on or after January 1 of the  
 2072 calendar year preceding the start of the applicable state fiscal  
 2073 year.

2074 (3)(a) The department may adopt rules governing the manner  
 2075 and form of applications for the tax credit and establishing

2076 qualification requirements for the tax credit. The form must  
2077 include an affidavit certifying that all information contained  
2078 in the application is true and correct, and must require  
2079 documentation of all costs incurred for which a credit is being  
2080 claimed.

2081 (b) The department must approve the tax credit prior to  
2082 the taxpayer taking the credit on a return. The department must  
2083 approve credits on a first-come, first-served basis. If the  
2084 department determines that an application is incomplete, the  
2085 department shall notify the taxpayer in writing and the taxpayer  
2086 shall have 30 days after receiving such notification to correct  
2087 any deficiency. If corrected in a timely manner, the application  
2088 shall be deemed completed as of the date the application was  
2089 first submitted; however, no additional costs may be added to  
2090 the application and the amount of credit requested on the  
2091 application may not be increased during the correction period.

2092 (c) A taxpayer may carry forward any unused portion of a  
2093 tax credit under this section for up to 5 taxable years.

2094 (4)(a) A taxpayer who files a Florida consolidated return  
2095 as a member of an affiliated group pursuant to s. 220.131(1) may  
2096 be allowed the credit on a consolidated return basis.

2097 (b) A taxpayer may not convey, transfer, or assign an  
2098 approved tax credit or a carryforward tax credit to another  
2099 entity unless all of the assets of the taxpayer are conveyed,  
2100 transferred, or assigned in the same transaction. However, a tax

2101 credit under this section may be conveyed, transferred, or  
2102 assigned between members of an affiliated group of corporations.  
2103 A taxpayer shall notify the department of its intent to convey,  
2104 transfer, or assign a tax credit to another member within an  
2105 affiliated group of corporations. The amount conveyed,  
2106 transferred, or assigned is available to another member of the  
2107 affiliated group of corporations upon approval by the  
2108 department.

2109 (c) Within 10 days after approving or denying the  
2110 conveyance, transfer, or assignment of a tax credit under  
2111 paragraph (b), the department shall provide a copy of its  
2112 approval or denial letter to the corporation.

2113 (5) If a taxpayer applies and is approved for a credit  
2114 under this section after timely requesting an extension to file  
2115 under s. 220.222(2), the:

2116 (a) Credit does not reduce the amount of tax due for  
2117 purposes of the department's determination as to whether the  
2118 taxpayer was in compliance with the requirement to pay tentative  
2119 taxes under ss. 220.222 and 220.32.

2120 (b) Taxpayer's noncompliance with the requirement to pay  
2121 tentative taxes shall result in the revocation and rescindment  
2122 of any such credit.

2123 (c) Taxpayer shall be assessed for any taxes, penalties,  
2124 or interest due from the taxpayer's noncompliance with the  
2125 requirement to pay tentative taxes. For purposes of calculating

2126 the underpayment of estimated corporate income taxes under s.  
2127 220.34, the final amount due is the amount after credits earned  
2128 under this section are deducted.

2129 (6) For purposes of determining if a penalty or interest  
2130 under s. 220.34(2)(d)1. will be imposed for underpayment of  
2131 estimated corporate income tax, a taxpayer may, after earning a  
2132 credit under this section, reduce any estimated payment in that  
2133 taxable year by the amount of the credit.

2134 (7) This section is repealed December 31, 2031.

2135 Section 34. Paragraph (c) of subsection (2) of section  
2136 220.222, Florida Statutes, as amended by section 22 of chapter  
2137 2023-17, Laws of Florida, is amended to read:

2138 220.222 Returns; time and place for filing.—

2139 (2)

2140 (c)1. For purposes of this subsection, a taxpayer is not  
2141 in compliance with s. 220.32 if the taxpayer underpays the  
2142 required payment by more than the greater of \$2,000 or 30  
2143 percent of the tax shown on the return when filed.

2144 2. For the purpose of determining compliance with s.  
2145 220.32 as referenced in subparagraph 1., the tax shown on the  
2146 return when filed must include the amount of the allowable  
2147 credits taken on the return pursuant to s. 220.1875, s.  
2148 220.1876, s. 220.1877, or s. 220.1878.

2149 Section 35. Paragraph (a) of subsection (4) of section  
2150 336.021, Florida Statutes, is amended to read:

2151 336.021 County transportation system; levy of ninth-cent  
 2152 fuel tax on motor fuel and diesel fuel.—

2153 (4)(a)1. A certified copy of the ordinance proposing to  
 2154 levy the tax pursuant to referendum shall be furnished by the  
 2155 county to the department within 10 days after approval of such  
 2156 ordinance.

2157 2. A referendum to adopt, amend, or reenact a tax under  
 2158 this subsection must ~~shall~~ be held ~~only~~ at a general election,  
 2159 as defined in s. 97.021. A referendum to reenact an expiring tax  
 2160 must be held at a general election occurring within the 48-month  
 2161 period immediately preceding the effective date of the reenacted  
 2162 tax, and the referendum may appear on the ballot only once  
 2163 within the 48-month period.

