

Amendment No.

CHAMBER ACTION

Senate

House

.

The Conference Committee on HB 7031 offered the following:

Conference Committee Amendment (with title amendment)

Remove everything after the enacting clause and insert:

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

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

(5) AUTHORIZED USES OF REVENUE.—

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

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- 13 1. To acquire, construct, extend, enlarge, remodel,
14 repair, improve, maintain, operate, or promote one or more:
- 15 a. Publicly owned and operated convention centers, sports
16 stadiums, sports arenas, coliseums, or auditoriums within the
17 boundaries of the county or subcounty special taxing district in
18 which the tax is levied;
- 19 b. Auditoriums that are publicly owned but are operated by
20 organizations that are exempt from federal taxation pursuant to
21 26 U.S.C. s. 501(c)(3) and open to the public, within the
22 boundaries of the county or subcounty special taxing district in
23 which the tax is levied; or
- 24 c. Aquariums or museums that are publicly owned and
25 operated or owned and operated by not-for-profit organizations
26 and open to the public, within the boundaries of the county or
27 subcounty special taxing district in which the tax is levied;
- 28 2. To promote zoological parks that are publicly owned and
29 operated or owned and operated by not-for-profit organizations
30 and open to the public;
- 31 3. To promote and advertise tourism in this state and
32 nationally and internationally; however, if tax revenues are
33 expended for an activity, service, venue, or event, the
34 activity, service, venue, or event must have as one of its main
35 purposes the attraction of tourists as evidenced by the
36 promotion of the activity, service, venue, or event to tourists;

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

43 5. To finance beach park facilities, or beach, channel,
44 estuary, or lagoon improvement, maintenance, renourishment,
45 restoration, and erosion control, including construction of
46 beach groins and shoreline protection, enhancement, cleanup, or
47 restoration of inland lakes and rivers to which there is public
48 access as those uses relate to the physical preservation of the
49 beach, shoreline, channel, estuary, lagoon, or inland lake or
50 river. However, any funds identified by a county as the local
51 matching source for beach renourishment, restoration, or erosion
52 control projects included in the long-range budget plan of the
53 state's Beach Management Plan, pursuant to s. 161.091, or funds
54 contractually obligated by a county in the financial plan for a
55 federally authorized shore protection project may not be used or
56 loaned for any other purpose. In counties of fewer than 100,000
57 population, up to 10 percent of the revenues from the tourist
58 development tax may be used for beach park facilities; ~~or~~

59 6. To acquire, construct, extend, enlarge, remodel,
60 repair, improve, maintain, operate, or finance public facilities
61 within the boundaries of the county or subcounty special taxing

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62 district in which the tax is levied, if the public facilities
63 are needed to increase tourist-related business activities in
64 the county or subcounty special district and are recommended by
65 the county tourist development council created pursuant to
66 paragraph (4) (e). Tax revenues may be used for any related land
67 acquisition, land improvement, design and engineering costs, and
68 all other professional and related costs required to bring the
69 public facilities into service. As used in this subparagraph,
70 the term "public facilities" means major capital improvements
71 that have a life expectancy of 5 or more years, including, but
72 not limited to, transportation, sanitary sewer, solid waste,
73 drainage, potable water, and pedestrian facilities. Tax revenues
74 may be used for these purposes only if the following conditions
75 are satisfied:

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

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

85 c. No more than 70 percent of the cost of the proposed
86 public facilities will be paid for with tourist development tax

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87 revenues, and sources of funding for the remaining cost are
88 identified and confirmed by the county governing board;

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

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

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

101
102 Subparagraphs 1. and 2. may be implemented through service
103 contracts and leases with lessees that have sufficient expertise
104 or financial capability to operate such facilities.

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

108 163.3206 Fuel terminals.—

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

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

111 1. Alternative fuel as defined in s. 525.01.

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- 112 2. Aviation fuel as defined in s. 206.9925 ~~s. 206.9815~~.
- 113 3. Diesel fuel as defined in s. 206.86.
- 114 4. Gas as defined in s. 206.9925.
- 115 5. Motor fuel as defined in s. 206.01.
- 116 6. Natural gas fuel as defined in s. 206.9951.
- 117 7. Oil as defined in s. 206.9925.
- 118 8. Petroleum fuel as defined in s. 525.01.
- 119 9. Petroleum product as defined in s. 206.9925.

120 **Section 3. Effective upon becoming a law, section**
121 **193.4516, Florida Statutes, is amended to read:**

122 193.4516 Assessment of citrus packinghouse ~~fruit packing~~
123 and processor ~~processing~~ equipment rendered unused due to
124 ~~Hurricane Irma or~~ citrus greening.—

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

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

133 (a) "Citrus" has the same meaning as provided in s.
134 581.011 ~~s. 581.011(7)~~.

135 (b) "Packinghouse" has the same meaning as provided in s.
136 601.03.

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137 (c) "Processor" has the same meaning as provided in s.
138 601.03.

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

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

149 **Section 4.** (1) The amendments made by this act to s.
150 193.4516, Florida Statutes, apply retroactively to January 1,
151 2025.

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

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

156 193.461 Agricultural lands; classification and assessment;
157 mandated eradication or quarantine program; natural disasters.-

158 (7) (a) Lands classified for assessment purposes as
159 agricultural lands which are taken out of production by a state
160 or federal eradication or quarantine program, including the
161 Citrus Health Response Program, shall continue to be classified

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162 as agricultural lands for 10 ~~5~~ years after the date of execution
163 of a compliance agreement between the landowner and the
164 Department of Agriculture and Consumer Services or a federal
165 agency, as applicable, pursuant to such program or successor
166 programs. Lands under these programs which are converted to
167 fallow or otherwise nonincome-producing uses shall continue to
168 be classified as agricultural lands and shall be assessed at a
169 de minimis value of up to \$50 per acre on a single-year
170 assessment methodology while fallow or otherwise used for
171 nonincome-producing purposes pursuant to the requirements of the
172 compliance agreement. Lands under these programs which are
173 replanted in citrus pursuant to the requirements of the
174 compliance agreement shall continue to be classified as
175 agricultural lands and shall be assessed at a de minimis value
176 of up to \$50 per acre, on a single-year assessment methodology,
177 for 10 years after the date of execution of a compliance ~~during~~
178 ~~the 5-year term of agreement~~. However, lands converted to other
179 income-producing agricultural uses permissible under such
180 programs shall be assessed pursuant to this section. Land under
181 a mandated eradication or quarantine program which is diverted
182 from an agricultural to a nonagricultural use shall be assessed
183 under s. 193.011.

184 **Section 6.** (1) The amendments made by this act to s.
185 193.461(7), Florida Statutes, apply to agricultural lands that

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186 have been taken out of production and are eligible to receive a
187 de minimis assessment on or after July 1, 2025.

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

189 **Section 7. Effective September 1, 2025, paragraph (b) of**
190 **subsection (4) and paragraph (a) of subsection (5) of section**
191 **194.011, Florida Statutes, are amended to read:**

192 194.011 Assessment notice; objections to assessments.—

193 (4)

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

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

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

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

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

216 194.013 Filing fees for petitions; disposition; waiver.—

217 (1) If required by resolution of the value adjustment
218 board, a petition filed pursuant to s. 194.011 shall be
219 accompanied by a filing fee to be paid to the clerk of the value
220 adjustment board in an amount determined by the board not to
221 exceed \$50 ~~\$15~~ for each separate parcel of property, real or
222 personal, covered by the petition and subject to appeal.
223 However, such filing fee may not be required with respect to an
224 appeal from the disapproval of homestead exemption under s.
225 196.151 or from the denial of tax deferral under s. 197.2425.
226 Only a single filing fee shall be charged under this section as
227 to any particular parcel of real property or tangible personal
228 property account despite the existence of multiple issues and
229 hearings pertaining to such parcel or account. For joint
230 petitions filed pursuant to s. 194.011(3)(e), (f), or (g), a
231 single filing fee shall be charged. Such fee shall be calculated
232 as the cost of the special magistrate for the time involved in
233 hearing the joint petition and shall not exceed \$5 per parcel of
234 real property or tangible property account. Such fee is to be
235 proportionately paid by affected parcel owners.

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

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

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

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261 banks to large businesses as published by the Board of Governors
262 of the Federal Reserve System.

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

268 194.032 Hearing purposes; timetable.-

269 (2) (a) The clerk of the governing body of the county shall
270 prepare a schedule of appearances before the board based on
271 petitions timely filed with him or her. The clerk shall notify
272 each petitioner of the scheduled time of his or her appearance
273 at least 25 calendar days before the day of the scheduled
274 appearance. The notice must indicate whether the petition has
275 been scheduled to be heard at a particular time or during a
276 block of time. If the petition has been scheduled to be heard
277 within a block of time, the beginning and ending of that block
278 of time must be indicated on the notice; however, as provided in
279 paragraph (c) ~~(b)~~, a petitioner may not be required to wait for
280 more than a reasonable time, not to exceed 2 hours, after the
281 beginning of the block of time. The notice must also provide
282 information for the petitioner to appear at the hearing using
283 electronic or other communication equipment if the county has
284 not opted out as provided in paragraph (b). The property
285 appraiser must provide a copy of the property record card

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286 containing information relevant to the computation of the
287 current assessment, with confidential information redacted, to
288 the petitioner upon receipt of the petition from the clerk
289 regardless of whether the petitioner initiates evidence
290 exchange, unless the property record card is available online
291 from the property appraiser, in which case the property
292 appraiser must notify the petitioner that the property record
293 card is available online. The petitioner and the property
294 appraiser may each reschedule the hearing a single time for good
295 cause. As used in this paragraph, the term "good cause" means
296 circumstances beyond the control of the person seeking to
297 reschedule the hearing which reasonably prevent the party from
298 having adequate representation at the hearing. If the hearing is
299 rescheduled by the petitioner or the property appraiser, the
300 clerk shall notify the petitioner of the rescheduled time of his
301 or her appearance at least 15 calendar days before the day of
302 the rescheduled appearance, unless this notice is waived by both
303 parties.

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

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

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

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

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

331 194.171 Circuit court to have original jurisdiction in tax
332 cases.—

333 (2) (a) No action shall be brought to contest a tax
334 assessment after 60 days from the date the assessment being

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335 | contested is certified for collection under s. 193.122(2), or
336 | after 60 days from the date a decision is rendered concerning
337 | such assessment by the value adjustment board if a petition
338 | contesting the assessment had not received final action by the
339 | value adjustment board prior to extension of the roll under s.
340 | 197.323.

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

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

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

350 | 196.012 Definitions.—For the purpose of this chapter, the
351 | following terms are defined as follows, except where the context
352 | clearly indicates otherwise:

353 | (6) Governmental, municipal, or public purpose or function
354 | shall be deemed to be served or performed when the lessee under
355 | any leasehold interest created in property of the United States,
356 | the state or any of its political subdivisions, or any
357 | municipality, agency, special district, authority, or other
358 | public body corporate of the state is demonstrated to perform a
359 | function or serve a governmental purpose which could properly be

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360 performed or served by an appropriate governmental unit or which
361 is demonstrated to perform a function or serve a purpose which
362 would otherwise be a valid subject for the allocation of public
363 funds. For purposes of the preceding sentence, an activity
364 undertaken by a lessee which is permitted under the terms of its
365 lease of real property designated as an aviation area on an
366 airport layout plan which has been approved by the Federal
367 Aviation Administration and which real property is used for the
368 administration, operation, business offices and activities
369 related specifically thereto in connection with the conduct of
370 an aircraft full service fixed base operation which provides
371 goods and services to the general aviation public in the
372 promotion of air commerce shall be deemed an activity which
373 serves a governmental, municipal, or public purpose or function.
374 Any activity undertaken by a lessee which is permitted under the
375 terms of its lease of real property designated as a public
376 airport as defined in s. 332.004(14) by municipalities,
377 agencies, special districts, authorities, or other public bodies
378 corporate and public bodies politic of the state, a spaceport as
379 defined in s. 331.303, or which is located in a deepwater port
380 identified in s. 403.021(9) (b) and owned by one of the foregoing
381 governmental units, subject to a leasehold or other possessory
382 interest of a nongovernmental lessee that is deemed to perform
383 an aviation, airport, aerospace, maritime, or port purpose or
384 operation shall be deemed an activity that serves a

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385 governmental, municipal, or public purpose. The use by a lessee,
386 licensee, or management company of real property or a portion
387 thereof as a convention center, visitor center, sports facility
388 with permanent seating, concert hall, arena, stadium, park, or
389 beach is deemed a use that serves a governmental, municipal, or
390 public purpose or function when access to the property is open
391 to the general public with or without a charge for admission. If
392 property deeded to a municipality by the United States is
393 subject to a requirement that the Federal Government, through a
394 schedule established by the Secretary of the Interior, determine
395 that the property is being maintained for public historic
396 preservation, park, or recreational purposes and if those
397 conditions are not met the property will revert back to the
398 Federal Government, then such property shall be deemed to serve
399 a municipal or public purpose. The term "governmental purpose"
400 also includes a direct use of property on federal lands in
401 connection with the Federal Government's Space Exploration
402 Program or spaceport activities as defined in s. 212.02(22).
403 Real property and tangible personal property owned by the
404 Federal Government or Space Florida and used for defense and
405 space exploration purposes or which is put to a use in support
406 thereof shall be deemed to perform an essential national
407 governmental purpose and shall be exempt. "Owned by the lessee"
408 as used in this chapter does not include personal property,
409 buildings, or other real property improvements used for the

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410 administration, operation, business offices and activities
411 related specifically thereto in connection with the conduct of
412 an aircraft full service fixed based operation which provides
413 goods and services to the general aviation public in the
414 promotion of air commerce provided that the real property is
415 designated as an aviation area on an airport layout plan
416 approved by the Federal Aviation Administration. For purposes of
417 determination of "ownership," buildings and other real property
418 improvements which will revert to the airport authority or other
419 governmental unit upon expiration of the term of the lease shall
420 be deemed "owned" by the governmental unit and not the lessee.
421 Also, for purposes of determination of ownership under this
422 section or s. 196.199(5), flight simulation training devices
423 qualified by the Federal Aviation Administration, and the
424 equipment and software necessary for the operation of such
425 devices, shall be deemed "owned" by a governmental unit and not
426 the lessee if such devices will revert to that governmental unit
427 upon the expiration of the term of the lease, provided the
428 governing body of the governmental unit has approved the lease
429 in writing. Providing two-way telecommunications services to the
430 public for hire by the use of a telecommunications facility, as
431 defined in s. 364.02(14), and for which a certificate is
432 required under chapter 364 does not constitute an exempt use for
433 purposes of s. 196.199, unless the telecommunications services
434 are provided by the operator of a public-use airport, as defined

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435 in s. 332.004, for the operator's provision of
436 telecommunications services for the airport or its tenants,
437 concessionaires, or licensees, or unless the telecommunications
438 services are provided by a public hospital.

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

441 **Section 15. Paragraph (o) of subsection (3) and paragraph**
442 **(b) of subsection (4) of section 196.1978, Florida Statutes, are**
443 **amended to read:**

444 196.1978 Affordable housing property exemption.-
445 (3)

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

452 2. A taxing authority must make a finding in the ordinance
453 or resolution that the most recently published Shimberg Center
454 for Housing Studies Annual Report, prepared pursuant to s.
455 420.6075, identifies that a county that is part of the
456 jurisdiction of the taxing authority is within a metropolitan
457 statistical area or region where the number of affordable and
458 available units in the metropolitan statistical area or region
459 is greater than the number of renter households in the

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460 metropolitan statistical area or region for the category
461 entitled "0-120 percent AMI."

462 3. An election made pursuant to this paragraph may apply
463 only to the ad valorem property tax levies imposed within a
464 county specified pursuant to subparagraph 2. by the taxing
465 authority making the election.

466 4. The ordinance or resolution must take effect on the
467 January 1 immediately succeeding adoption and shall expire on
468 the second January 1 after the January 1 in which the ordinance
469 or resolution takes effect. The ordinance or resolution may be
470 renewed prior to its expiration pursuant to this paragraph.

471 5. The taxing authority proposing to make an election
472 under this paragraph must advertise the ordinance or resolution
473 or renewal thereof pursuant to the requirements of s. 50.011(1)
474 prior to adoption.

475 6. The taxing authority must provide to the property
476 appraiser the adopted ordinance or resolution or renewal thereof
477 by the effective date of the ordinance or resolution or renewal
478 thereof.

479 7. Notwithstanding an ordinance or resolution or renewal
480 thereof adopted pursuant to this paragraph, ~~a property in owner~~
481 ~~of~~ a multifamily project that received ~~who was granted~~ an
482 exemption pursuant to sub-subparagraph (d)1.a. before the
483 adoption or renewal of such ordinance or resolution may continue
484 to receive such exemption for each subsequent consecutive year

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485 that the same property owner or each successive owner applies
486 for and is granted the exemption.

487 (4)

488 (b) The multifamily project must:

489 1. Be composed of an improvement to land where an
490 improvement did not previously exist or the construction of a
491 new improvement where an old improvement was removed, which was
492 substantially completed within 2 years before the first
493 submission of an application for exemption under this
494 subsection. For purposes of this subsection, the term
495 "substantially completed" has the same definition as in s.
496 192.042(1).

497 2. Contain more than 70 units that are used to provide
498 affordable housing to natural persons or families meeting the
499 extremely-low-income, very-low-income, or low-income limits
500 specified in s. 420.0004.

501 3. Be subject to a land use restriction agreement with the
502 Florida Housing Finance Corporation, or a housing finance
503 authority pursuant to part IV of chapter 159, recorded in the
504 official records of the county in which the property is located
505 that requires that the property be used for 99 years to provide
506 affordable housing to natural persons or families meeting the
507 extremely-low-income, very-low-income, low-income, or moderate-
508 income limits specified in s. 420.0004. The agreement must
509 include a provision for a penalty for ceasing to provide

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510 affordable housing under the agreement before the end of the
511 agreement term that is equal to 100 percent of the total amount
512 financed by the corporation, or a housing finance authority
513 pursuant to part IV of chapter 159, multiplied by each year
514 remaining in the agreement. The agreement may be terminated or
515 modified without penalty if the exemption under this subsection
516 is repealed.

517

518 The property is no longer eligible for this exemption if the
519 property no longer serves extremely-low-income, very-low-income,
520 or low-income persons pursuant to the recorded agreement.

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

524 196.1978 Affordable housing property exemption.—

525 (1)

526 (b)1. Land that is owned entirely, or is leased from a
527 housing finance authority pursuant to part IV of chapter 159, by
528 a nonprofit entity that is a corporation not for profit,
529 qualified as charitable under s. 501(c)(3) of the Internal
530 Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1
531 C.B. 717, and is leased for a minimum of 99 years for the
532 purpose of, and is predominantly used for, providing affordable
533 housing to natural persons or families meeting the extremely-
534 low-income, very-low-income, low-income, or moderate-income

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535 limits specified in s. 420.0004 is exempt from ad valorem
536 taxation.

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

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

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

550 **Section 17.** The amendments made by this act to s.
551 196.1978(1)(b) and (4)(b), Florida Statutes, first apply to the
552 2026 tax roll.

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

555 196.19781 Affordable housing exemption for properties
556 owned by this state.—

557 (1) Portions of property used to provide more than 70
558 units of affordable housing to natural persons or families
559 meeting the extremely-low-income, very-low-income, low-income,

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560 or moderate-income limits specified in s. 420.0004 are
561 considered property owned by an exempt entity and used for a
562 charitable purpose and are exempt from ad valorem tax if:

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

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

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

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

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

579 (4) The property appraiser shall determine whether the
580 applicant meets all of the requirements of this section and is
581 entitled to an exemption. A property appraiser may request and
582 review additional information necessary to make such
583 determination.

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584 (5) If the property appraiser determines that for any year
585 during the immediately previous 10 years a property that was not
586 entitled to an exemption under this section was granted such an
587 exemption, the property appraiser must serve upon the operator a
588 notice of intent to record in the public records of the county a
589 notice of tax lien against any property owned by that operator
590 in the county, and that property must be identified in the
591 notice of tax lien. Any property owned by the operator and
592 situated in this state is subject to the taxes exempted by the
593 improper exemption, plus a penalty of 50 percent of the unpaid
594 taxes for each year and interest at a rate of 15 percent per
595 annum. If an exemption is improperly granted as a result of a
596 clerical mistake or an omission by the property appraiser, the
597 property improperly receiving the exemption may not be assessed
598 a penalty or interest.

599 **Section 19.** The exemption created by this act in s.
600 196.19781, Florida Statutes, first applies to the 2026 tax roll.

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

603 196.19782 Exemption for affordable housing on governmental
604 property.—

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

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

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

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

614 (2) Notwithstanding ss. 196.195 and 196.196, portions of
615 property in a multifamily project are considered property used
616 for a charitable purpose and are eligible to receive an ad
617 valorem property tax exemption if such portions meet all of the
618 following conditions:

619 (a) Provide affordable housing to natural persons or
620 families meeting the extremely-low-income, very-low-income, low-
621 income, or moderate-income limits specified in s. 420.0004.

622 (b) Are within a newly constructed multifamily project
623 that contains more than 70 units dedicated to housing natural
624 persons or families meeting the extremely-low-income, very-low-
625 income, low-income, or moderate-income limits specified in s.
626 420.0004.

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

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633 persons or families meeting the extremely-low-income, very-low-
634 income, low-income, or moderate-income limits specified in s.
635 420.0004.

636 (3) The property appraiser shall exempt the assessed value
637 of the units in multifamily projects that meet the requirements
638 of this section. When determining the value of a unit for
639 purposes of applying an exemption under this section, the
640 property appraiser must include in such valuation the
641 proportionate share of the residential common areas, including
642 the land, fairly attributable to such unit.

643 (4) To be eligible to receive an exemption under this
644 section, a lessee must submit an application on a form
645 prescribed by the Department of Revenue by March 1 for the
646 exemption. The property appraiser shall review the application
647 and determine whether the applicant meets all of the
648 requirements of this section and is entitled to an exemption. A
649 property appraiser may request and review additional information
650 necessary to make such determination.

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

655 (6) If the property appraiser determines that for any year
656 during the immediately previous 10 years a person who was not
657 entitled to an exemption under this section was granted such an

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658 exemption, the property appraiser must serve upon such person a
659 notice of intent to record in the public records of the county a
660 notice of tax lien against any property owned by that person in
661 the county, and that property must be identified in the notice
662 of tax lien. Any property owned by the taxpayer and situated in
663 this state is subject to the taxes exempted by the improper
664 exemption, plus a penalty of 50 percent of the unpaid taxes for
665 each year and interest at a rate of 15 percent per annum. If an
666 exemption is improperly granted as a result of a clerical
667 mistake or an omission by the property appraiser, the property
668 owner improperly receiving the exemption may not be assessed a
669 penalty or interest.

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

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

674 196.198 Educational property exemption.—Educational
675 institutions within this state and their property used by them
676 or by any other exempt entity or educational institution
677 exclusively for educational purposes are exempt from taxation.
678 Sheltered workshops providing rehabilitation and retraining of
679 individuals who have disabilities and exempted by a certificate
680 under s. (d) of the federal Fair Labor Standards Act of 1938, as
681 amended, are declared wholly educational in purpose and are
682 exempt from certification, accreditation, and membership

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683 requirements set forth in s. 196.012. Those portions of property
684 of college fraternities and sororities certified by the
685 president of the college or university to the appropriate
686 property appraiser as being essential to the educational process
687 are exempt from ad valorem taxation. The use of property by
688 public fairs and expositions chartered by chapter 616 is
689 presumed to be an educational use of such property and is exempt
690 from ad valorem taxation to the extent of such use. Property
691 used exclusively for educational purposes shall be deemed owned
692 by an educational institution if the entity owning 100 percent
693 of the educational institution is owned by the identical persons
694 who own the property, or if the entity owning 100 percent of the
695 educational institution and the entity owning the property are
696 owned by the identical natural persons, or if the educational
697 institution is a lessee that owns the leasehold interest in a
698 bona fide lease for a nominal amount per year having an original
699 term of 98 years or more. Land, buildings, and other
700 improvements to real property used exclusively for educational
701 purposes shall be deemed owned by an educational institution if
702 the entity owning 100 percent of the land is a nonprofit entity
703 and the land is used, under a ground lease or other contractual
704 arrangement, by an educational institution that owns the
705 buildings and other improvements to the real property, is a
706 nonprofit entity under s. 501(c)(3) of the Internal Revenue
707 Code, and provides education limited to students in

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708 prekindergarten through grade 8. Land, buildings, and other
709 improvements to real property used exclusively for educational
710 purposes are deemed owned by an educational institution if the
711 educational institution that currently uses the land, buildings,
712 and other improvements for educational purposes received the
713 exemption under this section on the same property in any 10
714 consecutive prior years, or, is an educational institution
715 described in s. 212.0602, and, under a lease, the educational
716 institution is responsible for any taxes owed and for ongoing
717 maintenance and operational expenses for the land, buildings,
718 and other improvements. For such leasehold properties, the
719 educational institution shall receive the full benefit of the
720 exemption. The owner of the property shall disclose to the
721 educational institution the full amount of the benefit derived
722 from the exemption and the method for ensuring that the
723 educational institution receives the benefit. Any portion of
724 real property used by a child care facility that has achieved
725 Gold Seal Quality status under s. 1002.945 is deemed owned by
726 such facility and used for an educational purpose if, under a
727 lease, the operator of a facility is responsible for payment of
728 ad valorem taxes. The owner of such property shall disclose to
729 the lessee child care facility operator the total amount of the
730 benefit derived from the exemption and the method for ensuring
731 that the operator receives the benefit. Notwithstanding ss.
732 196.195 and 196.196, property owned by a house of public worship

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733 and used by an educational institution for educational purposes
734 limited to students in preschool through grade 8 shall be exempt
735 from ad valorem taxes. If legal title to property is held by a
736 governmental agency that leases the property to a lessee, the
737 property is ~~shall be~~ deemed to be owned by the governmental
738 agency and used exclusively for educational purposes if the
739 governmental agency continues to use such property exclusively
740 for educational purposes pursuant to a sublease or other
741 contractual agreement with that lessee. If the title to land is
742 held by the trustee of an irrevocable inter vivos trust and if
743 the trust grantor owns 100 percent of the entity that owns an
744 educational institution that is using the land exclusively for
745 educational purposes, the land is deemed to be property owned by
746 the educational institution for purposes of this exemption.
747 Property owned by an educational institution is ~~shall be~~ deemed
748 to be used for an educational purpose if the institution has
749 taken affirmative steps to prepare the property for educational
750 use. The term "affirmative steps" means environmental or land
751 use permitting activities, creation of architectural plans or
752 schematic drawings, land clearing or site preparation,
753 construction or renovation activities, or other similar
754 activities that demonstrate commitment of the property to an
755 educational use.

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

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

760 201.15 Distribution of taxes collected.—All taxes
761 collected under this chapter are hereby pledged and shall be
762 first made available to make payments when due on bonds issued
763 pursuant to s. 215.618 or s. 215.619, or any other bonds
764 authorized to be issued on a parity basis with such bonds. Such
765 pledge and availability for the payment of these bonds shall
766 have priority over any requirement for the payment of service
767 charges or costs of collection and enforcement under this
768 section. All taxes collected under this chapter, except taxes
769 distributed to the Land Acquisition Trust Fund pursuant to
770 subsections (1) and (2), are subject to the service charge
771 imposed in s. 215.20(1). Before distribution pursuant to this
772 section, the Department of Revenue shall deduct amounts
773 necessary to pay the costs of the collection and enforcement of
774 the tax levied by this chapter. The costs and service charge may
775 not be levied against any portion of taxes pledged to debt
776 service on bonds to the extent that the costs and service charge
777 are required to pay any amounts relating to the bonds. All of
778 the costs of the collection and enforcement of the tax levied by
779 this chapter and service charge shall be available and
780 transferred to the extent necessary to pay debt service and any
781 other amounts payable with respect to bonds authorized before
782 January 1, 2017, secured by revenues distributed pursuant to

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783 | this section. All taxes remaining after deduction of costs shall
784 | be distributed as follows:

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

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

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

798 | (a) Payment of debt service or funding of debt service
799 | reserve funds, rebate obligations, or other amounts payable with
800 | respect to Florida Forever bonds issued pursuant to s. 215.618.
801 | The amount used for such purposes may not exceed \$300 million in
802 | each fiscal year. It is the intent of the Legislature that all
803 | bonds issued to fund the Florida Forever Act be retired by
804 | December 31, 2040. Except for bonds issued to refund previously
805 | issued bonds, no series of bonds may be issued pursuant to this
806 | paragraph unless such bonds are approved and the debt service
807 | for the remainder of the fiscal year in which the bonds are

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808 issued is specifically appropriated in the General
809 Appropriations Act or other law with respect to bonds issued for
810 the purposes of s. 373.4598.

811 (b) Payment of debt service or funding of debt service
812 reserve funds, rebate obligations, or other amounts due with
813 respect to Everglades restoration bonds issued pursuant to s.
814 215.619. Taxes distributed under paragraph (a) and this
815 paragraph must be collectively distributed on a pro rata basis
816 when the available moneys under this subsection are not
817 sufficient to cover the amounts required under paragraph (a) and
818 this paragraph.

819
820 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally
821 and ratably secured by moneys distributable to the Land
822 Acquisition Trust Fund.

