

CHAPTER 2023-157

House Bill No. 7063

An act relating to taxation; amending s. 125.01, F.S.; prohibiting a county from levying special assessments on certain lands; providing and deleting exceptions; providing applicability; deleting the definition of the term “agricultural pole barn”; amending s. 125.0104, F.S.; requiring that certain tourist development taxes be enacted or renewed by referendum, rather than approval by governing boards; revising criteria for counties that may reimburse certain expenses from revenues received by a tourist development tax; requiring that a referendum to reenact such an expiring tax be held at a general election; limiting the occurrence of such a referendum; amending s. 125.0108, F.S.; requiring that a referendum to reenact an expiring tourist impact tax be held at a general election; limiting the occurrence of such a referendum; amending s. 125.901, F.S.; requiring that a referendum to approve a millage rate increase for a children’s services independent special district property tax be held at a general election; limiting the occurrence of such a referendum; amending s. 194.036, F.S.; revising a condition under which a property appraiser may appeal a decision of the value adjustment board; amending s. 196.081, F.S.; specifying that certain permanently and totally disabled veterans or their surviving spouses are entitled to, rather than may receive, a prorated refund of ad valorem taxes paid under certain circumstances; making clarifying changes relating to the transfer of homestead tax exemptions by surviving spouses of certain veterans and first responders; providing construction; expanding eligibility for the prorated refund; removing a limitation on when certain surviving spouses are exempt from a specified tax; exempting from ad valorem taxation the homestead property of the surviving spouse of a first responder who dies in the line of duty while employed by the United States Government; removing a limitation on when first responders and their surviving spouses are exempt from a specified tax; expanding the definition of the term “first responder” to include certain federal law enforcement officers; providing applicability; amending s. 196.196, F.S.; making a technical change; providing construction relating to tax-exempt property used for a religious purpose; amending s. 196.198, F.S.; adding circumstances under which certain property used exclusively for educational purposes is deemed owned by an educational institution; amending s. 197.319, F.S.; revising definitions; revising requirements for applying for property tax refunds due to catastrophic events; revising duties of property appraisers and tax collectors; making technical changes; providing applicability; amending ss. 199.145 and 201.08, F.S.; providing requirements for taxation of specified loans in certain circumstances; amending s. 202.19, F.S.; revising the name of the discretionary communications services tax; requiring that a certain tax remain the same rate as it was on a specified past date until a specified future date; prohibiting a certain tax passed after a specified date from being added to the local communications

services tax until a future date; amending s. 206.9952, F.S.; conforming provisions to changes made by the act; amending s. 206.9955, F.S.; delaying the effective date of certain taxes on natural gas fuel; amending s. 206.996, F.S.; conforming a provision to changes made by the act; amending s. 212.0306, F.S.; authorizing certain cities and towns to levy a local option food and beverage tax if adopted by ordinance approved by referendum; providing for the effective date of such tax levy; requiring that a referendum to reenact an expiring local option food and beverage tax be held at a general election; limiting the occurrence of such a referendum; amending s. 212.031, F.S.; reducing the tax levied on rental or license fees charged for the use of real property; amending s. 212.055, F.S.; requiring that a referendum to reenact a local government discretionary sales surtax be held at a general election; limiting the occurrence of such a referendum; amending s. 212.08, F.S.; exempting from sales and use tax the sale of materials used to construct or repair fencing used for certain purposes; defining the term “renewable natural gas”; providing a sales tax exemption for the purchase of certain machinery and equipment relating to renewable natural gas; requiring purchasers of such machinery and equipment to furnish the vendor with a certain affidavit; providing an exception; providing penalties, including a criminal penalty; authorizing the Department of Revenue to adopt rules; exempting the purchase of specified baby and toddler products from the sales and use tax; providing a presumption; exempting the sale for human use of diapers, incontinence undergarments, incontinence pads, and incontinence liners from the sales and use tax; exempting the sale of oral hygiene products from the sales and use tax; defining the term “oral hygiene products”; exempting the sale of certain firearm safety devices from the sales and use tax; defining the terms “private investigation services” and “small private investigative agency”; exempting the sale of private investigation services by a small private investigative agency to a client from the sales and use tax; providing applicability; amending s. 212.20, F.S.; requiring the Department of Revenue to annually distribute funds to the Florida Agricultural Promotional Campaign Trust Fund beginning on a specified date; providing for future repeal; amending s. 213.053, F.S.; revising information which the Department of Revenue may share with the Department of Environmental Protection to include changes made by the act; amending s. 220.02, F.S.; revising the order in which credits may be taken to include credits created by the act; amending s. 220.03, F.S.; revising the date of adoption of the Internal Revenue Code and other federal income tax statutes for purposes of the state corporate income tax; providing retroactive operation; amending s. 220.13, F.S.; requiring the addition of amounts taken for certain credits to taxable income; amending s. 220.1845, F.S.; increasing the amount of contaminated site rehabilitation tax credits which may be granted for each fiscal year; creating s. 220.199, F.S.; defining terms; providing a corporate income tax credit to developers and homebuilders for certain graywater systems purchased during the taxable year; specifying limits on credits received; specifying information the developer or homebuilder must provide; requiring the Department of Environmental Protection to make certain determinations and to certify