2164 3. The county levying the tax pursuant to referendum shall  
 2165 notify the department within 10 days after the passage of the  
 2166 referendum of such passage and of the time period during which  
 2167 the tax will be levied. The failure to furnish the certified  
 2168 copy will not invalidate the passage of the ordinance.

2169 Section 36. Paragraph (b) of subsection (1) and paragraph  
 2170 (b) of subsection (3) of section 336.025, Florida Statutes, are  
 2171 amended to read:

2172 336.025 County transportation system; levy of local option  
 2173 fuel tax on motor fuel and diesel fuel.—

2174 (1)

2175 (b) In addition to other taxes allowed by law, there may

2176 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-  
2177 cent, 4-cent, or 5-cent local option fuel tax upon every gallon  
2178 of motor fuel sold in a county and taxed under the provisions of  
2179 part I of chapter 206. The tax shall be levied by an ordinance  
2180 adopted by a majority plus one vote of the membership of the  
2181 governing body of the county or by referendum. A referendum to  
2182 adopt, amend, or reenact a tax under this subsection must shall  
2183 be held ~~only~~ at a general election, as defined in s. 97.021. A  
2184 referendum to reenact an expiring tax must be held at a general  
2185 election occurring within the 48-month period immediately  
2186 preceding the effective date of the reenacted tax, and the  
2187 referendum may appear on the ballot only once within the 48-  
2188 month period.

2189 1. All impositions and rate changes of the tax shall be  
2190 levied before October 1, to be effective January 1 of the  
2191 following year. However, levies of the tax which were in effect  
2192 on July 1, 2002, and which expire on August 31 of any year may  
2193 be reimposed at the current authorized rate provided the tax is  
2194 levied before July 1 and is effective September 1 of the year of  
2195 expiration.

2196 2. The county may, prior to levy of the tax, establish by  
2197 interlocal agreement with one or more municipalities located  
2198 therein, representing a majority of the population of the  
2199 incorporated area within the county, a distribution formula for  
2200 dividing the entire proceeds of the tax among county government



2201 and all eligible municipalities within the county. If no  
 2202 interlocal agreement is adopted before the effective date of the  
 2203 tax, tax revenues shall be distributed pursuant to the  
 2204 provisions of subsection (4). If no interlocal agreement exists,  
 2205 a new interlocal agreement may be established prior to June 1 of  
 2206 any year pursuant to this subparagraph. However, any interlocal  
 2207 agreement agreed to under this subparagraph after the initial  
 2208 levy of the tax or change in the tax rate authorized in this  
 2209 section shall under no circumstances materially or adversely  
 2210 affect the rights of holders of outstanding bonds which are  
 2211 backed by taxes authorized by this paragraph, and the amounts  
 2212 distributed to the county government and each municipality shall  
 2213 not be reduced below the amount necessary for the payment of  
 2214 principal and interest and reserves for principal and interest  
 2215 as required under the covenants of any bond resolution  
 2216 outstanding on the date of establishment of the new interlocal  
 2217 agreement.

2218         3. County and municipal governments shall use moneys  
 2219 received pursuant to this paragraph for transportation  
 2220 expenditures needed to meet the requirements of the capital  
 2221 improvements element of an adopted comprehensive plan or for  
 2222 expenditures needed to meet immediate local transportation  
 2223 problems and for other transportation-related expenditures that  
 2224 are critical for building comprehensive roadway networks by  
 2225 local governments. For purposes of this paragraph, expenditures

2226 for the construction of new roads, the reconstruction or  
2227 resurfacing of existing paved roads, or the paving of existing  
2228 graded roads shall be deemed to increase capacity and such  
2229 projects shall be included in the capital improvements element  
2230 of an adopted comprehensive plan. Expenditures for purposes of  
2231 this paragraph shall not include routine maintenance of roads.

2232 (3) The tax authorized pursuant to paragraph (1)(a) shall  
2233 be levied using either of the following procedures:

2234 (b) If no interlocal agreement or resolution is adopted  
2235 pursuant to subparagraph (a)1. or subparagraph (a)2.,  
2236 municipalities representing more than 50 percent of the county  
2237 population may, prior to June 20, adopt uniform resolutions  
2238 approving the local option tax, establishing the duration of the  
2239 levy and the rate authorized in paragraph (1)(a), and setting  
2240 the date for a countywide referendum on whether to levy the tax.  
2241 A referendum to adopt, amend, or reenact a tax under this  
2242 subsection must ~~shall~~ be held ~~only~~ at a general election, as  
2243 defined in s. 97.021. A referendum to reenact an expiring tax  
2244 must be held at a general election occurring within the 48-month  
2245 period immediately preceding the effective date of the reenacted  
2246 surtax, and the referendum may appear on the ballot only once  
2247 within the 48-month period. The tax shall be levied and  
2248 collected countywide on January 1 following 30 days after voter  
2249 approval.

