

1 A bill to be entitled
2 An act relating to taxation; amending s. 125.0104,
3 F.S.; requiring specified ordinances to expire after a
4 certain amount of time; authorizing the adoption of a
5 new ordinance; requiring certain taxes to be renewed
6 by a certain date to remain in effect; providing
7 applicability; providing an exception; amending s.
8 192.001, F.S.; revising the definition of the term
9 "tangible personal property" to specify the conditions
10 under which certain work is deemed substantially
11 completed; providing applicability; providing for
12 retroactive operation; amending s. 193.624, F.S.;
13 revising the definition of the term "renewable energy
14 source device"; providing applicability; amending s.
15 194.037, F.S.; revising obsolete provisions; amending
16 s. 201.08, F.S.; providing applicability; defining the
17 term "principal limit"; requiring certain taxes to be
18 calculated based on the principal limit at a specified
19 event; providing retroactive operation; providing
20 construction; amending s. 212.0306, F.S.; specifying
21 the type of vote necessary for a certain tax levy;
22 amending s. 212.031, F.S.; providing a temporary
23 reduction in a specified tax rate; amending s. 212.05,
24 F.S.; providing a sales tax exemption for certain
25 leases and rentals; amending s. 212.055, F.S.;

26 | revising the number of years that certain taxes may be
27 | levied; requiring approval of certain taxes in a
28 | referendum; removing a restriction on counties that
29 | may levy a specified tax; revising the date when a
30 | certain tax may expire; amending s. 212.11, F.S.;
31 | authorizing an automatic extension for filing returns
32 | and remitting sales and use tax when specified states
33 | of emergency are declared; amending s. 212.20, F.S.;
34 | extending the date a certain distribution will be
35 | repealed; amending s. 220.02, F.S.; revising the order
36 | in which credits may be taken to include a specified
37 | credit; amending s. 220.03, F.S.; revising the date of
38 | adoption of the Internal Revenue Code and other
39 | federal income tax statutes for purposes of the state
40 | corporate income tax; providing retroactive operation;
41 | creating s. 220.1992, F.S.; defining the terms
42 | "qualified employee" and "qualified taxpayer";
43 | establishing a credit against specified taxes for
44 | taxpayers that employ specified individuals; providing
45 | the maximum amount of such credit; providing how such
46 | credit is determined; providing application
47 | requirements; requiring credits to be approved prior
48 | to being used; requiring credits to be approved in a
49 | specified manner; providing the maximum credit that
50 | may be claimed by a single taxpayer; authorizing

51 carryforward of credits in a specified manner;
52 providing the maximum amount of credit that may be
53 granted during specified fiscal years; authorizing the
54 Department of Revenue to consult with specified
55 entities for a certain purpose; authorizing
56 rulemaking; amending s. 220.222, F.S.; providing an
57 automatic extension of the due date for a specified
58 tax return in certain circumstances; amending s.
59 374.986, F.S.; revising obsolete provisions; amending
60 s. 402.62, F.S.; increasing the Strong Families Tax
61 Credit cap; providing when applications may be
62 submitted to the Department of Revenue; amending s.
63 413.4021, F.S.; increasing the distribution for a
64 specified program; amending s. 571.265, F.S.;
65 extending the date of a future repeal; creating s.
66 624.5108, F.S.; requiring certain insurers to provide
67 a specified deduction on certain policies; providing
68 applicability; providing requirements for such
69 deduction on certain policy declarations; requiring
70 insurers to use certain information to determine
71 eligibility; requiring policy premiums be reported in
72 a specified manner; authorizing certain policyholders
73 to apply for a refund from the insurer using specified
74 evidence; providing a credit against the insurance
75 premium tax; prohibiting certain insurers from being

76 required to pay a specified tax; authorizing credits
 77 to be carried forward for a certain amount of time;
 78 requiring certain insurers to report specified
 79 information; authorizing the Department of Revenue to
 80 audit and investigate certain parties; requiring the
 81 Office of Insurance Regulation provide certain
 82 assistance; authorizing the office to examine certain
 83 deduction information for a specified purpose;
 84 authorizing the department and the office to adopt
 85 emergency rules; providing an expiration date;
 86 exempting from sales and use tax specified disaster
 87 preparedness supplies during specified timeframes;
 88 defining terms; specifying locations where the tax
 89 exemptions do not apply; exempting from sales and use
 90 tax admissions to certain events, performances, and
 91 facilities, certain season tickets, and the retail
 92 sale of certain boating and water activity, camping,
 93 fishing, general outdoor, and residential pool
 94 supplies and sporting equipment during specified
 95 timeframes; providing definitions; specifying
 96 locations where the tax exemptions do not apply;
 97 authorizing the Department of Revenue to adopt
 98 emergency rules; exempting from sales and use tax the
 99 retail sale of certain clothing, wallets, bags, school
 100 supplies, learning aids and jigsaw puzzles, and

101 personal computers and personal computer-related
 102 accessories during specified timeframes; providing
 103 definitions; specifying locations where the tax
 104 exemptions do not apply; authorizing certain dealers
 105 to opt out of participating in the tax holiday,
 106 subject to certain requirements; authorizing the
 107 Department of Revenue to adopt emergency rules;
 108 exempting from the sales and use tax the retail sale
 109 of certain tools during a specified timeframe;
 110 specifying locations where the tax exemptions do not
 111 apply; authorizing the Department of Revenue to adopt
 112 emergency rules; requiring certain counties to use
 113 specified tax revenue for affordable housing;
 114 providing requirements for housing financed with such
 115 revenue; providing for distribution of such funds;
 116 authorizing the Department of Revenue to adopt
 117 emergency rules for specified provisions; providing
 118 for future repeal; providing effective dates.