such determinations within a specified timeframe; requiring such determinations be included on specified returns; prohibiting the certification of credits for tax years after a certain date; authorizing tax credits to be carried forward for up to a specified number of years; authorizing the Department of Revenue and the Department of Environmental Protection to adopt rules; providing for future repeal; creating s. 220.1991, F.S.; authorizing a corporate income tax credit for a portion of the cost of certain equipment used in the production of human breast milk derived human milk fortifiers; requiring such credit be reduced using a specified calculation; providing requirements for qualifying equipment; providing the maximum amount of credits available for each taxpayer for certain fiscal years; providing applicability; authorizing the Department of Revenue to adopt specified rules; providing requirements for certain forms; requiring the credit to be approved by the Department of Revenue before it is used; requiring the Department of Revenue to take certain actions when processing applications; providing requirements for incomplete applications; authorizing credits to be carried forward for up to a specified number of years; authorizing credits to be used on a consolidated return in certain circumstances; prohibiting taxpayers from conveying, transferring, or assigning approved tax credits; providing an exception; requiring notification if such exception is used; requiring the Department of Revenue to take specified actions in relation to such notifications; providing requirements for a credit approved after a specified event; providing for the reduction of estimated payments in certain circumstances; providing for future repeal; amending s. 220.222, F.S.; requiring specified calculations relating to the underpayment of taxes to include the amount of certain credits; amending ss. 336.021 and 336.025, F.S.; requiring that a referendum to adopt, amend, or reenact a ninth-cent fuel tax or local option fuel taxes, respectively, be held at a general election; limiting the occurrence of a referendum to reenact such a tax; amending s. 376.30781, F.S.; increasing the amount of tax credits for the rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas which may be granted for each fiscal year; amending s. 402.62, F.S.; increasing the Strong Families Tax Credit cap; creating s. 550.09516, F.S.; providing for a credit for thoroughbred racing permitholders; requiring the Florida Gaming Control Commission to require sufficient documentation; authorizing permitholders to apply the credits monthly beginning on a specified annual date to certain taxes and fees; providing for expiration of credits; authorizing the commission to adopt rules; amending s. 571.26, F.S.; requiring that certain funds be held separately in the trust fund for certain purposes; providing for the future expiration and reversion of specified statutory text; creating s. 571.265, F.S.; defining the terms “association” and “permitholder”; requiring that certain funds deposited into the trust fund be used for a specified purpose; providing for carryover of unused funds; specifying requirements for the use and distribution of funds; requiring recipients to submit a report; providing for future repeal; exempting from sales and use tax the retail sale of certain clothing, wallets, bags, school supplies, learning aids and jigsaw puzzles, and personal computers and personal computer-related

accessories during specified timeframes; defining terms; specifying locations where the tax exemptions do not apply; authorizing certain dealers to opt out of participating in the tax holiday, subject to certain requirements; authorizing the Department of Revenue to adopt emergency rules; exempting from sales and use tax specified disaster preparedness supplies during specified timeframes; defining terms; specifying locations where the tax exemptions do not apply; authorizing the Department of Revenue to adopt emergency rules; exempting from sales and use tax admissions to certain events, performances, and facilities, certain season tickets, and the retail sale of certain boating and water activity, camping, fishing, general outdoor, and residential pool supplies and sporting equipment during specified timeframes; defining terms; specifying locations where the tax exemptions do not apply; authorizing the Department of Revenue to adopt emergency rules; exempting from the sales and use tax the retail sale of certain tools during a specified timeframe; specifying locations where the tax exemptions do not apply; authorizing the Department of Revenue to adopt emergency rules; exempting from sales and use tax the retail sale of new ENERGY STAR appliances during a specified timeframe; defining the term “ENERGY STAR appliance”; exempting from sales and use tax the retail sale of gas ranges and cooktops during a specified timeframe; defining the term “gas ranges and cooktops”; authorizing the Department of Revenue to adopt emergency rules; authorizing local taxing jurisdictions to apply to the Department of Revenue for a distribution to offset certain reductions in ad valorem tax revenue; providing application requirements; authorizing the Department of Revenue to adopt rules; providing for future repeal; providing appropriations; providing effective dates.

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

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

125.01 Powers and duties.—

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

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

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

2. The provisions of subparagraph 1. do not apply to residential structures and their curtilage land contains a residential dwelling or nonresidential farm building, with the exception of an agricultural pole barn, provided the nonresidential farm building exceeds a just value of \$10,000. Such special assessments must be based solely on the special benefit accruing to that portion of the land consisting of the residential dwelling and curtilage, and qualifying nonresidential farm buildings. As used in this paragraph, the term “agricultural pole barn” means a nonresidential farm building in which 70 percent or more of the perimeter walls are permanently open and allow free ingress and egress.

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

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

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

(d) In addition to any 1-percent or 2-percent tax imposed under paragraph (c), the governing board of the county may levy, impose, and set an additional 1 percent of each dollar above the tax rate set under paragraph (c) ~~by the extraordinary vote of the governing board for the purposes set forth in subsection (5) or by referendum of approval by the registered electors within the county or subcounty special district pursuant to subsection (6).~~ A No county may not shall levy, impose, and set the tax authorized under this paragraph unless the county has imposed the 1-percent or 2-percent tax authorized under paragraph (c) for a minimum of 3 years before ~~prior to~~ the effective date of the levy and imposition of the tax authorized by this paragraph. Revenues raised by the additional tax authorized under this paragraph ~~may shall~~ not be used for debt service on or refinancing of existing facilities as specified in subparagraph (5)(a)1. unless approved by referendum pursuant to subsection (6) ~~a resolution adopted by an extraordinary majority of the total membership of the governing board of the county.~~ If the 1-percent or 2-percent tax authorized in paragraph (c) is levied within a subcounty special taxing district, the additional tax authorized in this paragraph shall only be levied therein. The provisions of paragraphs (4)(a)-(d) shall not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy

and imposition of the tax authorized under this paragraph ~~is shall be~~ the first day of the second month following approval of the ordinance by ~~referendum the governing board~~ or the first day of any subsequent month as ~~may be~~ specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

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

1. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds.

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

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

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

The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section, and the provisions of paragraphs (4)(a)-(d), shall not apply to the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph ~~is shall be~~ the first day of the second month following approval of the ordinance by ~~referendum the governing board~~ or the first day of any subsequent month as ~~may be~~ specified in the ordinance. A certified copy of such ordinance shall be furnished by the

county to the Department of Revenue within 10 days after approval of such ordinance.