2250 Section 37. Subsection (4) of section 376.30781, Florida

2251 Statutes, is amended to read:

2252 376.30781 Tax credits for rehabilitation of drycleaning-  
 2253 solvent-contaminated sites and brownfield sites in designated  
 2254 brownfield areas; application process; rulemaking authority;  
 2255 revocation authority.-

2256 (4) The Department of Environmental Protection is  
 2257 responsible for allocating the tax credits provided for in s.  
 2258 220.1845, which may not exceed \$35 ~~a total of \$27.5 million in~~  
 2259 ~~tax credits in fiscal year 2021-2022 and \$10 million in tax~~  
 2260 ~~credits each fiscal year thereafter.~~

2261 Section 38. Paragraph (a) of subsection (5) of section  
 2262 402.62, Florida Statutes, is amended to read:

2263 402.62 Strong Families Tax Credit.-

2264 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,  
 2265 AND LIMITATIONS.-

2266 (a) Beginning in fiscal year 2023-2024 ~~2022-2023~~, the tax  
 2267 credit cap amount is \$20 ~~\$10~~ million in each state fiscal year.

2268 Section 39. Section 550.09516, Florida Statutes, is  
 2269 created to read:

2270 550.09516 Credit for eligible permitholders conducting  
 2271 thoroughbred racing.-

2272 (1) Beginning July 1, 2023, each permitholder authorized  
 2273 to conduct pari-mutuel wagering meets of thoroughbred racing  
 2274 under this chapter is eligible for a credit equal to the amount  
 2275 paid by the permitholder in the prior state fiscal year to the

2276 federal Horseracing Integrity and Safety Authority, inclusive of  
2277 any applicable true-up calculations or credits made, granted, or  
2278 applied to the assessment imposed on the permitholder or the  
2279 state by such authority, for covered horse racing in the state,  
2280 pursuant to the Horseracing Integrity and Safety Act of 2020 as  
2281 set forth in the Consolidated Appropriations Act, 2021, Pub. L.  
2282 No. 116-260.

2283 (2) The commission shall require sufficient documentation  
2284 to substantiate the amounts paid by an eligible permitholder to  
2285 qualify for the tax credit under this section.

2286 (3) Beginning July 1, 2023, and each July 1 thereafter,  
2287 each permitholder granted a credit pursuant to this section may  
2288 apply the credit to the taxes and fees due under ss. 550.0951,  
2289 550.09515, and 550.3551(3), less any credit received by the  
2290 permitholder under s. 550.09515(6), and less the amount of state  
2291 taxes that would otherwise be due to the state for the conduct  
2292 of charity day performances under s. 550.0351(4). The unused  
2293 portion of the credit may be carried forward and applied each  
2294 month as taxes and fees become due. Any unused credit remaining  
2295 at the end of a fiscal year expires and may not be used.

2296 (4) The commission may adopt rules to implement this  
2297 section.

2298 Section 40. Section 571.26, Florida Statutes, is amended  
2299 to read:

2300 571.26 Florida Agricultural Promotional Campaign Trust

2301 Fund.—There is hereby created the Florida Agricultural  
 2302 Promotional Campaign Trust Fund within the Department of  
 2303 Agriculture and Consumer Services to receive all moneys related  
 2304 to the Florida Agricultural Promotional Campaign. Moneys  
 2305 deposited in the trust fund shall be appropriated for the sole  
 2306 purpose of implementing the Florida Agricultural Promotional  
 2307 Campaign, except for money deposited in the trust fund pursuant  
 2308 to s. 212.20 (6) (d) 6.h., which shall be held separately and used  
 2309 solely for the purposes identified in s. 571.265.

2310 Section 41. The amendments made by this act to s. 571.26,  
 2311 Florida Statutes, expire on July 1, 2025, and the text of that  
 2312 section shall revert to that in existence on June 30, 2023,  
 2313 except that any amendments to such text enacted other than by  
 2314 this act must be preserved and continue to operate to the extent  
 2315 such amendments are not dependent upon the portions of the text  
 2316 which expire pursuant to this section.

2317 Section 42. Section 571.265, Florida Statutes, is created  
 2318 to read:

2319 571.265 Promotion of Florida thoroughbred breeding and of  
 2320 thoroughbred racing at Florida thoroughbred tracks; distribution  
 2321 of funds.—

2322 (1) For purposes of this section, the term:

2323 (a) "Association" means the Florida Thoroughbred Breeders'  
 2324 Association, Inc.

2325 (b) "Permitholder" has the same meaning as in s.

2326 | 550.002 (23) .

2327 |       (2) Funds deposited into the Florida Agricultural  
 2328 | Promotional Campaign Trust Fund pursuant to s. 212.20 (6) (d) 6.h.  
 2329 | shall be used by the department to encourage the agricultural  
 2330 | activity of breeding thoroughbred racehorses in this state and  
 2331 | to enhance thoroughbred racing conducted at thoroughbred tracks  
 2332 | in this state as provided in this section. If the funds made  
 2333 | available under this section are not fully used in any one  
 2334 | fiscal year, any unused amounts shall be carried forward in the  
 2335 | trust fund into future fiscal years and made available for  
 2336 | distribution as provided in this section.