119

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

121

122 Section 1. Paragraphs (f), (g), and (h) are added to
 123 subsection (4) of section 125.0104, Florida Statutes, to read:

124 125.0104 Tourist development tax; procedure for levying;
 125 authorized uses; referendum; enforcement.—

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126 (4) ORDINANCE LEVY TAX; PROCEDURE.—

127 (f) An ordinance that levies and imposes a tax pursuant to
128 this section expires 6 years after the date the ordinance is
129 approved in a referendum, but may be renewed for subsequent 6-
130 year periods if each 6-year period is approved in a referendum
131 held pursuant to subsection (6).

132 (g) Any tax imposed pursuant to this section and in effect
133 on June 30, 2024, must be renewed by an ordinance approved in a
134 referendum held pursuant to subsection (6) on or before July 1,
135 2029, in order to remain in effect after July 1, 2029.

136 (h) The state covenants with holders of bonds or other
137 instruments of indebtedness issued by counties before July 1,
138 2024, that it will not impair or materially alter the rights of
139 those holders or relieve counties of the duty to meet their
140 obligations as a result of previous pledges or assignments
141 entered into under this section as it existed before July 1,
142 2024. Therefore, paragraph (g) does not apply in any case in
143 which the proceeds of a tax levied pursuant to this section on
144 or before June 30, 2024, have been pledged to secure and
145 liquidate revenue bonds or revenue refunding bonds as authorized
146 by this section, unless such bonds are retired before July 1,
147 2029. If the bonds are not retired on July 1, 2029, paragraph
148 (g) shall apply as though July 1, 2029, was instead replaced
149 with July 1 of the year following the retirement of such bonds.

150 Section 2. Paragraph (d) of subsection (11) of section

151 192.001, Florida Statutes, is amended to read:

152 192.001 Definitions.—All definitions set out in chapters 1
 153 and 200 that are applicable to this chapter are included herein.
 154 In addition, the following definitions shall apply in the
 155 imposition of ad valorem taxes:

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

158 (d) "Tangible personal property" means all goods,
 159 chattels, and other articles of value (but does not include the
 160 vehicular items enumerated in s. 1(b), Art. VII of the State
 161 Constitution and elsewhere defined) capable of manual possession
 162 and whose chief value is intrinsic to the article itself.

163 "Construction work in progress" consists of those items of
 164 tangible personal property commonly known as fixtures,
 165 machinery, and equipment when in the process of being installed
 166 in new or expanded improvements to real property and whose value
 167 is materially enhanced upon connection or use with a
 168 preexisting, taxable, operational system or facility.

169 Construction work in progress shall be deemed substantially
 170 completed when connected with the preexisting, taxable,
 171 operational system or facility. For the purpose of tangible
 172 personal property constructed or installed by an electric
 173 utility, construction work in progress shall not be deemed
 174 substantially completed unless all permits or approvals required
 175 for commercial operation have been received or approved.

176 Inventory and household goods are expressly excluded from this
 177 definition.

178 Section 3. The amendment made by this act to s. 192.001,
 179 Florida Statutes, first applies to the 2024 property tax roll,
 180 and operates retroactively to January 1, 2024.

181 Section 4. Subsection (1) of section 193.624, Florida
 182 Statutes, is amended to read:

183 193.624 Assessment of renewable energy source devices.—

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

189 (a) Solar energy collectors, photovoltaic modules, and
 190 inverters.

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

193 (c) Rockbeds.

194 (d) Thermostats and other control devices.

195 (e) Heat exchange devices.

196 (f) Pumps and fans.

197 (g) Roof ponds.

198 (h) Freestanding thermal containers.

199 (i) Pipes, ducts, wiring, structural supports, refrigerant
 200 handling systems, and other components used as integral parts of

201 such systems; however, such equipment does not include
 202 conventional backup systems of any type or any equipment or
 203 structure that would be required in the absence of the renewable
 204 energy source device.

205 (j) Windmills and wind turbines.

206 (k) Wind-driven generators.

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

210 (m) Pipes and other equipment used to transmit hot
 211 geothermal water to a dwelling or structure from a geothermal
 212 deposit.

213 (n) Pipes, equipment, structural facilities, structural
 214 support, and any other machinery integral to the
 215 interconnection, production, storage, compression,
 216 transportation, processing, and conversion of biogas from
 217 landfill waste, livestock farm waste, including manure, food
 218 waste, or treated wastewater into renewable natural gas as
 219 defined in s. 366.91.

220
 221 The term does not include equipment that is on the distribution
 222 or transmission side of the point at which a renewable energy
 223 source device is interconnected to an electric utility's
 224 distribution grid or transmission lines or a natural gas
 225 pipeline or distribution system.

226 Section 5. The amendments made by this act to s. 193.624,
 227 Florida Statutes, first apply to the 2025 property tax roll.

228 Section 6. Paragraph (f) of subsection (1) of section
 229 194.037, Florida Statutes, is amended to read:

230 194.037 Disclosure of tax impact.—

231 (1) After hearing all petitions, complaints, appeals, and
 232 disputes, the clerk shall make public notice of the findings and
 233 results of the board as provided in chapter 50. If published in
 234 the print edition of a newspaper, the notice must be in at least
 235 a quarter-page size advertisement of a standard size or tabloid
 236 size newspaper, and the headline shall be in a type no smaller
 237 than 18 point. The advertisement shall not be placed in that
 238 portion of the newspaper where legal notices and classified
 239 advertisements appear. The advertisement shall be published in a
 240 newspaper in the county. The newspaper selected shall be one of
 241 general interest and readership in the community pursuant to
 242 chapter 50. For all advertisements published pursuant to this
 243 section, the headline shall read: TAX IMPACT OF VALUE ADJUSTMENT
 244 BOARD. The public notice shall list the members of the value
 245 adjustment board and the taxing authorities to which they are
 246 elected. The form shall show, in columnar form, for each of the
 247 property classes listed under subsection (2), the following
 248 information, with appropriate column totals:

249 (f) In the sixth column, the net change in taxable value
 250 from the property appraiser's ~~assessor's~~ initial roll which

251 results from board decisions.