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

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

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

(n) In addition to any other tax that is imposed under this section, a county that has imposed the tax under paragraph (l) may impose an additional tax that is no greater than 1 percent on the exercise of the privilege described in paragraph (a) by ordinance approved by referendum pursuant to subsection (6) ~~a majority plus one vote of the membership of the board of county commissioners in order to~~:

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

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

b. The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient

expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.

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

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

(4) ORDINANCE LEVY TAX; PROCEDURE.—

(a) The tourist development tax shall be levied and imposed pursuant to an ordinance containing the county tourist development plan prescribed under paragraph (c), enacted by the governing board of the county. The ordinance levying and imposing the tourist development tax shall not be effective unless the electors of the county or the electors in the subcounty special district in which the tax is to be levied approve the ordinance authorizing the levy and imposition of the tax, in accordance with subsection (6). The effective date of the levy and imposition of the tax ~~is shall be~~ the first day of the second month following approval of the ordinance by referendum; ~~as prescribed in subsection (6), or the first day of any subsequent month as may be specified in the ordinance.~~ A certified copy of the ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance. The governing authority of any county levying such tax shall notify the department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax will be levied.

(b) At least 60 days ~~before~~ ~~prior to~~ the enactment or renewal of the ordinance levying the tax, the governing board of the county shall adopt a resolution establishing and appointing the members of the county tourist development council, as prescribed in paragraph (e), and indicating the

intention of the county to consider the enactment or renewal of an ordinance levying and imposing the tourist development tax.

(c) ~~Before a referendum to enact or renew~~ Prior to enactment of the ordinance levying and imposing the tax, the county tourist development council shall prepare and submit to the governing board of the county for its approval a plan for tourist development. The plan shall set forth the anticipated net tourist development tax revenue to be derived by the county for the 24 months following the levy of the tax; the tax district in which the enactment or renewal of the ordinance levying and imposing the tourist development tax is proposed; and a list, in the order of priority, of the proposed uses of the tax revenue by specific project or special use as the same are authorized under subsection (5). The plan shall include the approximate cost or expense allocation for each specific project or special use.

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

(e) The governing board of each county which levies and imposes a tourist development tax under this section shall appoint an advisory council to be known as the "... (name of county) ... Tourist Development Council." The council shall be established by ordinance and composed of nine members who shall be appointed by the governing board. The chair of the governing board of the county or any other member of the governing board as designated by the chair shall serve on the council. Two members of the council shall be elected municipal officials, at least one of whom shall be from the most populous municipality in the county or subcounty special taxing district in which the tax is levied. Six members of the council shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, of which members, not less than three nor more than four shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax. All members of the council shall be electors of the county. The governing board of the county shall have the option of designating the chair of the council or allowing the council to elect a chair. The chair shall be appointed or elected annually and may be reelected or reappointed. The members of the council shall serve for staggered terms of 4 years. The terms of office of the original members shall be prescribed in the resolution required under paragraph (b). The council shall meet at least once each quarter and, from time to time, shall make recommendations to the county governing board for the effective operation of the special projects or for uses of the tourist development tax revenue and perform such other duties as may be prescribed by county ordinance or resolution. The council shall continuously review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the county governing board or its designee. Expenditures which the council

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

(5) AUTHORIZED USES OF REVENUE.—

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

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

b. Have at least three municipalities; and

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

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

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

(6) REFERENDUM.—

(a) ~~An~~ No ordinance enacted or renewed by a ~~any~~ county levying the tax authorized by this section may not ~~paragraphs (3)(b) and (c) shall take effect~~ until the ordinance levying and imposing the tax has been approved in a referendum held at a general election, as defined in s. 97.021, by a majority of the electors voting in such election in the county or by a majority of the electors voting in the subcounty special tax district affected by the tax.

(b) The governing board of the county levying the tax shall arrange to place a question on the ballot at a general election, as defined in s. 97.021, to

be held within the county, which question shall be in substantially the following form:

.....FOR the Tourist Development Tax

.....AGAINST the Tourist Development Tax.

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

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

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

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

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

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

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

125.901 Children’s services; independent special district; council; powers, duties, and functions; public records exemption.—

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

(a) The governing body of the district shall be a council on children's services, which may also be known as a juvenile welfare board or similar name as established in the ordinance by the county governing body. Such council shall consist of 10 members, including the superintendent of schools; a local school board member; the district administrator from the appropriate district of the Department of Children and Families, or his or her designee who is a member of the Senior Management Service or of the Selected Exempt Service; one member of the county governing body; and the judge assigned to juvenile cases who shall sit as a voting member of the board, except that said judge shall not vote or participate in the setting of ad valorem taxes under this section. If there is more than one judge assigned to juvenile cases in a county, the chief judge shall designate one of said juvenile judges to serve on the board. The remaining five members shall be appointed by the Governor, and shall, to the extent possible, represent the demographic diversity of the population of the county. After soliciting recommendations from the public, the county governing body shall submit to the Governor the names of at least three persons for each vacancy occurring among the five members appointed by the Governor, and the Governor shall appoint members to the council from the candidates nominated by the county governing body. The Governor shall make a selection within a 45-day period or request a new list of candidates. All members appointed by the Governor shall have been residents of the county for the previous 24-month period. Such members shall be appointed for 4-year terms, except that the length of the terms of the initial appointees shall be adjusted to stagger the terms. The Governor may remove a member for cause or upon the written petition of the county governing body. If any of the members of the council required to be appointed by the Governor under the provisions of this subsection shall resign, die, or be removed from office, the vacancy thereby created shall, as soon as practicable, be filled by appointment by the Governor, using the same method as the original appointment, and such appointment to fill a vacancy shall be for the unexpired term of the person who resigns, dies, or is removed from office.