2337 |       (3) The department shall distribute the funds made  
 2338 | available under this section as follows:

2339 |       (a) Five million dollars shall be distributed to the  
 2340 | association to be used for the following:

2341 |           1. Purses or purse supplements for Florida-bred or  
 2342 | Florida-sired horses registered with the association that  
 2343 | participate in Florida thoroughbred races.

2344 |           2. Awards to breeders of Florida-bred horses registered  
 2345 | with the association that win, place, or show in Florida  
 2346 | thoroughbred races.

2347 |           3. Awards to owners of stallions who sired Florida-bred  
 2348 | horses registered with the association that win Florida  
 2349 | thoroughbred stakes races, if the stallions are registered with  
 2350 | the association as Florida stallions standing in this state.

2351        4. Other racing incentives connected to Florida-bred or  
 2352 Florida-sired horses registered with the association that  
 2353 participate in thoroughbred races in Florida.

2354        5. Awards administration.

2355        6. Promotion of the Florida thoroughbred breeding  
 2356 industry.

2357        (b) Five million dollars shall be distributed to Tampa Bay  
 2358 Downs, Inc., to be used as purses in thoroughbred races  
 2359 conducted at its pari-mutuel facilities and for the maintenance  
 2360 and operation of that facility, pursuant to an agreement with  
 2361 its local majority horsemen's group.

2362        (c) Fifteen million dollars shall be distributed to  
 2363 Gulfstream Park Racing Association, Inc., to be used as purses  
 2364 in thoroughbred races conducted at its pari-mutuel facility and  
 2365 for the maintenance and operation of its facility, pursuant to  
 2366 an agreement with the Florida Horsemen's Benevolent and  
 2367 Protective Association, Inc.

2368        (d) Two and one-half million dollars shall be distributed  
 2369 as follows:

2370        1. Two million dollars to Gulfstream Park Racing  
 2371 Association, Inc., to be used as purses and purse supplements  
 2372 for Florida-bred or Florida-sired horses registered with the  
 2373 association that participate in thoroughbred races at the  
 2374 permitholder's pari-mutuel facility, pursuant to a written  
 2375 agreement filed with the department establishing the rates,

2376 procedures, and eligibility requirements entered into by the  
2377 permitholder, the association, and the Florida Horsemen's  
2378 Benevolent and Protective Association, Inc.

2379 2. Five hundred thousand dollars to Tampa Bay Downs, Inc.,  
2380 to be used as purses and purse supplements for Florida-bred or  
2381 Florida-sired horses registered with the association that  
2382 participate in thoroughbred races at the permitholder's pari-  
2383 mutuel facility, pursuant to a written agreement filed with the  
2384 department establishing the rates, procedures, and eligibility  
2385 requirements entered into by the permitholder, the association,  
2386 and the local majority horsemen's group at the permitholder's  
2387 pari-mutuel facility.

2388 (4) On or before the first day of the August following  
2389 each fiscal year in which a recipient under this section  
2390 received or used funds pursuant to this section, each such  
2391 recipient must submit a report to the department detailing how  
2392 all funds were used in the prior fiscal year.

2393 (5) This section is repealed July 1, 2025, unless reviewed  
2394 and saved from repeal by the Legislature.

2395 Section 43. Clothing, wallets, and bags; school supplies;  
2396 learning aids and jigsaw puzzles; personal computers and  
2397 personal computer-related accessories; sales tax holidays.—

2398 (1) The tax levied under chapter 212, Florida Statutes,  
2399 may not be collected during the period from July 24, 2023,  
2400 through August 6, 2023, or during the period from January 1,



2401 2024, through January 14, 2024, on the retail sale of:

2402 (a) Clothing, wallets, or bags, including handbags,  
2403 backpacks, fanny packs, and diaper bags, but excluding  
2404 briefcases, suitcases, and other garment bags, having a sales  
2405 price of \$100 or less per item. As used in this paragraph, the  
2406 term "clothing" means:

2407 1. Any article of wearing apparel intended to be worn on  
2408 or about the human body, excluding watches, watchbands, jewelry,  
2409 umbrellas, and handkerchiefs; and

2410 2. All footwear, excluding skis, swim fins, roller blades,  
2411 and skates.

2412 (b) School supplies having a sales price of \$50 or less  
2413 per item. As used in this paragraph, the term "school supplies"  
2414 means pens, pencils, erasers, crayons, notebooks, notebook  
2415 filler paper, legal pads, binders, lunch boxes, construction  
2416 paper, markers, folders, poster board, composition books, poster  
2417 paper, scissors, cellophane tape, glue or paste, rulers,  
2418 computer disks, staplers and staples used to secure paper  
2419 products, protractors, compasses, and calculators.

2420 (c) Learning aids and jigsaw puzzles having a sales price  
2421 of \$30 or less. As used in this paragraph, the term "learning  
2422 aids" means flashcards or other learning cards, matching or  
2423 other memory games, puzzle books and search-and-find books,  
2424 interactive or electronic books and toys intended to teach  
2425 reading or math skills, and stacking or nesting blocks or sets.