252 Section 7. Subsections (6), (7), and (8) of section
253 201.08, Florida Statutes, are renumbered as subsections (7),
254 (8), and (9), respectively, a new subsection (6) is added to
255 that section, and paragraph (b) of subsection (1) of that
256 section is republished, to read:

257 201.08 Tax on promissory or nonnegotiable notes, written
258 obligations to pay money, or assignments of wages or other
259 compensation; exception.—

260 (1)

261 (b) On mortgages, trust deeds, security agreements, or
262 other evidences of indebtedness filed or recorded in this state,
263 and for each renewal of the same, the tax shall be 35 cents on
264 each \$100 or fraction thereof of the indebtedness or obligation
265 evidenced thereby. Mortgages, including, but not limited to,
266 mortgages executed without the state and recorded in the state,
267 which incorporate the certificate of indebtedness, not otherwise
268 shown in separate instruments, are subject to the same tax at
269 the same rate. When there is both a mortgage, trust deed, or
270 security agreement and a note, certificate of indebtedness, or
271 obligation, the tax shall be paid on the mortgage, trust deed,
272 or security agreement at the time of recordation. A notation
273 shall be made on the note, certificate of indebtedness, or
274 obligation that the tax has been paid on the mortgage, trust
275 deed, or security agreement. If a mortgage, trust deed, security

276 agreement, or other evidence of indebtedness is subsequently
277 filed or recorded in this state to evidence an indebtedness or
278 obligation upon which tax was paid under paragraph (a) or
279 subsection (2), tax shall be paid on the mortgage, trust deed,
280 security agreement, or other evidence of indebtedness on the
281 amount of the indebtedness or obligation evidenced which exceeds
282 the aggregate amount upon which tax was previously paid under
283 this paragraph and under paragraph (a) or subsection (2). If the
284 mortgage, trust deed, security agreement, or other evidence of
285 indebtedness subject to the tax levied by this section secures
286 future advances, as provided in s. 697.04, the tax shall be paid
287 at the time of recordation on the initial debt or obligation
288 secured, excluding future advances; at the time and so often as
289 any future advance is made, the tax shall be paid on all sums
290 then advanced regardless of where such advance is made.

291 Notwithstanding the aforestated general rule, any increase in
292 the amount of original indebtedness caused by interest accruing
293 under an adjustable rate note or mortgage having an initial
294 interest rate adjustment interval of not less than 6 months
295 shall be taxable as a future advance only to the extent such
296 increase is a computable sum certain when the document is
297 executed. Failure to pay the tax shall not affect the lien for
298 any such future advance given by s. 697.04, but any person who
299 fails or refuses to pay such tax due by him or her is guilty of
300 a misdemeanor of the first degree. The mortgage, trust deed, or

301 other instrument shall not be enforceable in any court of this
 302 state as to any such advance unless and until the tax due
 303 thereon upon each advance that may have been made thereunder has
 304 been paid.

305 (6) For a home equity conversion mortgage as defined in 12
 306 CFR s. 1026.33(a), only the principal limit available to the
 307 borrower is subject to the tax imposed in this section. The
 308 maximum claim amount and the stated mortgage amount are not
 309 subject to the tax imposed in this section. As used in this
 310 subsection, the term "principal limit" means the gross amount of
 311 loan proceeds available to the borrower without consideration of
 312 any use restrictions. For purposes of this subsection, the tax
 313 must be calculated based on the principal limit amount
 314 determined at the time of closing as evidenced by the recorded
 315 mortgage or any supporting documents attached thereto.

316 Section 8. The amendment to s. 201.08, Florida Statutes,
 317 made by this act is intended to be remedial in nature and shall
 318 apply retroactively, but does not create a right to a refund or
 319 credit of any tax paid before the effective date of this act.
 320 For any home equity conversion mortgage recorded before the
 321 effective date of this act, the taxpayer may evidence the
 322 principal limit using related loan documents.

323 Section 9. Paragraph (d) of subsection (2) of section
 324 212.0306, Florida Statutes, is amended to read:

325 212.0306 Local option food and beverage tax; procedure for

326 levying; authorized uses; administration.—

327 (2)

328 (d) Sales in cities or towns presently imposing a
 329 municipal resort tax as authorized by chapter 67-930, Laws of
 330 Florida, are exempt from the taxes authorized by subsection (1);
 331 however, the tax authorized by paragraph (1)(b) may be levied in
 332 such city or town if the governing authority of the city or town
 333 adopts an ordinance that is subsequently approved by a majority
 334 of the ~~registered~~ electors in such city or town voting in at a
 335 referendum held at a general election as defined in s. 97.021.
 336 Any tax levied in a city or town pursuant to this paragraph
 337 takes effect on the first day of January following the general
 338 election in which the ordinance was approved. A referendum to
 339 reenact an expiring tax authorized under this paragraph must be
 340 held at a general election occurring within the 48-month period
 341 immediately preceding the effective date of the reenacted tax,
 342 and the referendum may appear on the ballot only once within the
 343 48-month period.