823 (4) After the required distributions to the Land
824 Acquisition Trust Fund pursuant to subsections (1) and (2) and
825 deduction of the service charge imposed pursuant to s.
826 215.20(1), the lesser of 8 percent of the remainder or \$150
827 million in each fiscal year shall be paid into the State
828 Treasury to the credit of the State Housing Trust Fund and shall
829 be expended pursuant to s. 420.50871. If 8 percent of the
830 remainder is greater than \$150 million in any fiscal year, the
831 difference between 8 percent of the remainder and \$150 million
832 shall be paid into the State Treasury to the credit of the

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833 ~~General Revenue Fund.~~ the remainder shall be distributed as
834 follows:

835 (a) The lesser of 20.5453 percent of the remainder or
836 \$360.08 ~~\$466.75~~ million in each fiscal year shall be paid into
837 the State Treasury to the credit of the State Transportation
838 Trust Fund. Notwithstanding any other law, the amount credited
839 to the State Transportation Trust Fund shall be used for:

840 ~~1. Capital funding for the New Starts Transit Program,~~
841 ~~authorized by Title 49, U.S.C. s. 5309 and specified in s.~~
842 ~~341.051, in the amount of 10 percent of the funds;~~

843 ~~1.2.~~ The Small County Outreach Program specified in s.
844 339.2818, in the amount of 13 ~~10~~ percent of the funds;

845 ~~2.3.~~ The Strategic Intermodal System specified in ss.
846 339.61, 339.62, 339.63, and 339.64, in the amount of 78 ~~75~~
847 percent of the funds ~~after deduction of the payments required~~
848 ~~pursuant to subparagraphs 1. and 2.;~~ and

849 ~~3.4.~~ The Transportation Regional Incentive Program
850 specified in s. 339.2819, in the amount of 9 ~~25~~ percent of the
851 funds ~~after deduction of the payments required pursuant to~~
852 ~~subparagraphs 1. and 2. The first \$60 million of the funds~~
853 ~~allocated pursuant to this subparagraph shall be allocated~~
854 ~~annually to the Florida Rail Enterprise for the purposes~~
855 ~~established in s. 341.303(5).~~

856 (b) The lesser of 0.1456 percent of the remainder or \$3.25
857 million in each fiscal year shall be paid into the State

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858 Treasury to the credit of the Grants and Donations Trust Fund in
859 the Department of Commerce to fund technical assistance to local
860 governments.

861

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

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

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

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

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

879 1. Twelve and one-half percent of that amount shall be
880 deposited into the State Housing Trust Fund and expended by the
881 Department of Commerce and the Florida Housing Finance

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882 Corporation for the purposes for which the State Housing Trust
883 Fund was created and exists by law.

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

890 (e) The lesser of 0.017 percent of the remainder or
891 \$300,000 in each fiscal year shall be paid into the State
892 Treasury to the credit of the General Inspection Trust Fund to
893 be used to fund oyster management and restoration programs as
894 provided in s. 379.362(3).

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

898 (g) An amount equaling 5.4175 percent of the remainder
899 shall be paid into the Resilient Florida Trust Fund to be used
900 for the purposes for which the Resilient Florida Trust Fund was
901 created and exists by law. Funds may be used for planning and
902 project grants.

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

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907 (5) Notwithstanding s. 215.32(2)(b)4.a., funds distributed
908 to the State Housing Trust Fund ~~and expended pursuant to s.~~
909 ~~420.50871 and funds distributed to the State Housing Trust Fund~~
910 and the Local Government Housing Trust Fund pursuant to
911 paragraphs (4)(c) and (d) may not be transferred to the General
912 Revenue Fund in the General Appropriations Act.

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

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

920 202.19 Authorization to impose local communications
921 services tax.—

922 (2)

923 (d) The local communications services tax rate in effect
924 on January 1, 2023, may not be increased before January 1, 2031
925 ~~2026~~.

926 (3)

927 (c) Each county and municipality must prioritize the use
928 of proceeds distributed pursuant to s. 202.18(3)(c) on the
929 timely review, processing, and approval of permit applications
930 for the use of rights-of-way by communications services
931 providers to ensure that the county or municipality complies

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932 with state and federal law, including, but not limited to, the
933 timelines under s. 337.401(7)(d).

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

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

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

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

- 953 1. Any charge with respect to a channel termination point
954 located within such county;
955 2. Any charge for the use of a channel between two channel
956 termination points located in such county; and

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

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

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

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

969 202.34 Records required to be kept; power to inspect;
970 audit procedure.—

971 (4)

972 (f) Once the notification required by paragraph (a) is
973 issued, the department, at any time, may respond to contact
974 initiated by a taxpayer to discuss the audit, and the taxpayer
975 may provide records or other information, electronically or
976 otherwise, to the department. The department may examine, at any
977 time, documentation and other information voluntarily provided
978 by the taxpayer, its representative, or other parties;
979 information already in the department's possession; or publicly
980 available information. Examination by the department of such
981 information does not commence an audit if the review takes place

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982 within 60 days after the notice of intent to conduct an audit.
983 The requirement in paragraph (a) does not prohibit the
984 department from making initial contact with the taxpayer to
985 confirm receipt of the notification or to confirm the date that
986 the audit will begin. If the taxpayer has not previously waived
987 the 60-day notice period and believes the department commenced
988 the audit before the 61st day, the taxpayer must object in
989 writing to the department before the issuance of an assessment
990 or the objection is waived. If the objection is not waived and
991 it is determined during a formal or informal protest that the
992 audit was commenced before the 61st day after the issuance of
993 the notice of intent to audit, the tolling period provided for
994 in s. 213.345 shall be considered lifted for the number days
995 equal to the difference between the date the audit commenced and
996 the 61st day after the date of the department's notice of intent
997 to audit.

998 **Section 26. Effective January 1, 2026, subsections (1),**
999 **(3), and (4) of section 206.42, Florida Statutes, are amended to**
1000 **read:**

1001 206.42 Aviation gasoline exempt from excise tax; rocket
1002 fuel.—

1003 (1) Each and every dealer in aviation gasoline in the
1004 state by whatever name designated who purchases from any
1005 terminal supplier, importer, or wholesaler, and sells, aviation
1006 gasoline (A.S.T.M. specification D-910 or current

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1007 specification), of such quality not adapted for use in ordinary
1008 motor vehicles, being designed for and sold and exclusively used
1009 for aircraft, is exempted from the payment of taxes levied under
1010 this part, ~~but is subject to the tax levied under part III.~~

1011 (3) All sales of aviation motor fuel must be in compliance
1012 with the requirements of this part, part II, ~~parts I, II, and~~
1013 ~~III of this chapter~~ and chapter 212 to qualify for the
1014 exemption.

1015 (4) Fuels of such quality not adapted for use in ordinary
1016 motor vehicles, being produced for and sold and exclusively used
1017 for space flight as defined in s. 212.02 are not subject to the
1018 tax pursuant to this part, part II ~~parts II and III,~~ and chapter
1019 212.

1020 **Section 27.** Effective January 1, 2026, part III of chapter
1021 206, Florida Statutes, consisting of ss. 206.9815, 206.9825,
1022 206.9826, 206.9835, 206.9837, 206.9845, 206.9855, 206.9865, and
1023 206.9875, Florida Statutes, is repealed, and parts IV and V of
1024 chapter 206, Florida Statutes, are redesignated as parts III and
1025 IV, respectively.

1026 **Section 28. Effective January 1, 2026, subsections (2) and**
1027 **(3) of section 206.9915, Florida Statutes, are amended to read:**

1028 206.9915 Legislative intent and general provisions.—

1029 (2) ~~The provisions of Parts I and II I-III~~ of this chapter
1030 apply shall be applicable to the taxes imposed herein only by
1031 express reference to this part.

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1032 (3) Sections ~~the provisions of ss.~~ 206.01, 206.02,
1033 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055,
1034 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10,
1035 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175,
1036 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215,
1037 206.22, 206.24, 206.27, 206.28, 206.416, 206.42, 206.44, 206.48,
1038 206.49, 206.56, 206.59, 206.86, 206.87, 206.872, 206.873,
1039 206.8735, 206.874, 206.8741, 206.8745, 206.94, and 206.945, ~~and~~
1040 ~~206.9815~~ shall, as far as lawful or practicable, be applicable
1041 to the levy and collection of taxes imposed pursuant to this
1042 part as if fully set out in this part and made expressly
1043 applicable to the taxes imposed herein.

1044 **Section 29. Effective January 1, 2026, section 206.9925,**
1045 **Florida Statutes, is amended to read:**

1046 206.9925 Definitions.—As used in this part:

1047 (1) "Aviation fuel" means fuel for use in aircraft, and
1048 includes aviation gasoline and aviation turbine fuels and
1049 kerosene.

1050 (2)~~(1)~~ "Barrel" means 42 U.S. gallons at 60°F.

1051 (3)~~(7)~~ "Consume" means to destroy or to alter the chemical
1052 or physical structure of a solvent so that it is no longer
1053 identifiable as the solvent it was.

1054 (4)~~(3)~~ "Gas" means all natural gas, including casinghead
1055 gas, and all other hydrocarbons not defined as oil ~~in subsection~~
1056 ~~(2)~~.

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1057 ~~(5)-(2)~~ "Oil" means crude petroleum oil and other
1058 hydrocarbons, regardless of gravity, which are produced at the
1059 well in liquid form by ordinary production methods and which are
1060 not the result of condensation of gas after it leaves the
1061 reservoir.

1062 ~~(6)-(4)~~ "Petroleum product" means any refined liquid
1063 commodity made wholly or partially from oil or gas, or blends or
1064 mixtures of oil with one or more liquid products or byproducts
1065 derived from oil or gas, or blends or mixtures of two or more
1066 liquid products or byproducts derived from oil or gas, and
1067 includes, but is not limited to, motor gasoline, gasohol,
1068 aviation gasoline, naphtha-type jet fuel, kerosene-type jet
1069 fuel, kerosene, distillate fuel oil, residual fuel oil, motor
1070 oil and other lubricants, naphtha of less than 400°F for
1071 petroleum feed, special naphthas, road oil, still gas,
1072 unfinished oils, motor gas blending components, including
1073 petroleum-derived ethanol when used for such purpose, and
1074 aviation gas blending components.

1075 ~~(7)-(5)~~ "Pollutants" includes any petroleum product as
1076 defined in subsection ~~(6)~~ ~~(4)~~ as well as pesticides, ammonia,
1077 and chlorine; lead-acid batteries, including, but not limited
1078 to, batteries that are a component part of other tangible
1079 personal property; and solvents as defined in subsection ~~(8)~~
1080 ~~(6)~~, but the term excludes liquefied petroleum gas, medicinal
1081 oils, and waxes. Products intended for application to the human

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1082 body or for use in human personal hygiene or for human ingestion
1083 are not pollutants, regardless of their contents. For the
1084 purpose of the tax imposed under s. 206.9935(1), "pollutants"
1085 also includes crude oil.

1086 ~~(8)(6)~~ "Solvents" means the following organic compounds,
1087 if the listed organic compound is in liquid form: acetamide,
1088 acetone, acetonitrile, acetophenone, amyl acetates (all),
1089 aniline, benzene, butyl acetates (all), butyl alcohols (all),
1090 butyl benzyl phthalate, carbon disulfide, carbon tetrachloride,
1091 chlorobenzene, chloroform, cumene, cyclohexane, cyclohexanone,
1092 dibutyl phthalate, dichlorobenzenes (all),
1093 dichlorodifluoromethane, diethyl phthalate, dimethyl phthalate,
1094 dioctyl phthalate (di2-ethyl hexyl phthalate), n-dioctyl
1095 phthalate, 1,4-dioxane, petroleum-derived ethanol, ethyl
1096 acetate, ethyl benzene, ethylene dichloride, 2-ethoxy ethanol
1097 (ethylene glycol ethyl ether), ethylene glycol, furfural,
1098 formaldehyde, n-hexane, isophorone, isopropyl alcohol, methanol,
1099 2-methoxy ethanol (ethylene glycol methyl ether), methyl tert-
1100 butyl ether, methylene chloride (dichloromethane), methyl ethyl
1101 ketone, methyl isobutyl ketone, mineral spirits, 140-F naphtha,
1102 naphthalene, nitrobenzene, 2-nitropropane, pentachlorobenzene,
1103 phenol, perchloroethylene (tetrachloroethylene), stoddard
1104 solvent, tetrahydrofuran, toluene, 1,1,1-trichloroethane,
1105 trichloroethylene, 1,1,2-trichloro-1,2,2-trifluoroethane, and
1106 xylenes (all).

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1107 ~~(9)-(8)~~ "Storage facility" means a location owned,
1108 operated, or leased by a licensed terminal operator, which
1109 location contains any stationary tank or tanks for holding
1110 petroleum products.

1111 **Section 30. Effective January 1, 2026, subsection (3) of**
1112 **section 206.9942, Florida Statutes, is amended to read:**

1113 206.9942 Refunds and credits.—

1114 (3) Any person licensed pursuant to this chapter who has
1115 produced, imported, or purchased solvents on which the tax has
1116 been paid pursuant to s. 206.9935(2) to the state or to his or
1117 her supplier and which solvents are subsequently consumed in the
1118 manufacture or production of a product which is not itself a
1119 pollutant as defined in s. 206.9925 ~~s. 206.9925(5)~~ may deduct
1120 the amount of tax paid thereon pursuant to s. 206.9935(2) from
1121 the amount owed to the state and remitted pursuant to s.
1122 206.9931(2) or may apply for a refund of the amount of tax paid
1123 thereon pursuant to s. 206.9935(2).

1124 **Section 31. Subsections (3) and (8) of section 206.9952,**
1125 **Florida Statutes, are amended to read:**

1126 206.9952 Application for license as a natural gas fuel
1127 retailer.—

1128 (3)(a) Any person who acts as a natural gas retailer and
1129 does not hold a valid natural gas fuel retailer license shall
1130 pay a penalty of \$200 for each month of operation without a
1131 license. This paragraph expires December 31, 2029 ~~2025~~.

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1132 (b) Effective January 1, 2030 ~~2026~~, any person who acts as
1133 a natural gas fuel retailer and does not hold a valid natural
1134 gas fuel retailer license shall pay a penalty of 25 percent of
1135 the tax assessed on the total purchases made during the
1136 unlicensed period.

1137 (8) With the exception of a state or federal agency or a
1138 political subdivision licensed under this chapter, each person,
1139 as defined in this part, who operates as a natural gas fuel
1140 retailer shall report monthly to the department and pay a tax on
1141 all natural gas fuel purchases beginning January 1, 2030 ~~2026~~.

1142 **Section 32. Subsection (2) of section 206.9955, Florida**
1143 **Statutes, is amended to read:**

1144 206.9955 Levy of natural gas fuel tax.—

1145 (2) The following taxes shall be imposed:

1146 (a) Upon each motor fuel equivalent gallon of natural gas
1147 fuel:

1148 1. Effective January 1, 2030 ~~2026~~, and until December 31,
1149 2030 ~~2026~~, an excise tax of 2 cents.

1150 2. Effective January 1, 2031 ~~2027~~, an excise tax of 4
1151 cents.

1152 (b) Upon each motor fuel equivalent gallon of natural gas
1153 fuel, which is designated as the "ninth-cent fuel tax":

1154 1. Effective January 1, 2030 ~~2026~~, and until December 31,
1155 2030 ~~2026~~, an additional tax of 0.5 cents.

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1156 2. Effective January 1, 2031 ~~2027~~, an additional tax of 1
1157 cent.

1158 (c) Upon each motor fuel equivalent gallon of natural gas
1159 fuel by each county, which is designated as the "local option
1160 fuel tax":

1161 1. Effective January 1, 2030 ~~2026~~, and until December 31,
1162 2030 ~~2026~~, an additional tax of 0.5 cents.

1163 2. Effective January 1, 2031 ~~2027~~, an additional tax of 1
1164 cent.

1165 (d) An additional tax on each motor fuel equivalent gallon
1166 of natural gas fuel, which is designated as the "State
1167 Comprehensive Enhanced Transportation System Tax," at a rate
1168 determined pursuant to this paragraph.

1169 1. Before January 1, 2030 ~~2026~~, the department shall
1170 determine the tax rate applicable to the sale of natural gas
1171 fuel for the following 12-month period beginning January 1,
1172 rounded to the nearest tenth of a cent, by adjusting the tax
1173 rate of 2.9 cents per gallon by the percentage change in the
1174 average of the Consumer Price Index issued by the United States
1175 Department of Labor for the most recent 12-month period ending
1176 September 30, compared to the base year average, which is the
1177 average for the 12-month period ending September 30, 2013.

1178 2. Before January 1, 2031 ~~2027~~, and each year thereafter,
1179 the department shall determine the tax rate applicable to the
1180 sale of natural gas fuel for the following 12-month period

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1181 beginning January 1, rounded to the nearest tenth of a cent, by
1182 adjusting the tax rate of 5.8 cents per gallon by the percentage
1183 change in the average of the Consumer Price Index issued by the
1184 United States Department of Labor for the most recent 12-month
1185 period ending September 30, compared to the base year average,
1186 which is the average for the 12-month period ending September
1187 30, 2013.

1188 (e)1. An additional tax is imposed on each motor fuel
1189 equivalent gallon of natural gas fuel for the privilege of
1190 selling natural gas fuel, at a rate determined pursuant to this
1191 subparagraph.

1192 a. Before January 1, 2030 ~~2026~~, the department shall
1193 determine the tax rate applicable to the sale of natural gas
1194 fuel, rounded to the nearest tenth of a cent, for the following
1195 12-month period beginning January 1, by adjusting the tax rate
1196 of 4.6 cents per gallon by the percentage change in the average
1197 of the Consumer Price Index issued by the United States
1198 Department of Labor for the most recent 12-month period ending
1199 September 30, compared to the base year average, which is the
1200 average for the 12-month period ending September 30, 2013.

1201 b. Before January 1, 2031 ~~2027~~, and each year thereafter,
1202 the department shall determine the tax rate applicable to the
1203 sale of natural gas fuel, rounded to the nearest tenth of a
1204 cent, for the following 12-month period beginning January 1, by
1205 adjusting the tax rate of 9.2 cents per gallon by the percentage

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1206 change in the average of the Consumer Price Index issued by the
1207 United States Department of Labor for the most recent 12-month
1208 period ending September 30, compared to the base year average,
1209 which is the average for the 12-month period ending September
1210 30, 2013.

1211 2. The department is authorized to adopt rules and publish
1212 forms to administer this paragraph.

1213 **Section 33. Subsection (1) of section 206.996, Florida**
1214 **Statutes, is amended to read:**

1215 206.996 Monthly reports by natural gas fuel retailers;
1216 deductions.—

1217 (1) For the purpose of determining the amount of taxes
1218 imposed by s. 206.9955, each natural gas fuel retailer shall
1219 file beginning with February 2030 ~~2026~~, and each month
1220 thereafter, no later than the 20th day of each month, monthly
1221 reports electronically with the department showing information
1222 on inventory, purchases, nontaxable disposals, taxable uses, and
1223 taxable sales in gallons of natural gas fuel for the preceding
1224 month. However, if the 20th day of the month falls on a
1225 Saturday, Sunday, or federal or state legal holiday, a return
1226 must be accepted if it is electronically filed on the next
1227 succeeding business day. The reports must include, or be
1228 verified by, a written declaration stating that such report is
1229 made under the penalties of perjury. The natural gas fuel
1230 retailer shall deduct from the amount of taxes shown by the

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1231 report to be payable an amount equivalent to 0.67 percent of the
1232 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
1233 which deduction is allowed to the natural gas fuel retailer to
1234 compensate it for services rendered and expenses incurred in
1235 complying with the requirements of this part. This allowance is
1236 not deductible unless payment of applicable taxes is made on or
1237 before the 20th day of the month. This subsection may not be
1238 construed as authorizing a deduction from the constitutional
1239 fuel tax or the fuel sales tax.

1240 **Section 34. Effective January 1, 2026, section 207.003,**
1241 **Florida Statutes, is amended to read:**

1242 207.003 Privilege tax levied.—A tax for the privilege of
1243 operating any commercial motor vehicle upon the public highways
1244 of this state shall be levied upon every motor carrier at a rate
1245 which includes the minimum rates provided in parts I, II, and
1246 III ~~IV~~ of chapter 206 on each gallon of diesel fuel or motor
1247 fuel used for the propulsion of a commercial motor vehicle by
1248 such motor carrier within the state.

1249 **Section 35. Effective January 1, 2026, subsection (3) of**
1250 **section 207.005, Florida Statutes, is amended to read:**

1251 207.005 Returns and payment of tax; delinquencies;
1252 calculation of fuel used during operations in the state; credit;
1253 bond.—

1254 (3) For the purpose of computing the carrier's liability
1255 for the road privilege tax, the total gallons of fuel used in

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1256 the propulsion of any commercial motor vehicle in this state
1257 shall be multiplied by the rates provided in parts I, II, and
1258 III ~~IV~~ of chapter 206. From the sum determined by this
1259 calculation, there shall be allowed a credit equal to the amount
1260 of the tax per gallon under parts I, II, and III ~~IV~~ of chapter
1261 206 for each gallon of fuel purchased in this state during the
1262 reporting period when the diesel fuel or motor fuel tax was paid
1263 at the time of purchase. If the tax paid under parts I, II, and
1264 III ~~IV~~ of chapter 206 exceeds the total tax due under this
1265 chapter, the excess may be allowed as a credit against future
1266 tax payments, until the credit is fully offset or until eight
1267 calendar quarters shall have passed since the end of the
1268 calendar quarter in which the credit accrued, whichever occurs
1269 first. A refund may be made for this credit provided it exceeds
1270 \$10.

1271 **Section 36. Effective October 1, 2025, subsections (2) and**
1272 **(10) of section 212.02, Florida Statutes, are amended to read:**

1273 212.02 Definitions.—The following terms and phrases when
1274 used in this chapter have the meanings ascribed to them in this
1275 section, except where the context clearly indicates a different
1276 meaning:

1277 (2) "Business" means any activity engaged in by any
1278 person, or caused to be engaged in by him or her, with the
1279 object of private or public gain, benefit, or advantage, either
1280 direct or indirect. Except for the sales of any aircraft, boat,

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1281 mobile home, or motor vehicle, the term "business" shall not be
1282 construed in this chapter to include occasional or isolated
1283 sales or transactions involving tangible personal property or
1284 services by a person who does not hold himself or herself out as
1285 engaged in business or sales of unclaimed tangible personal
1286 property under s. 717.122, but includes other charges for the
1287 sale or rental of tangible personal property, sales of services
1288 taxable under this chapter, sales of or charges of admission,
1289 communication services, all rentals and leases of living
1290 quarters, other than low-rent housing operated under chapter
1291 421, sleeping or housekeeping accommodations in hotels,
1292 apartment houses, roominghouses, tourist or trailer camps, and
1293 ~~all rentals of or licenses in real property, other than low-rent~~
1294 ~~housing operated under chapter 421,~~ all leases or rentals of or
1295 licenses in parking lots or garages for motor vehicles, docking
1296 or storage spaces for boats in boat docks or marinas as defined
1297 in this chapter and made subject to a tax imposed by this
1298 chapter. The term "business" shall not be construed in this
1299 chapter to include the leasing, subleasing, or licensing of real
1300 property by one corporation to another if all of the stock of
1301 both such corporations is owned, directly or through one or more
1302 wholly owned subsidiaries, by a common parent corporation; the
1303 property was in use prior to July 1, 1989, title to the property
1304 was transferred after July 1, 1988, and before July 1, 1989,
1305 between members of an affiliated group, as defined in s. 1504(a)

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1306 of the Internal Revenue Code of 1986, which group included both
1307 such corporations and there is no substantial change in the use
1308 of the property following the transfer of title; the leasing,
1309 subleasing, or licensing of the property was required by an
1310 unrelated lender as a condition of providing financing to one or
1311 more members of the affiliated group; and the corporation to
1312 which the property is leased, subleased, or licensed had sales
1313 subject to the tax imposed by this chapter of not less than \$667
1314 million during the most recent 12-month period ended June 30.
1315 Any tax on such sales, charges, rentals, admissions, or other
1316 transactions made subject to the tax imposed by this chapter
1317 shall be collected by the state, county, municipality, any
1318 political subdivision, agency, bureau, or department, or other
1319 state or local governmental instrumentality in the same manner
1320 as other dealers, unless specifically exempted by this chapter.

1321 (10) "Lease," "let," or "rental" means leasing or renting
1322 of living quarters or sleeping or housekeeping accommodations in
1323 hotels, apartment houses, roominghouses, and tourist or trailer
1324 camps ~~and real property~~, the same being defined as follows:

1325 (a) Every building or other structure kept, used,
1326 maintained, or advertised as, or held out to the public to be, a
1327 place where sleeping accommodations are supplied for pay to
1328 transient or permanent guests or tenants, in which 10 or more
1329 rooms are furnished for the accommodation of such guests, and
1330 having one or more dining rooms or cafes where meals or lunches

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1331 are served to such transient or permanent guests; such sleeping
1332 accommodations and dining rooms or cafes being conducted in the
1333 same building or buildings in connection therewith, shall, for
1334 the purpose of this chapter, be deemed a hotel.

1335 (b) Any building, or part thereof, where separate
1336 accommodations for two or more families living independently of
1337 each other are supplied to transient or permanent guests or
1338 tenants shall for the purpose of this chapter be deemed an
1339 apartment house.

1340 (c) Every house, boat, vehicle, motor court, trailer
1341 court, or other structure or any place or location kept, used,
1342 maintained, or advertised as, or held out to the public to be, a
1343 place where living quarters or sleeping or housekeeping
1344 accommodations are supplied for pay to transient or permanent
1345 guests or tenants, whether in one or adjoining buildings, shall
1346 for the purpose of this chapter be deemed a roominghouse.

1347 (d) In all hotels, apartment houses, and roominghouses
1348 within the meaning of this chapter, the parlor, dining room,
1349 sleeping porches, kitchen, office, and sample rooms shall be
1350 construed to mean "rooms."

1351 (e) A "tourist camp" is a place where two or more tents,
1352 tent houses, or camp cottages are located and offered by a
1353 person or municipality for sleeping or eating accommodations,
1354 most generally to the transient public for either a direct money

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1355 consideration or an indirect benefit to the lessor or owner in
1356 connection with a related business.

1357 (f) A "trailer camp," "mobile home park," or "recreational
1358 vehicle park" is a place where space is offered, with or without
1359 service facilities, by any persons or municipality to the public
1360 for the parking and accommodation of two or more automobile
1361 trailers, mobile homes, or recreational vehicles which are used
1362 for lodging, for either a direct money consideration or an
1363 indirect benefit to the lessor or owner in connection with a
1364 related business, such space being hereby defined as living
1365 quarters, and the rental price thereof shall include all service
1366 charges paid to the lessor.

1367 (g) "Lease," "let," or "rental" also means the leasing or
1368 rental of tangible personal property and the possession or use
1369 thereof by the lessee or rentee for a consideration, without
1370 transfer of the title of such property, except as expressly
1371 provided to the contrary herein. The term "lease," "let," or
1372 "rental" does not mean hourly, daily, or mileage charges, to the
1373 extent that such charges are subject to the jurisdiction of the
1374 United States Interstate Commerce Commission, when such charges
1375 are paid by reason of the presence of railroad cars owned by
1376 another on the tracks of the taxpayer, or charges made pursuant
1377 to car service agreements. The term "lease," "let," "rental," or
1378 "license" does not include payments made to an owner of high-
1379 voltage bulk transmission facilities in connection with the

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1380 possession or control of such facilities by a regional
1381 transmission organization, independent system operator, or
1382 similar entity under the jurisdiction of the Federal Energy
1383 Regulatory Commission. However, where two taxpayers, in
1384 connection with the interchange of facilities, rent or lease
1385 property, each to the other, for use in providing or furnishing
1386 any of the services mentioned in s. 166.231, the term "lease or
1387 rental" means only the net amount of rental involved.

1388 (h) "Real property" means the surface land, improvements
1389 thereto, and fixtures, and is synonymous with "realty" and "real
1390 estate."

1391 ~~(i) "License," as used in this chapter with reference to~~
1392 ~~the use of real property, means the granting of a privilege to~~
1393 ~~use or occupy a building or a parcel of real property for any~~
1394 ~~purpose.~~

1395 ~~(j) Privilege, franchise, or concession fees, or fees for~~
1396 ~~a license to do business, paid to an airport are not payments~~
1397 ~~for leasing, letting, renting, or granting a license for the use~~
1398 ~~of real property.~~

1399 **Section 37.** Effective October 1, 2025, section 212.031,
1400 Florida Statutes, is repealed.

1401 **Section 38. Paragraph (a) of subsection (2) of section**
1402 **212.04, Florida Statutes, is amended to read:**

1403 212.04 Admissions tax; rate, procedure, enforcement.—

1404 (2) (a) A tax may not be levied on:

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1405 1. Admissions to athletic or other events sponsored by
1406 elementary schools, junior high schools, middle schools, high
1407 schools, community colleges, public or private colleges and
1408 universities, deaf and blind schools, facilities of the youth
1409 services programs of the Department of Children and Families,
1410 and state correctional institutions if only student, faculty, or
1411 inmate talent is used. However, this exemption does not apply to
1412 admission to athletic events sponsored by a state university,
1413 and the proceeds of the tax collected on such admissions shall
1414 be retained and used by each institution to support women's
1415 athletics as provided in s. 1006.71(2)(c).

1416 2. Dues, membership fees, and admission charges imposed by
1417 not-for-profit sponsoring organizations. To receive this
1418 exemption, the sponsoring organization must qualify as a not-
1419 for-profit entity under s. 501(c)(3) of the Internal Revenue
1420 Code of 1954, as amended.

1421 3. Admission charges to an event sponsored by a
1422 governmental entity, sports authority, or sports commission if
1423 held in a convention hall, exhibition hall, auditorium, stadium,
1424 theater, arena, civic center, performing arts center, or
1425 publicly owned recreational facility and if 100 percent of the
1426 risk of success or failure lies with the sponsor of the event
1427 and 100 percent of the funds at risk for the event belong to the
1428 sponsor, and student or faculty talent is not exclusively used.
1429 As used in this subparagraph, the terms "sports authority" and

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1430 "sports commission" mean a nonprofit organization that is exempt
1431 from federal income tax under s. 501(c)(3) of the Internal
1432 Revenue Code and that contracts with a county or municipal
1433 government for the purpose of promoting and attracting sports-
1434 tourism events to the community with which it contracts.

1435 4. An admission paid by a student, or on the student's
1436 behalf, to any required place of sport or recreation if the
1437 student's participation in the sport or recreational activity is
1438 required as a part of a program or activity sponsored by, and
1439 under the jurisdiction of, the student's educational institution
1440 if his or her attendance is as a participant and not as a
1441 spectator.