2426 (d) Personal computers or personal computer-related  
2427 accessories purchased for noncommercial home or personal use  
2428 having a sales price of \$1,500 or less. As used in this  
2429 paragraph, the term:

2430 1. "Personal computers" includes electronic book readers,  
2431 laptops, desktops, handhelds, tablets, or tower computers. The  
2432 term does not include cellular telephones, video game consoles,  
2433 digital media receivers, or devices that are not primarily  
2434 designed to process data.

2435 2. "Personal computer-related accessories" includes  
2436 keyboards, mice, personal digital assistants, monitors, other  
2437 peripheral devices, modems, routers, and nonrecreational  
2438 software, regardless of whether the accessories are used in  
2439 association with a personal computer base unit. The term does  
2440 not include furniture or systems, devices, software, monitors  
2441 with a television tuner, or peripherals that are designed or  
2442 intended primarily for recreational use.

2443 (2) The tax exemptions provided in this section do not  
2444 apply to sales within a theme park or entertainment complex as  
2445 defined in s. 509.013(9), Florida Statutes, within a public  
2446 lodging establishment as defined in s. 509.013(4), Florida  
2447 Statutes, or within an airport as defined in s. 330.27(2),  
2448 Florida Statutes.

2449 (3) The tax exemptions provided in this section apply at  
2450 the option of the dealer if less than 5 percent of the dealer's

2451 gross sales of tangible personal property in the prior calendar  
2452 year consisted of items that would be exempt under this section.  
2453 If a qualifying dealer chooses not to participate in the tax  
2454 holiday, by July 17, 2023, for the tax holiday beginning July  
2455 24, 2023, and by December 23, 2023, for the tax holiday  
2456 beginning January 1, 2024, the dealer must notify the Department  
2457 of Revenue in writing of its election to collect sales tax  
2458 during the holiday and must post a copy of that notice in a  
2459 conspicuous location at its place of business.

2460 (4) The Department of Revenue is authorized, and all  
2461 conditions are deemed met, to adopt emergency rules pursuant to  
2462 s. 120.54(4), Florida Statutes, for the purpose of implementing  
2463 this section.

2464 (5) This section shall take effect upon this act becoming  
2465 a law.

2466 Section 44. Disaster preparedness supplies; sales tax  
2467 holiday.—

2468 (1) The tax levied under chapter 212, Florida Statutes,  
2469 may not be collected during the period from May 27, 2023,  
2470 through June 9, 2023, or during the period from August 26, 2023,  
2471 through September 8, 2023, on the sale of:

2472 (a) A portable self-powered light source with a sales  
2473 price of \$40 or less.

2474 (b) A portable self-powered radio, two-way radio, or  
2475 weather-band radio with a sales price of \$50 or less.

2476 (c) A tarpaulin or other flexible waterproof sheeting with  
 2477 a sales price of \$100 or less.

2478 (d) An item normally sold as, or generally advertised as,  
 2479 a ground anchor system or tie-down kit with a sales price of  
 2480 \$100 or less.

2481 (e) A gas or diesel fuel tank with a sales price of \$50 or  
 2482 less.

2483 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-  
 2484 volt, or 9-volt batteries, excluding automobile and boat  
 2485 batteries, with a sales price of \$50 or less.

2486 (g) A nonelectric food storage cooler with a sales price  
 2487 of \$60 or less.

2488 (h) A portable generator used to provide light or  
 2489 communications or preserve food in the event of a power outage  
 2490 with a sales price of \$3,000 or less.

2491 (i) Reusable ice with a sales price of \$20 or less.

2492 (j) A portable power bank with a sales price of \$60 or  
 2493 less.

2494 (k) A smoke detector or smoke alarm with a sales price of  
 2495 \$70 or less.

2496 (l) A fire extinguisher with a sales price of \$70 or less.

2497 (m) A carbon monoxide detector with a sales price of \$70  
 2498 or less.

2499 (n) The following supplies necessary for the evacuation of  
 2500 household pets purchased for noncommercial use:

- 2501        1. Bags of dry dog food or cat food weighing 50 or fewer
- 2502 pounds with a sales price of \$100 or less per bag.
- 2503        2. Cans or pouches of wet dog food or cat food with a
- 2504 sales price of \$10 or less per can or pouch or the equivalent if
- 2505 sold in a box or case.
- 2506        3. Over-the-counter pet medications with a sales price of
- 2507 \$100 or less per item.
- 2508        4. Portable kennels or pet carriers with a sales price of
- 2509 \$100 or less per item.
- 2510        5. Manual can openers with a sales price of \$15 or less
- 2511 per item.
- 2512        6. Leashes, collars, and muzzles with a sales price of \$20
- 2513 or less per item.
- 2514        7. Collapsible or travel-sized food bowls or water bowls
- 2515 with a sales price of \$15 or less per item.
- 2516        8. Cat litter weighing 25 or fewer pounds with a sales
- 2517 price of \$25 or less per item.
- 2518        9. Cat litter pans with a sales price of \$15 or less per
- 2519 item.
- 2520        10. Pet waste disposal bags with a sales price of \$15 or
- 2521 less per package.
- 2522        11. Pet pads with a sales price of \$20 or less per box or
- 2523 package.
- 2524        12. Hamster or rabbit substrate with a sales price of \$15
- 2525 or less per package.