344 Section 10. Paragraph (f) is added to subsection (1) of
 345 section 212.031, Florida Statutes, to read:

346 212.031 Tax on rental or license fee for use of real
 347 property.—

348 (1)

349 (f) From July 1, 2024, through June 30, 2025, the tax rate
 350 under paragraphs (c) and (d) shall be 1.25 percent.

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351 Section 11. Paragraph (c) of subsection (1) of section
352 212.05, Florida Statutes, is amended to read:

353 212.05 Sales, storage, use tax.—It is hereby declared to
354 be the legislative intent that every person is exercising a
355 taxable privilege who engages in the business of selling
356 tangible personal property at retail in this state, including
357 the business of making or facilitating remote sales; who rents
358 or furnishes any of the things or services taxable under this
359 chapter; or who stores for use or consumption in this state any
360 item or article of tangible personal property as defined herein
361 and who leases or rents such property within the state.

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

365 (c) At the rate of 6 percent of the gross proceeds derived
366 from the lease or rental of tangible personal property, as
367 defined herein; however, the following special provisions apply
368 to the lease or rental of motor vehicles and to peer-to-peer
369 car-sharing programs:

370 1. When a motor vehicle is leased or rented by a motor
371 vehicle rental company or through a peer-to-peer car-sharing
372 program as those terms are defined in s. 212.0606(1) for a
373 period of less than 12 months:

374 a. If the motor vehicle is rented in Florida, the entire
375 amount of such rental is taxable, even if the vehicle is dropped

376 off in another state.

377 b. If the motor vehicle is rented in another state and
378 dropped off in Florida, the rental is exempt from Florida tax.

379 c. If the motor vehicle is rented through a peer-to-peer
380 car-sharing program, the peer-to-peer car-sharing program shall
381 collect and remit the applicable tax due in connection with the
382 rental.

383 2. Except as provided in subparagraph 3., for the lease or
384 rental of a motor vehicle for a period of not less than 12
385 months, sales tax is due on the lease or rental payments if the
386 vehicle is registered in this state; provided, however, that no
387 tax shall be due if the taxpayer documents use of the motor
388 vehicle outside this state and tax is being paid on the lease or
389 rental payments in another state.

390 3. The tax imposed by this chapter does not apply to the
391 lease or rental of a commercial motor vehicle as defined in s.
392 316.003(14)(a) to one lessee or rentee, or of a motor vehicle as
393 defined in s. 316.003 which is to be used primarily in the trade
394 or established business of the lessee or rentee, for a period of
395 not less than 12 months when tax was paid on the purchase price
396 of such vehicle by the lessor. To the extent tax was paid with
397 respect to the purchase of such vehicle in another state,
398 territory of the United States, or the District of Columbia, the
399 Florida tax payable shall be reduced in accordance with s.
400 212.06(7). This subparagraph shall only be available when the

401 lease or rental of such property is an established business or
 402 part of an established business or the same is incidental or
 403 germane to such business.

404 Section 12. Paragraph (f) of subsection (1), paragraphs
 405 (a) and (d) of subsection (3), paragraph (a) of subsection (4),
 406 subsection (5), paragraph (f) of subsection (9), and subsection
 407 (10) of section 212.055, Florida Statutes, are amended to read:

408 212.055 Discretionary sales surtaxes; legislative intent;
 409 authorization and use of proceeds.—It is the legislative intent
 410 that any authorization for imposition of a discretionary sales
 411 surtax shall be published in the Florida Statutes as a
 412 subsection of this section, irrespective of the duration of the
 413 levy. Each enactment shall specify the types of counties
 414 authorized to levy; the rate or rates which may be imposed; the
 415 maximum length of time the surtax may be imposed, if any; the
 416 procedure which must be followed to secure voter approval, if
 417 required; the purpose for which the proceeds may be expended;
 418 and such other requirements as the Legislature may provide.
 419 Taxable transactions and administrative procedures shall be as
 420 provided in s. 212.054.

421 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
 422 SURTAX.—

423 (f) Any discretionary sales surtax levied under this
 424 subsection pursuant to a referendum held on or after July 1,
 425 2024 ~~2020~~, may not be levied for more than 10 ~~30~~ years.

426 (3) SMALL COUNTY SURTAX.—

427 (a) The governing authority in each county that has a
 428 population of 50,000 or less on April 1, 1992, may levy a
 429 discretionary sales surtax of 0.5 percent or 1 percent. The levy
 430 of the surtax shall be pursuant to ordinance enacted by an
 431 extraordinary vote of the members of the county governing
 432 authority and ~~if the surtax revenues are expended for operating~~
 433 ~~purposes. If the surtax revenues are expended for the purpose of~~
 434 ~~servicing bond indebtedness, the surtax shall be approved by a~~
 435 majority of the electors of the county voting in a referendum on
 436 the surtax.

437 (d)1. ~~If the surtax is levied pursuant to a referendum,~~
 438 The proceeds of the surtax and any interest accrued thereto may
 439 be expended by the school district or within the county and
 440 municipalities within the county, or, in the case of a
 441 negotiated joint county agreement, within another county, for
 442 the purpose of servicing bond indebtedness to finance, plan, and
 443 construct infrastructure and to acquire land for public
 444 recreation or conservation or protection of natural resources.
 445 ~~However, if the surtax is levied pursuant to an ordinance~~
 446 ~~approved by an extraordinary vote of the members of the county~~
 447 ~~governing authority,~~ The proceeds and any interest accrued
 448 thereto may also be used for operational expenses of any
 449 infrastructure or for any public purpose authorized in the
 450 ordinance under which the surtax is levied.

451 2. For the purposes of this paragraph, "infrastructure"
 452 means any fixed capital expenditure or fixed capital costs
 453 associated with the construction, reconstruction, or improvement
 454 of public facilities that have a life expectancy of 5 or more
 455 years and any land acquisition, land improvement, design, and
 456 engineering costs related thereto.