(b) However, any county as defined in s. 125.011(1) may instead have a governing body consisting of 33 members, including the superintendent of schools, or his or her designee; two representatives of public postsecondary education institutions located in the county; the county manager or the equivalent county officer; the district administrator from the appropriate district of the Department of Children and Families, or the administrator's designee who is a member of the Senior Management Service or the Selected Exempt Service; the director of the county health department or the director's designee; the state attorney for the county or the state attorney's designee; the chief judge assigned to juvenile cases, or another juvenile judge who is the chief judge's designee and who shall sit as a voting member of the board, except that the judge may not vote or participate in setting ad valorem taxes under this section; an individual who is selected by the board of the local United Way or its equivalent; a member of a locally recognized faith-based coalition, selected by that coalition; a member of the local chamber of commerce, selected by that chamber or, if more than one chamber exists within the county, a person selected by a coalition of the local chambers; a member of the early learning coalition, selected by that coalition; a representative of a labor organization or union active in the county; a member of a local alliance or coalition engaged in cross-system planning for health and social service delivery in the county, selected by that alliance or coalition; a member of the local Parent-Teachers Association/Parent-Teacher-Student Association, selected by that association; a youth representative selected by the local school system's student government; a local school board member appointed by the chair of the school board; the mayor of the county or the mayor's designee; one member of the county governing body, appointed by the chair of that body; a member of the state Legislature who represents residents of the county, selected by the chair of the local legislative delegation; an elected official representing the residents of a municipality in the county, selected by the county municipal league; and 4 members-at-large, appointed to the council by the majority of sitting council members. The remaining 7 members shall be appointed by the Governor in accordance with procedures set forth in paragraph (a), except that the Governor may remove a member for cause or upon the written petition of the council. Appointments by the Governor must, to the extent reasonably possible, represent the geographic and demographic diversity of the population of the county. Members who are appointed to the council by reason of their position are not subject to the length of terms and limits on consecutive terms as provided in this section. The remaining appointed members of the governing body shall be appointed to serve 2-year terms, except that those members appointed by the Governor shall be appointed to serve 4-year terms, and the youth representative and the legislative delegate shall be appointed to serve 1-year terms. A member may be reappointed; however, a member may not serve for more than three consecutive terms. A member is eligible to be appointed again after a 2-year hiatus from the council.

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

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

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

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

(a) The property appraiser determines and affirmatively asserts in any legal proceeding that there is a specific constitutional or statutory violation, or a specific violation of administrative rules, in the decision of the board, except that nothing herein shall authorize the property appraiser to institute any suit to challenge the validity of any portion of the constitution or of any duly enacted legislative act of this state.;

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

(c) There is an assertion by the property appraiser to the Department of Revenue that there exists a consistent and continuous violation of the intent of the law or administrative rules by the value adjustment board in its decisions. The property appraiser shall notify the department of those portions of the tax roll for which the assertion is made. The department shall thereupon notify the clerk of the board who shall, within 15 days of the notification by the department, send the written decisions of the board to the department. Within 30 days of the receipt of the decisions by the department, the department shall notify the property appraiser of its decision relative to further judicial proceedings. If the department finds upon investigation that a consistent and continuous violation of the intent of the law or administrative rules by the board has occurred, it shall so inform the property appraiser, who may thereupon bring suit in circuit court against the value adjustment board for injunctive relief to prohibit continuation of the violation of the law or administrative rules and for a mandatory injunction to restore the tax roll to its just value in such amount as determined by judicial proceeding. However, when a final judicial decision is rendered as a result of an appeal filed pursuant to this paragraph which alters or changes an assessment of a parcel of property of any taxpayer not a party to such procedure, such taxpayer shall have 60 days from the date of the final judicial decision to file an action to contest such

altered or changed assessment pursuant to s. 194.171(1), and the provisions of s. 194.171(2) shall not bar such action.

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

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

(1)

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

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

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

(b) The tax exemption carries over to the benefit of the veteran's surviving spouse as long as the spouse holds the legal or beneficial title to the homestead, permanently resides thereon as specified in s. 196.031, and

does not remarry. If the surviving spouse sells the property, the spouse may transfer an exemption not to exceed the amount granted under the most recent ad valorem tax roll ~~may be transferred~~ to his or her new residence as long as it is used as his or her primary residence and he or she does not remarry.

(6) Any real estate that is owned and used as a homestead by the surviving spouse of a first responder who died in the line of duty while employed by the state or any political subdivision of the state, including authorities and special districts, and for whom a letter from the state or appropriate political subdivision of the state, or other authority or special district, has been issued which legally recognizes and certifies that the first responder died in the line of duty while employed as a first responder is exempt from taxation if the first responder and his or her surviving spouse were permanent residents of this state on January 1 of the year in which the first responder died.

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

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

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

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

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

(1)

(b)1. If legal or beneficial title to property is acquired between January 1 and November 1 of any year by a veteran or his or her surviving spouse receiving an exemption under this section on another property for that tax year, the veteran or his or her surviving spouse is entitled to a refund, prorated as of the date of transfer, of the ad valorem taxes paid for the newly acquired property if he or she applies for and receives an exemption under this section for the newly acquired property in the next tax year. If the property appraiser finds that the applicant is entitled to an exemption under

this section for the newly acquired property, the property appraiser shall immediately make such entries upon the tax rolls of the county that are necessary to allow the prorated refund of taxes for the previous tax year.

2. If legal or beneficial title to property is acquired between January 1 and November 1 of any year by a veteran or his or her surviving spouse who is not receiving an exemption under this section on another property for that tax year, and as of January 1 of that tax year, the veteran was honorably discharged with a service-connected total and permanent disability and for whom a letter from the United States Government or United States Department of Veterans Affairs or its predecessor has been issued certifying that the veteran is totally and permanently disabled, the veteran or his or her surviving spouse is entitled to a refund, prorated as of the date of transfer, of the ad valorem taxes paid for the newly acquired property if he or she applies for and receives an exemption under this section for the newly acquired property in the next tax year. If the property appraiser finds that the applicant is entitled to an exemption under this section for the newly acquired property, the property appraiser shall immediately make such entries upon the tax rolls of the county that are necessary to allow the prorated refund of taxes for the previous tax year.