2526           13. Pet beds with a sales price of \$40 or less per item.  
 2527           (o) Common household consumable items with a sales price  
 2528 of \$30 or less. For purposes of this exemption, common household  
 2529 consumable items means:  
 2530           1. The following laundry detergent and supplies: powder  
 2531 detergent; liquid detergent; or pod detergent, fabric softener,  
 2532 dryer sheets, stain removers, and bleach.  
 2533           2. Toilet paper.  
 2534           3. Paper towels.  
 2535           4. Paper napkins and tissues.  
 2536           5. Facial tissues.  
 2537           6. Hand soap, bar soap and body wash.  
 2538           7. Sunscreen and sunblock.  
 2539           8. Dish soap and detergents, including powder detergents,  
 2540 liquid detergents, or pod detergents or rinse agents that can be  
 2541 used in dishwashers.  
 2542           9. Cleaning or disinfecting wipes and sprays.  
 2543           10. Hand sanitizer.  
 2544           11. Trash bags.  
 2545           (2) The tax exemptions provided in this section do not  
 2546 apply to sales within a theme park or entertainment complex as  
 2547 defined in s. 509.013(9), Florida Statutes, within a public  
 2548 lodging establishment as defined in s. 509.013(4), Florida  
 2549 Statutes, or within an airport as defined in s. 330.27(2),  
 2550 Florida Statutes.

2551 (3) The Department of Revenue is authorized, and all  
 2552 conditions are deemed met, to adopt emergency rules pursuant to  
 2553 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 2554 this section.

2555 (4) This section shall take effect upon this act becoming  
 2556 a law.

2557 Section 45. Freedom Summer; sales tax holiday.—

2558 (1) The taxes levied under chapter 212, Florida Statutes,  
 2559 may not be collected on purchases made during the period from  
 2560 May 29, 2023, through September 4, 2023, on:

2561 (a) The sale by way of admissions, as defined in s.  
 2562 212.02(1), Florida Statutes, for:

2563 1. A live music event scheduled to be held on any date or  
 2564 dates from May 29, 2023, through December 31, 2023;

2565 2. A live sporting event scheduled to be held on any date  
 2566 or dates from May 29, 2023, through December 31, 2023;

2567 3. A movie to be shown in a movie theater on any date or  
 2568 dates from May 29, 2023, through December 31, 2023;

2569 4. Entry to a museum, including any annual passes;

2570 5. Entry to a state park, including any annual passes;

2571 6. Entry to a ballet, play, or musical theatre performance  
 2572 scheduled to be held on any date or dates from May 29, 2023,  
 2573 through December 31, 2023;

2574 7. Season tickets for ballets, plays, music events, or  
 2575 musical theatre performances;

2576 8. Entry to a fair, festival, or cultural event scheduled  
2577 to be held on any date or dates from May 29, 2023, through  
2578 December 31, 2023; or

2579 9. Use of or access to private and membership clubs  
2580 providing physical fitness facilities from May 29, 2023, through  
2581 December 31, 2023.

2582 (b) The retail sale of boating and water activity  
2583 supplies, camping supplies, fishing supplies, general outdoor  
2584 supplies, residential pool supplies, children's toys and  
2585 children's athletic equipment. As used in this section, the  
2586 term:

2587 1. "Boating and water activity supplies" means life  
2588 jackets and coolers with a sales price of \$75 or less;  
2589 recreational pool tubes, pool floats, inflatable chairs, and  
2590 pool toys with a sales price of \$35 or less; safety flares with  
2591 a sales price of \$50 or less; water skis, wakeboards,  
2592 kneeboards, and recreational inflatable water tubes or floats  
2593 capable of being towed with a sales price of \$150 or less;  
2594 paddleboards and surfboards with a sales price of \$300 or less;  
2595 canoes and kayaks with a sales price of \$500 or less; paddles  
2596 and oars with a sales price of \$75 or less; and snorkels,  
2597 goggles, and swimming masks with a sales price of \$25 or less.

2598 2. "Camping supplies" means tents with a sales price of  
2599 \$200 or less; sleeping bags, portable hammocks, camping stoves,  
2600 and collapsible camping chairs with a sales price of \$50 or



2601 less; and camping lanterns and flashlights with a sales price of  
2602 \$30 or less.

2603 3. "Fishing supplies" means rods and reels with a sales  
2604 price of \$75 or less if sold individually, or \$150 or less if  
2605 sold as a set; tackle boxes or bags with a sales price of \$30 or  
2606 less; and bait or fishing tackle with a sales price of \$5 or  
2607 less if sold individually, or \$10 or less if multiple items are  
2608 sold together. The term does not include supplies used for  
2609 commercial fishing purposes.

2610 4. "General outdoor supplies" means sunscreen, sunblock,  
2611 or insect repellent with a sales price of \$15 or less;  
2612 sunglasses with a sales price of \$100 or less; binoculars with a  
2613 sales prices of \$200 or less; water bottles with a sales price  
2614 of \$30 or less; hydration packs with a sales price of \$50 or  
2615 less; outdoor gas or charcoal grills with a sales price of \$250  
2616 or less; bicycle helmets with a sales price of \$50 or less; and  
2617 bicycles with a sales price of \$500 or less.