1442 5. Admissions to the National Football League championship
1443 game or Pro Bowl; admissions to any semifinal game or
1444 championship game of a national collegiate tournament;
1445 admissions to a Major League Baseball, Major League Soccer,
1446 National Basketball Association, or National Hockey League all-
1447 star game; admissions to the Major League Baseball Home Run
1448 Derby held before the Major League Baseball All-Star Game;
1449 admissions to any FIFA World Cup match sanctioned by the
1450 Fédération Internationale de Football Association (FIFA),
1451 including any qualifying match held up to 12 months before the
1452 FIFA World Cup matches; admissions to any Formula One Grand Prix
1453 race sanctioned by the Fédération Internationale de
1454 l'Automobile, including any qualifying or support races held at

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1455 the circuit up to 72 hours before the grand prix race;
1456 admissions to the Daytona 500 sanctioned by the National
1457 Association for Stock Car Auto Racing (NASCAR), including any
1458 qualifying or support races held at the same track up to 72
1459 hours before the race; admissions to the NASCAR Cup Series
1460 Championship Race, sanctioned by NASCAR, when held at the
1461 Homestead-Miami Speedway, including any qualifying or support
1462 races held at the same track up to 72 hours before the race; or
1463 admissions to National Basketball Association all-star events
1464 produced by the National Basketball Association and held at a
1465 facility such as an arena, convention center, or municipal
1466 facility.

1467 6. A participation fee or sponsorship fee imposed by a
1468 governmental entity as described in s. 212.08(6) for an athletic
1469 or recreational program if the governmental entity by itself, or
1470 in conjunction with an organization exempt under s. 501(c)(3) of
1471 the Internal Revenue Code of 1954, as amended, sponsors,
1472 administers, plans, supervises, directs, and controls the
1473 athletic or recreational program.

1474 7. Admissions to live theater, live opera, or live ballet
1475 productions in this state which are sponsored by an organization
1476 that has received a determination from the Internal Revenue
1477 Service that the organization is exempt from federal income tax
1478 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
1479 amended, if the organization actively participates in planning

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1480 and conducting the event; is responsible for the safety and
1481 success of the event; is organized for the purpose of sponsoring
1482 live theater, live opera, or live ballet productions in this
1483 state; has more than 10,000 subscribing members and has among
1484 the stated purposes in its charter the promotion of arts
1485 education in the communities it serves; and will receive at
1486 least 20 percent of the net profits, if any, of the events the
1487 organization sponsors and will bear the risk of at least 20
1488 percent of the losses, if any, from the events it sponsors if
1489 the organization employs other persons as agents to provide
1490 services in connection with a sponsored event. Before March 1 of
1491 each year, such organization may apply to the department for a
1492 certificate of exemption for admissions to such events sponsored
1493 in this state by the organization during the immediately
1494 following state fiscal year. The application must state the
1495 total dollar amount of admissions receipts collected by the
1496 organization or its agents from such events in this state
1497 sponsored by the organization or its agents in the year
1498 immediately preceding the year in which the organization applies
1499 for the exemption. Such organization shall receive the exemption
1500 only to the extent of \$1.5 million multiplied by the ratio that
1501 such receipts bear to the total of such receipts of all
1502 organizations applying for the exemption in such year; however,
1503 such exemption granted to any organization may not exceed 6
1504 percent of such admissions receipts collected by the

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1505 organization or its agents in the year immediately preceding the
1506 year in which the organization applies for the exemption. Each
1507 organization receiving the exemption shall report each month to
1508 the department the total admissions receipts collected from such
1509 events sponsored by the organization during the preceding month
1510 and shall remit to the department an amount equal to 6 percent
1511 of such receipts reduced by any amount remaining under the
1512 exemption. Tickets for such events sold by such organizations
1513 may not reflect the tax otherwise imposed under this section.

1514 8. Entry fees for participation in freshwater fishing
1515 tournaments.

1516 9. Participation or entry fees charged to participants in
1517 a game, race, or other sport or recreational event if spectators
1518 are charged a taxable admission to such event.

1519 10. Admissions to any postseason collegiate football game
1520 sanctioned by the National Collegiate Athletic Association.

1521 11. Admissions to and membership fees for gun clubs. For
1522 purposes of this subparagraph, the term "gun club" means an
1523 organization whose primary purpose is to offer its members
1524 access to one or more shooting ranges for target or skeet
1525 shooting.

1526 12. Fees for admission to state parks, including annual
1527 entrance passes.

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1528 **Section 39. Effective October 1, 2025, paragraph (a) of**
1529 **subsection (1) of section 212.05, Florida Statutes, is amended**
1530 **to read:**

1531 212.05 Sales, storage, use tax.—It is hereby declared to
1532 be the legislative intent that every person is exercising a
1533 taxable privilege who engages in the business of selling
1534 tangible personal property at retail in this state, including
1535 the business of making or facilitating remote sales; who rents
1536 or furnishes any of the things or services taxable under this
1537 chapter; or who stores for use or consumption in this state any
1538 item or article of tangible personal property as defined herein
1539 and who leases or rents such property within the state.

1540 (1) For the exercise of such privilege, a tax is levied on
1541 each taxable transaction or incident, which tax is due and
1542 payable as follows:

1543 (a)1.a. At the rate of 6 percent of the sales price of
1544 each item or article of tangible personal property when sold at
1545 retail in this state, computed on each taxable sale for the
1546 purpose of remitting the amount of tax due the state, and
1547 including each and every retail sale.

1548 b. Each occasional or isolated sale of an aircraft, boat,
1549 mobile home, or motor vehicle of a class or type which is
1550 required to be registered, licensed, titled, or documented in
1551 this state or by the United States Government shall be subject
1552 to tax at the rate provided in this paragraph. The department

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1553 shall by rule adopt any nationally recognized publication for
1554 valuation of used motor vehicles as the reference price list for
1555 any used motor vehicle which is required to be licensed pursuant
1556 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
1557 party to an occasional or isolated sale of such a vehicle
1558 reports to the tax collector a sales price which is less than 80
1559 percent of the average loan price for the specified model and
1560 year of such vehicle as listed in the most recent reference
1561 price list, the tax levied under this paragraph shall be
1562 computed by the department on such average loan price unless the
1563 parties to the sale have provided to the tax collector an
1564 affidavit signed by each party, or other substantial proof,
1565 stating the actual sales price. Any party to such sale who
1566 reports a sales price less than the actual sales price is guilty
1567 of a misdemeanor of the first degree, punishable as provided in
1568 s. 775.082 or s. 775.083. The department shall collect or
1569 attempt to collect from such party any delinquent sales taxes.
1570 In addition, such party shall pay any tax due and any penalty
1571 and interest assessed plus a penalty equal to twice the amount
1572 of the additional tax owed. Notwithstanding any other provision
1573 of law, the Department of Revenue may waive or compromise any
1574 penalty imposed pursuant to this subparagraph.

1575 2. This paragraph does not apply to the sale of a boat or
1576 aircraft by or through a registered dealer under this chapter to
1577 a purchaser who, at the time of taking delivery, is a

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1578 nonresident of this state, does not make his or her permanent
1579 place of abode in this state, and is not engaged in carrying on
1580 in this state any employment, trade, business, or profession in
1581 which the boat or aircraft will be used in this state, or is a
1582 corporation none of the officers or directors of which is a
1583 resident of, or makes his or her permanent place of abode in,
1584 this state, or is a noncorporate entity that has no individual
1585 vested with authority to participate in the management,
1586 direction, or control of the entity's affairs who is a resident
1587 of, or makes his or her permanent abode in, this state. For
1588 purposes of this exemption, either a registered dealer acting on
1589 his or her own behalf as seller, a registered dealer acting as
1590 broker on behalf of a seller, or a registered dealer acting as
1591 broker on behalf of the nonresident purchaser may be deemed to
1592 be the selling dealer. This exemption is not allowed unless:

1593 a. The nonresident purchaser removes a qualifying boat, as
1594 described in sub-subparagraph f., from this state within 90 days
1595 after the date of purchase or extension, or the nonresident
1596 purchaser removes a nonqualifying boat or an aircraft from this
1597 state within 10 days after the date of purchase or, when the
1598 boat or aircraft is repaired or altered, within 20 days after
1599 completion of the repairs or alterations; or if the aircraft
1600 will be registered in a foreign jurisdiction and:

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1601 (I) Application for the aircraft's registration is
1602 properly filed with a civil airworthiness authority of a foreign
1603 jurisdiction within 10 days after the date of purchase;

1604 (II) The nonresident purchaser removes the aircraft from
1605 this state to a foreign jurisdiction within 10 days after the
1606 date the aircraft is registered by the applicable foreign
1607 airworthiness authority; and

1608 (III) The aircraft is operated in this state solely to
1609 remove it from this state to a foreign jurisdiction.

1610
1611 For purposes of this sub-subparagraph, the term "foreign
1612 jurisdiction" means any jurisdiction outside of the United
1613 States or any of its territories;

1614 b. The nonresident purchaser, within 90 days after the
1615 date of departure, provides the department with written proof
1616 that the nonresident purchaser licensed, registered, titled, or
1617 documented the boat or aircraft outside this state. If such
1618 written proof is unavailable, within 90 days the nonresident
1619 purchaser must provide proof that the nonresident purchaser
1620 applied for such license, title, registration, or documentation.
1621 The nonresident purchaser shall forward to the department proof
1622 of title, license, registration, or documentation upon receipt;

1623 c. The nonresident purchaser, within 30 days after
1624 removing the boat or aircraft from this state, furnishes the
1625 department with proof of removal in the form of receipts for

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1626 fuel, dockage, slippage, tie-down, or hangaring from outside of
1627 Florida. The information so provided must clearly and
1628 specifically identify the boat or aircraft;

1629 d. The selling dealer, within 30 days after the date of
1630 sale, provides to the department a copy of the sales invoice,
1631 closing statement, bills of sale, and the original affidavit
1632 signed by the nonresident purchaser affirming that the
1633 nonresident purchaser qualifies for exemption from sales tax
1634 pursuant to this subparagraph and attesting that the nonresident
1635 purchaser will provide the documentation required to
1636 substantiate the exemption claimed under this subparagraph;

1637 e. The seller makes a copy of the affidavit a part of his
1638 or her record for as long as required by s. 213.35; and

1639 f. Unless the nonresident purchaser of a boat of 5 net
1640 tons of admeasurement or larger intends to remove the boat from
1641 this state within 10 days after the date of purchase or when the
1642 boat is repaired or altered, within 20 days after completion of
1643 the repairs or alterations, the nonresident purchaser applies to
1644 the selling dealer for a decal which authorizes 90 days after
1645 the date of purchase for removal of the boat. The nonresident
1646 purchaser of a qualifying boat may apply to the selling dealer
1647 within 60 days after the date of purchase for an extension decal
1648 that authorizes the boat to remain in this state for an
1649 additional 90 days, but not more than a total of 180 days,
1650 before the nonresident purchaser is required to pay the tax

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1651 imposed by this chapter. The department is authorized to issue
1652 decals in advance to dealers. The number of decals issued in
1653 advance to a dealer shall be consistent with the volume of the
1654 dealer's past sales of boats which qualify under this sub-
1655 subparagraph. The selling dealer or his or her agent shall mark
1656 and affix the decals to qualifying boats in the manner
1657 prescribed by the department, before delivery of the boat.

1658 (I) The department is hereby authorized to charge dealers
1659 a fee sufficient to recover the costs of decals issued, except
1660 the extension decal shall cost \$425.

1661 (II) The proceeds from the sale of decals will be
1662 deposited into the administrative trust fund.

1663 (III) Decals shall display information to identify the
1664 boat as a qualifying boat under this sub-subparagraph,
1665 including, but not limited to, the decal's date of expiration.

1666 (IV) The department is authorized to require dealers who
1667 purchase decals to file reports with the department and may
1668 prescribe all necessary records by rule. All such records are
1669 subject to inspection by the department.

1670 (V) Any dealer or his or her agent who issues a decal
1671 falsely, fails to affix a decal, mismarks the expiration date of
1672 a decal, or fails to properly account for decals will be
1673 considered prima facie to have committed a fraudulent act to
1674 evade the tax and will be liable for payment of the tax plus a
1675 mandatory penalty of 200 percent of the tax, and shall be liable

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1676 for fine and punishment as provided by law for a conviction of a
1677 misdemeanor of the first degree, as provided in s. 775.082 or s.
1678 775.083.

1679 (VI) Any nonresident purchaser of a boat who removes a
1680 decal before permanently removing the boat from this state, or
1681 defaces, changes, modifies, or alters a decal in a manner
1682 affecting its expiration date before its expiration, or who
1683 causes or allows the same to be done by another, will be
1684 considered prima facie to have committed a fraudulent act to
1685 evade the tax and will be liable for payment of the tax plus a
1686 mandatory penalty of 200 percent of the tax, and shall be liable
1687 for fine and punishment as provided by law for a conviction of a
1688 misdemeanor of the first degree, as provided in s. 775.082 or s.
1689 775.083.

1690 (VII) The department is authorized to adopt rules
1691 necessary to administer and enforce this subparagraph and to
1692 publish the necessary forms and instructions.

1693 (VIII) The department is hereby authorized to adopt
1694 emergency rules pursuant to s. 120.54(4) to administer and
1695 enforce the provisions of this subparagraph.

1696
1697 If the nonresident purchaser fails to remove the qualifying boat
1698 from this state within the maximum 180 days after purchase or a
1699 nonqualifying boat or an aircraft from this state within 10 days
1700 after purchase or, when the boat or aircraft is repaired or

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1701 altered, within 20 days after completion of such repairs or
1702 alterations, or permits the boat or aircraft to return to this
1703 state within 6 months after the date of departure, except as
1704 provided in s. 212.08(7)(eee) ~~s. 212.08(7)(fff)~~, or if the
1705 nonresident purchaser fails to furnish the department with any
1706 of the documentation required by this subparagraph within the
1707 prescribed time period, the nonresident purchaser is liable for
1708 use tax on the cost price of the boat or aircraft and, in
1709 addition thereto, payment of a penalty to the Department of
1710 Revenue equal to the tax payable. This penalty is in lieu of the
1711 penalty imposed by s. 212.12(2). The maximum 180-day period
1712 following the sale of a qualifying boat tax-exempt to a
1713 nonresident may not be tolled for any reason.

1714 **Section 40. Effective October 1, 2025, paragraph (g) of**
1715 **subsection (3) of section 212.054, Florida Statutes, is amended**
1716 **to read:**

1717 212.054 Discretionary sales surtax; limitations,
1718 administration, and collection.—

1719 (3) For the purpose of this section, a transaction shall
1720 be deemed to have occurred in a county imposing the surtax when:

1721 ~~(g) The real property which is leased or rented is located~~
1722 ~~in the county.~~

1723 **Section 41. Subsection (12) is added to section 212.055,**
1724 **Florida Statutes, to read:**

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1725 212.055 Discretionary sales surtaxes; legislative intent;
1726 authorization and use of proceeds.—It is the legislative intent
1727 that any authorization for imposition of a discretionary sales
1728 surtax shall be published in the Florida Statutes as a
1729 subsection of this section, irrespective of the duration of the
1730 levy. Each enactment shall specify the types of counties
1731 authorized to levy; the rate or rates which may be imposed; the
1732 maximum length of time the surtax may be imposed, if any; the
1733 procedure which must be followed to secure voter approval, if
1734 required; the purpose for which the proceeds may be expended;
1735 and such other requirements as the Legislature may provide.
1736 Taxable transactions and administrative procedures shall be as
1737 provided in s. 212.054.

1738 (12) REDUCTION OR REPEAL OF SURTAX.—Beginning on October 1
1739 of the fourth year a surtax is levied under this section, the
1740 governing board or school board that levies such surtax may, by
1741 ordinance or resolution that is approved by a two-thirds vote of
1742 the governing board or school board, reduce the surtax to any
1743 rate allowable under this chapter or repeal the surtax in its
1744 entirety. Any reduction or repeal shall take effect on the
1745 January 1 following approval of the ordinance or resolution
1746 reducing the rate of or repealing a surtax under this subsection
1747 unless January 1 of a later year is specified in the ordinance
1748 or resolution. This subsection does not apply to a surtax that
1749 is subject to an expiration date specified in the ordinance or

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1750 resolution imposing or reenacting the tax. This subsection
1751 applies to any surtax in effect on July 1, 2025, or adopted
1752 thereafter, if the surtax does not have a specified expiration
1753 date.

1754 **Section 42. Effective October 1, 2025, subsection (2) of**
1755 **section 212.0598, Florida Statutes, is amended to read:**

1756 212.0598 Special provisions; air carriers.—

1757 (2) The basis of the tax shall be the ratio of Florida
1758 mileage to total mileage as determined pursuant to chapter 220
1759 and this section. The ratio shall be determined at the close of
1760 the carrier's preceding fiscal year. However, during the fiscal
1761 year in which the air carrier begins initial operations in this
1762 state, the carrier may determine its mileage apportionment
1763 factor based on an estimated ratio of anticipated revenue miles
1764 in this state to anticipated total revenue miles. In such cases,
1765 the air carrier shall pay additional tax or apply for a refund
1766 based on the actual ratio for that year. The applicable ratio
1767 shall be applied each month to the carrier's total systemwide
1768 gross purchases of tangible personal property and services
1769 otherwise taxable in Florida. ~~Additionally, the ratio shall be~~
1770 ~~applied each month to the carrier's total systemwide payments~~
1771 ~~for the lease or rental of, or license in, real property used by~~
1772 ~~the carrier substantially for aircraft maintenance if that~~
1773 ~~carrier employed, on average, during the previous calendar~~
1774 ~~quarter in excess of 3,000 full-time equivalent maintenance or~~

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1775 ~~repair employees at one maintenance base that it leases, rents,~~
1776 ~~or has a license in, in this state. In all other instances, the~~
1777 ~~tax on real property leased, rented, or licensed by the carrier~~
1778 ~~shall be as provided in s. 212.031.~~

1779 **Section 43. Effective January 1, 2026, paragraph (b) of**
1780 **subsection (5) of section 212.06, Florida Statutes, is amended**
1781 **to read:**

1782 212.06 Sales, storage, use tax; collectible from dealers;
1783 "dealer" defined; dealers to collect from purchasers;
1784 legislative intent as to scope of tax.-

1785 (5)

1786 (b)1. As used in this subsection, the term:

1787 a. "Certificate" means a Florida Certificate of Forwarding
1788 Agent Address.

1789 b. "Electronic database" means the database created and
1790 maintained by the department pursuant to s. 202.22(2).

1791 c.b. "Facilitating" means preparation for or arranging for
1792 export.

1793 d.e. "Forwarding agent" means a person or business whose
1794 principal business activity is facilitating for compensation the
1795 export of property owned by other persons.

1796 e.d. "NAICS" means those classifications contained in the
1797 North American Industry Classification System as published in
1798 2007 by the Office of Management and Budget, Executive Office of
1799 the President.

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1800 ~~f.e.~~ "Principal business activity" means the activity from
1801 which the person or business derives the highest percentage of
1802 its total receipts.

1803 2. A forwarding agent engaged in international export may
1804 apply to the department for a certificate.

1805 3. Each application must include all of the following:

1806 a. The designation of an address for the forwarding agent.

1807 b. A certification that:

1808 (I) The tangible personal property delivered to the
1809 designated address ~~for export~~ originates with a United States
1810 vendor;

1811 (II) The tangible personal property delivered to the
1812 designated address for export is irrevocably committed to export
1813 out of the United States through a continuous and unbroken
1814 exportation process; and

1815 (III) The designated address is used exclusively by the
1816 forwarding agent for such export.

1817 c. A copy of the forwarding agent's last filed federal
1818 income tax return showing the entity's principal business
1819 activity classified under NAICS code 488510, except as provided
1820 under subparagraph 4. or subparagraph 5.

1821 d. A statement of the total revenues of the forwarding
1822 agent.

1823 e. A statement of the amount of revenues associated with
1824 international export of the forwarding agent.

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1825 f. A description of all business activity that occurs at
1826 the designated address.

1827 g. The name and contact information of a designated
1828 contact person of the forwarding agent.

1829 h. The forwarding agent's website address.

1830 i. Any additional information the department requires by
1831 rule to demonstrate eligibility for the certificate.

1832 j. ~~and~~ A signature attesting to the validity of the
1833 information provided.

1834 k. Documentation issued by the United States Postal
1835 Service confirming the assignment of a special five-digit zip
1836 code, if applicable.

1837 4. An applicant that has not filed a federal return for
1838 the preceding tax year under NAICS code 488510 shall provide all
1839 of the following:

1840 a. A statement of estimated total revenues.

1841 b. A statement of estimated revenues associated with
1842 international export.

1843 c. The NAICS code under which the forwarding agent intends
1844 to file a federal return.

1845 5. If an applicant does not file a federal return
1846 identifying a NAICS code, the applicant must ~~shall~~ provide
1847 documentation to support that its principal business activity is
1848 that of a forwarding agent and that the applicant is otherwise
1849 eligible for the certificate.

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1850 6. A forwarding agent that applies for and receives a
1851 certificate shall be registered ~~register~~ as a dealer with the
1852 department. An applicant is not required to submit an
1853 application to register as a dealer when an application is made
1854 for a certificate, or renewal of a certificate, if the applicant
1855 is already registered as a dealer with the department and has
1856 been granted a certificate of registration for a place of
1857 business where the designated address is located. This
1858 subparagraph may not be construed to preclude the department
1859 from reviewing and requesting information from an applicant that
1860 is registered as a dealer.

1861 7. A forwarding agent must ~~shall~~ remit the tax imposed
1862 under this chapter on any tangible personal property shipped to
1863 the certified ~~designated forwarding agent~~ address if no tax was
1864 collected and the tangible personal property remained in this
1865 state or if delivery to the purchaser or purchaser's
1866 representative occurs in this state. This subparagraph does not
1867 prohibit the forwarding agent from collecting such tax from the
1868 consumer of the tangible personal property.

1869 8. A forwarding agent shall maintain the following
1870 records:

1871 a. Copies of sales invoices or receipts between the vendor
1872 and the consumer when provided by the vendor to the forwarding
1873 agent. If sales invoices or receipts are not provided to the
1874 forwarding agent, the forwarding agent must maintain export

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1875 documentation evidencing the value of the purchase consistent
1876 with the federal Export Administration Regulations, 15 C.F.R.
1877 parts 730-774.

1878 b. Copies of federal returns evidencing the forwarding
1879 agent's NAICS principal business activity code.

1880 c. Copies of invoices or other documentation evidencing
1881 shipment to the forwarding agent.

1882 d. Invoices between the forwarding agent and the consumer
1883 or other documentation evidencing the ship-to destination
1884 outside the United States.

1885 e. Invoices for foreign postal or transportation services.

1886 f. Bills of lading.

1887 g. Any other export documentation.

1888

1889 Such records must be kept in an electronic format and made
1890 available for the department's review pursuant to subparagraph
1891 9. and ss. 212.13 and 213.35.

1892 9. Each certificate expires 5 years after the date of
1893 issuance, except as specified in this subparagraph.

1894 a. At least 30 days before expiration, a new application
1895 must be submitted to renew the certificate, and the application
1896 must contain the information required in subparagraph 3. Upon
1897 application for renewal, the certificate is subject to the
1898 review and reissuance procedures prescribed by this chapter and
1899 department rule.

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1900 b. Each forwarding agent shall update its application
1901 information annually or within 30 days after any material
1902 change.

1903 c. The department shall verify that the forwarding agent
1904 is actively engaged in facilitating the international export of
1905 tangible personal property.

1906 d. The department may suspend or revoke the certificate of
1907 any forwarding agent that fails to respond within 30 days to a
1908 written request for information regarding its business
1909 transactions.

1910 e. A forwarding agent shall surrender its certificate to
1911 the department within 30 days after any of the following:

1912 (I) The forwarding agent has ceased to do business;

1913 (II) The forwarding agent has changed addresses;

1914 (III) The forwarding agent's principal business activity
1915 has changed to something other than facilitating the
1916 international export of property owned by other persons; or

1917 (IV) The certified address is not used for export under
1918 this paragraph.

1919 10.a. The department shall provide a list on the
1920 department's website of forwarding agents that have applied for
1921 and received a Florida Certificate of Forwarding Agent Address
1922 from the department. The list must include a forwarding agent's
1923 entity name, address, and expiration date as provided on the
1924 Florida Certificate of Forwarding Agent Address.

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1925 b. For any certified address with a special five-digit zip
1926 code provided by the United States Postal Service, the
1927 department shall report the state sales tax rate and
1928 discretionary sales surtax rate in the department's electronic
1929 database as zero. This sub-subparagraph does not apply to a
1930 certified address with a special five-digit zip code provided by
1931 the United States Postal Service if that address includes a
1932 suite address or secondary address.

1933 11. A dealer may not, other than a forwarding agent
1934 required to remit tax pursuant to subparagraph 7., collect the
1935 tax imposed under this chapter on tangible personal property
1936 shipped to a certified address listed ~~accept a copy of the~~
1937 ~~forwarding agent's certificate or rely on the list of forwarding~~
1938 ~~agents' names and addresses on the department's website~~ or in
1939 the department's electronic database ~~in lieu of collecting the~~
1940 ~~tax imposed under this chapter when the property is required by~~
1941 ~~terms of the sale to be shipped to the designated address on the~~
1942 ~~certificate.~~ A dealer who accepts a valid copy of a certificate
1943 or who relies on the list of forwarding agents' names and
1944 addresses on the department's website or in the department's
1945 electronic database and who in good faith and ships purchased
1946 tangible personal property to a certified ~~the address on the~~
1947 ~~certificate~~ is not liable for any tax due on sales made during
1948 the effective dates indicated on the certificate.

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1949 12. The department may revoke a forwarding agent's
1950 certificate for noncompliance with this paragraph. A ~~Any~~ person
1951 found to fraudulently use the address on the certificate for the
1952 purpose of evading tax is subject to the penalties provided in
1953 s. 212.085.

1954 13. The department may adopt rules to administer this
1955 paragraph, including, but not limited to, rules relating to
1956 procedures, application and eligibility requirements, and forms.

1957 **Section 44. Effective October 1, 2025, section 212.0602,**
1958 **Florida Statutes, is amended to read:**

1959 212.0602 Education; limited exemption.—

1960 (1) To facilitate investment in education and job
1961 training, there is also exempt from the taxes levied under this
1962 chapter, subject to ~~the provisions of~~ this section, the purchase
1963 or lease of materials, equipment, and other items ~~or the license~~
1964 ~~in or lease of real property~~ by any entity, institution, or
1965 organization that is primarily engaged in teaching students to
1966 perform any qualified production services ~~of the activities or~~
1967 ~~services described in s. 212.031(1)(a)9.~~, that conducts classes
1968 at a fixed location located in this state, that is licensed
1969 under chapter 1005, and that has at least 500 enrolled students.
1970 Any entity, institution, or organization meeting the
1971 requirements of this section is ~~shall be~~ deemed to qualify for
1972 the exemptions in s. 212.08(5)(f) and (12) ~~ss. 212.031(1)(a)9.~~
1973 ~~and 212.08(5)(f) and (12),~~ and to qualify for an exemption for

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1974 its purchase or lease of materials, equipment, and other items
1975 used for education or demonstration of the school's curriculum,
1976 including supporting operations. ~~Nothing in~~ This section does
1977 not shall preclude an entity described in this section from
1978 qualifying for any other exemption provided for in this chapter.

1979 (2) As used in this section, the term "qualified
1980 production services" means any activity or service performed
1981 directly in connection with the production of a qualified motion
1982 picture, as defined in s. 212.06(1)(b), and includes:

1983 (a) Photography; sound and recording; casting; location
1984 managing and scouting; shooting; creation of special and optical
1985 effects; animation; adaptation, including language, media,
1986 electronic, or otherwise; technological modifications; computer
1987 graphics; set and stage support, including electricians,
1988 lighting designers and operators, greensmen, prop managers and
1989 assistants, and grips; wardrobe, including design, preparation,
1990 and management; hair and makeup, including design, production,
1991 and application; performing, including acting, dancing, and
1992 playing; designing and executing stunts; coaching; consulting;
1993 writing; scoring; composing; choreographing; script supervising;
1994 directing; producing; transmitting dailies; dubbing; mixing;
1995 editing; cutting; looping; printing; processing; duplicating;
1996 storing; and distributing.

1997 (b) The design, planning, engineering, construction,
1998 alteration, repair, and maintenance of real or personal

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1999 property, including stages, sets, props, models, paintings, and
2000 facilities principally required for the performance of the
2001 services listed in paragraph (a).

2002 (c) Property management services directly related to
2003 property used in connection with the services listed in
2004 paragraphs (a) and (b).

2005 **Section 45. Subsection (20) is added to section 212.08,**
2006 **Florida Statutes, to read:**

2007 212.08 Sales, rental, use, consumption, distribution, and
2008 storage tax; specified exemptions.—The sale at retail, the
2009 rental, the use, the consumption, the distribution, and the
2010 storage to be used or consumed in this state of the following
2011 are hereby specifically exempt from the tax imposed by this
2012 chapter.

2013 (20) ANNUAL BACK-TO-SCHOOL SALES TAX HOLIDAY.—

2014 (a) The tax imposed by this chapter may not be collected
2015 on sales made during the month of August on the following items:

2016 1. Clothing, wallets, or bags, including handbags,
2017 backpacks, fanny packs, and diaper bags, but excluding
2018 briefcases, suitcases, and other garment bags, having a sales
2019 price of \$100 or less per item. As used in this subparagraph,
2020 the term "clothing" means:

2021 a. Any article of wearing apparel intended to be worn on
2022 or about the human body, excluding watches, watchbands, jewelry,
2023 umbrellas, and handkerchiefs; and

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2024 b. All footwear, excluding skis, swim fins, roller blades,
2025 and skates.

2026 2. School supplies having a sales price of \$50 or less per
2027 item. As used in this subparagraph, the term "school supplies"
2028 means pens, pencils, erasers, crayons, notebooks, notebook
2029 filler paper, legal pads, binders, lunch boxes, construction
2030 paper, markers, folders, poster board, composition books, poster
2031 paper, scissors, cellophane tape, glue or paste, rulers,
2032 computer disks, staplers and staples used to secure paper
2033 products, protractors, and compasses.

2034 3. Learning aids and jigsaw puzzles having a sales price
2035 of \$30 or less. As used in this subparagraph, the term "learning
2036 aids" means flashcards or other learning cards, matching or
2037 other memory games, puzzle books and search-and-find books,
2038 interactive or electronic books and toys intended to teach
2039 reading or math skills, and stacking or nesting blocks or sets.