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

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

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

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

~~taxation if the first responder and his or her surviving spouse were permanent residents of this state on January 1 of the year in which the first responder died.~~

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

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

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

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

2. "In the line of duty" means:

- a. While engaging in law enforcement;
- b. While performing an activity relating to fire suppression and prevention;
- c. While responding to a hazardous material emergency;
- d. While performing rescue activity;
- e. While providing emergency medical services;
- f. While performing disaster relief activity;
- g. While otherwise engaging in emergency response activity; or
- h. While engaging in a training exercise related to any of the events or activities enumerated in this subparagraph if the training has been authorized by the employing entity.

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

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

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

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

(3) Property owned by an exempt organization is used for a religious purpose if the institution has taken affirmative steps to prepare the property for use as a house of public worship. The term “affirmative steps” means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to a religious use as a house of public worship. For purposes of this section subsection, the term “public worship” means religious worship services and those other activities that are incidental to religious worship services, such as educational activities, parking, recreation, partaking of meals, and fellowship.

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

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

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

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

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

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

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

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

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

(b) “Catastrophic event refund” means the product arrived at by multiplying the damage differential by the amount of timely paid taxes that were initially levied in the year in which the catastrophic event occurred.

(c) “Damage differential” means the product arrived at by multiplying the percent change in value by a ratio, the numerator of which is the number of days the residential improvement was rendered uninhabitable in the year in which the catastrophic event occurred, and the denominator of which is 365.

(d) “Percent change in value” means the difference between ~~the a residential parcel’s~~ just value of a residential parcel as of January 1 of the year in which the catastrophic event occurred and its postcatastrophic event just value, expressed as a percentage of the parcel’s just value as of January 1 of the year in which the catastrophic event occurred.

(e) “Postcatastrophic event just value” means the just value of the residential parcel on January 1 of the year in which a catastrophic event occurred, adjusted by subtracting ~~reduced to reflect~~ the just value of the residential improvement on January 1 of the year in which a catastrophic event occurred of the residential parcel after the catastrophic event that rendered the residential improvement thereon uninhabitable and before any subsequent repairs. For purposes of this paragraph, a residential improvement that is uninhabitable has no value attached to it. The catastrophic event refund is determined only for purposes of calculating tax refunds for the year or years in which the residential improvement is uninhabitable as a result of the catastrophic event and does not determine a parcel’s just value as of January 1 each year.

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

(g) “Uninhabitable” means the loss of use and occupancy of a residential improvement for the purpose for which it was constructed resulting from damage to or destruction of, or from a condition that compromises the structural integrity of, the residential improvement which was caused by a catastrophic event, ~~as evidenced by documentation, including, but not limited to, utility bills, insurance information, contractors’ statements, building permit applications, or building inspection certificates of occupancy.~~

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

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

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

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

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

(b) The application for refund must describe the catastrophic event and identify the residential parcel upon which the residential improvement was rendered uninhabitable by a catastrophic event, the date on which the catastrophic event occurred, and the number of days the residential improvement was uninhabitable during the calendar year in which the catastrophic event occurred. For purposes of determining uninhabitability, the application must be accompanied by supporting documentation, including, but not limited to, utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy.

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

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

1. Notify the applicant if the property appraiser determines that the applicant is not entitled to a refund. If the property appraiser determines that the applicant is not entitled to a refund, the applicant may file a petition

with the value adjustment board, pursuant to s. 194.011(3), requesting that the refund be granted. The petition must be filed with the value adjustment board on or before the 30th day following the issuance of the notice by the property appraiser.

2.(e) If the property appraiser determines that the applicant is entitled to a refund, the property appraiser must Issue an official written statement to the tax collector and the applicant within 30 days after the determination, but no later than by April 1 of the year following the date on which the catastrophic event occurred, if the property appraiser determines that the applicant is entitled to a refund. The statement must provide, that provides:

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

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

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

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

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

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

(b) If the property taxes for the year in which the catastrophic event occurred have not been paid, the tax collector must process a refund in an amount equal to the catastrophic event refund only upon receipt of timely payment of the property taxes for the year in which the catastrophic event occurred.

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

late application for refund, the property appraiser or the value adjustment board may grant a refund.

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

(a) The department of the total reduction in taxes for all properties that qualified for a refund pursuant to this section for the year.

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

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

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

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

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

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

199.145 Corrective mortgages; assignments; assumptions; refinancing.

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

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

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

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

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

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

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

202.19 Authorization to impose local communications services tax.—

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

(2)

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

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

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

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

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

- 1. Any charge with respect to a channel termination point located within such county;
- 2. Any charge for the use of a channel between two channel termination points located in such county; and
- 3. Where channel termination points are located both within and outside of such county:
 - a. If any segment between two such channel termination points is separately billed, 50 percent of such charge; and
 - b. If any segment of the circuit is not separately billed, an amount equal to the total charge for such circuit multiplied by a fraction, the numerator of which is the number of channel termination points within such county and the denominator of which is the total number of channel termination points of the circuit.

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

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

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

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

(8) With the exception of a state or federal agency or a political subdivision licensed under this chapter, each person, as defined in this part, who operates as a natural gas fuel retailer shall report monthly to the department and pay a tax on all natural gas fuel purchases beginning January 1, ~~2026~~ 2024.