2618 5. "Residential pool supplies" means individual  
2619 residential pool and spa replacement parts, nets, filters,  
2620 lights, and covers with a sales price of \$100 or less; and  
2621 residential pool and spa chemicals purchased by an individual  
2622 with a sales price of \$150 or less.

2623 6. "Children's athletic equipment" means a consumer  
2624 product with a sales price of \$100 or less designed or intended  
2625 by the manufacturer for use by a child 12 years of age or

2626 younger when the child engages in an athletic activity. In  
2627 determining whether consumer products are designed or intended  
2628 for use by a child 12 years of age or younger, the following  
2629 factors shall be considered:

2630 a. A statement by a manufacturer about the intended use of  
2631 such product, including a label on such product if such  
2632 statement is reasonable.

2633 b. Whether the product is represented in its packaging,  
2634 display, promotion, or advertising as appropriate for use by  
2635 children 12 years of age or younger.

2636 7. "Children's toys" means a consumer product with a sales  
2637 price of \$75 or less designed or intended by the manufacturer  
2638 for a child 12 years of age or younger for use by the child when  
2639 the child plays. In determining whether consumer products are  
2640 designed or intended for use by a child 12 years of age or  
2641 younger, the following factors shall be considered:

2642 a. A statement by a manufacturer about the intended use of  
2643 such product, including a label on such product if such  
2644 statement is reasonable.

2645 b. Whether the product is represented in its packaging,  
2646 display, promotion, or advertising as appropriate for use by  
2647 children 12 years of age or younger.

2648 (2) The tax exemptions provided in this section do not  
2649 apply to sales within a theme park or entertainment complex as  
2650 defined in s. 509.013(9), Florida Statutes, within a public

2651 lodging establishment as defined in s. 509.013(4), Florida  
2652 Statutes, or within an airport as defined in s. 330.27(2),  
2653 Florida Statutes.

2654 (3) If a purchaser of an admission purchases the admission  
2655 exempt from tax pursuant to this section and subsequently  
2656 resells the admission, the purchaser shall collect tax on the  
2657 full sales price of the resold admission.

2658 (4) The Department of Revenue is authorized, and all  
2659 conditions are deemed met, to adopt emergency rules pursuant to  
2660 s. 120.54(4), Florida Statutes, for the purpose of implementing  
2661 this section.

2662 (5) This section shall take effect upon this act becoming  
2663 a law.

2664 Section 46. Tools commonly used by skilled trade workers;  
2665 Tool Time sales tax holiday.-

2666 (1) The tax levied under chapter 212, Florida Statutes,  
2667 may not be collected during the period from September 2, 2023,  
2668 through September 8, 2023, on the retail sale of:

2669 (a) Hand tools with a sales price of \$50 or less per item.

2670 (b) Power tools with a sales price of \$300 or less per  
2671 item.

2672 (c) Power tool batteries with a sales price of \$150 or  
2673 less per item.

2674 (d) Work gloves with a sales price of \$25 or less per  
2675 pair.

- 2676        (e) Safety glasses with a sales price of \$50 or less per
- 2677 pair, or the equivalent if sold in sets of more than one pair.
- 2678        (f) Protective coveralls with a sales price of \$50 or less
- 2679 per item.
- 2680        (g) Work boots with a sales price of \$175 or less per
- 2681 pair.
- 2682        (h) Tool belts with a sales price of \$100 or less per
- 2683 item.
- 2684        (i) Duffle bags or tote bags with a sales price of \$50 or
- 2685 less per item.
- 2686        (j) Tool boxes with a sales price of \$75 or less per item.
- 2687        (k) Tool boxes for vehicles with a sales price of \$300 or
- 2688 less per item.
- 2689        (l) Industry textbooks and code books with a sales price
- 2690 of \$125 or less per item.
- 2691        (m) Electrical voltage and testing equipment with a sales
- 2692 price of \$100 or less per item.
- 2693        (n) LED flashlights with a sales price of \$50 or less per
- 2694 item.
- 2695        (o) Shop lights with a sales price of \$100 or less per
- 2696 item.
- 2697        (p) Handheld pipe cutters, drain opening tools, and
- 2698 plumbing inspection equipment with a sales price of \$150 or less
- 2699 per item.
- 2700        (q) Shovels with a sales price of \$50 or less.

2701           (r) Rakes with a sales price of \$50 or less.

2702           (s) Hard hats and other head protection with a sales price  
 2703 of \$100 or less.

2704           (t) Hearing protection items with a sales price of \$75 or  
 2705 less.

2706           (u) Ladders with a sales price of \$250 or less.

2707           (v) Fuel cans with a sales price of \$50 or less.

2708           (w) High visibility safety vests with a sales price of \$30  
 2709 or less.

2710           (2) The tax exemptions provided in this section do not  
 2711 apply to sales within a theme park or entertainment complex as  
 2712 defined in s. 509.013(9), Florida Statutes, within a public  
 2713 lodging establishment as defined in s. 509.013(4), Florida  
 2714 Statutes, or within an airport as defined in s. 330.27(2),  
 2715 Florida Statutes.