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

458 (a)1. The governing body in each county that ~~the~~
 459 ~~government of which is not consolidated with that of one or more~~
 460 ~~municipalities, which~~ has a population of at least 800,000
 461 residents and is not authorized to levy a surtax under
 462 subsection (5), may levy, pursuant to an ordinance ~~either~~
 463 ~~approved by an extraordinary vote of the governing body or~~
 464 conditioned to take effect only upon approval by a majority vote
 465 of the electors of the county voting in a referendum, a
 466 discretionary sales surtax at a rate that may not exceed 0.5
 467 percent.

468 2. ~~If the ordinance is conditioned on a referendum,~~ A
 469 statement that includes a brief and general description of the
 470 purposes to be funded by the surtax and that conforms to the
 471 requirements of s. 101.161 shall be placed on the ballot by the
 472 governing body of the county. The following questions shall be
 473 placed on the ballot:

474 FOR THE. . . .CENTS TAX
 475 AGAINST THE. . . .CENTS TAX

476 3. The ordinance adopted by the governing body providing
477 for the imposition of the surtax shall set forth a plan for
478 providing health care services to qualified residents, as
479 defined in subparagraph 4. Such plan and subsequent amendments
480 to it shall fund a broad range of health care services for both
481 indigent persons and the medically poor, including, but not
482 limited to, primary care and preventive care as well as hospital
483 care. The plan must also address the services to be provided by
484 the Level I trauma center. It shall emphasize a continuity of
485 care in the most cost-effective setting, taking into
486 consideration both a high quality of care and geographic access.
487 Where consistent with these objectives, it shall include,
488 without limitation, services rendered by physicians, clinics,
489 community hospitals, mental health centers, and alternative
490 delivery sites, as well as at least one regional referral
491 hospital where appropriate. It shall provide that agreements
492 negotiated between the county and providers, including hospitals
493 with a Level I trauma center, will include reimbursement
494 methodologies that take into account the cost of services
495 rendered to eligible patients, recognize hospitals that render a
496 disproportionate share of indigent care, provide other
497 incentives to promote the delivery of charity care, promote the
498 advancement of technology in medical services, recognize the
499 level of responsiveness to medical needs in trauma cases, and
500 require cost containment including, but not limited to, case

501 management. It must also provide that any hospitals that are
502 owned and operated by government entities on May 21, 1991, must,
503 as a condition of receiving funds under this subsection, afford
504 public access equal to that provided under s. 286.011 as to
505 meetings of the governing board, the subject of which is
506 budgeting resources for the rendition of charity care as that
507 term is defined in the Florida Hospital Uniform Reporting System
508 (FHURS) manual referenced in s. 408.07. The plan shall also
509 include innovative health care programs that provide cost-
510 effective alternatives to traditional methods of service
511 delivery and funding.

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

514 a. Qualified as indigent persons as certified by the
515 authorizing county;

516 b. Certified by the authorizing county as meeting the
517 definition of the medically poor, defined as persons having
518 insufficient income, resources, and assets to provide the needed
519 medical care without using resources required to meet basic
520 needs for shelter, food, clothing, and personal expenses; or not
521 being eligible for any other state or federal program, or having
522 medical needs that are not covered by any such program; or
523 having insufficient third-party insurance coverage. In all
524 cases, the authorizing county is intended to serve as the payor
525 of last resort; or

526 c. Participating in innovative, cost-effective programs
 527 approved by the authorizing county.

528 5. Moneys collected pursuant to this paragraph remain the
 529 property of the state and shall be distributed by the Department
 530 of Revenue on a regular and periodic basis to the clerk of the
 531 circuit court as ex officio custodian of the funds of the
 532 authorizing county. The clerk of the circuit court shall:

533 a. Maintain the moneys in an indigent health care trust
 534 fund;

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

537 c. Disburse the funds, including any interest earned, to
 538 any provider of health care services, as provided in
 539 subparagraphs 3. and 4., upon directive from the authorizing
 540 county. However, if a county has a population of at least
 541 800,000 residents and has levied the surtax authorized in this
 542 paragraph, notwithstanding any directive from the authorizing
 543 county, on October 1 of each calendar year, the clerk of the
 544 court shall issue a check in the amount of \$6.5 million to a
 545 hospital in its jurisdiction that has a Level I trauma center or
 546 shall issue a check in the amount of \$3.5 million to a hospital
 547 in its jurisdiction that has a Level I trauma center if that
 548 county enacts and implements a hospital lien law in accordance
 549 with chapter 98-499, Laws of Florida. The issuance of the checks
 550 on October 1 of each year is provided in recognition of the

551 Level I trauma center status and shall be in addition to the
 552 base contract amount received during fiscal year 1999-2000 and
 553 any additional amount negotiated to the base contract. If the
 554 hospital receiving funds for its Level I trauma center status
 555 requests such funds to be used to generate federal matching
 556 funds under Medicaid, the clerk of the court shall instead issue
 557 a check to the Agency for Health Care Administration to
 558 accomplish that purpose to the extent that it is allowed through
 559 the General Appropriations Act; and

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

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

568 (5) COUNTY PUBLIC HOSPITAL SURTAX.— Any county as defined
 569 in s. 125.011(1) may levy the surtax authorized in this
 570 subsection pursuant to an ordinance ~~either approved by~~
 571 ~~extraordinary vote of the county commission or~~ conditioned to
 572 take effect only upon approval by a majority vote of the
 573 electors of the county voting in a referendum. In a county as
 574 defined in s. 125.011(1), for the purposes of this subsection,
 575 "county public general hospital" means a general hospital as

576 defined in s. 395.002 which is owned, operated, maintained, or
 577 governed by the county or its agency, authority, or public
 578 health trust.