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

206.9955 Levy of natural gas fuel tax.—

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

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

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

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

(d) An additional tax on each motor fuel equivalent gallon of natural gas fuel, which is designated as the “State Comprehensive Enhanced Transportation System Tax,” at a rate determined pursuant to this paragraph. Before January 1, ~~2026~~ 2024, and each year thereafter, the department shall determine the tax rate applicable to the sale of natural gas fuel for the following 12-month period beginning January 1, rounded to the nearest tenth of a cent, by adjusting the tax rate of 5.8 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

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

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

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

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

(1) For the purpose of determining the amount of taxes imposed by s. 206.9955, each natural gas fuel retailer shall file beginning with February ~~2026~~ 2024, and each month thereafter, no later than the 20th day of each month, monthly reports electronically with the department showing information on inventory, purchases, nontaxable disposals, taxable uses, and taxable sales in gallons of natural gas fuel for the preceding month. However, if the 20th day of the month falls on a Saturday, Sunday, or federal or state legal holiday, a return must be accepted if it is electronically filed on the next succeeding business day. The reports must include, or be verified by, a written declaration stating that such report is made under the penalties of perjury. The natural gas fuel retailer shall deduct from the amount of taxes shown by the report to be payable an amount equivalent to

0.67 percent of the taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e), which deduction is allowed to the natural gas fuel retailer to compensate it for services rendered and expenses incurred in complying with the requirements of this part. This allowance is not deductible unless payment of applicable taxes is made on or before the 20th day of the month. This subsection may not be construed as authorizing a deduction from the constitutional fuel tax or the fuel sales tax.

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

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

(2)

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

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

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

(1)

(c) For the exercise of such privilege, a tax is levied at the rate of ~~4.5~~ 5.5 percent of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee. The total rent or license fee charged for such real property shall include payments for the granting of a privilege to use or occupy real property for any purpose and shall include base rent, percentage rents, or similar charges. Such charges shall be included in the total rent or license fee subject to tax under this section whether or not they can be attributed to the ability of the lessor's or licensor's property as used or operated to attract customers. Payments for intrinsically valuable personal property such as franchises, trademarks, service marks, logos, or patents are not subject to tax under this section. In the case of a contractual arrangement that provides for both payments taxable as total rent or license fee and payments not subject to tax, the tax

shall be based on a reasonable allocation of such payments and shall not apply to that portion which is for the nontaxable payments.

(d) If the rental or license fee of any such real property is paid by way of property, goods, wares, merchandise, services, or other thing of value, the tax shall be at the rate of ~~4.5~~ 5-5 percent of the value of the property, goods, wares, merchandise, services, or other thing of value.

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

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

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

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

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

(5) EXEMPTIONS; ACCOUNT OF USE.—

(a) *Items in agricultural use and certain nets.*—There are exempt from the tax imposed by this chapter nets designed and used exclusively by commercial fisheries; disinfectants, fertilizers, insecticides, pesticides, herbicides, fungicides, and weed killers used for application on crops or groves, including commercial nurseries and home vegetable gardens, used in dairy barns or on poultry farms for the purpose of protecting poultry or

livestock, or used directly on poultry or livestock; animal health products that are administered to, applied to, or consumed by livestock or poultry to alleviate pain or cure or prevent sickness, disease, or suffering, including, but not limited to, antiseptics, absorbent cotton, gauze for bandages, lotions, vaccines, vitamins, and worm remedies; aquaculture health products that are used by aquaculture producers, as defined in s. 597.0015, to prevent or treat fungi, bacteria, and parasitic diseases; portable containers or movable receptacles in which portable containers are placed, used for processing farm products; field and garden seeds, including flower seeds; nursery stock, seedlings, cuttings, or other propagative material purchased for growing stock; seeds, seedlings, cuttings, and plants used to produce food for human consumption; cloth, plastic, and other similar materials used for shade, mulch, or protection from frost or insects on a farm; hog wire and barbed wire fencing, including gates and materials used to construct or repair such fencing, used in agricultural production on lands classified as agricultural lands under s. 193.461; materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle, including gates and energized fencing systems, used in agricultural operations on lands classified as agricultural lands under s. 193.461; stakes used by a farmer to support plants during agricultural production; generators used on poultry farms; and liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised; however, such exemption is not allowed unless the purchaser or lessee signs a certificate stating that the item to be exempted is for the exclusive use designated herein. Also exempt are cellophane wrappers, glue for tin and glass (apiarists), mailing cases for honey, shipping cases, window cartons, and baling wire and twine used for baling hay, when used by a farmer to contain, produce, or process an agricultural commodity.

(w) Renewable natural gas machinery and equipment.—

1. As used in this paragraph, the term “renewable natural gas” means anaerobically generated biogas, landfill gas, or wastewater treatment gas refined to a methane content of 90 percent or greater, which may be used as transportation fuel or for electric generation or is of a quality capable of being injected into a natural gas pipeline. For purposes of this paragraph, any reference to natural gas includes renewable natural gas.

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

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

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

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

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

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

1. Baby cribs, including baby playpens and baby play yards;
2. Baby strollers;
3. Baby safety gates;
4. Baby monitors;
5. Child safety cabinet locks and latches and electrical socket covers;
6. Bicycle child carrier seats and trailers designed for carrying young children, including any adaptors and accessories for these seats and trailers;
7. Baby exercisers, jumpers, bouncer seats, and swings;
8. Breast pumps, bottle sterilizers, baby bottles and nipples, pacifiers, and teething rings;
9. Baby wipes;
10. Changing tables and changing pads;
11. Children's diapers, including single-use diapers, reusable diapers, and reusable diaper inserts; and
12. Baby and toddler clothing, apparel, and shoes, primarily intended for and marketed for children age 5 or younger. Baby and toddler clothing size

5T and smaller and baby and toddler shoes size 13T and smaller are presumed to be primarily intended for and marketed for children age 5 or younger.

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

(sss) Oral hygiene products.—

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

2. As used in this paragraph, the term “oral hygiene products” means electric and manual toothbrushes, toothpaste, dental floss, dental picks, oral irrigators, and mouthwash.