2040 4. Personal computers or personal computer-related
2041 accessories purchased for noncommercial home or personal use
2042 having a sale price of \$1,500 or less. As used in this
2043 subparagraph, the term:

2044 a. "Personal computer-related accessories" includes
2045 keyboards, mice, personal digital assistants, monitors, other
2046 peripheral devices, modems, routers, and nonrecreational
2047 software, regardless of whether the accessories are used in
2048 association with a personal computer base unit. The term does

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2049 not include furniture or systems, devices, software, monitors
2050 with a television tuner, or peripherals that are designed or
2051 intended primarily for recreational use.

2052 b. "Personal computers" includes electronic book readers,
2053 calculators, laptops, desktops, handhelds, tablets, or tower
2054 computers. The term does not include cellular telephones, video
2055 game consoles, digital media receivers, or devices that are not
2056 primarily designed to process data.

2057 (b) The tax exemptions provided in this subsection do not
2058 apply to sales within a theme park or entertainment complex as
2059 defined in s. 509.013(9), within a public lodging establishment
2060 as defined in s. 509.013(4), or within an airport as defined in
2061 s. 330.27(2).

2062 **Section 46. Effective August 1, 2025, paragraph (r) of**
2063 **subsection (5) and paragraphs (ww) and (lll) of subsection (7)**
2064 **of section 212.08, Florida Statutes, are amended, and paragraphs**
2065 **(vvv) through (ffff) are added to subsection (7) of that**
2066 **section, to read:**

2067 212.08 Sales, rental, use, consumption, distribution, and
2068 storage tax; specified exemptions.—The sale at retail, the
2069 rental, the use, the consumption, the distribution, and the
2070 storage to be used or consumed in this state of the following
2071 are hereby specifically exempt from the tax imposed by this
2072 chapter.

2073 (5) EXEMPTIONS; ACCOUNT OF USE.—

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- 2074 (r) Data center property.-
- 2075 1. As used in this paragraph, the term:
- 2076 a. "Critical IT load" means that portion of electric power
- 2077 capacity, expressed in terms of megawatts, which is reserved
- 2078 solely for owners or tenants of a data center to operate their
- 2079 computer server equipment. The term does not include any
- 2080 ancillary load for cooling, lighting, common areas, or other
- 2081 equipment.
- 2082 b. "Cumulative capital investment" means the combined
- 2083 total of all expenses incurred by the owners or tenants of a
- 2084 data center after July 1, 2017, in connection with acquiring,
- 2085 constructing, installing, equipping, or expanding the data
- 2086 center. However, the term does not include any expenses incurred
- 2087 in the acquisition of improved real property operating as a data
- 2088 center at the time of acquisition or within 6 months before the
- 2089 acquisition.
- 2090 c. "Data center" means a facility that:
- 2091 (I) Consists of one or more contiguous parcels in this
- 2092 state, along with the buildings, substations and other
- 2093 infrastructure, fixtures, and personal property located on the
- 2094 parcels;
- 2095 (II) Is used exclusively to house and operate equipment
- 2096 that receives, stores, aggregates, manages, processes,
- 2097 transforms, retrieves, researches, or transmits data; or that is
- 2098 necessary for the proper operation of equipment that receives,

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2099 stores, aggregates, manages, processes, transforms, retrieves,
2100 researches, or transmits data;

2101 (III) Has a critical IT load of 100 ~~45~~ megawatts or
2102 higher, and a critical IT load of 1 megawatt or higher dedicated
2103 to each individual owner or tenant within the data center; and

2104 (IV) Is constructed on or after July 1, 2017.

2105 d. "Data center property" means property used exclusively
2106 at a data center to construct, outfit, operate, support, power,
2107 cool, dehumidify, secure, or protect a data center and any
2108 contiguous dedicated substations. The term includes, but is not
2109 limited to, construction materials, component parts, machinery,
2110 equipment, computers, servers, installations, redundancies, and
2111 operating or enabling software, including any replacements,
2112 updates and new versions, and upgrades to or for such property,
2113 regardless of whether the property is a fixture or is otherwise
2114 affixed to or incorporated into real property. The term also
2115 includes electricity used exclusively at a data center.

2116 2. Data center property is exempt from the tax imposed by
2117 this chapter, ~~except for the tax imposed by s. 212.031~~. To be
2118 eligible for the exemption provided by this paragraph, the data
2119 center's owners and tenants must make a cumulative capital
2120 investment of \$150 million or more for the data center and the
2121 data center must have a critical IT load of 100 ~~45~~ megawatts or
2122 higher and a critical IT load of 1 megawatt or higher dedicated
2123 to each individual owner or tenant within the data center. Each

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2124 of these requirements must be satisfied no later than 5 years
2125 after the commencement of construction of the data center.

2126 3.a. To receive the exemption provided by this paragraph,
2127 the person seeking the exemption must apply to the department
2128 for a temporary tax exemption certificate. The application must
2129 state that a qualifying data center designation is being sought
2130 and provide information that the requirements of subparagraph 2.
2131 will be met. Upon a tentative determination by the department
2132 that the data center will meet the requirements of subparagraph
2133 2., the department must issue the certificate.

2134 b.(I) The certificateholder shall maintain all necessary
2135 books and records to support the exemption provided by this
2136 paragraph. Upon satisfaction of all requirements of subparagraph
2137 2., the certificateholder must deliver the temporary tax
2138 certificate to the department together with documentation
2139 sufficient to show the satisfaction of the requirements. Such
2140 documentation must include written declarations, pursuant to s.
2141 92.525, from:

2142 (A) A professional engineer, licensed pursuant to chapter
2143 471, certifying that the critical IT load requirement set forth
2144 in subparagraph 2. has been satisfied at the data center; and

2145 (B) A Florida certified public accountant, as defined in
2146 s. 473.302, certifying that the cumulative capital investment
2147 requirement set forth in subparagraph 2. has been satisfied for
2148 the data center.

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2149
2150 The professional engineer and the Florida certified public
2151 accountant may not be professionally related with the data
2152 center's owners, tenants, or contractors, except that they may
2153 be retained by a data center owner to certify that the
2154 requirements of subparagraph 2. have been met.

2155 (II) If the department determines that the subparagraph 2.
2156 requirements have been satisfied, the department must issue a
2157 permanent tax exemption certificate.

2158 (III) Notwithstanding s. 212.084(4), the permanent tax
2159 exemption certificate remains valid and effective for as long as
2160 the data center described in the exemption application continues
2161 to operate as a data center as defined in subparagraph 1., with
2162 review by the department every 5 years to ensure compliance. As
2163 part of the review, the certificateholder shall, within 3 months
2164 before the end of any 5-year period, submit a written
2165 declaration, pursuant to s. 92.525, certifying that the critical
2166 IT load of 100 ~~45~~ megawatts or higher and the critical IT load
2167 of 1 megawatt or higher dedicated to each individual owner or
2168 tenant within the data center required by subparagraph 2.
2169 continues to be met. All owners, tenants, contractors, and
2170 others purchasing exempt data center property shall maintain all
2171 necessary books and records to support the exemption as to those
2172 purchases.

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2173 (IV) Notwithstanding s. 213.053, the department may share
2174 information concerning a temporary or permanent data center
2175 exemption certificate among all owners, tenants, contractors,
2176 and others purchasing exempt data center property pursuant to
2177 such certificate.

2178 c. If, in an audit conducted by the department, it is
2179 determined that the certificateholder or any owners, tenants,
2180 contractors, or others purchasing, renting, or leasing data
2181 center property do not meet the criteria of this paragraph, the
2182 amount of taxes exempted at the time of purchase, rental, or
2183 lease is immediately due and payable to the department from the
2184 purchaser, renter, or lessee of those particular items, together
2185 with the appropriate interest and penalty computed from the date
2186 of purchase in the manner prescribed by this chapter.

2187 Notwithstanding s. 95.091(3)(a), any tax due as provided in this
2188 sub-subparagraph may be assessed by the department within 6
2189 years after the date the data center property was purchased.

2190 d. Purchasers, lessees, and renters of data center
2191 property who qualify for the exemption provided by this
2192 paragraph shall obtain from the data center a copy of the tax
2193 exemption certificate issued pursuant to sub-subparagraph a. or
2194 sub-subparagraph b. Before or at the time of purchase of the
2195 item or items eligible for exemption, the purchaser, lessee, or
2196 renter shall provide to the seller a copy of the tax exemption
2197 certificate and a signed certificate of entitlement. Purchasers,

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2198 lessees, and renters with self-accrual authority shall maintain
2199 all documentation necessary to prove the exempt status of
2200 purchases.

2201 e. For any purchase, lease, or rental of property that is
2202 exempt pursuant to this paragraph, the possession of a copy of a
2203 tax exemption certificate issued pursuant to sub-subparagraph a.
2204 or sub-subparagraph b. and a signed certificate of entitlement
2205 relieves the seller of the responsibility of collecting the tax
2206 on the sale, lease, or rental of such property, and the
2207 department must look solely to the purchaser, renter, or lessee
2208 for recovery of the tax if it determines that the purchase,
2209 rental, or lease was not entitled to the exemption.

2210 4. After June 30, 2037 ~~2027~~, the department may not issue
2211 a temporary tax exemption certificate pursuant to this
2212 paragraph.

2213 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
2214 entity by this chapter do not inure to any transaction that is
2215 otherwise taxable under this chapter when payment is made by a
2216 representative or employee of the entity by any means,
2217 including, but not limited to, cash, check, or credit card, even
2218 when that representative or employee is subsequently reimbursed
2219 by the entity. In addition, exemptions provided to any entity by
2220 this subsection do not inure to any transaction that is
2221 otherwise taxable under this chapter unless the entity has
2222 obtained a sales tax exemption certificate from the department

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2223 or the entity obtains or provides other documentation as
2224 required by the department. Eligible purchases or leases made
2225 with such a certificate must be in strict compliance with this
2226 subsection and departmental rules, and any person who makes an
2227 exempt purchase with a certificate that is not in strict
2228 compliance with this subsection and the rules is liable for and
2229 shall pay the tax. The department may adopt rules to administer
2230 this subsection.

2231 (ww) Bullion.—The sale of gold, silver, or platinum
2232 bullion, or any combination thereof, in a single transaction is
2233 ~~exempt if the sales price exceeds \$500. The dealer must maintain~~
2234 ~~proper documentation, as prescribed by rule of the department,~~
2235 ~~to identify that portion of a transaction which involves the~~
2236 ~~sale of gold, silver, or platinum bullion and is exempt under~~
2237 ~~this paragraph.~~

2238 (lll) ~~Youth~~ Bicycle helmets.—The sale of a bicycle helmet
2239 ~~marketed for use by youth~~ is exempt from the tax imposed by this
2240 chapter.

2241 (vvv) Batteries.—AA-cell, AAA-cell, C-cell, D-cell, 6-
2242 volt, or 9-volt batteries are exempt from the tax imposed by
2243 this chapter.

2244 (www) Smoke detection devices.—Smoke detection devices as
2245 defined in s. 83.51 are exempt from the tax imposed by this
2246 chapter.

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2247 (xxx) Carbon monoxide alarms.—Carbon monoxide alarms as
2248 defined in s. 553.885 are exempt from the tax imposed by this
2249 chapter.

2250 (yyy) Fire extinguishers.—Fire extinguishers as defined in
2251 s. 633.102 are exempt from the tax imposed by this chapter.

2252 (zzz) Portable generators.—Portable generators are exempt
2253 from the tax imposed by this chapter. As used in this paragraph,
2254 the term "portable generator" means a portable engine-driven
2255 machine that converts chemical energy from the fuel powering the
2256 engine to mechanical energy, which, in turn, is converted to
2257 electrical power in the amount of 10,000 running watts or less.

2258 (aaaa) Waterproof tarpaulins and other flexible waterproof
2259 sheeting.—Waterproof tarpaulins and other flexible waterproof
2260 sheeting that are 1,000 square feet or less are exempt from the
2261 tax imposed by this chapter.

2262 (bbbb) Ground anchor systems and tie-down kits.—Items
2263 normally sold as, or generally advertised as, ground anchor
2264 systems or tie-down kits are exempt from the tax imposed by this
2265 chapter.

2266 (cccc) Portable gas cans.—Portable gas or diesel fuel cans
2267 with a capacity of 5 gallons or less are exempt from the tax
2268 imposed by this chapter.

2269 (dddd) Life jackets.—Life jackets are exempt from the tax
2270 imposed by this chapter. As used in this paragraph, the term
2271 "life jacket" means a personal flotation device approved by the

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2272 United States Coast Guard that is intended to be worn by a
2273 person to provide buoyancy to support a person in the water.

2274 (eeee) Sunscreen.—Sunscreen is exempt from the tax imposed
2275 by this chapter. As used in this paragraph, the term "sunscreen"
2276 means a topical product that is primarily intended for
2277 application to the skin of a person and classified by the United
2278 States Food and Drug Administration for the purpose of
2279 absorbing, reflecting, or scattering ultraviolet radiation. The
2280 term does not include cosmetics or other products that are not
2281 primarily intended to absorb, reflect, or scatter ultraviolet
2282 radiation.

2283 (ffff) Insect repellent.—Insect repellent is exempt from
2284 the tax imposed by this chapter. As used in this paragraph, the
2285 term "insect repellent" means a product registered by the United
2286 States Environmental Protection Agency which is designed to
2287 deter insects from landing on or biting a target and is intended
2288 for application to the skin of a person.

2289 **Section 47. Effective October 1, 2025, paragraphs (fff)**
2290 **through (ffff) of subsection (7) of section 212.08, Florida**
2291 **Statutes, are redesignated as paragraphs (eee) through (eeee),**
2292 **respectively, and paragraphs (gg) and (eee) of that subsection**
2293 **are amended to read:**

2294 212.08 Sales, rental, use, consumption, distribution, and
2295 storage tax; specified exemptions.—The sale at retail, the
2296 rental, the use, the consumption, the distribution, and the

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2297 storage to be used or consumed in this state of the following
2298 are hereby specifically exempt from the tax imposed by this
2299 chapter.

2300 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
2301 entity by this chapter do not inure to any transaction that is
2302 otherwise taxable under this chapter when payment is made by a
2303 representative or employee of the entity by any means,
2304 including, but not limited to, cash, check, or credit card, even
2305 when that representative or employee is subsequently reimbursed
2306 by the entity. In addition, exemptions provided to any entity by
2307 this subsection do not inure to any transaction that is
2308 otherwise taxable under this chapter unless the entity has
2309 obtained a sales tax exemption certificate from the department
2310 or the entity obtains or provides other documentation as
2311 required by the department. Eligible purchases or leases made
2312 with such a certificate must be in strict compliance with this
2313 subsection and departmental rules, and any person who makes an
2314 exempt purchase with a certificate that is not in strict
2315 compliance with this subsection and the rules is liable for and
2316 shall pay the tax. The department may adopt rules to administer
2317 this subsection.

2318 (gg) Fair associations.—Also exempt from the tax imposed
2319 by this chapter is the sale, use, lease, rental, or grant of a
2320 license to use, made directly to or by a fair association, of
2321 ~~real or~~ tangible personal property; any charge made by a fair

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2322 association, or its agents, for parking, admissions, or for
2323 temporary parking of vehicles used for sleeping quarters;
2324 rentals, subleases, and sublicenses of ~~real or~~ tangible personal
2325 property between the owner of the central amusement attraction
2326 and any owner of an amusement ride, as those terms are used in
2327 ss. 616.15(1)(b) and 616.242(3)(a), for the furnishing of
2328 amusement rides at a public fair or exposition; and other
2329 transactions of a fair association which are incurred directly
2330 by the fair association in the financing, construction, and
2331 operation of a fair, exposition, or other event or facility that
2332 is authorized by s. 616.08. As used in this paragraph, the terms
2333 "fair association" and "public fair or exposition" have the same
2334 meaning as those terms are defined in s. 616.001. This exemption
2335 does not apply to the sale of tangible personal property made by
2336 a fair association through an agent or independent contractor;
2337 sales of admissions and tangible personal property by a
2338 concessionaire, vendor, exhibitor, or licensee; or rentals and
2339 subleases of tangible personal property ~~or real property~~ between
2340 the owner of the central amusement attraction and a
2341 concessionaire, vendor, exhibitor, or licensee, except for the
2342 furnishing of amusement rides, which transactions are exempt.

2343 ~~(ccc) Bookstore operations at a postsecondary educational~~
2344 ~~institution. Also exempt from payment of the tax imposed by this~~
2345 ~~chapter on renting, leasing, letting, or granting a license for~~
2346 ~~the use of any real property are payments to a postsecondary~~

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2347 ~~educational institution made by any person pursuant to a grant~~
2348 ~~of the right to conduct bookstore operations on real property~~
2349 ~~owned or leased by the postsecondary educational institution. As~~
2350 ~~used in this paragraph, the term "bookstore operations" means~~
2351 ~~activities consisting predominantly of sales, distribution, and~~
2352 ~~provision of textbooks, merchandise, and services traditionally~~
2353 ~~offered in college and university bookstores for the benefit of~~
2354 ~~the institution's students, faculty, and staff.~~

2355 **Section 48. Effective January 1, 2026, paragraph (a) of**
2356 **subsection (4) of section 212.08, Florida Statutes, is amended**
2357 **to read:**

2358 212.08 Sales, rental, use, consumption, distribution, and
2359 storage tax; specified exemptions.—The sale at retail, the
2360 rental, the use, the consumption, the distribution, and the
2361 storage to be used or consumed in this state of the following
2362 are hereby specifically exempt from the tax imposed by this
2363 chapter.

2364 (4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES, ETC.—

2365 (a) Also exempt are:

2366 1. Water delivered to the purchaser through pipes or
2367 conduits or delivered for irrigation purposes. The sale of
2368 drinking water in bottles, cans, or other containers, including
2369 water that contains minerals or carbonation in its natural state
2370 or water to which minerals have been added at a water treatment
2371 facility regulated by the Department of Environmental Protection

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2372 or the Department of Health, is exempt. This exemption does not
2373 apply to the sale of drinking water in bottles, cans, or other
2374 containers if carbonation or flavorings, except those added at a
2375 water treatment facility, have been added. Water that has been
2376 enhanced by the addition of minerals and that does not contain
2377 any added carbonation or flavorings is also exempt.

2378 2. All fuels used by a public or private utility,
2379 including any municipal corporation or rural electric
2380 cooperative association, in the generation of electric power or
2381 energy for sale. Fuel other than motor fuel and diesel fuel is
2382 taxable as provided in this chapter with the exception of fuel
2383 expressly exempt herein. Natural gas and natural gas fuel as
2384 defined in s. 206.9951(2) are exempt from the tax imposed by
2385 this chapter when placed into the fuel supply system of a motor
2386 vehicle. Effective July 1, 2013, natural gas used to generate
2387 electricity in a non-combustion fuel cell used in stationary
2388 equipment is exempt from the tax imposed by this chapter. Motor
2389 fuels and diesel fuels are taxable as provided in chapter 206,
2390 with the exception of those motor fuels and diesel fuels used by
2391 railroad locomotives or vessels to transport persons or property
2392 in interstate or foreign commerce, which are taxable under this
2393 chapter only to the extent provided herein. The basis of the tax
2394 shall be the ratio of intrastate mileage to interstate or
2395 foreign mileage traveled by the carrier's railroad locomotives
2396 or vessels that were used in interstate or foreign commerce and

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2397 that had at least some Florida mileage during the previous
2398 fiscal year of the carrier, such ratio to be determined at the
2399 close of the fiscal year of the carrier. However, during the
2400 fiscal year in which the carrier begins its initial operations
2401 in this state, the carrier's mileage apportionment factor may be
2402 determined on the basis of an estimated ratio of anticipated
2403 miles in this state to anticipated total miles for that year,
2404 and subsequently, additional tax shall be paid on the motor fuel
2405 and diesel fuels, or a refund may be applied for, on the basis
2406 of the actual ratio of the carrier's railroad locomotives' or
2407 vessels' miles in this state to its total miles for that year.
2408 This ratio shall be applied each month to the total Florida
2409 purchases made in this state of motor and diesel fuels to
2410 establish that portion of the total used and consumed in
2411 intrastate movement and subject to tax under this chapter. The
2412 basis for imposition of any discretionary surtax shall be set
2413 forth in s. 212.054. Fuels used exclusively in intrastate
2414 commerce do not qualify for the proration of tax.

2415 3. The transmission or wheeling of electricity.

2416 4. Dyed diesel fuel placed into the storage tank of a
2417 vessel used exclusively for the commercial fishing and
2418 aquacultural purposes listed in s. 206.41(4)(c)3.

2419 5. Aviation fuel, as defined in s. 206.9925.

2420 **Section 49. Effective upon becoming a law, subsection (2),**
2421 **paragraph (a) of subsection (4), and subsections (5) and (8) of**

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2422 **section 212.099, Florida Statutes, are amended, and subsection**
2423 **(11) is added to that section, to read:**

2424 212.099 Credit for contributions to eligible nonprofit
2425 scholarship-funding organizations.—

2426 (2) An eligible business shall be granted a credit against
2427 the tax imposed under s. 212.031 and collected from the eligible
2428 business by a dealer. The credit shall be in an amount equal to
2429 100 percent of an eligible contribution made to an organization
2430 on or before July 1, 2025.

2431 (4) (a) An eligible business must apply to the department
2432 for an allocation of tax credits under this section. The
2433 eligible business must specify in the application the state
2434 fiscal year during which the contribution will be made, the
2435 organization that will receive the contribution, the planned
2436 amount of the contribution, the address of the property from
2437 which the rental or license fee is subject to taxation under s.
2438 212.031, and the federal employer identification number of the
2439 dealer who collects the tax imposed under s. 212.031 from the
2440 eligible business and who will reduce collection of taxes from
2441 the eligible business pursuant to this section. The department
2442 shall approve allocations of tax credits on a first-come, first-
2443 served basis and shall provide to the eligible business a
2444 separate approval or denial letter for each dealer for which the
2445 eligible business applied for an allocation of tax credits. The
2446 department may not approve any allocations of tax credits after

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2447 July 1, 2025. Within 10 days after approving or denying an
2448 application, the department shall provide a copy of its approval
2449 or denial letter to the organization specified by the eligible
2450 business in the application. An approval letter must include the
2451 name and federal employer identification number of the dealer
2452 from whom a credit under this section can be taken and the
2453 amount of tax credits approved for use with that dealer.

2454 (5) Each dealer that receives from an eligible business a
2455 copy of the department's approval letter and a certificate of
2456 contribution, both of which identify the dealer as the dealer
2457 who collects the tax imposed under s. 212.031 from the eligible
2458 business and who will reduce collection of taxes from the
2459 eligible business pursuant to this section, shall reduce the tax
2460 collected from the eligible business under s. 212.031 by the
2461 total amount of contributions indicated in the certificate of
2462 contribution. The reduction may not exceed the amount of credit
2463 allocation approved by the department and may not exceed the
2464 amount of tax that would otherwise be collected from the
2465 eligible business by a dealer when a payment is made under the
2466 rental or license fee arrangement. However, payments by an
2467 eligible business to a dealer may not be reduced before October
2468 1, 2018, or after October 1, 2025.

2469 (a) If the total amount of credits an eligible business
2470 may take cannot be fully used within any period that a payment
2471 is due under the rental or license fee arrangement because of an

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2472 insufficient amount of tax that the dealer would collect from
2473 the eligible business during that period, the unused amount may
2474 be carried forward for a period not to exceed 10 years.

2475 (b) Notwithstanding any other law, after July 1, 2025, any
2476 unused earned credit held by an eligible business may be claimed
2477 through a refund. An eligible business must attach a copy of the
2478 department's approval letter and the certificate of contribution
2479 to its refund application, which must be submitted to the
2480 department by December 31, 2026, in order to receive the refund.

2481 (c) ~~(b)~~ A tax credit may not be claimed on an amended
2482 return ~~or through a refund.~~

2483 (d) ~~(e)~~ A dealer that claims a tax credit must file returns
2484 and pay taxes by electronic means under s. 213.755.

2485 (e) ~~(d)~~ An eligible business may not convey, assign, or
2486 transfer an approved tax credit or a carryforward tax credit to
2487 another entity unless all of the assets of the eligible business
2488 are conveyed, assigned, or transferred in the same transaction
2489 and the successor business continues the same lease with the
2490 dealer.

2491 (f) ~~(e)~~ Within any state fiscal year, an eligible business
2492 may rescind all or part of a tax credit approved under this
2493 section. The amount rescinded shall become available for that
2494 state fiscal year to another eligible business as approved by
2495 the department if the business receives notice from the
2496 department that the rescindment has been accepted by the

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2497 department. Any amount rescinded under this subsection shall
2498 become available to an eligible business on a first-come, first-
2499 served basis based on tax credit applications received after the
2500 date the rescindment is accepted by the department.

2501 (g)~~(f)~~ Within 10 days after the rescindment of a tax
2502 credit under paragraph (f) ~~(e)~~ is accepted by the department,
2503 the department shall notify the eligible nonprofit scholarship-
2504 funding organization specified by the eligible business. The
2505 department shall also include the eligible nonprofit
2506 scholarship-funding organization specified by the eligible
2507 business on all letters or correspondence of acknowledgment for
2508 tax credits under this section.

2509 (8) The sum of tax credits that may be approved by the
2510 department in any state fiscal year is \$57.5 million; however,
2511 credits may not be approved for a state fiscal year beginning on
2512 or after July 1, 2025.

2513 (11) This section is repealed January 1, 2027.

2514 **Section 50. Effective October 1, 2025, subsection (12) of**
2515 **section 212.12, Florida Statutes, is amended to read:**

2516 212.12 Dealer's credit for collecting tax; penalties for
2517 noncompliance; powers of Department of Revenue in dealing with
2518 delinquents; rounding; records required.—

2519 (12) In order to aid the administration and enforcement of
2520 the provisions of this chapter with respect to the rentals and
2521 license fees, each lessor or person granting the use of any

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2522 hotel, apartment house, roominghouse, tourist or trailer camp,
2523 ~~real property~~, or any interest therein, or any portion thereof,
2524 inclusive of owners; property managers; lessors; landlords;
2525 hotel, apartment house, and roominghouse operators; and all
2526 licensed real estate agents within the state leasing, granting
2527 the use of, or renting such property, shall be required to keep
2528 a record of each and every such lease, license, or rental
2529 transaction which is taxable under this chapter, in such a
2530 manner and upon such forms as the department may prescribe, and
2531 to report such transaction to the department or its designated
2532 agents, and to maintain such records as long as required by s.
2533 213.35, subject to the inspection of the department and its
2534 agents. Upon the failure by such owner; property manager;
2535 lessor; landlord; hotel, apartment house, roominghouse, tourist
2536 or trailer camp operator; or real estate agent to keep and
2537 maintain such records and to make such reports upon the forms
2538 and in the manner prescribed, such owner; property manager;
2539 lessor; landlord; hotel, apartment house, roominghouse, tourist
2540 or trailer camp operator; receiver of rent or license fees; or
2541 real estate agent is guilty of a misdemeanor of the second
2542 degree, punishable as provided in s. 775.082 or s. 775.083, for
2543 the first offense; for subsequent offenses, they are each guilty
2544 of a misdemeanor of the first degree, punishable as provided in
2545 s. 775.082 or s. 775.083. If, however, any subsequent offense
2546 involves intentional destruction of such records with an intent

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2547 to evade payment of or deprive the state of any tax revenues,
2548 such subsequent offense shall be a felony of the third degree,
2549 punishable as provided in s. 775.082 or s. 775.083.

2550 **Section 51. Paragraph (f) is added to subsection (5) of**
2551 **section 212.13, Florida Statutes, to read:**

2552 212.13 Records required to be kept; power to inspect;
2553 audit procedure.—

2554 (5)

2555 (f) Once the notification required by paragraph (a) is
2556 issued, the department, at any time, may respond to contact
2557 initiated by a taxpayer to discuss the audit, and the taxpayer
2558 may provide records or other information, electronically or
2559 otherwise, to the department. The department may examine, at any
2560 time, documentation and other information voluntarily provided
2561 by the taxpayer, its representative, or other parties;
2562 information already in the department's possession; or publicly
2563 available information. Examination by the department of such
2564 information does not commence an audit if the review takes place
2565 within 60 days after the notice of intent to conduct an audit.
2566 The requirement in paragraph (a) does not prohibit the
2567 department from making initial contact with the taxpayer to
2568 confirm receipt of the notification or to confirm the date that
2569 the audit will begin. If the taxpayer has not previously waived
2570 the 60-day notice period and believes the department commenced
2571 the audit before the 61st day, the taxpayer must object in

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2572 writing to the department before the issuance of an assessment
2573 or the objection is waived. If the objection is not waived and
2574 it is determined during a formal or informal protest that the
2575 audit was commenced before the 61st day after the issuance of
2576 the notice of intent to audit, the tolling period provided for
2577 in s. 213.345 shall be considered lifted for the number days
2578 equal to the difference between the date the audit commenced and
2579 the 61st day after the date of the department's notice of intent
2580 to audit.

2581 **Section 52. Effective October 1, 2025, subsection (6) of**
2582 **section 212.13, Florida Statutes, is amended to read:**

2583 212.13 Records required to be kept; power to inspect;
2584 audit procedure.—

2585 (6) Any fair association subject to chapter 616 which
2586 ~~leases or licenses its real property to, or~~ allows its assets or
2587 property to be used by ~~7~~ any concessionaire, vendor, exhibitor,
2588 or licensee shall distribute to the concessionaire, vendor,
2589 exhibitor, or licensee a form suggested by the department which
2590 requests, at a minimum, the name, business address, and
2591 telephone number of the concessionaire, vendor, exhibitor, or
2592 licensee; its sales tax registration number; and the amount of
2593 the daily revenue that it receives as a result of activities and
2594 sales on the fairgrounds or as a result of the use of the assets
2595 or other property of the fair association. Each vendor,
2596 concessionaire, exhibitor, or licensee that uses a fair

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2597 association's ~~real property or other~~ assets shall complete and
2598 submit such a form to the management of the fair association
2599 daily within 24 hours after the close of a day's business, and
2600 the fair association shall make the completed forms available to
2601 the department as requested by the department. The failure of a
2602 vendor, concessionaire, exhibitor, or licensee to complete and
2603 submit such a form must be reported to the department by the
2604 fair association within 24 hours after the form becomes due.
2605 This subsection does not require the fair association to be
2606 responsible for collecting or remitting the tax owed by any such
2607 concessionaire, vendor, exhibitor, or licensee.

