

Amendment No.

CHAMBER ACTION

Senate

House

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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 ~~15~~ 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 ~~15~~ 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

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4552

**T I T L E A M E N D M E N T**

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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