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

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

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

(uuu) Small private investigative agencies.—

1. As used in this paragraph, the term:

a. “Private investigation services” has the same meaning as “private investigation,” as defined in s. 493.6101(17).

b. “Small private investigative agency” means a private investigator licensed under s. 493.6201 which:

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

(II) During the previous calendar year, performed private investigation services otherwise taxable under this chapter in which the charges for the services performed were less than \$150,000 for all its businesses related through common ownership.

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

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

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

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

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

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

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

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

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

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

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

received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

6. Of the remaining proceeds:

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

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

c. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that an applicant has been certified as the professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 shall be distributed monthly, for up to 300 months, to the applicant.

d. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, \$83,333 shall

be distributed monthly, for up to 168 months, to the applicant. This distribution is subject to reduction pursuant to s. 288.1169.

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

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

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

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

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

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

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

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

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

213.053 Confidentiality and information sharing.—

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

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

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

Section 27. Subsection (8) of section 220.02, Florida Statutes, is amended to read:

220.02 Legislative intent.—

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

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

220.03 Definitions.—

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

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

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

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

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

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

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

220.13 “Adjusted federal income” defined.—

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

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

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

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

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

s. 55(b)(2) of the Internal Revenue Code, if the taxpayer pays tax under s. 220.11(3).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

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

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

220.199 Residential graywater system tax credit.—

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

(a) “Developer” has the same meaning as in s. 380.031(2).

(b) “Graywater” has the same meaning as in s. 381.0065(2)(f).

(2) For taxable years beginning on or after January 1, 2024, a developer or homebuilder is eligible to receive a credit against the tax imposed by this chapter in an amount up to 50 percent of the cost of each NSF/ANSI 350 Class R certified noncommercial, residential graywater system purchased during the taxable year. The tax credit may not exceed \$4,200 for each

system purchased. A developer or homebuilder may not receive total credits in excess of \$2 million per taxable year.

(3)(a) To claim a credit under this section, a developer or homebuilder must submit an application to the Department of Environmental Protection which includes documentation showing that the developer or homebuilder has purchased for use in this state a graywater system meeting the requirements of subsection (2) and that the graywater system meets the functionality assurances provided in s. 403.892(3)(c). The Department of Environmental Protection shall make a determination on the eligibility of the applicant for the credit sought and shall certify the determination to the applicant and the Department of Revenue within 60 days after receipt of a completed application. The taxpayer must attach the certification from the Department of Environmental Protection to the tax return on which the credit is claimed.

(b) No credits may be certified by the Department of Environmental Protection for taxable years beginning on or after January 1, 2027.

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

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

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

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

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

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

(1)(a) For taxable years beginning on or after January 1, 2023, there is allowed a credit of 50 percent of the cost of manufacturing equipment purchased for use in the production of human breast milk derived human milk fortifiers in this state. Such purchase must be made on or before the date the taxpayer is required to file a return pursuant to s. 220.222. The credit granted by this section must be reduced by the difference between the amount of federal corporate income tax, taking into account the credit granted by this section, and the amount of federal corporate income tax without application of the credit granted by this section.

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

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

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

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

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

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

(3)(a) The department may adopt rules governing the manner and form of applications for the tax credit and establishing qualification requirements for the tax credit. The form must include an affidavit certifying that all information contained in the application is true and correct, and must require documentation of all costs incurred for which a credit is being claimed.

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

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

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

(b) A taxpayer may not convey, transfer, or assign an approved tax credit or a carryforward tax credit to another entity unless all of the assets of the taxpayer are conveyed, transferred, or assigned in the same transaction. However, a tax credit under this section may be conveyed, transferred, or assigned between members of an affiliated group of corporations. A taxpayer shall notify the department of its intent to convey, transfer, or assign a tax credit to another member within an affiliated group of corporations. The

amount conveyed, transferred, or assigned is available to another member of the affiliated group of corporations upon approval by the department.

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

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

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

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

(c) Taxpayer shall be assessed for any taxes, penalties, or interest due from the taxpayer's noncompliance with the requirement to pay tentative taxes. For purposes of calculating the underpayment of estimated corporate income taxes under s. 220.34, the final amount due is the amount after credits earned under this section are deducted.

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

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

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

220.222 Returns; time and place for filing.—

(2)

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

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

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

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

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

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

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

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

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

(1)

(b) In addition to other taxes allowed by law, there may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent, 4-cent, or 5-cent local option fuel tax upon every gallon of motor fuel sold in a county and taxed under the provisions of part I of chapter 206. The tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum. A referendum to adopt, amend, or reenact a tax under this subsection must shall be held only at a general election, as defined in s. 97.021. A referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

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

2. The county may, prior to levy of the tax, establish by interlocal agreement with one or more municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds of the tax among county government and all eligible municipalities within the county. If no interlocal agreement is adopted before the effective date of the tax, tax revenues shall be distributed pursuant to the provisions of subsection (4). If no interlocal

agreement exists, a new interlocal agreement may be established prior to June 1 of any year pursuant to this subparagraph. However, any interlocal agreement agreed to under this subparagraph after the initial levy of the tax or change in the tax rate authorized in this section shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized by this paragraph, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

3. County and municipal governments shall use moneys received pursuant to this paragraph for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. For purposes of this paragraph, expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Expenditures for purposes of this paragraph shall not include routine maintenance of roads.

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

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

Section 37. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

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

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

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

402.62 Strong Families Tax Credit.—

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

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

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

550.09516 Credit for eligible permitholders conducting thoroughbred racing.—

(1) Beginning July 1, 2023, each permitholder authorized to conduct pari-mutuel wagering meets of thoroughbred racing under this chapter is eligible for a credit equal to the amount paid by the permitholder in the prior state fiscal year to the federal Horseracing Integrity and Safety Authority, inclusive of any applicable true-up calculations or credits made, granted, or applied to the assessment imposed on the permitholder or the state by such authority, for covered horse racing in the state, pursuant to the Horseracing Integrity and Safety Act of 2020 as set forth in the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260.