579 (a) The rate shall be 0.5 percent.

580 (b) ~~If the ordinance is conditioned on a referendum,~~ The
 581 proposal to adopt the county public hospital surtax shall be
 582 placed on the ballot in accordance with subsection (10). The
 583 referendum question on the ballot shall include a brief general
 584 description of the health care services to be funded by the
 585 surtax.

586 (c) Proceeds from the surtax shall be:

587 1. Deposited by the county in a special fund, set aside
 588 from other county funds, to be used only for the operation,
 589 maintenance, and administration of the county public general
 590 hospital; and

591 2. Remitted promptly by the county to the agency,
 592 authority, or public health trust created by law which
 593 administers or operates the county public general hospital.

594 (d) Except as provided in subparagraphs 1. and 2., the
 595 county must continue to contribute each year an amount equal to
 596 at least 80 percent of that percentage of the total county
 597 budget appropriated for the operation, administration, and
 598 maintenance of the county public general hospital from the
 599 county's general revenues in the fiscal year of the county
 600 ending September 30, 1991:

601 1. Twenty-five percent of such amount must be remitted to
602 a governing board, agency, or authority that is wholly
603 independent from the public health trust, agency, or authority
604 responsible for the county public general hospital, to be used
605 solely for the purpose of funding the plan for indigent health
606 care services provided for in paragraph (e);

607 2. However, in the first year of the plan, a total of \$10
608 million shall be remitted to such governing board, agency, or
609 authority, to be used solely for the purpose of funding the plan
610 for indigent health care services provided for in paragraph (e),
611 and in the second year of the plan, a total of \$15 million shall
612 be so remitted and used.

613 (e) A governing board, agency, or authority shall be
614 chartered by the county commission upon this act becoming law.
615 The governing board, agency, or authority shall adopt and
616 implement a health care plan for indigent health care services.
617 The governing board, agency, or authority shall consist of no
618 more than seven and no fewer than five members appointed by the
619 county commission. The members of the governing board, agency,
620 or authority shall be at least 18 years of age and residents of
621 the county. No member may be employed by or affiliated with a
622 health care provider or the public health trust, agency, or
623 authority responsible for the county public general hospital.
624 The following community organizations shall each appoint a
625 representative to a nominating committee: the South Florida

626 Hospital and Healthcare Association, the Miami-Dade County
627 Public Health Trust, the Dade County Medical Association, the
628 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade
629 County. This committee shall nominate between 10 and 14 county
630 citizens for the governing board, agency, or authority. The
631 slate shall be presented to the county commission and the county
632 commission shall confirm the top five to seven nominees,
633 depending on the size of the governing board. Until such time as
634 the governing board, agency, or authority is created, the funds
635 provided for in subparagraph (d)2. shall be placed in a
636 restricted account set aside from other county funds and not
637 disbursed by the county for any other purpose.

638 1. The plan shall divide the county into a minimum of four
639 and maximum of six service areas, with no more than one
640 participant hospital per service area. The county public general
641 hospital shall be designated as the provider for one of the
642 service areas. Services shall be provided through participants'
643 primary acute care facilities.

644 2. The plan and subsequent amendments to it shall fund a
645 defined range of health care services for both indigent persons
646 and the medically poor, including primary care, preventive care,
647 hospital emergency room care, and hospital care necessary to
648 stabilize the patient. For the purposes of this section,
649 "stabilization" means stabilization as defined in s. 397.311.
650 Where consistent with these objectives, the plan may include

651 services rendered by physicians, clinics, community hospitals,
652 and alternative delivery sites, as well as at least one regional
653 referral hospital per service area. The plan shall provide that
654 agreements negotiated between the governing board, agency, or
655 authority and providers shall recognize hospitals that render a
656 disproportionate share of indigent care, provide other
657 incentives to promote the delivery of charity care to draw down
658 federal funds where appropriate, and require cost containment,
659 including, but not limited to, case management. From the funds
660 specified in subparagraphs (d)1. and 2. for indigent health care
661 services, service providers shall receive reimbursement at a
662 Medicaid rate to be determined by the governing board, agency,
663 or authority created pursuant to this paragraph for the initial
664 emergency room visit, and a per-member per-month fee or
665 capitation for those members enrolled in their service area, as
666 compensation for the services rendered following the initial
667 emergency visit. Except for provisions of emergency services,
668 upon determination of eligibility, enrollment shall be deemed to
669 have occurred at the time services were rendered. The provisions
670 for specific reimbursement of emergency services shall be
671 repealed on July 1, 2001, unless otherwise reenacted by the
672 Legislature. The capitation amount or rate shall be determined
673 before program implementation by an independent actuarial
674 consultant. In no event shall such reimbursement rates exceed
675 the Medicaid rate. The plan must also provide that any hospitals

676 owned and operated by government entities on or after the
677 effective date of this act must, as a condition of receiving
678 funds under this subsection, afford public access equal to that
679 provided under s. 286.011 as to any meeting of the governing
680 board, agency, or authority the subject of which is budgeting
681 resources for the retention of charity care, as that term is
682 defined in the rules of the Agency for Health Care
683 Administration. The plan shall also include innovative health
684 care programs that provide cost-effective alternatives to
685 traditional methods of service and delivery funding.

686 3. The plan's benefits shall be made available to all
687 county residents currently eligible to receive health care
688 services as indigents or medically poor as defined in paragraph
689 (4) (d).