2608 **Section 53. Effective October 1, 2025, paragraphs (a) and**
2609 **(b) of subsection (3) of section 212.18, Florida Statutes, are**
2610 **amended to read:**

2611 212.18 Administration of law; registration of dealers;
2612 rules.—

2613 (3) (a) A person desiring to engage in or conduct business
2614 in this state as a dealer, or to lease, rent, or let or grant
2615 licenses in living quarters or sleeping or housekeeping
2616 accommodations in hotels, apartment houses, roominghouses, or
2617 tourist or trailer camps that are subject to tax under s.

2618 ~~212.03, or to lease, rent, or let or grant licenses in real~~
2619 ~~property,~~ and a person who sells or receives anything of value
2620 by way of admissions, must file with the department an
2621 application for a certificate of registration for each place of

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2622 business. The application must include the names of the persons
2623 who have interests in such business and their residences, the
2624 address of the business, and other data reasonably required by
2625 the department. However, owners and operators of vending
2626 machines or newspaper rack machines are required to obtain only
2627 one certificate of registration for each county in which such
2628 machines are located. The department, by rule, may authorize a
2629 dealer that uses independent sellers to sell its merchandise to
2630 remit tax on the retail sales price charged to the ultimate
2631 consumer in lieu of having the independent seller register as a
2632 dealer and remit the tax. The department may appoint the county
2633 tax collector as the department's agent to accept applications
2634 for registrations. The application must be submitted to the
2635 department before the person, firm, copartnership, or
2636 corporation may engage in such business.

2637 (b) The department, upon receipt of such application,
2638 shall grant to the applicant a separate certificate of
2639 registration for each place of business, which may be canceled
2640 by the department or its designated assistants for any failure
2641 by the certificateholder to comply with this chapter. The
2642 certificate is not assignable and is valid only for the person,
2643 firm, copartnership, or corporation to which it is issued. The
2644 certificate must be placed in a conspicuous place in the
2645 business or businesses for which it is issued and must be
2646 displayed at all times. Except as provided in this subsection, a

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2647 person may not engage in business as a dealer or in leasing,
2648 renting, or letting of or granting licenses in living quarters
2649 or sleeping or housekeeping accommodations in hotels, apartment
2650 houses, roominghouses, or tourist or trailer camps, ~~or real~~
2651 ~~property~~, or sell or receive anything of value by way of
2652 admissions, without a valid certificate. A person may not
2653 receive a license from any authority within the state to engage
2654 in any such business without a valid certificate. A person may
2655 not engage in the business of selling or leasing tangible
2656 personal property or services as a dealer; engage in leasing,
2657 renting, or letting of or granting licenses in living quarters
2658 or sleeping or housekeeping accommodations in hotels, apartment
2659 houses, roominghouses, or tourist or trailer camps that are
2660 taxable under this chapter, ~~or real property~~; or engage in the
2661 business of selling or receiving anything of value by way of
2662 admissions without a valid certificate.

2663 **Section 54. Paragraph (cc) is added to subsection (8) of**
2664 **section 213.053, Florida Statutes, to read:**

2665 213.053 Confidentiality and information sharing.—

2666 (8) Notwithstanding any other provision of this section,
2667 the department may provide:

2668 (cc) State tax information regarding tax credits under s.
2669 288.062 to the Secretary of Commerce or his or her authorized
2670 designee pursuant to any formal agreement for the exchange of

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2671 mutual information between the department and the Department of
2672 Commerce.

2673

2674 Disclosure of information under this subsection shall be
2675 pursuant to a written agreement between the executive director
2676 and the agency. Such agencies, governmental or nongovernmental,
2677 shall be bound by the same requirements of confidentiality as
2678 the Department of Revenue. Breach of confidentiality is a
2679 misdemeanor of the first degree, punishable as provided by s.
2680 775.082 or s. 775.083.

2681 **Section 55. Effective January 1, 2026, paragraph (h) of**
2682 **subsection (8) of section 213.053, Florida Statutes, is amended**
2683 **to read:**

2684 213.053 Confidentiality and information sharing.—

2685 (8) Notwithstanding any other provision of this section,
2686 the department may provide:

2687 (h) Names and addresses of persons paying taxes pursuant
2688 to part III ~~IV~~ of chapter 206 to the Department of Environmental
2689 Protection in the conduct of its official duties.

2690

2691 Disclosure of information under this subsection shall be
2692 pursuant to a written agreement between the executive director
2693 and the agency. Such agencies, governmental or nongovernmental,
2694 shall be bound by the same requirements of confidentiality as
2695 the Department of Revenue. Breach of confidentiality is a

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2696 | misdemeanor of the first degree, punishable as provided by s.
2697 | 775.082 or s. 775.083.

2698 | **Section 56. Subsection (2) of section 213.37, Florida**
2699 | **Statutes, is amended to read:**

2700 | 213.37 Authority to require sworn statements.—

2701 | (2) Verification shall be accomplished as provided in s.
2702 | 92.525(1)(c) ~~s. 92.525(1)(b)~~ and subject to the provisions of s.
2703 | 92.525(3).

2704 | **Section 57. Section 215.212, Florida Statutes, is**
2705 | **repealed.**

2706 | **Section 58. Paragraph (i) of subsection (1) of section**
2707 | **215.22, Florida Statutes, is amended to read:**

2708 | 215.22 Certain income and certain trust funds exempt.—

2709 | (1) The following income of a revenue nature or the
2710 | following trust funds shall be exempt from the appropriation
2711 | required by s. 215.20(1):

2712 | (i) Bond proceeds or revenues dedicated for bond
2713 | repayment, except for the Documentary Stamp Clearing Trust Fund
2714 | administered by the Department of Revenue.

2715 | **Section 59. Subsection (8) of section 220.02, Florida**
2716 | **Statutes, is amended to read:**

2717 | 220.02 Legislative intent.—

2718 | (8) It is the intent of the Legislature that credits
2719 | against either the corporate income tax or the franchise tax be
2720 | applied in the following order: those enumerated in s. 631.828,

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2721 those enumerated in s. 220.191, those enumerated in s. 220.181,
2722 those enumerated in s. 220.183, those enumerated in s. 220.182,
2723 those enumerated in s. 220.1895, those enumerated in s. 220.195,
2724 those enumerated in s. 220.184, those enumerated in s. 220.186,
2725 those enumerated in s. 220.1845, those enumerated in s. 220.19,
2726 those enumerated in s. 220.185, those enumerated in s. 220.1875,
2727 those enumerated in s. 220.1876, those enumerated in s.
2728 220.1877, those enumerated in s. 220.18775, those enumerated in
2729 s. 220.1878, those enumerated in s. 220.193, those enumerated in
2730 s. 288.062, those enumerated in former s. 288.9916, those
2731 enumerated in former s. 220.1899, those enumerated in former s.
2732 220.194, those enumerated in s. 220.196, those enumerated in s.
2733 220.198, those enumerated in s. 220.1915, those enumerated in s.
2734 220.199, those enumerated in s. 220.1991, and those enumerated
2735 in s. 220.1992.

2736 **Section 60. Effective upon becoming a law, paragraph (n)**
2737 **of subsection (1) and paragraph (c) of subsection (2) of section**
2738 **220.03, Florida Statutes, are amended to read:**

2739 220.03 Definitions.—

2740 (1) SPECIFIC TERMS.—When used in this code, and when not
2741 otherwise distinctly expressed or manifestly incompatible with
2742 the intent thereof, the following terms shall have the following
2743 meanings:

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2744 (n) "Internal Revenue Code" means the United States
2745 Internal Revenue Code of 1986, as amended and in effect on
2746 January 1, 2025 ~~2024~~, except as provided in subsection (3).

2747 (2) DEFINITIONAL RULES.—When used in this code and neither
2748 otherwise distinctly expressed nor manifestly incompatible with
2749 the intent thereof:

2750 (c) Any term used in this code has the same meaning as
2751 when used in a comparable context in the Internal Revenue Code
2752 and other statutes of the United States relating to federal
2753 income taxes, as such code and statutes are in effect on January
2754 1, 2025 ~~2024~~. However, if subsection (3) is implemented, the
2755 meaning of a term shall be taken at the time the term is applied
2756 under this code.

2757 **Section 61.** (1) The amendments made by this act to s.
2758 220.03(1)(n) and (2)(c), Florida Statutes, operate retroactively
2759 to January 1, 2025.

2760 (2) This section shall take effect upon becoming a law.

2761 **Section 62. Paragraph (e) of subsection (1) of section**
2762 **220.03, Florida Statutes, is amended to read:**

2763 220.03 Definitions.—

2764 (1) SPECIFIC TERMS.—When used in this code, and when not
2765 otherwise distinctly expressed or manifestly incompatible with
2766 the intent thereof, the following terms shall have the following
2767 meanings:

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2768 (e) "Corporation" includes all domestic corporations;
2769 foreign corporations qualified to do business in this state or
2770 actually doing business in this state; joint-stock companies;
2771 limited liability companies, under chapter 605; common-law
2772 declarations of trust, under chapter 609; corporations not for
2773 profit, under chapter 617; agricultural cooperative marketing
2774 associations, under chapter 618; professional service
2775 corporations, under chapter 621; foreign unincorporated
2776 associations, under chapter 622; private school corporations,
2777 under chapter 623; foreign corporations not for profit which are
2778 carrying on their activities in this state; and all other
2779 organizations, associations, legal entities, and artificial
2780 persons which are created by or pursuant to the statutes of this
2781 state, the United States, or any other state, territory,
2782 possession, or jurisdiction. The term "corporation" does not
2783 include proprietorships, even if using a fictitious name;
2784 partnerships of any type, as such; limited liability companies
2785 that are taxable as partnerships for federal income tax
2786 purposes; state or public fairs or expositions, under chapter
2787 616; estates of decedents or incompetents; testamentary trusts;
2788 charitable trusts; or private trusts.

2789 **Section 63.** The amendment made by this act to s.
2790 220.03(1)(e), Florida Statutes, first applies to taxable years
2791 beginning on or after January 1, 2026.

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2792 **Section 64. Section 220.18775, Florida Statutes, is**
2793 **created to read:**

2794 220.18775 Credit for contributions to eligible charitable
2795 organizations for the Home Away From Home Tax Credit.—

2796 (1) For taxable years beginning on or after January 1,
2797 2026, there is allowed a credit of 100 percent of an eligible
2798 contribution made to an eligible charitable organization under
2799 s. 402.63 against any tax due for a taxable year under this
2800 chapter after the application of any other allowable credits by
2801 the taxpayer. An eligible contribution must be made to an
2802 eligible charitable organization on or before the date the
2803 taxpayer is required to file a return pursuant to s. 220.222.
2804 The credit granted by this section is reduced by the difference
2805 between the amount of federal corporate income tax, taking into
2806 account the credit granted by this section, and the amount of
2807 federal corporate income tax without application of the credit
2808 granted by this section.

2809 (2) A taxpayer who files a Florida consolidated return as
2810 a member of an affiliated group pursuant to s. 220.131(1) may be
2811 allowed the credit on a consolidated return basis; however, the
2812 total credit taken by the affiliated group is subject to the
2813 limitation established under subsection (1).

2814 (3) Section 402.63 applies to the credit authorized by
2815 this section.

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2816 (4) If a taxpayer applies and is approved for a credit
2817 under s. 402.63 after timely requesting an extension to file
2818 under s. 220.222(2):

2819 (a) The credit does not reduce the amount of tax due for
2820 purposes of the department's determination as to whether the
2821 taxpayer was in compliance with the requirement to pay tentative
2822 taxes under ss. 220.222 and 220.32.

2823 (b) The taxpayer's noncompliance with the requirement to
2824 pay tentative taxes will result in the revocation and
2825 rescindment of any such credit.

2826 (c) The taxpayer will be assessed for any taxes,
2827 penalties, or interest due from the taxpayer's noncompliance
2828 with the requirement to pay tentative taxes.

2829 **Section 65. Effective July 1, 2026, paragraphs (a) and (c)**
2830 **of subsection (2) of section 288.0001, Florida Statutes, are**
2831 **amended to read:**

2832 288.0001 Economic Development Programs Evaluation.—The
2833 Office of Economic and Demographic Research and the Office of
2834 Program Policy Analysis and Government Accountability (OPPAGA)
2835 shall develop and present to the Governor, the President of the
2836 Senate, the Speaker of the House of Representatives, and the
2837 chairs of the legislative appropriations committees the Economic
2838 Development Programs Evaluation.

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2839 (2) The Office of Economic and Demographic Research and
2840 OPPAGA shall provide a detailed analysis of economic development
2841 programs as provided in the following schedule:

2842 (a) By January 1, 2014, and every 3 years thereafter, an
2843 analysis of the following:

2844 1. The capital investment tax credit established under s.
2845 220.191.

2846 2. Space Florida established under s. 331.302.

2847 3. The research and development tax credit established
2848 under s. 220.196.

2849 4. The Urban High-Crime Area Job Tax Credit Program
2850 established under s. 212.097 and authorized under s. 220.1895.

2851 5. The Rural Job Tax Credit Program established under s.
2852 212.098 and authorized under s. 220.1895.

2853 6. The Florida Job Growth Grant Fund established under s.
2854 288.101.

2855 7. The brownfield redevelopment bonus refund established
2856 under s. 288.107.

2857 8. The Rural Community Investment Program established
2858 under s. 288.062.

2859 (c) By January 1, 2016, and every 3 years thereafter, an
2860 analysis of the following:

2861 1. The tax exemption for semiconductor, defense, or space
2862 technology sales established under s. 212.08(5)(j).

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2863 2. The Military Base Protection Program established under
2864 s. 288.980.

2865 3. The Quick Response Training Program established under
2866 s. 288.047.

2867 4. The Incumbent Worker Training Program established under
2868 s. 445.003.

2869 5. The direct-support organization and international trade
2870 and business development programs established or funded under s.
2871 288.012 or s. 288.826.

2872 6. The program established under s. 295.22(3).

2873 7. The data center property sales tax exemption
2874 established under s. 212.08(5)(r).

2875 **Section 66. Section 288.062, Florida Statutes, is created**
2876 **to read:**

2877 288.062 Rural Community Investment Program.—

2878 (1) The Rural Community Investment Program is created
2879 within the department.

2880 (2) As used in this section, the term:

2881 (a) "Affiliate" means an entity that directly, or
2882 indirectly through one or more intermediaries, controls, is
2883 controlled by, or is under common control with another entity.

2884 For the purposes of this paragraph, an entity is controlled by
2885 another entity if the controlling entity holds, directly or
2886 indirectly, the majority voting or ownership interest in the

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2887 controlled entity or has control over the day-to-day operations
2888 of the controlled entity.

2889 (b) "Applicant" means a person who submits or updates an
2890 application on behalf of a rural fund.

2891 (c) "Credit certification date" means the first date on
2892 which the department provides a certificate under paragraph
2893 (4) (e) and each anniversary of such date for a period of 11
2894 years.

2895 (d) "Eligible business" means a business that, at the time
2896 a rural fund initially invests in the business:

2897 1. Has fewer than 250 employees;

2898 2. Has its principal business operations located in this
2899 state; and

2900 3. Has its principal business operations located in a
2901 rural community in this state, unless this requirement is waived
2902 by the department pursuant to subsection (8).

2903 (e) "Eligible investment" means any capital or equity
2904 investment in an eligible business, or any loan to an eligible
2905 business with a stated maturity of at least 1 year after the
2906 date of issuance.

2907 (f) "Investment authority" means the total amount of
2908 eligible investments which a rural fund intends to make to
2909 eligible businesses, which is the amount certified by the
2910 department under paragraph (4) (e).

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2911 (g) "Investor contribution" means a cash investment in a
2912 rural fund. The cash investment must be used to purchase an
2913 equity interest in the rural fund or to purchase at par value or
2914 premium a debt instrument that has a maturity date at least 5
2915 years after the credit certification date and a repayment
2916 schedule that is no greater than level principal amortization
2917 over 5 years.

2918 (h) "Jobs retained" means the number of full-time
2919 employment positions that existed before the initial eligible
2920 investment in an eligible business and for which the eligible
2921 business's chief executive officer or similar officer certifies
2922 that the employment positions would have been eliminated but for
2923 the initial eligible investment.

2924 (i) "Principal business operations" means the location or
2925 locations at which at least 60 percent of a business's employees
2926 work or at which the employees who are paid at least 60 percent
2927 of the business's payroll are located. A business that agrees to
2928 relocate or hire new employees using the proceeds of an eligible
2929 investment to establish its principal business operations in
2930 this state is deemed to have its principal business operations
2931 in the new location, provided that the business satisfies this
2932 definition within 180 days after receiving the eligible
2933 investment.

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2934 (j) "Rural community" means a rural community as defined
2935 in s. 288.0656 or a designated rural area of opportunity as
2936 defined in s. 288.0656(2).

2937 (k) "Rural fund" means an entity certified by the
2938 department under paragraph (4) (e).

2939 (l) "State tax" means a tax due under chapter 220 or s.
2940 624.509(1).

2941 (m) "Taxpayer" means a person who makes an investor
2942 contribution and is a taxpayer as defined in s. 220.03(z) or a
2943 person with tax liability under s. 624.509.

2944 (n) "Transferee" means a person who receives a transferred
2945 tax credit under paragraph (6) (b).

2946 (3) On or before November 1, 2025, the department shall
2947 begin accepting applications, on a form adopted by department
2948 rule, for approval as a rural fund. The application must include
2949 all of the following:

2950 (a) The investment authority sought by the applicant.

2951 (b) Evidence that the applicant is licensed as a rural
2952 business investment company as defined in 7 U.S.C. s. 2009cc or
2953 as a small business investment company under 15 U.S.C. s. 681.
2954 The applicant must include a certificate executed by an
2955 executive officer of the applicant attesting that such license
2956 remains in effect and has not been revoked.

2957 (c) Evidence that, as of the date the application is
2958 submitted, the applicant has invested at least \$100 million in

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2959 nonpublic companies located in counties within the United States
2960 with a population of less than 75,000 as of the United States
2961 Decennial Census of 2020.

2962 (d) An estimate of the total number of new annual jobs
2963 that will be created and total jobs retained over the life of
2964 the program in the state because of the applicant's proposed
2965 eligible investments.

2966 (e) A business plan that includes a revenue impact
2967 assessment projecting state and local tax revenues to be
2968 generated, as well as state expenditures to be reduced, by the
2969 applicant's proposed eligible investments, which is prepared by
2970 a nationally recognized third-party independent economic
2971 forecasting firm using a dynamic economic forecasting model that
2972 analyzes the applicant's business plan over the 10 years after
2973 the date the application is submitted to the department.

2974 (4) (a) The department shall review applications for
2975 approval of the applicant as a rural fund in the order received.
2976 The department may ask the applicant for additional information
2977 about items contained in the application. Within 60 days after
2978 receipt of a completed application, the department shall approve
2979 or deny the application.

2980 (b) The department shall deem applications received on the
2981 same day as having been received simultaneously. If requests for
2982 investment authority exceed the remaining tax credit limitation
2983 under paragraph (c), the department must proportionally reduce

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2984 the investment authority for each approved application received
2985 simultaneously to avoid exceeding the limit.

2986 (c) Beginning in fiscal year 2025-2026, the tax credit cap
2987 amount is \$7 million in each state fiscal year, excluding any
2988 credits carried forward pursuant to subsection (6). The
2989 department may not approve a cumulative amount of tax credits
2990 which may result in the claim of more than \$35 million in tax
2991 credits during the existence of the program.

2992 (d) The department must deny an application if:

2993 1. The application is incomplete;

2994 2. The applicant does not satisfy the criteria set forth
2995 in subsection (3);

2996 3. The revenue impact assessment submitted under paragraph
2997 (3) (e) does not demonstrate that the applicant's business plan
2998 will result in a positive revenue impact on the state over a 10-
2999 year period which exceeds the cumulative amount of tax credits
3000 that would be issued to the applicant's investors; or

3001 4. The department has already approved the maximum amount
3002 of investment authority allowed under paragraph (c).

3003 (e) A tax credit certified under this paragraph may not be
3004 taken against state tax liability until a rural fund receives a
3005 final order under subsection (5). After approving the
3006 application, the department must provide a certification to the
3007 applicant which does all of the following:

3008 1. Designates the applicant as a rural fund.

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3009 2. Certifies the amount of the rural fund's investment
3010 authority.

3011 3. Certifies the amount of tax credits available to
3012 persons who make investor contributions in the rural fund. The
3013 certified tax credits must be equal to 25 percent of the rural
3014 fund's investment authority under subparagraph 2.

3015 4. A statement that tax credits may not be taken against
3016 state tax liability until the rural fund receives a final order
3017 under subsection (5).

3018 (f) Within 90 days after receiving the certification
3019 issued under paragraph (e), the rural fund shall collect all
3020 investor contributions. The collected investor contributions
3021 must equal the investment authority specified in the
3022 certification under subparagraph (e)2.

3023 (g) Within 95 days after receiving the certification
3024 issued under paragraph (e), the rural fund must send a
3025 notification to the department demonstrating that the rural fund
3026 has collected investor contributions in an amount equal to the
3027 investment authority specified in the certification under
3028 subparagraph (e)2. The notification must include all of the
3029 following:

3030 1. Evidence that the rural fund collected the total amount
3031 required under subparagraph (e)2.

3032 2. The date on which each investor contribution was
3033 collected.

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3034 3. The identity, including name and tax identification
3035 number, of each person who made an investor contribution and the
3036 amount of the investor contribution made by each person.

3037 (h) If the rural fund fails to comply with paragraphs (f)
3038 and (g), the department must revoke the rural fund's
3039 certification that was made pursuant to paragraph (e). The
3040 corresponding investment authority will not count toward the tax
3041 credit limitation set forth in paragraph (c).

3042 (i) The department shall first award revoked investment
3043 authority pro rata to each rural fund that was awarded less than
3044 the investment authority for which it applied. Any remaining
3045 investment authority may be awarded by the department to new
3046 applicants.

3047 (5) Upon receipt of the notification under paragraph
3048 (4)(g), the department must issue a final order approving the
3049 taxpayer to receive tax credits under this section. The final
3050 order must include the identity, including name and tax
3051 identification number, of each taxpayer who is eligible to claim
3052 the credit and the amount of credits that may be claimed by each
3053 taxpayer. The amount of tax credits that the taxpayer is
3054 approved to receive must be equal to 25 percent of the investor
3055 contribution specified in the notification under subparagraph
3056 (4)(g)3. The department must provide the final order to the
3057 rural fund and the Department of Revenue.

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3058 (6) (a) Any taxpayer that receives a final order under
3059 subsection (5) is vested with an earned credit against state tax
3060 liability. The taxpayer must attach a copy of the final order
3061 issued under subsection (5) to its return when claiming the
3062 credit. The taxpayer may claim the credit as follows:

3063 1. The taxpayer may apply 20 percent of the credit against
3064 its state tax liability in the tax years containing the first
3065 through fifth credit certification dates.

3066 2. A taxpayer may not claim a tax credit in excess of the
3067 taxpayer's state tax liability. If the credit granted pursuant
3068 to this section is not fully used in any single year because of
3069 insufficient tax liability on the part of the taxpayer, the
3070 unused amount may be carried forward for use in the taxpayer's
3071 subsequent tax years until the tax year containing the 11th
3072 credit certification date, after applying the other credits and
3073 unused carryovers in the order provided in s. 220.02 for credits
3074 taken against the tax in chapter 220 or in the order provided in
3075 s. 624.509 for credits taken against the tax in s. 624.509. An
3076 insurer claiming a credit against the tax in s. 624.509 under
3077 this section is not required to pay any additional retaliatory
3078 tax levied under s. 624.5091 as a result of claiming such
3079 credit. Section 624.5091 does not limit such credit in any
3080 manner. Carryover credit amounts must be treated as unused
3081 credits for purposes of the transfer of unused credits pursuant
3082 to paragraph (b).

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3083 (b) A credit earned under this section may not be
3084 refunded, sold on the open market, or transferred, except as
3085 provided in this paragraph.

3086 1. Credits earned under this section may be transferred
3087 from a taxpayer to affiliates of the rural fund. Credits earned
3088 by or allocated to a partnership under chapter 620 or a limited
3089 liability company under chapter 605 may be allocated to the
3090 partners, members, or shareholders of such entity for their use
3091 in accordance with the provisions of any agreement among such
3092 partners, members, or shareholders.

3093 2. A taxpayer must notify the department and the
3094 Department of Revenue of a transfer. The notification must
3095 include the identity of the transferee, tax identification
3096 number of the transferee, and tax credit amount allocated to the
3097 transferee. The notice of transfer also must state whether
3098 unused tax credits are being transferred and the amount of
3099 unused tax credits being transferred. Such allocations and
3100 transfers may not be considered a sale for the purposes of this
3101 section.

3102 3. Notification of a transfer of a tax credit must be
3103 submitted to the Department of Revenue on a form adopted by rule
3104 of the Department of Revenue. Within 30 days after the transfer,
3105 the Department of Revenue shall provide a letter to the rural
3106 fund, taxpayer, transferee, and the department acknowledging the
3107 transfer, after which time the transferee may claim the

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3108 transferred credit on its return due on or after the date of the
3109 letter. The transferee must attach a copy of the letter to its
3110 return when claiming the credit.

3111 (7) (a) Notwithstanding s. 95.091, the department must
3112 direct the Department of Revenue to recapture all or a portion
3113 of a tax credit under this section if one or more of the
3114 following occur with respect to a rural fund before the rural
3115 fund exits the program in accordance with subsection (10):

3116 1. The rural fund does not invest 60 percent of its
3117 investment authority in eligible businesses before its second
3118 credit certification date.

3119 2. The rural fund does not invest 100 percent of its
3120 investment authority in eligible businesses before its third
3121 credit certification date, with at least 70 percent of such
3122 eligible investments made in a rural community.

3123 3. The rural fund, after initially satisfying subparagraph
3124 (a)2., fails to maintain eligible investments equal to 100
3125 percent of its investment authority until exiting the program in
3126 accordance with subsection (10), with at least 70 percent of
3127 such eligible investments made in a rural community. For
3128 purposes of this paragraph, an investment is maintained even if
3129 it is sold or repaid, so long as the rural fund reinvests an
3130 amount equal to the capital returned or recovered from the
3131 original investment, exclusive of any profits realized, in other
3132 eligible investments in this state within 12 months after the

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3133 receipt of such capital. Amounts received periodically by a
3134 rural fund must be treated as continuously invested in eligible
3135 investments if the amounts are reinvested in one or more
3136 eligible investments by the end of the following calendar year;
3137 however, there is no requirement to reinvest capital after
3138 exiting the program in accordance with subsection (10) for
3139 purposes of eligibility under this paragraph.

3140 4. The rural fund, before exiting the program in
3141 accordance with subsection (10), makes a distribution or payment
3142 that results in the rural fund having less than 100 percent of
3143 its investment authority invested in eligible businesses.

3144 5. The rural fund invests in an eligible business that
3145 directly, or indirectly through an affiliate, owns, has the
3146 right to acquire an ownership interest in, makes a loan to, or
3147 makes an investment in the rural fund of an affiliate of the
3148 rural fund or an investor in the rural fund.

3149 (b) The department must provide notice to the rural fund,
3150 taxpayer, transferee as applicable, and the Department of
3151 Revenue of a proposed recapture of tax credits. The rural fund
3152 has 6 months after the receipt of the notice to cure a
3153 deficiency identified in the notice and avoid recapture of a
3154 credit. The department must issue a final order of recapture if
3155 the rural fund fails to cure a deficiency within the 6-month
3156 period. The final order of recapture must be provided to the
3157 rural fund, taxpayer, transferee as applicable, and the

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3158 Department of Revenue. Only one correction is permitted for each
3159 rural fund during the 5-year credit period. Recaptured funds
3160 shall be deposited into the General Revenue Fund.

3161 (c) A rural fund, taxpayer, or transferee that submits
3162 fraudulent information to the department or Department of
3163 Revenue is liable for the costs associated with the
3164 investigation and prosecution of the fraudulent claim plus a
3165 penalty in an amount equal to double the tax credits claimed.
3166 This penalty is in addition to any other penalty that may be
3167 imposed by law.

3168 (d)1. The department must first provide revoked tax
3169 credits on a pro rata basis to each rural fund that was approved
3170 for less than the amount for which it applied, as long as the
3171 approved credits remain under the tax credit limitation in
3172 paragraph (4) (c) for the fiscal year in which the limitation
3173 applied.

3174 2. Any remaining tax credits must be approved by the
3175 department to new applicants, as long as the approved credits
3176 remain under the tax credit limitation in paragraph (4) (c) or
3177 the fiscal year in which the cap applied.

3178 (8) The department may, upon a request made pursuant to
3179 subsection (9), waive the requirement relating to a rural
3180 community under subparagraph (2) (d)3. and allow a business to be
3181 considered an eligible business if the department determines
3182 that the business is located on land classified as agricultural

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3183 under s. 193.461 or that the primary residence of a majority of
3184 the business's employees is located in a rural community. This
3185 waiver does not allow a rural fund to invest less than 70
3186 percent of eligible investments in a rural community. The
3187 department must provide the rural fund and the Department of
3188 Revenue with a written notice of the waiver under this
3189 subsection.

3190 (9) Before making an eligible investment, a rural fund may
3191 request a written opinion from the department as to whether the
3192 business in which it proposes to invest satisfies the definition
3193 of an eligible business. The department, no later than 15
3194 business days after the date of receipt of the request, shall
3195 provide the rural fund with a determination letter providing its
3196 opinion. If the department fails to issue a determination letter
3197 within that timeframe, the business in which the rural fund
3198 proposes to invest must be considered an eligible business.

3199 (10) (a) On or after the sixth anniversary of the credit
3200 certification date, a rural fund may apply to the department to
3201 exit the program and no longer be subject to regulation. The
3202 department shall approve or deny the application within 15 days
3203 after receipt. In evaluating the application, the fact that no
3204 tax credit certificates have been revoked and that the rural
3205 fund has not received a notice of revocation that has not been
3206 cured pursuant to subsection (7) is sufficient evidence that the
3207 rural fund is eligible for exit. If the application is denied,

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3208 the notice of denial must include the reasons for the
3209 determination.