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

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

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

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

571.26 Florida Agricultural Promotional Campaign Trust Fund.—There is hereby created the Florida Agricultural Promotional Campaign Trust

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

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

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

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

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

(a) “Association” means the Florida Thoroughbred Breeders’ Association, Inc.

(b) “Permitholder” has the same meaning as in s. 550.002(23).

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

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

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

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

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

3. Awards to owners of stallions who sired Florida-bred horses registered with the association that win Florida thoroughbred stakes races, if the

stallions are registered with the association as Florida stallions standing in this state.

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

5. Awards administration.

6. Promotion of the Florida thoroughbred breeding industry.

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

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

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

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

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

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

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

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

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from July 24, 2023, through August 6, 2023, or during the period from January 1, 2024, through January 14, 2024, on the retail sale of:

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

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

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

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

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

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

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

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

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

509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(3) The tax exemptions provided in this section apply at the option of the dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year consisted of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by July 17, 2023, for the tax holiday beginning July 24, 2023, and by December 23, 2023, for the tax holiday beginning January 1, 2024, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. Bags of dry dog food or cat food weighing 50 or fewer pounds with a sales price of \$100 or less per bag.

2. Cans or pouches of wet dog food or cat food with a sales price of \$10 or less per can or pouch or the equivalent if sold in a box or case.

3. Over-the-counter pet medications with a sales price of \$100 or less per item.

4. Portable kennels or pet carriers with a sales price of \$100 or less per item.

5. Manual can openers with a sales price of \$15 or less per item.

6. Leashes, collars, and muzzles with a sales price of \$20 or less per item.

7. Collapsible or travel-sized food bowls or water bowls with a sales price of \$15 or less per item.

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

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

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

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

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

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

(o) Common household consumable items with a sales price of \$30 or less. For purposes of this exemption, common household consumable items means:

1. The following laundry detergent and supplies: powder detergent; liquid detergent; or pod detergent, fabric softener, dryer sheets, stain removers, and bleach.

2. Toilet paper.

3. Paper towels.

4. Paper napkins and tissues.

5. Facial tissues.

6. Hand soap, bar soap and body wash.

7. Sunscreen and sunblock.

8. Dish soap and detergents, including powder detergents, liquid detergents, or pod detergents or rinse agents that can be used in dishwashers.

9. Cleaning or disinfecting wipes and sprays.

10. Hand sanitizer.

11. Trash bags.

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

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

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

Section 45. Freedom Summer; sales tax holiday.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

6. “Children’s athletic equipment” means a consumer product with a sales price of \$100 or less designed or intended by the manufacturer for use by a child 12 years of age or younger when the child engages in an athletic activity. In determining whether consumer products are designed or intended for use by a child 12 years of age or younger, the following factors shall be considered:

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

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

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

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

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

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

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

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

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

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

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

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

- (b) Power tools with a sales price of \$300 or less per item.
 - (c) Power tool batteries with a sales price of \$150 or less per item.
 - (d) Work gloves with a sales price of \$25 or less per pair.
 - (e) Safety glasses with a sales price of \$50 or less per pair, or the equivalent if sold in sets of more than one pair.
 - (f) Protective coveralls with a sales price of \$50 or less per item.
 - (g) Work boots with a sales price of \$175 or less per pair.
 - (h) Tool belts with a sales price of \$100 or less per item.
 - (i) Duffle bags or tote bags with a sales price of \$50 or less per item.
 - (j) Tool boxes with a sales price of \$75 or less per item.
 - (k) Tool boxes for vehicles with a sales price of \$300 or less per item.
 - (l) Industry textbooks and code books with a sales price of \$125 or less per item.
 - (m) Electrical voltage and testing equipment with a sales price of \$100 or less per item.
 - (n) LED flashlights with a sales price of \$50 or less per item.
 - (o) Shop lights with a sales price of \$100 or less per item.
 - (p) Handheld pipe cutters, drain opening tools, and plumbing inspection equipment with a sales price of \$150 or less per item.
 - (q) Shovels with a sales price of \$50 or less.
 - (r) Rakes with a sales price of \$50 or less.
 - (s) Hard hats and other head protection with a sales price of \$100 or less.
 - (t) Hearing protection items with a sales price of \$75 or less.
 - (u) Ladders with a sales price of \$250 or less.
 - (v) Fuel cans with a sales price of \$50 or less.
 - (w) High visibility safety vests with a sales price of \$30 or less.
- (2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

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

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

(2) As used in this section, the term “ENERGY STAR appliance” means one of the following products, if such product is designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each agency’s requirements under the ENERGY STAR program, and is affixed with an ENERGY STAR label:

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

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

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

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

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

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

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

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

Section 49. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to implement the amendments made by this act to ss. 212.031 and 212.08, Florida Statutes; the creation by this act of ss. 220.199 and 220.1991, Florida Statutes; and the creation by this act of the temporary tax exemptions for ENERGY STAR appliances, and gas ranges and cooktops. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

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

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

(2) To participate in the distribution of the appropriation, each affected taxing jurisdiction must apply to the Department of Revenue by October 1, 2023, and provide documentation supporting the taxing jurisdiction's reduction in ad valorem tax revenue in the form and manner prescribed by the department. The documentation must include a copy of the notice required by s. 197.3181(5)(b), Florida Statutes, from the tax collector who reports to the affected taxing jurisdiction of the reduction in ad valorem taxes the taxing jurisdiction will incur as a result of the implementation of s. 197.3181, Florida Statutes.

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

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

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

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

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

Section 53. Except as otherwise provided in this act and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2023.

Approved by the Governor May 25, 2023.

Filed in Office Secretary of State May 25, 2023.