690 4. Eligible residents who participate in the health care
691 plan shall receive coverage for a period of 12 months or the
692 period extending from the time of enrollment to the end of the
693 current fiscal year, per enrollment period, whichever is less.

694 5. At the end of each fiscal year, the governing board,
695 agency, or authority shall prepare an audit that reviews the
696 budget of the plan, delivery of services, and quality of
697 services, and makes recommendations to increase the plan's
698 efficiency. The audit shall take into account participant
699 hospital satisfaction with the plan and assess the amount of
700 poststabilization patient transfers requested, and accepted or

701 denied, by the county public general hospital.

702 (f) Notwithstanding any other provision of this section, a
 703 county may not levy local option sales surtaxes authorized in
 704 this subsection and subsections (2) and (3) in excess of a
 705 combined rate of 1 percent.

706 (9) PENSION LIABILITY SURTAX.—

707 (f) A pension liability surtax imposed pursuant to this
 708 subsection shall terminate on December 31 of the year in which
 709 the actuarial funding level is expected to reach or exceed 100
 710 percent for the defined benefit retirement plan or system for
 711 which the surtax was levied or December 31, of the tenth year
 712 after the surtax was approved in a referendum under this
 713 subsection 2060, whichever occurs first. The most recent
 714 actuarial report submitted to the Department of Management
 715 Services pursuant to s. 112.63 must be used to establish the
 716 level of actuarial funding.

717 (10) DATES FOR REFERENDA; LIMITATIONS ON LEVY.—

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

725 (b) Except as provided in paragraph (4) (b), any new or

726 reenacted discretionary sales surtax levied pursuant to a
 727 referendum held on or after July 1, 2024, may not be levied for
 728 more than 10 years, unless reenacted by ordinance subject to
 729 approval by a majority of the electors voting in a subsequent
 730 referendum.

731 Section 13. Paragraph (b) of subsection (1) and paragraph
 732 (b) of subsection (4) of section 212.11, Florida Statutes, are
 733 amended to read:

734 212.11 Tax returns and regulations.—

735 (1)

736 (b)1. For the purpose of ascertaining the amount of tax
 737 payable under this chapter, it shall be the duty of all dealers
 738 to file a return and remit the tax, on or before the 20th day of
 739 the month, to the department, upon forms prepared and furnished
 740 by it or in a format prescribed by it. Such return must show the
 741 rentals, admissions, gross sales, or purchases, as the case may
 742 be, arising from all leases, rentals, admissions, sales, or
 743 purchases taxable under this chapter during the preceding
 744 calendar month.

745 2. Notwithstanding subparagraph 1. and in addition to any
 746 extension or waiver ordered pursuant to s. 213.055, a dealer is
 747 granted an automatic 10 calendar day extension from the due date
 748 for filing a return and remitting the tax if all of the
 749 following conditions are met:

750 a. The Governor has ordered or proclaimed a declaration of

751 a state of emergency pursuant to s. 252.36.

752 b. The declaration is the first declaration for the event
753 giving rise to the state of emergency, or expands the counties
754 covered by the initial state of emergency without extending or
755 renewing the period of time covered by the first declaration of
756 a state of emergency.

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

760 (4)

761 (b)1. The amount of any estimated tax shall be due,
762 payable, and remitted by electronic funds transfer by the 20th
763 day of the month for which it is estimated. The difference
764 between the amount of estimated tax paid and the actual amount
765 of tax due under this chapter for such month shall be due and
766 payable by the first day of the following month and remitted by
767 electronic funds transfer by the 20th day thereof.

768 2. Notwithstanding subparagraph 1. and in addition to any
769 extension or waiver ordered pursuant to s. 213.055, a dealer
770 with a certificate of registration issued under s. 212.18 to
771 engage in or conduct business in a county to which an emergency
772 declaration applies in sub-subparagraph b. is granted an
773 automatic 10 calendar day extension from the due date for filing
774 a return and remitting the tax if all of the following
775 conditions are met:

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

778 b. The declaration is the first declaration for the event
 779 giving rise to the state of emergency, or expands the counties
 780 covered by the initial state of emergency without extending or
 781 renewing the period of time covered by the first declaration of
 782 a state of emergency.

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

786 Section 14. Paragraph (d) of subsection (6) of section
 787 212.20, Florida Statutes, is amended to read:

788 212.20 Funds collected, disposition; additional powers of
 789 department; operational expense; refund of taxes adjudicated
 790 unconstitutionally collected.—

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

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

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

801 monthly installments into the General Revenue Fund.

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

812 3. After the distribution under subparagraphs 1. and 2.,
813 0.0966 percent shall be transferred to the Local Government
814 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
815 to s. 218.65.

816 4. After the distributions under subparagraphs 1., 2., and
817 3., 2.0810 percent of the available proceeds shall be
818 transferred monthly to the Revenue Sharing Trust Fund for
819 Counties pursuant to s. 218.215.

820 5. After the distributions under subparagraphs 1., 2., and
821 3., 1.3653 percent of the available proceeds shall be
822 transferred monthly to the Revenue Sharing Trust Fund for
823 Municipalities pursuant to s. 218.215. If the total revenue to
824 be distributed pursuant to this subparagraph is at least as
825 great as the amount due from the Revenue Sharing Trust Fund for

826 Municipalities and the former Municipal Financial Assistance
 827 Trust Fund in state fiscal year 1999-2000, no municipality shall
 828 receive less than the amount due from the Revenue Sharing Trust
 829 Fund for Municipalities and the former Municipal Financial
 830 Assistance Trust Fund in state fiscal year 1999-2000. If the
 831 total proceeds to be distributed are less than the amount
 832 received in combination from the Revenue Sharing Trust Fund for
 833 Municipalities and the former Municipal Financial Assistance
 834 Trust Fund in state fiscal year 1999-2000, each municipality
 835 shall receive an amount proportionate to the amount it was due
 836 in state fiscal year 1999-2000.