3210 (b) The department may revoke a tax credit certificate
3211 after a rural fund exits the program. The department may take
3212 any legal action necessary to recapture the tax credits. The
3213 department must deposit any funds from recaptured tax credits
3214 into the General Revenue Fund.

3215 (11) (a) Each rural fund shall submit to the department a
3216 report on or before the 15th business day after the second and
3217 third credit certification date. The report must include all of
3218 the following for the year preceding the second or third credit
3219 certification date:

3220 1. The time period covered in the report, which is the
3221 year preceding the second credit certification date or the year
3222 preceding the third credit certification date.

3223 2. The name, address, and county of each eligible business
3224 receiving an eligible investment, including either the written
3225 determination under subsection (9) or evidence that the business
3226 qualified as an eligible business at the time the investment was
3227 made, if not previously reported.

3228 3. Financial information that provides documentation for
3229 each eligible business that the rural fund has invested the
3230 amounts required in paragraph (7) (a).

3231 4. All of the following for each eligible business:

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3232 a. The types of industries, identified by the North
3233 American Industry Classification System Code, of each eligible
3234 business.

3235 b. The number of jobs created during the time period
3236 covered in the report.

3237 c. The county in which jobs were created during the time
3238 period covered in the report.

3239 d. The number of jobs retained as a result of each
3240 eligible investment during the time period covered in the
3241 report.

3242 e. The county in which jobs were retained as a result of
3243 each eligible investment during the time period covered in the
3244 report.

3245 f. The total number of jobs as of the first credit
3246 certification date and the last credit certification date which
3247 are in the time period covered in the report.

3248 g. The range and average salary of all jobs.

3249 5. Any other information required by the department.

3250 6. A final report containing the items specified under
3251 paragraph (11)(b) after exiting the program if requested by the
3252 department.

3253 (b) On or before the fourth credit certification date
3254 after the final report required in paragraph (a), and annually
3255 until its exit from the program in accordance with subsection
3256 (10), the rural fund shall submit to the department a report.

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3257 The report must include all of the following for the year
3258 preceding the fourth or subsequent credit certification date:
3259 1. The time period covered in the report, which is the
3260 year preceding the credit certification date.
3261 2. The name, address, and county of each eligible business
3262 receiving an eligible investment, including either the written
3263 determination under subsection (9) or evidence that the business
3264 qualified as an eligible business at the time the investment was
3265 made, if not previously reported.
3266 3. Evidence for each eligible business that the rural fund
3267 has maintained the investment amounts required in paragraph
3268 (7) (a).
3269 4. All of the following for each eligible business:
3270 a. The types of industries, identified by the North
3271 American Industry Classification System Code, of each eligible
3272 business.
3273 b. The number of jobs created during the time period
3274 covered in the report.
3275 c. The county in which jobs were created during the time
3276 period covered in the report.
3277 d. The number of jobs retained as a result of each
3278 eligible investment during the time period covered in the
3279 report.

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3280 e. The county in which jobs were retained as a result of
3281 each eligible investment during the time period covered in the
3282 report.

3283 f. The total number of jobs as of the first credit
3284 certification date and the last credit certification date which
3285 are in the time period covered in the report.

3286 g. The range and average salary of all jobs.

3287 5. Any other information required by the department.

3288 (12) (a) A rural fund that issues an eligible investment
3289 approved by the department shall be deemed a recipient of state
3290 financial assistance under the Florida Single Audit Act, as
3291 provided in s. 215.97. However, an entity that makes an eligible
3292 investment or receives an eligible investment is not a
3293 subrecipient for the purposes of s. 215.97.

3294 (b) The department and the Department of Revenue may
3295 conduct examinations to verify compliance with this section.

3296 (13) The department and the Department of Revenue shall
3297 adopt rules to administer this section.

3298 (14) The department may not accept any new applications
3299 after December 1, 2029.

3300 (15) This section expires on December 31, 2040.

3301 **Section 67.** The Department of Revenue and the Department
3302 of Commerce are authorized, and all conditions are deemed met,
3303 to adopt emergency rules under s. 120.54(4), Florida Statutes,
3304 for the purpose of implementing provisions related to the Rural

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3305 Community Investment Program. Notwithstanding any other law,
3306 emergency rules adopted under this section are effective for 6
3307 months after adoption and may be renewed during the pendency of
3308 procedures to adopt permanent rules addressing the subject of
3309 the emergency rules.

3310 **Section 68. Effective October 1, 2025, paragraphs (b) and**
3311 **(c) of subsection (2) and subsection (3) of section 288.1258,**
3312 **Florida Statutes, are amended to read:**

3313 288.1258 Entertainment industry qualified production
3314 companies; application procedure; categories; duties of the
3315 Department of Revenue; records and reports.—

3316 (2) APPLICATION PROCEDURE.—

3317 (b)1. The department shall establish a process by which an
3318 entertainment industry production company may be approved by the
3319 department as a qualified production company and may receive a
3320 certificate of exemption from the Department of Revenue for the
3321 sales and use tax exemptions under ss. ~~212.031~~, ~~212.067~~, and
3322 212.08.

3323 2. Upon determination by the department that a production
3324 company meets the established approval criteria and qualifies
3325 for exemption, the department shall return the approved
3326 application or application renewal or extension to the
3327 Department of Revenue, which shall issue a certificate of
3328 exemption.

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3329 3. The department shall deny an application or application
3330 for renewal or extension from a production company if it
3331 determines that the production company does not meet the
3332 established approval criteria.

3333 (c) The department shall develop, with the cooperation of
3334 the Department of Revenue and local government entertainment
3335 industry promotion agencies, a standardized application form for
3336 use in approving qualified production companies.

3337 1. The application form shall include, but not be limited
3338 to, production-related information on employment, proposed
3339 budgets, planned purchases of items exempted from sales and use
3340 taxes under ss. ~~212.031~~, 212.06~~7~~, and 212.08, a signed
3341 affirmation from the applicant that any items purchased for
3342 which the applicant is seeking a tax exemption are intended for
3343 use exclusively as an integral part of entertainment industry
3344 preproduction, production, or postproduction activities engaged
3345 in primarily in this state, and a signed affirmation from the
3346 department that the information on the application form has been
3347 verified and is correct. In lieu of information on projected
3348 employment, proposed budgets, or planned purchases of exempted
3349 items, a production company seeking a 1-year certificate of
3350 exemption may submit summary historical data on employment,
3351 production budgets, and purchases of exempted items related to
3352 production activities in this state. Any information gathered
3353 from production companies for the purposes of this section shall

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3354 be considered confidential taxpayer information and shall be
3355 disclosed only as provided in s. 213.053.

3356 2. The application form may be distributed to applicants
3357 by the department or local film commissions.

3358 (3) CATEGORIES.—

3359 (a)1. A production company may be qualified for
3360 designation as a qualified production company for a period of 1
3361 year if the company has operated a business in Florida at a
3362 permanent address for a period of 12 consecutive months. Such a
3363 qualified production company shall receive a single 1-year
3364 certificate of exemption from the Department of Revenue for the
3365 sales and use tax exemptions under ss. ~~212.031~~, 212.06~~7~~, and
3366 212.08, which certificate shall expire 1 year after issuance or
3367 upon the cessation of business operations in the state, at which
3368 time the certificate shall be surrendered to the Department of
3369 Revenue.

3370 2. The department shall develop a method by which a
3371 qualified production company may annually renew a 1-year
3372 certificate of exemption for a period of up to 5 years without
3373 requiring the production company to resubmit a new application
3374 during that 5-year period.

3375 3. Any qualified production company may submit a new
3376 application for a 1-year certificate of exemption upon the
3377 expiration of that company's certificate of exemption.

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3378 (b)1. A production company may be qualified for
3379 designation as a qualified production company for a period of 90
3380 days. Such production company shall receive a single 90-day
3381 certificate of exemption from the Department of Revenue for the
3382 sales and use tax exemptions under ss. ~~212.031~~, 212.06, and
3383 212.08, which certificate shall expire 90 days after issuance,
3384 with extensions contingent upon approval of the department. The
3385 certificate shall be surrendered to the Department of Revenue
3386 upon its expiration.

3387 2. Any production company may submit a new application for
3388 a 90-day certificate of exemption upon the expiration of that
3389 company's certificate of exemption.

3390 **Section 69. Effective January 1, 2026, subsection (7) of**
3391 **section 332.007, Florida Statutes, is amended to read:**

3392 332.007 Administration and financing of aviation and
3393 airport programs and projects; state plan.—

3394 (7) Subject to the availability of appropriated funds ~~in~~
3395 ~~addition to aviation fuel tax revenues~~, the department may
3396 participate in the capital cost of eligible public airport and
3397 aviation discretionary capacity improvement projects. The annual
3398 legislative budget request shall be based on the funding
3399 required for discretionary capacity improvement projects in the
3400 aviation and airport work program.

3401 (a) The department shall provide priority funding in
3402 support of:

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3403 1. Land acquisition which provides additional capacity at
3404 the qualifying international airport or at that airport's
3405 supplemental air carrier airport.

3406 2. Runway and taxiway projects that add capacity or are
3407 necessary to accommodate technological changes in the aviation
3408 industry.

3409 3. Airport access transportation projects that improve
3410 direct airport access and are approved by the airport sponsor.

3411 4. International terminal projects that increase
3412 international gate capacity.

3413 (b) No single airport shall secure discretionary capacity
3414 improvement project funds in excess of 50 percent of the total
3415 discretionary capacity improvement project funds available in
3416 any given budget year.

3417 (c) Unless prohibited by the General Appropriations Act or
3418 by law, the department may transfer funds within each category
3419 of the airport and aviation discretionary capacity improvement
3420 program to maximize the aviation services or federal aid
3421 available to this state.

3422 (d) The department may fund up to 50 percent of the
3423 portion of eligible project costs which are not funded by the
3424 Federal Government except that the department may initially fund
3425 up to 75 percent of the cost of land acquisition for a new
3426 airport or for the expansion of an existing airport which is
3427 owned and operated by a municipality, a county, or an authority,

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3428 and shall be reimbursed to the normal statutory project share
3429 when federal funds become available or within 10 years after the
3430 date of acquisition, whichever is earlier.

3431 **Section 70. Effective January 1, 2026, section 332.009,**
3432 **Florida Statutes, is amended to read:**

3433 332.009 Limitation on operation of chapter. ~~Nothing in~~
3434 ~~this chapter shall be construed to authorize expenditure of~~
3435 ~~aviation fuel tax revenues on space transportation projects.~~
3436 Nothing in this chapter shall be construed to limit the
3437 department's authority under s. 331.360.

3438 **Section 71. Effective October 1, 2025, section 338.234,**
3439 **Florida Statutes, is amended to read:**

3440 338.234 Granting concessions or selling along the turnpike
3441 system; immunity from taxation.—

3442 ~~(1)~~ The department may enter into contracts or licenses
3443 with any person for the sale of services or products or business
3444 opportunities on the turnpike system, or the turnpike enterprise
3445 may sell services, products, or business opportunities on the
3446 turnpike system, which benefit the traveling public or provide
3447 additional revenue to the turnpike system. Services, business
3448 opportunities, and products authorized to be sold include, but
3449 are not limited to, motor fuel, vehicle towing, and vehicle
3450 maintenance services; food with attendant nonalcoholic
3451 beverages; lodging, meeting rooms, and other business services
3452 opportunities; advertising and other promotional opportunities,

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3453 which advertising and promotions must be consistent with the
3454 dignity and integrity of the state; state lottery tickets sold
3455 by authorized retailers; games and amusements that operate by
3456 the application of skill, not including games of chance as
3457 defined in s. 849.16 or other illegal gambling games; Florida
3458 citrus, goods promoting the state, or handmade goods produced
3459 within the state; and travel information, tickets, reservations,
3460 or other related services. However, the department, pursuant to
3461 the grants of authority to the turnpike enterprise under this
3462 section, shall not exercise the power of eminent domain solely
3463 for the purpose of acquiring real property in order to provide
3464 business services or opportunities, such as lodging and meeting-
3465 room space on the turnpike system.

3466 ~~(2) The effectuation of the authorized purposes of the~~
3467 ~~Strategic Intermodal System, created under ss. 339.61-339.65,~~
3468 ~~and Florida Turnpike Enterprise, created under this chapter, is~~
3469 ~~for the benefit of the people of the state, for the increase of~~
3470 ~~their commerce and prosperity, and for the improvement of their~~
3471 ~~health and living conditions; and, because the system and~~
3472 ~~enterprise perform essential government functions in~~
3473 ~~effectuating such purposes, neither the turnpike enterprise nor~~
3474 ~~any nongovernment lessee or licensee renting, leasing, or~~
3475 ~~licensing real property from the turnpike enterprise, pursuant~~
3476 ~~to an agreement authorized by this section, are required to pay~~
3477 ~~any commercial rental tax imposed under s. 212.031 on any~~

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3478 ~~capital improvements constructed, improved, acquired, installed,~~
3479 ~~or used for such purposes.~~

3480 **Section 72. Subsection (3) of section 339.0801, Florida**
3481 **Statutes, is amended to read:**

3482 339.0801 Allocation of increased revenues derived from
3483 amendments to s. 319.32(5)(a) by ch. 2012-128.—Funds that result
3484 from increased revenues to the State Transportation Trust Fund
3485 derived from the amendments to s. 319.32(5)(a) made by this act
3486 must be used annually, first as set forth in subsection (1) and
3487 then as set forth in subsections (2)-(4), notwithstanding any
3488 other provision of law:

3489 (3) Beginning in the 2013-2014 fiscal year and annually
3490 thereafter, \$10 million shall be allocated to the Small County
3491 Outreach Program to be used as specified in s. 339.2818. These
3492 funds are in addition to the funds provided for the program
3493 pursuant to s. 201.15(4)(a)1. ~~s. 201.15(4)(a)2.~~

3494 **Section 73. Effective January 1, 2026, subsection (4) of**
3495 **section 376.3071, Florida Statutes, is amended to read:**

3496 376.3071 Inland Protection Trust Fund; creation; purposes;
3497 funding.—

3498 (4) USES.—Whenever, in its determination, incidents of
3499 inland contamination, or potential incidents as provided in
3500 subsection (15), related to the storage of petroleum or
3501 petroleum products may pose a threat to the public health,
3502 safety, or welfare; water resources; or the environment, the

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3503 department shall obligate moneys available in the fund to
3504 provide for:

3505 (a) Prompt investigation and assessment of contamination
3506 sites.

3507 (b) Expeditious restoration or replacement of potable
3508 water supplies as provided in s. 376.30(3)(c)1.

3509 (c) Rehabilitation of contamination sites, which shall
3510 consist of cleanup of affected soil, groundwater, and inland
3511 surface waters, using the most cost-effective alternative that
3512 is technologically feasible and reliable and that provides
3513 adequate protection of the public health, safety, and welfare,
3514 and water resources, and that minimizes environmental damage,
3515 pursuant to the site selection and cleanup criteria established
3516 by the department under subsection (5), except that this
3517 paragraph does not authorize the department to obligate funds
3518 for payment of costs which may be associated with, but are not
3519 integral to, site rehabilitation, such as the cost for
3520 retrofitting or replacing petroleum storage systems.

3521 (d) Maintenance and monitoring of contamination sites.

3522 (e) Inspection and supervision of activities described in
3523 this subsection.

3524 (f) Payment of expenses incurred by the department in its
3525 efforts to obtain from responsible parties the payment or
3526 recovery of reasonable costs resulting from the activities
3527 described in this subsection.

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3528 (g) Payment of any other reasonable costs of
3529 administration, including those administrative costs incurred by
3530 the Department of Health in providing field and laboratory
3531 services, toxicological risk assessment, and other assistance to
3532 the department in the investigation of drinking water
3533 contamination complaints and costs associated with public
3534 information and education activities.

3535 (h) Establishment and implementation of the compliance
3536 verification program as authorized in s. 376.303(1)(a),
3537 including contracting with local governments or state agencies
3538 to provide for the administration of such program through
3539 locally administered programs, to minimize the potential for
3540 further contamination sites.

3541 (i) Funding of the provisions of ss. 376.305(6) and
3542 376.3072.

3543 (j) Activities related to removal and replacement of
3544 petroleum storage systems, if repair, replacement, or other
3545 preventive measures are authorized under subsection (15), or
3546 exclusive of costs of any tank, piping, dispensing unit, or
3547 related hardware, if soil removal is approved as a component of
3548 site rehabilitation and requires removal of the tank where
3549 remediation is conducted under this section, or if such
3550 activities were justified in an approved remedial action plan.

3551 (k) Reasonable costs of restoring property as nearly as
3552 practicable to the conditions which existed before activities

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3553 associated with contamination assessment or remedial action
3554 taken under s. 376.303(4).

3555 (l) Repayment of loans to the fund.

3556 (m) Expenditure of sums from the fund to cover ineligible
3557 sites or costs as set forth in subsection (13), if the
3558 department in its discretion deems it necessary to do so. In
3559 such cases, the department may seek recovery and reimbursement
3560 of costs in the same manner and pursuant to the same procedures
3561 established for recovery and reimbursement of sums otherwise
3562 owed to or expended from the fund.

3563 (n) Payment of amounts payable under any service contract
3564 entered into by the department pursuant to s. 376.3075, subject
3565 to annual appropriation by the Legislature.

3566 (o) Petroleum remediation pursuant to this section
3567 throughout a state fiscal year. The department shall establish a
3568 process to uniformly encumber appropriated funds throughout a
3569 state fiscal year and shall allow for emergencies and imminent
3570 threats to public health, safety, and welfare; water resources;
3571 and the environment, as provided in paragraph (5)(a). This
3572 paragraph does not apply to appropriations associated with the
3573 free product recovery initiative provided in paragraph (5)(c) or
3574 the advanced cleanup program provided in s. 376.30713.

3575 (p) Enforcement of this section and ss. 376.30-376.317 by
3576 the Fish and Wildlife Conservation Commission and the Department

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3577 of Environmental Protection. The department shall disburse
3578 moneys to the commission for such purpose.

3579 (q) Payments for program deductibles, copayments, and
3580 limited contamination assessment reports that otherwise would be
3581 paid by another state agency for state-funded petroleum
3582 contamination site rehabilitation.

3583 (r) Payments for the repair or replacement of, or other
3584 preventive measures for, storage tanks, piping, or system
3585 components as provided in subsection (15). Such costs may
3586 include equipment, excavation, electrical work, and site
3587 restoration.

3588

3589 The issuance of a site rehabilitation completion order pursuant
3590 to subsection (5) or paragraph (12)(b) for contamination
3591 eligible for programs funded by this section does not alter the
3592 project's eligibility for state-funded remediation if the
3593 department determines that site conditions are not protective of
3594 human health under actual or proposed circumstances of exposure
3595 under subsection (5). The Inland Protection Trust Fund may be
3596 used only to fund the activities in ss. 376.30-376.317 except
3597 ss. 376.3078 and 376.3079. Amounts on deposit in the fund in
3598 each fiscal year must first be applied or allocated for the
3599 payment of amounts payable by the department pursuant to
3600 paragraph (n) under a service contract entered into by the
3601 department pursuant to s. 376.3075 and appropriated in each year

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3602 by the Legislature before making or providing for other
3603 disbursements from the fund. This subsection does not authorize
3604 the use of the fund for cleanup of contamination caused
3605 primarily by a discharge of solvents as defined in s. 206.9925
3606 ~~s. 206.9925(6)~~, or polychlorinated biphenyls when their presence
3607 causes them to be hazardous wastes, except solvent contamination
3608 which is the result of chemical or physical breakdown of
3609 petroleum products and is otherwise eligible. Facilities used
3610 primarily for the storage of motor or diesel fuels as defined in
3611 ss. 206.01 and 206.86 are not excluded from eligibility pursuant
3612 to this section.

3613 **Section 74.** Subsection (6) of section 341.051, Florida
3614 Statutes, is repealed.

3615 **Section 75.** Subsection (5) of section 341.303, Florida
3616 Statutes, is repealed.

3617 **Section 76. Effective October 1, 2025, paragraph (a) of**
3618 **subsection (3) of section 341.840, Florida Statutes, is amended**
3619 **to read:**

3620 341.840 Tax exemption.—

3621 (3) (a) Purchases or leases of tangible personal property
3622 or real property by the enterprise, excluding agents of the
3623 enterprise, are exempt from taxes imposed by chapter 212 as
3624 provided in s. 212.08(6). Purchases or leases of tangible
3625 personal property that is incorporated into the high-speed rail
3626 system as a component part thereof, as determined by the

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3627 enterprise, by agents of the enterprise or the owner of the
3628 high-speed rail system are exempt from sales or use taxes
3629 imposed by chapter 212. ~~Leases, rentals, or licenses to use real~~
3630 ~~property granted to agents of the enterprise or the owner of the~~
3631 ~~high-speed rail system are exempt from taxes imposed by s.~~
3632 ~~212.031 if the real property becomes part of such system.~~ The
3633 exemptions granted in this subsection do not apply to sales,
3634 leases, or licenses by the enterprise, agents of the enterprise,
3635 or the owner of the high-speed rail system.

3636 **Section 77. Subsection (4) of section 343.58, Florida**
3637 **Statutes, is amended to read:**

3638 343.58 County funding for the South Florida Regional
3639 Transportation Authority.—

3640 (4) Notwithstanding any other provision of law to the
3641 contrary and effective July 1, 2010, until as provided in
3642 paragraph (c) ~~(d)~~, the department shall transfer annually from
3643 the State Transportation Trust Fund to the South Florida
3644 Regional Transportation Authority the amounts specified in
3645 subparagraph (a)1. or subparagraph (a)2.

3646 (a)1. If the authority becomes responsible for maintaining
3647 and dispatching the South Florida Rail Corridor:

3648 a. \$15 million from the State Transportation Trust Fund to
3649 the South Florida Regional Transportation Authority for
3650 operations, maintenance, and dispatch; and

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3651 b. An amount no less than the work program commitments
3652 equal to \$27.1 million for fiscal year 2010-2011, as of July 1,
3653 2009, for operating assistance to the authority and corridor
3654 track maintenance and contract maintenance for the South Florida
3655 Rail Corridor.

3656 2. If the authority does not become responsible for
3657 maintaining and dispatching the South Florida Rail Corridor:

3658 a. \$13.3 million from the State Transportation Trust Fund
3659 to the South Florida Regional Transportation Authority for
3660 operations; and

3661 b. An amount no less than the work program commitments
3662 equal to \$17.3 million for fiscal year 2010-2011, as of July 1,
3663 2009, for operating assistance to the authority.

3664 ~~(b) Funding required by this subsection may not be~~
3665 ~~provided from the funds dedicated to the Florida Rail Enterprise~~
3666 ~~pursuant to s. 201.15(4)(a)4.~~

3667 (b)(e)1. Funds provided to the authority by the department
3668 under this subsection constitute state financial assistance
3669 provided to a nonstate entity to carry out a state project
3670 subject to ss. 215.97 and 215.971. The department shall provide
3671 the funds in accordance with the terms of a written agreement to
3672 be entered into between the authority and the department, which
3673 shall provide for department review, approval, and audit of
3674 authority expenditure of such funds and shall include such other
3675 provisions as are required by applicable law. The department is

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3676 specifically authorized to agree to advance the authority 25
3677 percent of the total funds provided under this subsection for a
3678 state fiscal year at the beginning of each state fiscal year,
3679 with monthly payments over the fiscal year on a reimbursement
3680 basis as supported by invoices and such additional documentation
3681 and information as the department may reasonably require and a
3682 reconciliation of the advance against remaining invoices in the
3683 last quarter of the fiscal year.

3684 2. To enable the department to evaluate the authority's
3685 proposed uses of state funds, the authority shall annually
3686 provide the department with its proposed budget for the
3687 following authority fiscal year and shall promptly provide the
3688 department with any additional documentation or information
3689 required by the department for its evaluation of the proposed
3690 uses of the state funds.

3691 (c) ~~(d)~~ Funding required by this subsection shall cease
3692 upon commencement of an alternate dedicated local funding source
3693 sufficient for the authority to meet its responsibilities for
3694 operating, maintaining, and dispatching the South Florida Rail
3695 Corridor. The authority and the department shall cooperate in
3696 the effort to identify and implement such an alternate dedicated
3697 local funding source before July 1, 2019. Upon commencement of
3698 the alternate dedicated local funding source, the department
3699 shall convey to the authority a perpetual commuter rail easement
3700 in the South Florida Rail Corridor and all of the department's

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3701 right, title, and interest in rolling stock, equipment, tracks,
3702 and other personal property owned and used by the department for
3703 the operation and maintenance of the commuter rail operations in
3704 the South Florida Rail Corridor.

3705 **Section 78. Paragraph (c) of subsection (3) of section**
3706 **402.62, Florida Statutes, is amended to read:**

3707 402.62 Strong Families Tax Credit.—

3708 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE
3709 ORGANIZATIONS.—An eligible charitable organization that receives
3710 a contribution under this section must do all of the following:

3711 (c) Annually submit to the Department of Children and
3712 Families:

3713 1. An audit of the eligible charitable organization
3714 conducted by an independent certified public accountant in
3715 accordance with auditing standards generally accepted in the
3716 United States, government auditing standards, and rules adopted
3717 by the Auditor General. The audit report must include a report
3718 on financial statements presented in accordance with generally
3719 accepted accounting principles. The audit report must be
3720 provided to the Department of Children and Families within 180
3721 days after completion of the eligible charitable organization's
3722 fiscal year; and

3723 2. A copy of the eligible charitable organization's most
3724 recent federal Internal Revenue Service Return of Organization

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3725 Exempt from Income Tax form (Form 990), if such form was
3726 required to be filed with the Internal Revenue Service.

3727 **Section 79. Section 402.63, Florida Statutes, is created**
3728 **to read:**

3729 402.63 Home Away From Home Tax Credit.—

3730 (1) DEFINITIONS.—As used in this section, the term:

3731 (a) "Annual tax credit amount" means, for any state fiscal
3732 year, the sum of the amount of tax credits approved under
3733 paragraph (5) (b), including tax credits to be taken under s.
3734 220.18775, s. 561.12135, or s. 624.51059, which are approved for
3735 taxpayers whose taxable years begin on or after January 1 of the
3736 calendar year preceding the start of the applicable state fiscal
3737 year.

3738 (b) "Division" means the Division of Alcoholic Beverages
3739 and Tobacco of the Department of Business and Professional
3740 Regulation.

3741 (c) "Eligible charitable organization" means an
3742 organization designated by the Department of Health as eligible
3743 to receive funding under this section.

3744 (d) "Eligible contribution" means a monetary contribution
3745 from a taxpayer, subject to the restrictions provided in this
3746 section, to an eligible charitable organization. The taxpayer
3747 making the contribution may not designate a specific family to
3748 be assisted by the eligible charitable organization as the
3749 beneficiary of the contribution.

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3750 (e) "Tax credit cap amount" means the maximum annual tax
3751 credit amount that the Department of Revenue may approve for a
3752 state fiscal year.

3753 (2) HOME AWAY FROM HOME TAX CREDIT; ELIGIBILITY.—

3754 (a) The Department of Health shall designate as an
3755 eligible charitable organization an organization that meets all
3756 of the following requirements:

3757 1. Is exempt from federal income taxation under s.
3758 501(c)(3) of the Internal Revenue Code.

3759 2. Is a Florida entity formed under chapter 605, chapter
3760 607, or chapter 617 whose principal office is located in this
3761 state.

3762 3. At minimal to no cost to the family, houses families of
3763 critically ill children receiving treatment.

3764 4. Provides to the Department of Health accurate
3765 information, including, at a minimum, a description of the
3766 services provided by the organization; the total number of
3767 individuals served through those services during the last
3768 calendar year; basic financial information regarding the
3769 organization and services; and contact information for the
3770 organization.

3771 5. Annually submits a statement, signed under penalty of
3772 perjury by a current officer of the organization, attesting that
3773 the organization meets all criteria to qualify as an eligible
3774 charitable organization, has fulfilled responsibilities under

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3775 this section for the previous fiscal year if the organization
3776 received any funding through the credit during the previous
3777 fiscal year, and intends to fulfill its responsibilities during
3778 the upcoming fiscal year.

3779 6. Provides any documentation requested by the Department
3780 of Health to verify eligibility or compliance with this section.

3781 (b) The Department of Health may not designate as an
3782 eligible charitable organization an organization that provides
3783 abortions or pays for or provides coverage for abortions.

3784 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE
3785 ORGANIZATIONS.—An eligible charitable organization that receives
3786 a contribution under this section shall do all of the following:

3787 (a) Apply for admittance into the Department of Law
3788 Enforcement's Volunteer and Employee Criminal History System
3789 and, if accepted, conduct background screening on all volunteers
3790 and staff working directly with children in any program funded
3791 under this section pursuant to s. 943.0542. Background screening
3792 must meet level 2 screening standards pursuant to s. 435.04 and
3793 must include, but need not be limited to, a check of the Dru
3794 Sjodin National Sex Offender Public Website.

3795 (b) Expend 100 percent of any contributions received under
3796 this section for the expansion of current structures or the
3797 construction of new facilities for the purpose specified in
3798 subparagraph (2) (a) 3.

3799 (c) Annually submit to the Department of Health:

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3800 1. An audit of the eligible charitable organization
3801 conducted by an independent certified public accountant in
3802 accordance with auditing standards generally accepted in the
3803 United States, government auditing standards, and rules adopted
3804 by the Auditor General. The audit report must include a report
3805 on financial statements presented in accordance with generally
3806 accepted accounting principles. The audit report must be
3807 provided to the Department of Health within 180 days after
3808 completion of the eligible charitable organization's fiscal
3809 year; and

3810 2. A copy of the eligible charitable organization's most
3811 recent federal Internal Revenue Service Return of Organization
3812 Exempt from Income Tax form (Form 990), if such form was
3813 required to be filed with the Internal Revenue Service.

3814 (d) Notify the Department of Health immediately if it is
3815 in jeopardy of losing the eligible charitable organization
3816 designation under this section.

3817 (e) Upon receipt of a contribution, provide the taxpayer
3818 that made the contribution with a certificate of contribution. A
3819 certificate of contribution must include the taxpayer's name
3820 and, if available, a federal employer identification number, the
3821 amount contributed, the date of contribution, and the name of
3822 the eligible charitable organization.

3823 (4) RESPONSIBILITIES OF THE DEPARTMENT OF HEALTH.—The
3824 Department of Health shall do all of the following:

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3825 (a) Annually redesignate eligible charitable organizations
3826 that have complied with all requirements of this section.