2716           (3) The Department of Revenue is authorized, and all  
 2717 conditions are deemed met, to adopt emergency rules pursuant to  
 2718 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 2719 this section.

2720           Section 47. (1) The tax levied under chapter 212, Florida  
 2721 Statutes, may not be collected during the period from July 1,  
 2722 2023, through June 30, 2024, on the retail sale of a new ENERGY  
 2723 STAR appliance for noncommercial use.

2724           (2) As used in this section, the term "ENERGY STAR  
 2725 appliance" means one of the following products, if such product

2726 is designated by the United States Environmental Protection  
2727 Agency and the United States Department of Energy as meeting or  
2728 exceeding each agency's requirements under the ENERGY STAR  
2729 program, and is affixed with an ENERGY STAR label:

2730 (a) A washing machine with a sales price of \$1,500 or  
2731 less;

2732 (b) A clothes dryer with a sales price of \$1,500 or less;

2733 (c) A water heater with a sales price of \$1,500 or less;

2734 or

2735 (d) A refrigerator or combination refrigerator/freezer  
2736 with a sales price of \$4,500 or less.

2737 (3) This section shall take effect upon this act becoming  
2738 a law.

2739 Section 48. (1) The tax levied under chapter 212, Florida  
2740 Statutes, may not be collected during the period from July 1,  
2741 2023, through June 30, 2024, on the retail sale of gas ranges  
2742 and cooktops.

2743 (2) As used in this section, the term "gas ranges and  
2744 cooktops" means any range or cooktop fueled by combustible gas  
2745 such as natural gas, propane, butane, liquefied petroleum gas,  
2746 or other flammable gas. It does not include outdoor gas grills,  
2747 camping stoves, or other portable stoves.

2748 (3) This section shall take effect upon this act becoming  
2749 a law.

2750 Section 49. (1) The Department of Revenue is authorized,

2751 and all conditions are deemed met, to adopt emergency rules  
2752 pursuant to s. 120.54(4), Florida Statutes, to implement the  
2753 amendments made by this act to ss. 212.031 and 212.08, Florida  
2754 Statutes; the creation by this act of ss. 220.199 and 220.1991,  
2755 Florida Statutes; and the creation by this act of the temporary  
2756 tax exemptions for ENERGY STAR appliances, and gas ranges and  
2757 cooktops. Notwithstanding any other provision of law, emergency  
2758 rules adopted pursuant to this subsection are effective for 6  
2759 months after adoption and may be renewed during the pendency of  
2760 procedures to adopt permanent rules addressing the subject of  
2761 the emergency rules.

2762 (2) This section shall take effect upon this act becoming  
2763 a law and expires July 1, 2026.

2764 Section 50. (1) For fiscal year 2023-2024, the sum of \$35  
2765 million is appropriated from the General Revenue Fund to the  
2766 Department of Revenue to offset the reductions in ad valorem tax  
2767 revenue experienced by local taxing jurisdictions in complying  
2768 with s. 197.3181, Florida Statutes.

2769 (2) To participate in the distribution of the  
2770 appropriation, each affected taxing jurisdiction must apply to  
2771 the Department of Revenue by October 1, 2023, and provide  
2772 documentation supporting the taxing jurisdiction's reduction in  
2773 ad valorem tax revenue in the form and manner prescribed by the  
2774 department. The documentation must include a copy of the notice  
2775 required by s. 197.3181(5)(b), Florida Statutes, from the tax

2776 collector who reports to the affected taxing jurisdiction of the  
2777 reduction in ad valorem taxes the taxing jurisdiction will incur  
2778 as a result of the implementation of s. 197.3181, Florida  
2779 Statutes.

2780 (3) The Department of Revenue is authorized, and all  
2781 conditions are deemed met, to adopt emergency rules pursuant to  
2782 s. 120.54(4), Florida Statutes, for the purpose of implementing  
2783 this section.

2784 (4) This section shall take effect upon becoming a law and  
2785 is repealed June 30, 2025.

2786 Section 51. (1) For the 2022-2023 fiscal year, the sum of  
2787 \$19,014 in nonrecurring funds is appropriated from the General  
2788 Revenue Fund to the Department of Revenue for the purpose of  
2789 implementing the changes to s. 220.222, Florida Statutes, and  
2790 chapter 212, Florida Statutes, made by this act.

2791 (2) This section shall take effect upon becoming a law.

2792 Section 52. For the 2023-2024 fiscal year, the sum of  
2793 \$110,536 in nonrecurring funds is appropriated from the General  
2794 Revenue Fund to the Department of Revenue for the purpose of  
2795 implementing the provisions of the Residential Graywater System  
2796 Tax Credit and the Credit for Manufacturing of Human Breast Milk  
2797 Derived Human Milk Fortifiers as created by this act, and the  
2798 amendment made by this act to s. 212.031, Florida Statutes.

2799 Section 53. Except as otherwise provided in this act and  
2800 except for this section, which shall take effect upon this act



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2801 | becoming a law, this act shall take effect July 1, 2023. |