3827 (b) Remove the designation of organizations that fail to
3828 meet all requirements of this section. An organization that has
3829 had its designation removed by the Department of Health may
3830 reapply for designation as an eligible charitable organization,
3831 and the Department of Health may redesignate such organization,
3832 if it meets the requirements of this section and demonstrates
3833 through its application that all factors leading to its removal
3834 as an eligible charitable organization have been sufficiently
3835 addressed.

3836 (c) Work with each eligible charitable organization to
3837 assist in the maintenance of eligibility requirements until the
3838 completion of any construction project involving funds awarded
3839 in accordance with this section. The Department of Health shall
3840 establish a redesignation window for which an organization may
3841 be redesignated without the recoupment of funds.

3842 (d) Publish information about the tax credit and eligible
3843 charitable organizations on the Department of Health's website.
3844 The website must, at a minimum, provide all of the following:

3845 1. The requirements and process for becoming designated or
3846 redesignated as an eligible charitable organization.

3847 2. A list of the eligible charitable organizations that
3848 are currently designated by the Department of Health and the

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3849 information provided under subparagraph (2) (a)4. regarding each
3850 eligible charitable organization.

3851 3. The process for a taxpayer to select an eligible
3852 charitable organization as the recipient of funding through a
3853 tax credit.

3854 (e) Compel the return of funds that were provided to an
3855 eligible charitable organization that fails to comply with the
3856 requirements of this section. Eligible charitable organizations
3857 subject to return of funds are ineligible to receive funding
3858 under this section for a period of 10 years after final agency
3859 action to compel the return of funds.

3860 1. In order to encourage the completion of all
3861 construction projects, the Department of Health shall establish
3862 a process to determine whether an eligible charitable
3863 organization has failed to fulfill its responsibilities under
3864 this section. The process must require an eligible charitable
3865 organization to provide documentation of good faith efforts made
3866 to complete construction, including, but not limited to, plans
3867 and status updates on the project.

3868 2. An eligible charitable organization that no longer
3869 meets the eligibility requirements under this section and makes
3870 no effort in conjunction with the Department of Health to
3871 rectify the situation is subject to return of funds.

3872 (f) Analyze the use of funding provided by the tax credit
3873 authorized under this section and submit a report to the

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3874 Governor, the President of the Senate, and the Speaker of the
3875 House of Representatives annually, beginning October 1, 2026.
3876 The report must, at a minimum, include the total funding amount
3877 provided under this section and the amounts provided to each
3878 eligible charitable organization; describe the eligible
3879 charitable organizations that were funded; and assess the
3880 outcomes that were achieved, as well as the projects in
3881 progress, using the funding.

3882 (5) HOME AWAY FROM HOME TAX CREDIT; APPLICATIONS,
3883 TRANSFERS, AND LIMITATIONS.-

3884 (a) Beginning in the 2026-2027 fiscal year, the tax credit
3885 cap amount is \$13 million in each fiscal year.

3886 (b) A taxpayer may submit an application to the Department
3887 of Revenue for a tax credit or credits to be taken under one or
3888 more of s. 220.18775, s. 561.12135, or s. 624.51059, beginning
3889 at 9 a.m. on the first day of the calendar year which is not a
3890 Saturday, Sunday, or legal holiday. The Department of Revenue
3891 may not approve applications for a tax credit under this section
3892 for state fiscal years after the 2031-2032 fiscal year.

3893 1. The taxpayer must specify in the application each tax
3894 for which the taxpayer requests a credit and the applicable
3895 taxable year for a credit under s. 220.18775 or s. 624.51059 or
3896 the applicable state fiscal year for a credit under s.
3897 561.12135. For purposes of s. 220.18775, a taxpayer may apply
3898 for a credit to be used for a prior taxable year before the date

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3899 the taxpayer is required to file a return for that year pursuant
3900 to s. 220.222. For purposes of s. 624.51059, a taxpayer may
3901 apply for a credit to be used for a prior taxable year before
3902 the date the taxpayer is required to file a return for that
3903 prior taxable year pursuant to ss. 624.509 and 624.5092. The
3904 application must specify the eligible charitable organization to
3905 which the proposed contribution will be made. The Department of
3906 Revenue shall approve tax credits on a first-come, first-served
3907 basis and must obtain the division's approval before approving a
3908 tax credit under s. 561.12135.

3909 2. Within 10 days after approving or denying an
3910 application, the Department of Revenue shall provide a copy of
3911 its approval or denial letter to the eligible charitable
3912 organization specified by the taxpayer in the application.

3913 (c) If a tax credit approved under paragraph (b) is not
3914 fully used within the specified state fiscal year for credits
3915 under s. 561.12135 or against taxes due for the specified
3916 taxable year for credits under s. 220.18775 or s. 624.51059
3917 because of insufficient tax liability on the part of the
3918 taxpayer, the unused amount must be carried forward for a period
3919 not to exceed 10 years. For purposes of s. 220.18775, a credit
3920 carried forward may be used in a subsequent year after applying
3921 the other credits and unused carryovers in the order provided in
3922 s. 220.02(8).

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3923 (d) A taxpayer may not convey, transfer, or assign an
3924 approved tax credit or a carryforward tax credit to another
3925 entity unless all of the assets of the taxpayer are conveyed,
3926 assigned, or transferred in the same transaction. However, a tax
3927 credit under s. 220.18775, s. 561.12135, or s. 624.51059 may be
3928 conveyed, transferred, or assigned between members of an
3929 affiliated group of corporations if the type of tax credit under
3930 s. 220.18775, s. 561.12135, or s. 624.51059 remains the same. A
3931 taxpayer shall notify the Department of Revenue of its intent to
3932 convey, transfer, or assign a tax credit to another member
3933 within an affiliated group of corporations. The amount conveyed,
3934 transferred, or assigned is available to another member of the
3935 affiliated group of corporations upon approval by the Department
3936 of Revenue. The Department of Revenue shall obtain the
3937 division's approval before approving a conveyance, transfer, or
3938 assignment of a tax credit under s. 561.12135.

3939 (e) Within any state fiscal year, a taxpayer may rescind
3940 all or part of a tax credit approved under paragraph (b). The
3941 amount rescinded becomes available for that state fiscal year to
3942 another eligible taxpayer as approved by the Department of
3943 Revenue if the taxpayer receives notice from the Department of
3944 Revenue that the rescindment has been accepted by the Department
3945 of Revenue. The Department of Revenue must obtain the division's
3946 approval before accepting the rescindment of a tax credit under
3947 s. 561.12135. Any amount rescinded under this paragraph must

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3948 become available to an eligible taxpayer on a first-come, first-
3949 served basis based on tax credit applications received after the
3950 date the rescindment is accepted by the Department of Revenue.

3951 (f) Within 10 days after approving or denying the
3952 conveyance, transfer, or assignment of a tax credit under
3953 paragraph (d), or the rescindment of a tax credit under
3954 paragraph (e), the Department of Revenue shall provide a copy of
3955 its approval or denial letter to the eligible charitable
3956 organization specified by the taxpayer. The Department of
3957 Revenue shall also include the eligible charitable organization
3958 specified by the taxpayer on all letters or correspondence of
3959 acknowledgment for tax credits.

3960 (g) For purposes of calculating the underpayment of
3961 estimated corporate income taxes under s. 220.34 and tax
3962 installment payments for taxes on insurance premiums or
3963 assessments under s. 624.5092, the final amount due is the
3964 amount after credits earned under s. 220.18775 or s. 624.51059
3965 for contributions to eligible charitable organizations are
3966 deducted.

3967 1. For purposes of determining whether a penalty or
3968 interest under s. 220.34(2)(d)1. will be imposed for
3969 underpayment of estimated corporate income tax, a taxpayer may,
3970 after earning a credit under s. 220.18775, reduce any estimated
3971 payment in that taxable year by the amount of the credit.

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3972 2. For purposes of determining whether a penalty under s.
3973 624.5092 will be imposed, an insurer may, after earning a credit
3974 under s. 624.51059 for a taxable year, reduce any installment
3975 payment for such taxable year by 27 percent of the amount of the
3976 net tax due as reported on the return for the preceding year
3977 under s. 624.5092(2)(b) by the amount of the credit.

3978 (6) PRESERVATION OF CREDIT.—If any provision or portion of
3979 this section, s. 220.18775, s. 561.12135, or s. 624.51059 or the
3980 application thereof to any person or circumstance is held
3981 unconstitutional by any court or is otherwise declared invalid,
3982 the unconstitutionality or invalidity does not affect any credit
3983 earned under s. 220.18775, s. 561.12135, or s. 624.51059 by any
3984 taxpayer with respect to any contribution paid to an eligible
3985 charitable organization before the date of a determination of
3986 unconstitutionality or invalidity. The credit will be allowed at
3987 such time and in such a manner as if a determination of
3988 unconstitutionality or invalidity had not been made, provided
3989 that nothing in this subsection by itself or in combination with
3990 any other provision of law may result in the allowance of any
3991 credit to any taxpayer in excess of one dollar of credit for
3992 each dollar paid to an eligible charitable organization.

3993 (7) ADMINISTRATION; RULES.—

3994 (a) The Department of Revenue, the division, and the
3995 Department of Health may develop a cooperative agreement to
3996 assist in the administration of this section, as needed.

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3997 (b) The Department of Revenue may adopt rules necessary to
3998 administer this section and ss. 220.18775, 561.12135, and
3999 624.51059, including rules establishing application forms,
4000 procedures governing the approval of tax credits and
4001 carryforward tax credits under subsection (5), and procedures to
4002 be followed by taxpayers when claiming approved tax credits on
4003 their returns.

4004 (c) The division may adopt rules necessary to administer
4005 its responsibilities under this section and s. 561.12135.

4006 (d) The Department of Health may adopt rules necessary to
4007 administer this section, including, but not limited to, rules
4008 establishing application forms for organizations seeking
4009 designation as eligible charitable organizations under this act.

4010 (e) Notwithstanding any provision of s. 213.053, sharing
4011 information with the division related to a tax credit under this
4012 section is considered the conduct of the Department of Revenue's
4013 official duties as contemplated in s. 213.053(8)(c), and the
4014 Department of Revenue and the division are specifically
4015 authorized to share information as needed to administer this
4016 section.

4017 **Section 80. Section 420.50871, Florida Statutes, is**
4018 **amended to read:**

4019 420.50871 Supplemental Appropriations for the State
4020 Apartment Incentive Loan Program Allocation of increased
4021 revenues derived from amendments to s. 201.15 made by ch. 2023-

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4022 ~~17.~~ Subject to specific appropriation by the Legislature, the
4023 corporation shall fund ~~Funds that result from increased revenues~~
4024 ~~to the State Housing Trust Fund derived from amendments made to~~
4025 ~~s. 201.15 made by chapter 2023-17, Laws of Florida, must be used~~
4026 ~~annually for~~ projects under the State Apartment Incentive Loan
4027 Program under s. 420.5087 as set forth in this section,
4028 notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and
4029 (3). The Legislature intends for ~~these~~ funds appropriated for
4030 this section to provide for innovative projects that provide
4031 affordable and attainable housing for persons and families
4032 working, going to school, or living in this state. Projects
4033 approved under this section are intended to provide housing that
4034 is affordable as defined in s. 420.0004, notwithstanding the
4035 income limitations in s. 420.5087(2). ~~Beginning in the 2023-2024~~
4036 ~~fiscal year and annually for 10 years thereafter:~~

4037 (1) The corporation shall allocate 70 percent of the funds
4038 appropriated ~~provided by this section~~ to issue competitive
4039 requests for application for the affordable housing project
4040 purposes specified in this subsection. The corporation shall
4041 finance projects that:

4042 (a) Both redevelop an existing affordable housing
4043 development and provide for the construction of a new
4044 development within close proximity to the existing development
4045 to be rehabilitated. Each project must provide for building the
4046 new affordable housing development first, relocating the tenants

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4047 of the existing development to the new development, and then
4048 demolishing the existing development for reconstruction of an
4049 affordable housing development with more overall and affordable
4050 units.

4051 (b) Address urban infill, including conversions of vacant,
4052 dilapidated, or functionally obsolete buildings or the use of
4053 underused commercial property.

4054 (c) Provide for mixed use of the location, incorporating
4055 nonresidential uses, such as retail, office, institutional, or
4056 other appropriate commercial or nonresidential uses.

4057 (d) Provide housing near military installations in this
4058 state, with preference given to projects that incorporate
4059 critical services for servicemembers, their families, and
4060 veterans, such as mental health treatment services, employment
4061 services, and assistance with transition from active-duty
4062 service to civilian life.

4063 (2) From the remaining funds appropriated, the corporation
4064 shall allocate the funds to issue competitive requests for
4065 application for any of the following affordable housing purposes
4066 specified in this subsection. The corporation shall finance
4067 projects that:

4068 (a) Propose using or leasing public lands. Projects that
4069 propose to use or lease public lands must include a resolution
4070 or other agreement with the unit of government owning the land
4071 to use the land for affordable housing purposes.

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4072 (b) Address the needs of young adults who age out of the
4073 foster care system.

4074 (c) Meet the needs of elderly persons.

4075 (d) Provide housing to meet the needs in areas of rural
4076 opportunity, designated pursuant to s. 288.0656.

4077 (3) Under any request for application under this section,
4078 the corporation shall coordinate with the appropriate state
4079 department or agency and prioritize projects that provide for
4080 mixed-income developments.

4081 (4) This section does not prohibit the corporation from
4082 allocating additional funds to the purposes described in this
4083 section. ~~In any fiscal year, if the funds allocated by the~~
4084 ~~corporation to any request for application under subsections (1)~~
4085 ~~and (2) are not fully used after the application and award~~
4086 ~~processes are complete, the corporation may use those funds to~~
4087 ~~supplement any future request for application under this~~
4088 ~~section.~~

4089 (5) This section is repealed June 30, 2033.

4090 **Section 81. Paragraph (c) of subsection (3) of section**
4091 **550.0951, Florida Statutes, is amended to read:**

4092 550.0951 Payment of daily license fee and taxes;
4093 penalties.—

4094 (3) TAX ON HANDLE.—Each permitholder shall pay a tax on
4095 contributions to pari-mutuel pools, the aggregate of which is
4096 hereinafter referred to as "handle," on races or games conducted

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4097 by the permitholder. The tax is imposed daily and is based on
4098 the total contributions to all pari-mutuel pools conducted
4099 during the daily performance. If a permitholder conducts more
4100 than one performance daily, the tax is imposed on each
4101 performance separately.

4102 (c)1. The tax on handle for intertrack wagering is 2.0
4103 percent of the handle if the host track is a horse track, 3.3
4104 percent if the host track is a harness track, 5.5 percent if the
4105 host track is a dog track, and 7.1 percent if the host track is
4106 a jai alai fronton. The tax on handle for intertrack wagering is
4107 0.5 percent if the host track and the guest track are
4108 thoroughbred permitholders or if the guest track is located
4109 outside the market area of the host track and within the market
4110 area of a thoroughbred permitholder that conducted a full
4111 schedule of live racing the preceding fiscal year ~~currently~~
4112 ~~conducting a live race meet~~. The tax on handle for intertrack
4113 wagering on rebroadcasts of simulcast thoroughbred horseraces is
4114 2.4 percent of the handle and 1.5 percent of the handle for
4115 intertrack wagering on rebroadcasts of simulcast harness
4116 horseraces. The tax shall be deposited into the Pari-mutuel
4117 Wagering Trust Fund.

4118 2. The tax on handle for intertrack wagers accepted by any
4119 dog track located in an area of the state in which there are
4120 only three permitholders, all of which are greyhound
4121 permitholders, located in three contiguous counties, from any

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4122 greyhound permitholder also located within such area or any dog
4123 track or jai alai fronton located as specified in s. 550.615(6)
4124 or (9), on races or games received from the same class of
4125 permitholder located within the same market area is 3.9 percent
4126 if the host facility is a greyhound permitholder and, if the
4127 host facility is a jai alai permitholder, the rate shall be 6.1
4128 percent except that it shall be 2.3 percent on handle at such
4129 time as the total tax on intertrack handle paid to the
4130 commission by the permitholder during the current state fiscal
4131 year exceeds the total tax on intertrack handle paid to the
4132 commission by the permitholder during the 1992-1993 state fiscal
4133 year.

4134 **Section 82. Paragraph (c) of subsection (4) of section**
4135 **551.104, Florida Statutes, is amended to read:**

4136 551.104 License to conduct slot machine gaming.—

4137 (4) As a condition of licensure and to maintain continued
4138 authority for the conduct of slot machine gaming, the slot
4139 machine licensee shall:

4140 (c) If a thoroughbred permitholder, conduct no fewer than
4141 a full schedule of live racing or games as defined in s.
4142 550.002(10). A permitholder's responsibility to conduct live
4143 races or games shall be reduced by the number of races or games
4144 that could not be conducted due to the direct result of fire,
4145 strike, war, hurricane, pandemic, or other disaster or event
4146 beyond the control of the permitholder. Beginning July 1, 2025,

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4147 each thoroughbred permitholder in compliance with this chapter
4148 is not required to pay an annual license fee to the commission
4149 as a condition of renewal.

4150 **Section 83. Paragraph (a) of subsection (1) of section**
4151 **551.106, Florida Statutes, is amended to read:**

4152 551.106 License fee; tax rate; penalties.—

4153 (1) LICENSE FEE.—

4154 (a) Upon submission of the initial application for a slot
4155 machine license and annually thereafter, on the anniversary date
4156 of the issuance of the initial license, the licensee must pay to
4157 the commission a nonrefundable license fee of \$3 million for the
4158 succeeding 12 months of licensure. The licensee must pay the
4159 commission a nonrefundable license fee of \$2 million for the
4160 succeeding 12 months of licensure. Beginning July 1, 2025, each
4161 thoroughbred permitholder in compliance with this chapter is not
4162 required to pay an annual license fee to the commission as a
4163 condition of renewal. The license fee shall be deposited into
4164 the Pari-mutuel Wagering Trust Fund to be used by the commission
4165 and the Department of Law Enforcement for investigations,
4166 regulation of slot machine gaming, and enforcement of slot
4167 machine gaming provisions under this chapter. These payments
4168 shall be accounted for separately from taxes or fees paid
4169 pursuant to the provisions of chapter 550.

4170 **Section 84. Paragraph (b) of subsection (1) of section**
4171 **561.121, Florida Statutes, is amended to read:**

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4172 561.121 Deposit of revenue.—

4173 (1) All state funds collected pursuant to ss. 563.05,
4174 564.06, 565.02(9), and 565.12 shall be paid into the State
4175 Treasury and disbursed in the following manner:

4176 (b)1. After the distribution in paragraph (a), from the
4177 remainder of the funds collected pursuant to ss. 563.05, 564.06,
4178 565.02(9), and 565.12, 26 ~~13~~ percent of monthly collections
4179 shall be paid in the following shares:

4180 a. One-third to the University of Miami Sylvester
4181 Comprehensive Cancer Center;

4182 b. One-sixth to the Brain Tumor Immunotherapy Program at
4183 the University of Florida Health Shands Cancer Center;

4184 c. One-sixth to the Norman Fixel Institute for
4185 Neurological Diseases at the University of Florida; and

4186 d. One-third to the Mayo Clinic Comprehensive Cancer
4187 Center in Jacksonville.

4188 2. The distributions in subparagraph 1. may not exceed \$60
4189 ~~\$30~~ million per fiscal year.

4190 3. These funds are appropriated monthly, to be used for
4191 lawful purposes, including constructing, furnishing, equipping,
4192 financing, operating, and maintaining cancer research and
4193 clinical and related facilities, and furnishing, equipping,
4194 operating, and maintaining other properties owned or leased by
4195 the University of Miami Sylvester Comprehensive Cancer Center,
4196 the University of Florida Health Shands Cancer Center, and the

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4197 Mayo Clinic Comprehensive Cancer Center in Jacksonville; and
4198 constructing, furnishing, equipping, financing, operating, and
4199 maintaining neurological disease research and clinical and
4200 related facilities, and furnishing, equipping, operating, and
4201 maintaining other properties, owned or leased by the Norman
4202 Fixel Institute for Neurological Diseases at the University of
4203 Florida. Moneys distributed pursuant to this paragraph may not
4204 be used to secure bonds or other forms of indebtedness nor be
4205 pledged for debt service. This paragraph is repealed June 30,
4206 2054.

4207 **Section 85. Section 561.12135, Florida Statutes, is**
4208 **created to read:**

4209 561.12135 Credit for contributions to eligible charitable
4210 organizations for the Home Away From Home Tax Credit.—Beginning
4211 January 1, 2026, there is allowed a credit of 100 percent of an
4212 eligible contribution made to an eligible charitable
4213 organization under s. 402.63 against any tax due under s.
4214 563.05, s. 564.06, or s. 565.12, except excise taxes imposed on
4215 wine produced by manufacturers in this state from products grown
4216 in this state. However, a credit allowed under this section may
4217 not exceed 90 percent of the tax due on the return on which the
4218 credit is taken. For purposes of the distributions of tax
4219 revenue under ss. 561.121 and 564.06(10), the division shall
4220 disregard any tax credits allowed under this section to ensure
4221 that any reduction in tax revenue received which is attributable

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4222 to the tax credits results only in a reduction in distributions
4223 to the General Revenue Fund. Section 402.63 applies to the
4224 credit authorized by this section.

4225 **Section 86. Effective upon becoming a law, subsections (1)**
4226 **and (3) of section 571.265, Florida Statutes, are amended to**
4227 **read:**

4228 571.265 Promotion of Florida thoroughbred breeding and of
4229 thoroughbred racing at Florida thoroughbred tracks; distribution
4230 of funds.—

4231 (1) For purposes of this section, the term:

4232 ~~(a) "Association" means the Florida Thoroughbred Breeders'~~
4233 ~~Association, Inc.~~

4234 ~~(b) "permitholder" has the same meaning as in s.~~
4235 ~~550.002(23).~~

4236 (3) The department shall distribute the funds made
4237 available under this section as follows:

4238 ~~(a) Five million dollars shall be distributed to the~~
4239 ~~association to be used for the following:~~

4240 ~~1. Purses or purse supplements for Florida-bred or~~
4241 ~~Florida-sired horses registered with the association that~~
4242 ~~participate in Florida thoroughbred races.~~

4243 ~~2. Awards to breeders of Florida-bred horses registered~~
4244 ~~with the association that win, place, or show in Florida~~
4245 ~~thoroughbred races.~~

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4246 ~~3. Awards to owners of stallions who sired Florida-bred~~
4247 ~~horses registered with the association that win Florida~~
4248 ~~thoroughbred stakes races, if the stallions are registered with~~
4249 ~~the association as Florida stallions standing in this state.~~

4250 ~~4. Other racing incentives connected to Florida-bred or~~
4251 ~~Florida-sired horses registered with the association that~~
4252 ~~participate in thoroughbred races in Florida.~~

4253 ~~5. Awards administration.~~

4254 ~~6. Promotion of the Florida thoroughbred breeding~~
4255 ~~industry.~~

4256 ~~(a)-(b)~~ Five million dollars shall be distributed to Tampa
4257 Bay Downs, Inc., to be used as purses in thoroughbred races
4258 conducted at its pari-mutuel facilities and for the maintenance
4259 and operation of that facility, pursuant to an agreement with
4260 its local majority horsemen's group.

4261 ~~(b)-(c)~~ Fifteen million dollars shall be distributed to
4262 Gulfstream Park Racing Association, Inc., to be used as purses
4263 in thoroughbred races conducted at its pari-mutuel facility and
4264 for the maintenance and operation of its facility, pursuant to
4265 an agreement with the Florida Horsemen's Benevolent and
4266 Protective Association, Inc.

4267 ~~(c)-(d)~~ Seven ~~Two~~ and one-half million dollars shall be
4268 distributed as follows:

4269 1. Six ~~Two~~ million dollars to Gulfstream Park Racing
4270 Association, Inc., to be used as purses and purse supplements

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4271 for Florida-bred or Florida-sired horses ~~registered with the~~
4272 ~~association~~ that participate in thoroughbred races at the
4273 permitholder's pari-mutuel facility, pursuant to a written
4274 agreement filed with the department establishing the rates,
4275 procedures, and eligibility requirements entered into by the
4276 permitholder, ~~the association,~~ and the Florida Horsemen's
4277 Benevolent and Protective Association, Inc.

4278 2. One and one-half million ~~Five hundred thousand~~ dollars
4279 to Tampa Bay Downs, Inc., to be used as purses and purse
4280 supplements for Florida-bred or Florida-sired horses ~~registered~~
4281 ~~with the association~~ that participate in thoroughbred races at
4282 the permitholder's pari-mutuel facility, pursuant to a written
4283 agreement filed with the department establishing the rates,
4284 procedures, and eligibility requirements entered into by the
4285 permitholder, ~~the association,~~ and the local majority horsemen's
4286 group at the permitholder's pari-mutuel facility.

4287 **Section 87. Subsection (7) of section 624.509, Florida**
4288 **Statutes, is amended to read:**

4289 624.509 Premium tax; rate and computation.—

4290 (7) Credits and deductions against the tax imposed by this
4291 section shall be taken in the following order: deductions for
4292 assessments made pursuant to s. 440.51; credits for taxes paid
4293 under ss. 175.101 and 185.08; credits for income taxes paid
4294 under chapter 220 and the credit allowed under subsection (5),
4295 as these credits are limited by subsection (6); the credit

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4296 allowed under s. 624.51057; the credit allowed under s.
4297 624.51058; the credit allowed under s. 624.5107; the credit
4298 allowed under s. 624.51059; the credit allowed under s. 288.062;
4299 all other available credits and deductions.

4300 **Section 88. Section 624.51059, Florida Statutes, is**
4301 **created to read:**

4302 624.51059 Credit for contributions to eligible charitable
4303 organizations for the Home Away From Home Tax Credit.-

4304 (1) For taxable years beginning on or after January 1,
4305 2026, there is allowed a credit of 100 percent of an eligible
4306 contribution made to an eligible charitable organization under
4307 s. 402.63 against any tax due for a taxable year under s.
4308 624.509(1) after deducting from such tax credits and deductions
4309 in the order provided in s. 624.509. An eligible contribution
4310 must be made to an eligible charitable organization on or before
4311 the date the taxpayer is required to file a return pursuant to
4312 ss. 624.509 and 624.5092. An insurer claiming a credit against
4313 premium tax liability under this section is not required to pay
4314 any additional retaliatory tax levied under s. 624.5091 as a
4315 result of claiming such credit. Section 624.5091 does not limit
4316 such credit in any manner.

4317 (2) Section 402.63 applies to the credit authorized by
4318 this section.

4319 **Section 89. The Department of Revenue is authorized, and**
4320 **all conditions are deemed met, to adopt emergency rules under s.**

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4321 120.54(4), Florida Statutes, for the purpose of implementing
4322 provisions related to the Home Away From Home Tax Credit.
4323 Notwithstanding any other law, emergency rules adopted under
4324 this section are effective for 6 months after adoption and may
4325 be renewed during the pendency of procedures to adopt permanent
4326 rules addressing the subject of the emergency rules.

4327 **Section 90. Paragraph (a) of subsection (13) of section**
4328 **849.086, Florida Statutes, is amended to read:**

4329 849.086 Cardrooms authorized.—

4330 (13) TAXES AND OTHER PAYMENTS.—

4331 (a) Each cardroom operator shall pay a tax to the state of
4332 8 ~~10~~ percent of the cardroom operation's monthly gross receipts.

4333 **Section 91. Effective January 1, 2027, paragraph (f) of**
4334 **subsection (2) of section 1002.395, Florida Statutes, is amended**
4335 **to read:**

4336 1002.395 Florida Tax Credit Scholarship Program.—

4337 (2) DEFINITIONS.—As used in this section, the term:

4338 (f) "Eligible contribution" means a monetary contribution
4339 from a taxpayer, subject to the restrictions provided in this
4340 section, to an eligible nonprofit scholarship-funding
4341 organization pursuant to this section and ss. ~~212.099~~, 212.1831~~7~~
4342 and 212.1832. The taxpayer making the contribution may not
4343 designate a specific child as the beneficiary of the
4344 contribution.

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4345 **Section 92.** (1) The Department of Revenue is authorized,
4346 and all conditions are deemed met, to adopt emergency rules
4347 under s. 120.54(4), Florida Statutes, for the purpose of
4348 implementing provisions related to the repeal of the tax on
4349 rental or license fee for use of real property and amendments
4350 made to s. 212.099, Florida Statutes, by this act.

4351 Notwithstanding any other law, emergency rules adopted under
4352 this section are effective for 6 months after adoption and may
4353 be renewed during the pendency of procedures to adopt permanent
4354 rules addressing the subject of the emergency rules.

4355 (2) This section shall take effect upon becoming a law.

4356 **Section 93.** Section 45 of chapter 2024-6, Laws of Florida,
4357 is repealed.

4358 **Section 94.** Section 11 of chapter 2023-17, Laws of
4359 Florida, is repealed.

4360 **Section 95.** Section 16 of chapter 2023-17, Laws of
4361 Florida, is repealed.

4362 **Section 96.** **Section 56 of chapter 2017-36, Laws of**
4363 **Florida, as amended by section 3 of chapter 2021-179, Laws of**
4364 **Florida, is amended to read:**

4365 Section 56. Notwithstanding s. 290.016, Florida Statutes,
4366 enterprise zone boundaries in existence before December 31,
4367 2015, are preserved for the purpose of allowing local
4368 governments to administer local incentive programs within these
4369 boundaries through December 31, 2021, except for eligible

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4370 contiguous multi-phase projects in which at least one
4371 certificate of use or occupancy has been issued before December
4372 31, 2021, and which project will then vest the remaining project
4373 phases until completion, but no later than December 31, 2035
4374 2025.

4375 **Section 97.** (1) The Legislature finds a majority of
4376 Floridians believe that their property taxes are too high and,
4377 while the American Dream still includes home ownership, costs
4378 related to such ownership contribute to hardships in achieving
4379 and maintaining that dream. The Legislature further finds
4380 property taxes are a significant source of general revenue for
4381 local governments and political subdivisions, funding essential
4382 local services to Floridians, including, but not limited to,
4383 education, infrastructure, public safety, and emergency
4384 services. This tension between dual objectives makes it
4385 necessary to carefully analyze the current tax structure and the
4386 expenditure of the revenues provided by it at both the state and
4387 local levels before enacting significant tax relief measures for
4388 homeowners of this state, ensuring that such relief is
4389 meaningful and does not negatively impact services Floridians
4390 deem essential.

4391 (2) The Office of Economic and Demographic Research shall
4392 conduct a study of the property tax structure of this state and
4393 the expenditure of property tax revenues by recipient local
4394 governments and political subdivisions and focus on the taxation

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4395 of homestead property. The primary purpose of the study is to
4396 analyze the potential impact of eliminating or significantly
4397 reducing ad valorem assessments on homestead property and
4398 provide policy options for mitigating negative fiscal
4399 consequences. The study must include:

4400 (a) An analysis of the effects of the Save-Our-Homes
4401 assessment limitation pursuant to s. 4(d), Article VII of the
4402 State Constitution, the portability of the Save-Our-Homes
4403 assessment limitation pursuant to s. 4(d)(8), Article VII of the
4404 State Constitution, and other constitutional provisions that
4405 currently provide tax relief to homestead property owners.

4406 (b) An analysis of the millage rates adopted by local
4407 governments compared to the rolled back rate calculated as
4408 required under s. 200.065, Florida Statutes.

4409 (c) An analysis of the potential impacts on public
4410 services, including, but not limited to, education,
4411 infrastructure, public safety, and emergency services.

4412 (d) An assessment of the housing market in this state,
4413 including, but not limited to, changes in homeownership rates
4414 and property values, effects on first-time homebuyers, and
4415 homeowner willingness to relocate to another property when needs
4416 change.

4417 (e) An analysis of consumer behavior regarding home
4418 improvements that would likely cause the assessed value of a
4419 homestead property and property taxes collected for a homestead

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4420 property to increase under current law, including, but not
4421 limited to, the elevation of homes in flood-prone areas, the
4422 addition of accessory dwelling units, and other home renovation
4423 projects. The analysis must include discussion of whether
4424 reducing or eliminating property taxes on homestead property
4425 would change consumer behavior leading to increased homestead
4426 property damage mitigation and resiliency.

4427 (3) Based on the research, data, and analysis, the Office
4428 of Economic and Demographic Research must develop a series of
4429 findings and an array of policy options, including changes to
4430 law or the State Constitution, for eliminating or reducing the
4431 property tax burden on homestead property in this state while
4432 mitigating any reductions to services Floridians deem essential
4433 to quality of life.

4434 (a) The policy options may include changes to local
4435 government property taxes, required local effort millage rates,
4436 and tax assessments by local and state government.

4437 (b) The policy options must attempt to balance the ability
4438 of the property tax system to produce revenues that are
4439 sufficient to fund appropriate governmental functions and
4440 expenditures.

4441 (c) The policy options may include any actions or measures
4442 necessary to ensure tax enforcement and collection are fair and
4443 reasonable and have minimal compliance costs; to increase the
4444 visibility and awareness of the taxes being paid; and to

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4445 adequately inform taxpayers of local government tax and budget
4446 decisions.

4447 (4) The Office of Economic and Demographic Research may
4448 contract as needed with state universities, nationally
4449 recognized organizations, and tax policy experts for the purpose
4450 of developing findings and policy options to be included in the
4451 report. The Department of Revenue shall provide any data or
4452 technical assistance required by the Office of Economic and
4453 Demographic Research to complete the study.

4454 (5) By November 1, 2025, the Office of Economic and
4455 Demographic Research shall submit a report to the President of
4456 the Senate and the Speaker of the House of Representatives
4457 detailing the study's findings and options.

4458 (6) The sum of \$1 million in nonrecurring funds from the
4459 General Revenue Fund is appropriated to the Office of Economic
4460 and Demographic Research in the 2025-2026 fiscal year for the
4461 purpose of conducting the study.

4462 **Section 98.** Hunting, fishing, and camping sales tax
4463 holiday.—

4464 (1) The tax levied under chapter 212, Florida Statutes,
4465 may not be collected during the period from September 8, 2025,
4466 through December 31, 2025, on the retail sale of:

4467 (a) Ammunition, as defined in s. 790.001(1), Florida
4468 Statutes.

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4469 (b) A firearm. For purposes of this section, the term
4470 "firearm" means a weapon capable of firing a missile and
4471 includes a pistol, rifle, or shotgun using an explosive charge
4472 as a propellant.

4473 (c) The following accessories used for firearms:

- 4474 1. Charging handles.
- 4475 2. Cleaning kits.
- 4476 3. Holsters.
- 4477 4. Pistol grips.
- 4478 5. Sights or optics.
- 4479 6. Stocks.

4480 (d) A bow. For purposes of this section, the term "bow"
4481 means a device consisting of flexible material having a string
4482 connecting its two ends, either indirectly by cables or pulleys
4483 or directly, for the purpose of discharging arrows; which
4484 propels arrows only by the energy stored by the drawing of the
4485 device; and which is handheld, hand-drawn, and hand-released.

4486 (e) A crossbow. For purposes of this section, the term
4487 "crossbow" means a device consisting of flexible material having
4488 a string connecting its two ends, either indirectly by cables or
4489 pulleys or directly, affixed to a stock for the purpose of
4490 discharging quarrels, bolts, or arrows; which propels quarrels,
4491 bolts, or arrows only by the energy stored by the drawing of the
4492 device; and which uses a non-handheld locking mechanism to
4493 maintain the device in a drawn or ready-to-discharge condition.

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4494 (f) The following accessories used for bows or crossbows:

4495 1. Arrows.

4496 2. Bolts.

4497 3. Quarrels.

4498 4. Quivers.

4499 5. Releases.

4500 6. Sights or optics.

4501 7. Wristguards.

4502 (g) Camping supplies. For purposes of this section, the
4503 term "camping supplies" means tents with a sales price of \$200
4504 or less; sleeping bags, portable hammocks, camping stoves, and
4505 collapsible camping chairs with a sales price of \$50 or less;
4506 and camping lanterns and flashlights with a sales price of \$30
4507 or less.

4508 (h) Fishing supplies. For purposes of this section, the
4509 term "fishing supplies" means rods and reels with a sales price
4510 of \$75 or less if sold individually, or \$150 or less if sold as
4511 a set; tackle boxes or bags with a sales price of \$30 or less;
4512 and bait or fishing tackle with a sales price of \$5 or less if
4513 sold individually, or \$10 or less if multiple items are sold
4514 together. The term does not include supplies used for commercial
4515 fishing purposes.

4516 (2) The Department of Revenue is authorized, and all
4517 conditions are deemed met, to adopt emergency rules pursuant to

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4518 s. 120.54(4), Florida Statutes, for the purpose of implementing
4519 this section.

4520 **Section 99.** For the 2025-2026 fiscal year, the sum of
4521 \$155,282 in nonrecurring funds is appropriated from the General
4522 Revenue Fund to the Department of Revenue for the purpose of
4523 implementing the Home Away From Home Tax Credit as created by
4524 this act.

4525 **Section 100.** (1) For the 2025-2026 fiscal year, the sum
4526 of \$500,000 is appropriated from the General Revenue Fund to the
4527 Department of Revenue to offset the reductions in ad valorem tax
4528 revenue experienced by fiscally constrained counties, as defined
4529 in s. 218.67(1), Florida Statutes, in complying with s. 197.319,
4530 Florida Statutes.

4531 (2) To participate in the distribution of the
4532 appropriation, each affected taxing jurisdiction must apply to
4533 the Department of Revenue by October 1, 2025, and provide
4534 documentation supporting the taxing jurisdiction's reduction in
4535 the ad valorem tax revenue in the form and manner prescribed by
4536 the department. The documentation must include a copy of the
4537 notice required by s. 197.319(5)(b), Florida Statutes, from the
4538 tax reduction in ad valorem taxes the taxing jurisdiction will
4539 incur as a result of the implementation of s. 197.319, Florida
4540 Statutes.

4541 (3) The Department of Revenue is authorized, and all
4542 conditions are deemed met, to adopt emergency rules pursuant to

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4543 s. 120.54(4), Florida Statutes, for the purpose of implementing
4544 this section.

4545 (4) This section shall take effect upon becoming a law and
4546 is repealed June 30, 2027.

4547 **Section 101.** Except as otherwise expressly provided in
4548 this act and except for this section, which shall take effect
4549 upon becoming a law, this act shall take effect July 1, 2025.

4550

4551

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

4552
4553 Remove everything before the enacting clause and insert:

4554 A bill to be entitled
4555 An act relating to taxation; amending s. 125.0104,
4556 F.S.; revising the purposes for which a county may use
4557 tax revenues derived from the tourist development tax;
4558 revising certain conditions that must be satisfied for
4559 a county to use certain tax revenue; amending s.
4560 163.3206, F.S.; conforming a cross-reference; amending
4561 s. 193.4516, F.S.; providing that tangible personal
4562 property owned and operated by a citrus packinghouse
4563 or processor is deemed to have a certain market value
4564 under certain circumstances and for certain purposes
4565 for a specified tax roll; providing definitions;
4566 requiring an applicant for a certain assessment to
4567 file an application with the property appraiser on or

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4568 before a specified date; authorizing applicants to
4569 file a certain petition with the value adjustment
4570 board under certain circumstances; specifying the
4571 timeframe in which such petition must be filed;
4572 providing for retroactive application; amending s.
4573 193.461, F.S.; revising the timeframe in which certain
4574 agricultural lands may be classified as agricultural
4575 lands when taken out of production by a state or
4576 federal eradication or quarantine program; requiring
4577 that such lands continue to be classified as
4578 agricultural lands and be assessed at a certain de
4579 minimis value pursuant to certain requirements;
4580 revising the timeframe in which certain agricultural
4581 lands continue to be classified as agricultural lands
4582 and be assessed at a certain de minimis value;
4583 providing applicability; amending s. 194.011, F.S.;
4584 revising conditions under which the property appraiser
4585 must provide a certain list to a petitioner; amending
4586 s. 194.013, F.S.; increasing the maximum amount of a
4587 certain filing fee; amending s. 194.014, F.S.;
4588 revising the timeframe in which a refund of a certain
4589 overpayment of ad valorem taxes accrues interest;
4590 amending s. 194.032, F.S.; requiring that the notice
4591 for scheduled appearances before the value adjustment
4592 board provide certain information; requiring the board

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4593 to allow petitioners to appear at a hearing using
4594 certain electronic or other communication equipment if
4595 such petitioners request in writing to do so within a
4596 specified timeframe; requiring the board to ensure
4597 that all communication equipment used at hearings is
4598 adequate and functional; requiring that hearings
4599 remain open to the public through specified means;
4600 requiring the board to establish specified uniform
4601 methods; requiring petitioners to submit and transmit
4602 evidence to the board in a specified manner; requiring
4603 the clerk to notify specified parties of certain
4604 information; authorizing certain counties to opt out
4605 of providing hearings using electronic or other
4606 communication equipment; amending s. 194.171, F.S.;
4607 authorizing certain taxpayers to bring a specified
4608 action; providing applicability; amending s. 196.012,
4609 F.S.; providing the method for determining ownership
4610 of certain flight simulation training devices for a
4611 specified purpose; providing applicability; amending
4612 s. 196.1978, F.S.; authorizing successive owners of
4613 certain property receiving a tax exemption to receive
4614 such exemption in certain circumstances; authorizing
4615 multifamily projects subject to a land use agreement
4616 with or leased from certain housing finance
4617 authorities to qualify for a specified tax exemption;

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4618 specifying the property receiving a certain tax
4619 exemption must provide affordable housing; providing
4620 that certain land leased from a nonprofit entity for a
4621 specified purpose is exempt from ad valorem taxation;
4622 providing applicability; creating s. 196.19781, F.S.;
4623 providing that property is eligible for a specified
4624 tax exemption if it meets certain conditions;
4625 requiring the property appraiser to apply such tax
4626 exemption in a specified manner; providing that
4627 property that no longer meets certain requirements
4628 loses eligibility for such tax exemption; requiring
4629 the property appraiser to make a certain
4630 determination; authorizing the property appraiser to
4631 request and review certain information; requiring the
4632 property appraiser to take certain steps upon a
4633 determination that the property was not entitled to
4634 such tax exemption; providing applicability; creating
4635 s. 196.19782, F.S.; providing definitions; providing
4636 that property is eligible for a specified tax
4637 exemption if it meets certain conditions; requiring
4638 the property appraiser to apply such tax exemption in
4639 a specified manner; requiring lessees to submit a
4640 certain application for by a specified date to be
4641 eligible to receive such exemption; requiring the
4642 property appraiser to make a certain determination;

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4643 | authorizing the property appraiser to request and
4644 | review certain information; providing that property
4645 | may lose eligibility for an exemption if such property
4646 | does not meet certain conditions by a specified annual
4647 | date; requiring the property appraiser to take certain
4648 | steps upon a determination that the property was not
4649 | entitled to such tax exemption; providing
4650 | applicability; providing for future repeal; amending
4651 | s. 196.198, F.S.; exempting from ad valorem taxes any
4652 | portion of property used as a child care facility that
4653 | has achieved Gold Seal Quality status; requiring that
4654 | the lessee child care facility operator be considered
4655 | eligible to derive the benefit of the exemption upon a
4656 | specified demonstration; requiring the owner of such
4657 | property to make certain disclosures to the lessee
4658 | child care facility operator; providing applicability;
4659 | amending s. 201.15, F.S.; providing priority for the
4660 | payment of certain bonds over the requirement for the
4661 | payment of service charges; providing that specified
4662 | taxes are subject to a certain service charge;
4663 | removing provisions allocating a specified percentage
4664 | of certain monies be paid into the State Treasury for
4665 | a specified purpose; revising the dollar amount that
4666 | must be credited to the State Transportation Trust
4667 | Fund; revising the percentage and purposes for which

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4668 such money may be used; removing a requirement that a
4669 specified amount of money be allocated to the Florida
4670 Rail Enterprise; expanding the types of funds which
4671 may not be transferred to the General Revenue Fund in
4672 the General Appropriations Act; amending s. 202.19,
4673 F.S.; revising the date on which specified tax rates
4674 may be increased; requiring counties and
4675 municipalities to prioritize certain activities when
4676 using specified funds; revising the date on which
4677 certain increases may be added to a specified tax;
4678 amending s. 202.34, F.S.; authorizing the Department
4679 of Revenue to respond to certain contact initiated by
4680 a taxpayer; authorizing taxpayers to provide certain
4681 information to the department; authorizing the
4682 department to examine certain information; specifying
4683 that such examination does not commence an audit if
4684 certain conditions are met; providing construction;
4685 requiring the taxpayer to object in writing before a
4686 specified timeframe under certain circumstances;
4687 requiring that a tolling period be considered lifted
4688 for a specified timeframe if certain conditions are
4689 met; amending s. 206.42, F.S.; conforming cross-
4690 references; repealing part III of ch. 206, F.S.,
4691 relating to aviation fuel; amending s. 206.9915, F.S.;
4692 conforming cross-references; amending s. 206.9925,

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4693 F.S.; defining the term "aviation fuel"; amending s.
4694 206.9942, F.S.; conforming a cross-reference; amending
4695 ss. 206.9952, 206.9955, and 206.996, F.S.; delaying
4696 certain effective dates relating to natural gas fuel
4697 retailers, taxes on natural gas fuel, and the filing
4698 of certain monthly reports, respectively; amending ss.
4699 207.003 and 207.005, F.S.; conforming cross-
4700 references; amending s. 212.02, F.S.; revising
4701 definitions; repealing s. 212.031, F.S.; relating to
4702 tax on rental or license fee for use of real property;
4703 amending s. 212.04, F.S.; prohibiting taxes from being
4704 levied on admission to specified races; prohibiting
4705 taxes from being levied on certain state park fees;
4706 amending s. 212.05, F.S.; conforming a cross
4707 reference; amending s. 212.054 F.S.; conforming
4708 provisions to changes made by the act; amending s.
4709 212.055, F.S.; authorizing certain governing boards
4710 and school boards to reduce or repeal surtaxes if
4711 certain conditions are met; providing applicability;
4712 amending s. 212.0598, F.S.; conforming provisions to
4713 changes made by the act; amending s. 212.06, F.S.;
4714 defining the term "electronic database"; providing
4715 that an applicant may not be required to register as a
4716 dealer under certain circumstances; providing
4717 construction; providing that an application must

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4718 include specified information and documentation;
4719 requiring a forwarding agent to surrender its
4720 certificate to the department under certain
4721 circumstances; requiring the department to report the
4722 state sales tax rate and discretionary sales surtax
4723 rate in a specified system as zero for certain
4724 certified addresses; providing applicability;
4725 prohibiting certain dealers from collecting certain
4726 taxes under certain circumstances; amending s.
4727 212.0602, F.S.; defining the term "qualified
4728 production services"; amending s. 212.08, F.S.;
4729 exempting from sales and use tax the retail sale of
4730 specified items during a certain time period annually;
4731 providing definitions; providing an exception;
4732 revising definition of the term "data center";
4733 revising the date after which the Department of
4734 Revenue may not issue certain tax exemption
4735 certificates; expanding an exemption from sales and
4736 use tax for the sale of bullion; removing requirements
4737 for certain recordkeeping related to such exemption;
4738 expanding an exemption from sales and use tax for the
4739 sale of bicycle helmets; creating an exemption from
4740 sales and use tax for specified items; providing
4741 definitions; exempting from sales and use tax the
4742 retail sale of aviation fuel; amending s. 212.099,

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4743 F.S.; prohibiting the department from approving
4744 certain allocations of tax credits after a specified
4745 date; providing that certain payments may not be
4746 reduced after a specified date; authorizing certain
4747 unused earned credit to be claimed through a refund;
4748 requiring the submission of certain documents by a
4749 specified date to receive such a refund; prohibiting
4750 the approval of certain credits in a state fiscal year
4751 beginning on or after a specified date; providing for
4752 future repeal; amending s. 212.12, F.S.; conforming
4753 provisions to changes made by the act; amending s.
4754 212.13, F.S.; authorizing the department to respond to
4755 certain contact and authorizing the taxpayer to
4756 provide certain information to the department;
4757 authorizing the department to examine certain
4758 information provided by certain persons; specifying
4759 that examination of such information does not commence
4760 an audit under certain circumstances; providing
4761 construction; requiring the taxpayer to object in
4762 writing to the department before the issuance of an
4763 assessment or the objection is waived; specifying that
4764 the tolling period shall be considered lifted for a
4765 specified timeframe under certain circumstances;
4766 amending s. 212.18, F.S.; conforming provisions to
4767 changes made by the act; amending s. 213.053, F.S.;

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4768 | authorizing the Department of Revenue to share certain
4769 | information with specified persons pursuant to a
4770 | formal agreement meeting certain requirements;
4771 | amending s. 213.37, F.S.; revising the manner of
4772 | verifying exemption applications, refund applications,
4773 | and certain tax returns; repealing s. 215.212, F.S.,
4774 | relating to service charge elimination; amending s.
4775 | 215.22, F.S.; providing that the Documentary Stamp
4776 | Clearing Trust Fund is not exempt from a certain
4777 | appropriation; amending s. 220.02, F.S.; revising the
4778 | order in which certain credits are intended to be
4779 | applied to incorporate changes made by the act;
4780 | amending s. 220.03, F.S.; revising the definition of
4781 | the term "Internal Revenue Code"; providing
4782 | retroactive applicability; revising the definition of
4783 | the term "corporation"; providing applicability;
4784 | creating s. 220.18775, F.S.; providing a credit
4785 | against the corporate income tax under the Home Away
4786 | From Home Tax Credit beginning on a specified date;
4787 | requiring that an eligible contribution be made on or
4788 | before a specified date; providing that a the credit
4789 | is reduced by a specified calculation; authorizing the
4790 | credit on a consolidated return basis under certain
4791 | circumstances; providing applicability; specifying
4792 | requirements if a taxpayer applies and is approved for

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4793 a specified credit; amending s. 288.0001, F.S.;

4794 requiring the Office of Economic and Demographic

4795 Research and the Office of Program Policy and

4796 Accountability to provide a detailed analysis of

4797 certain economic programs created by the act; creating

4798 s. 288.062, F.S.; creating the Rural Community

4799 Investment Program within the Department of Commerce;

4800 providing definitions; requiring, by a specified date,

4801 the department to begin accepting applications for

4802 approval as a rural fund; specifying requirements for

4803 such applications; requiring the department to review

4804 such applications in a specified manner; authorizing

4805 the department to ask the applicant for additional

4806 information; requiring the department to approve or

4807 deny such applications within a specified timeframe;

4808 requiring the department to deem applications received

4809 on the same day as having been received

4810 simultaneously; requiring a reduction in investment

4811 authority under certain circumstances for a specified

4812 purpose; specifying, beginning in a specified fiscal

4813 year, the tax credit cap in each state fiscal year;

4814 prohibiting the department from approving a specified

4815 cumulative amount of tax credits; requiring the

4816 department to deny applications under certain

4817 circumstances; specifying that a tax credit certified

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4818 under certain provisions cannot be taken against
4819 certain state tax liability until a specified time;
4820 requiring the department to provide a specified
4821 certification; specifying the contents of such
4822 certification; requiring the rural fund to collect
4823 investor contributions; requiring the rural fund's
4824 collected investor contributions to equal the
4825 investment authority; requiring the rural fund to send
4826 a specified notification to the department; specifying
4827 the contents of such notification; requiring the
4828 department to revoke the rural fund's certification
4829 under certain circumstances; specifying that the
4830 corresponding investment authority will not count
4831 toward certain tax credit limitation; requiring the
4832 department to distribute revoked investment authority
4833 among certain rural funds; requiring the department to
4834 issue a final order approving the tax credit upon
4835 receipt of certain documentation; specifying the
4836 contents of such final order; requiring that the
4837 amount of tax credits be equal to a certain amount;
4838 requiring the department to provide the final order to
4839 the rural fund and the Department of Revenue;
4840 specifying that taxpayers that receive a final order
4841 are vested with an earned credit against tax
4842 liability; specifying the manner the taxpayer may

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4843 claim the credit; prohibiting the tax credit from
4844 being refunded, sold, or transferred; providing
4845 exceptions; providing requirements and procedures for
4846 transfers of the tax credit; requiring the Department
4847 of Revenue to recapture all or a portion of the tax
4848 credit if certain conditions are met; requiring the
4849 Department of Commerce to provide notice to certain
4850 persons and the Department of Revenue of proposed
4851 recapture of tax credits; specifying that the rural
4852 fund has a specified timeframe to cure deficiencies
4853 and avoid recapture of the tax credit; requiring the
4854 Department of Commerce to issue a final order of
4855 recapture if certain conditions are met; requiring
4856 that such final order be provided to certain persons
4857 and the Department of Revenue; specifying that only
4858 one correction is permitted for each rural fund during
4859 a specified period; requiring that recaptured funds be
4860 deposited into the General Revenue Fund; specifying
4861 that certain persons who submit fraudulent information
4862 are liable to the Department of Commerce or the
4863 Department of Revenue for certain costs and penalties;
4864 specifying such penalty is in addition to other
4865 penalties; requiring the Department of Commerce to
4866 provide revoked tax credits in a specified manner;
4867 requiring the department to approve remaining tax

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4868 credits in a specified manner; authorizing the
4869 department to waive certain requirements if certain
4870 conditions are met; authorizing a rural fund to
4871 request a written opinion from the department;
4872 requiring the department to provide the rural fund
4873 with a determination letter within a specified
4874 timeframe; authorizing a rural fund to apply to the
4875 department to exit the program; requiring the
4876 department to approve or deny such application within
4877 a specified period of time; specifying that certain
4878 facts are sufficient evidence that the rural fund is
4879 eligible for exit; specifying requirements for a
4880 notice of denial; authorizing the department to revoke
4881 a tax credit certificate after the rural fund exits
4882 the program; authorizing the department to take
4883 certain actions to recapture tax credits; requiring
4884 the department to deposit recaptured tax credits into
4885 the General Revenue Fund; requiring a rural fund to
4886 submit specified reports to the department at a
4887 specified time; specifying the requirements of such
4888 reports; specifying that rural funds that issue
4889 eligible investments are deemed to be recipients of
4890 state financial assistance; specifying that certain
4891 entities are not subrecipients for certain purposes;
4892 authorizing the department and the Department of

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4893 Revenue to conduct examinations; requiring the
4894 Department of Commerce and the Department of Revenue
4895 to adopt rules; prohibiting the Department of Commerce
4896 from accepting new applications after a certain date;
4897 providing an expiration date; authorizing the
4898 Department of Revenue to adopt certain emergency
4899 rules; providing that such rules are effective for a
4900 specified length of time and may be renewed under
4901 certain conditions; authorizing the Department of
4902 Commerce to adopt certain emergency rules; providing
4903 that such rules are effective for a specified length
4904 of time and may be renewed under certain conditions;
4905 amending ss. 228.1258, 332.007, 332.009, 338.234,
4906 339.0801, and 376.3071, F.S.; conforming provisions
4907 and cross-references to changes made by the act;
4908 repealing s. 341.051(6), F.S.; relating to the annual
4909 appropriation for the New Starts Transit Program;
4910 repealing s. 341.303(5), F.S.; relating to the
4911 authorization to fund specified projects through the
4912 Florida Rail Enterprise; amending s. 341.840, F.S.;
4913 conforming a provision to changes made by the act;
4914 amending s. 343.58, F.S.; repealing a provision
4915 prohibiting funds dedicated to the Florida Rail
4916 Enterprise from being used to fund the South Florida
4917 Regional Transportation Authority; amending s. 402.62,

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4918 F.S.; specifying that a certain form is only required
4919 to be filed in certain circumstances; creating s.
4920 402.63, F.S.; providing definitions; requiring the
4921 Department of Health to designate organizations
4922 meeting specified criteria as eligible charitable
4923 organizations for purposes of a specified tax credit;
4924 prohibiting the department from designating certain
4925 organizations; specifying requirements for eligible
4926 charitable organizations receiving contributions;
4927 specifying duties of the department; specifying a
4928 limitation on, and application procedures for, the tax
4929 credit; specifying requirements and procedures for,
4930 and restrictions on, the carryforward, conveyance,
4931 transfer, assignment, and rescindment of credits;
4932 specifying requirements and procedures for the
4933 Department of Revenue; providing construction;
4934 authorizing the Department of Revenue, the Division of
4935 Alcoholic Beverages and Tobacco of the Department of
4936 Business and Professional Regulation, and the
4937 Department of Health to develop a cooperative
4938 agreement and adopt rules; authorizing certain
4939 interagency information sharing; providing
4940 construction; amending s. 420.50871, F.S.; requiring
4941 the Florida Housing Finance Corporation to fund,
4942 subject to specific appropriation, projects under the

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4943 State Apartment Incentive Loan Program; removing a
4944 provision authorizing the corporation to use excess
4945 funds to supplement future requests for applications;
4946 amending s. 550.0951, F.S.; revising the criteria for
4947 certain thoroughbred permitholders to pay the tax on
4948 handle for intertrack wagering; amending ss. 551.104
4949 and 551.106, F.S.; providing that certain
4950 permitholders may not be required to pay an annual
4951 license fee as a condition for renewal beginning on a
4952 specified date; amending s. 561.121, F.S.; revising
4953 the distribution of funds collected from certain
4954 excise taxes and state license taxes; revising the
4955 amount that such distributions may not exceed;
4956 creating s. 561.12135, F.S.; providing a credit
4957 against excise taxes on certain alcoholic beverages
4958 under the Home Away From Home Tax Credit beginning on
4959 a specified date; prohibiting the credit from
4960 exceeding a certain amount; requiring the Division of
4961 Alcoholic Beverages and Tobacco of the Department of
4962 Business and Professional Regulation to disregard
4963 certain tax credits for a specified purpose; providing
4964 applicability; amending s. 571.265, F.S.; removing
4965 references to the Florida Thoroughbred Breeders'
4966 Association, Inc.; revising certain funding
4967 distributions; amending s. 624.509, F.S.; revising the

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4968 order in which certain credits and deductions may be
4969 taken to incorporate changes made by the act; creating
4970 s. 624.51059, F.S.; providing a credit against the
4971 insurance premium tax under the Home Away From Home
4972 Tax Credit for certain taxable years; specifying that
4973 certain insurers are not required to pay additional
4974 retaliatory tax; providing construction; providing
4975 applicability; authorizing the Department of Revenue
4976 to adopt emergency rules related to the Home Away From
4977 Home Tax Credit; providing that such emergency rules
4978 are effective for a specified period of time;
4979 authorizing such emergency rules to be renewed under
4980 certain circumstances; amending s. 849.086, F.S.;
4981 decreasing a specified tax rate; amending s. 1002.395,
4982 F.S.; conforming a cross-reference; authorizing the
4983 department to adopt certain emergency rules; providing
4984 that such rules are effective for a specified length
4985 of time and may be renewed under certain conditions;
4986 repealing s. 45 of chapter 2024-6, Laws of Florida,
4987 which amends language that would have been reverted
4988 upon the expiration of certain provisions; repealing
4989 ss. 11 and 16 of chapter 2023-17, Laws of Florida,
4990 which create an expiration date for certain
4991 amendments; amending s. 56 of chapter 2017-36, Laws of
4992 Florida; revising the date by which certain enterprise

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4993 zone multi-phase projects must be completed; providing
4994 legislative findings; requiring the Office of Economic
4995 and Demographic Research to conduct a study for a
4996 specified purpose; requiring the study to include
4997 certain information; requiring the office to develop
4998 certain findings and policy options; authorizing the
4999 office to contract with certain entities to develop
5000 such findings and policy options; requiring the
5001 department to provide data and technical assistance to
5002 the office; requiring the office to submit a specified
5003 report to the President of the Senate and the Speaker
5004 of the House of Representatives by a specified date;
5005 providing an appropriation; exempting the retail sale
5006 of certain items related to hunting, fishing, and
5007 camping from the sales and use tax during a specified
5008 time frame; providing definitions; providing
5009 applicability; authorizing the department to adopt
5010 emergency rules; providing an appropriation; providing
5011 an appropriation to offset certain reductions in ad
5012 valorem tax revenue; authorizing affected fiscally
5013 constrained counties to apply for appropriated funds;
5014 specifying application requirements; authorizing the
5015 department to adopt emergency rules; providing for
5016 future repeal; providing effective dates.

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