837 6. Of the remaining proceeds:

838 a. In each fiscal year, the sum of \$29,915,500 shall be
 839 divided into as many equal parts as there are counties in the
 840 state, and one part shall be distributed to each county. The
 841 distribution among the several counties must begin each fiscal
 842 year on or before January 5th and continue monthly for a total
 843 of 4 months. If a local or special law required that any moneys
 844 accruing to a county in fiscal year 1999-2000 under the then-
 845 existing provisions of s. 550.135 be paid directly to the
 846 district school board, special district, or a municipal
 847 government, such payment must continue until the local or
 848 special law is amended or repealed. The state covenants with
 849 holders of bonds or other instruments of indebtedness issued by
 850 local governments, special districts, or district school boards

851 before July 1, 2000, that it is not the intent of this
852 subparagraph to adversely affect the rights of those holders or
853 relieve local governments, special districts, or district school
854 boards of the duty to meet their obligations as a result of
855 previous pledges or assignments or trusts entered into which
856 obligated funds received from the distribution to county
857 governments under then-existing s. 550.135. This distribution
858 specifically is in lieu of funds distributed under s. 550.135
859 before July 1, 2000.

860 b. The department shall distribute \$166,667 monthly to
861 each applicant certified as a facility for a new or retained
862 professional sports franchise pursuant to s. 288.1162. Up to
863 \$41,667 shall be distributed monthly by the department to each
864 certified applicant as defined in s. 288.11621 for a facility
865 for a spring training franchise. However, not more than \$416,670
866 may be distributed monthly in the aggregate to all certified
867 applicants for facilities for spring training franchises.
868 Distributions begin 60 days after such certification and
869 continue for not more than 30 years, except as otherwise
870 provided in s. 288.11621. A certified applicant identified in
871 this sub-subparagraph may not receive more in distributions than
872 expended by the applicant for the public purposes provided in s.
873 288.1162(5) or s. 288.11621(3).

874 c. The department shall distribute up to \$83,333 monthly
875 to each certified applicant as defined in s. 288.11631 for a

876 facility used by a single spring training franchise, or up to
877 \$166,667 monthly to each certified applicant as defined in s.
878 288.11631 for a facility used by more than one spring training
879 franchise. Monthly distributions begin 60 days after such
880 certification or July 1, 2016, whichever is later, and continue
881 for not more than 20 years to each certified applicant as
882 defined in s. 288.11631 for a facility used by a single spring
883 training franchise or not more than 25 years to each certified
884 applicant as defined in s. 288.11631 for a facility used by more
885 than one spring training franchise. A certified applicant
886 identified in this sub-subparagraph may not receive more in
887 distributions than expended by the applicant for the public
888 purposes provided in s. 288.11631(3).

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

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

901 must subtract the remaining balance from the next distribution.

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

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

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

915 f. Beginning July 1, 2023, in each fiscal year, the
 916 department shall distribute \$27.5 million to the Florida
 917 Agricultural Promotional Campaign Trust Fund under s. 571.26,
 918 for further distribution in accordance with s. 571.265. This
 919 sub-subparagraph is repealed June 30, 2027 ~~2025~~.

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

922 Section 15. Subsection (8) of section 220.02, Florida
 923 Statutes, is amended to read:

924 220.02 Legislative intent.—

925 (8) It is the intent of the Legislature that credits

926 against either the corporate income tax or the franchise tax be
 927 applied in the following order: those enumerated in s. 631.828,
 928 those enumerated in s. 220.191, those enumerated in s. 220.181,
 929 those enumerated in s. 220.183, those enumerated in s. 220.182,
 930 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 931 those enumerated in s. 220.184, those enumerated in s. 220.186,
 932 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 933 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 934 those enumerated in s. 220.1876, those enumerated in s.
 935 220.1877, those enumerated in s. 220.1878, those enumerated in
 936 s. 220.193, those enumerated in former s. 288.9916, those
 937 enumerated in former s. 220.1899, those enumerated in former s.
 938 220.194, those enumerated in s. 220.196, those enumerated in s.
 939 220.198, those enumerated in s. 220.1915, those enumerated in s.
 940 220.199, ~~and~~ those enumerated in s. 220.1991, and those
 941 enumerated in s. 220.1992.

942 Section 16. Effective upon this act becoming a law,
 943 paragraph (n) of subsection (1) and paragraph (c) of subsection
 944 (2) of section 220.03, Florida Statutes, are amended to read:

945 220.03 Definitions.—

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

950 (n) "Internal Revenue Code" means the United States

951 Internal Revenue Code of 1986, as amended and in effect on
 952 January 1, 2024 ~~2023~~, except as provided in subsection (3).

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

956 (c) Any term used in this code has the same meaning as
 957 when used in a comparable context in the Internal Revenue Code
 958 and other statutes of the United States relating to federal
 959 income taxes, as such code and statutes are in effect on January
 960 1, 2024 ~~2023~~. However, if subsection (3) is implemented, the
 961 meaning of a term shall be taken at the time the term is applied
 962 under this code.

963 Section 17. (1) The amendments made by this act to s.
 964 220.03, Florida Statutes, operate retroactively to January 1,
 965 2024.

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

967 Section 18. Section 220.1992, Florida Statutes, is created
 968 to read:

969 220.1992 Individuals with Unique Abilities Tax Credit
 970 Program.—

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

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

975 (b) "Qualified taxpayer" means a taxpayer who employs a

976 qualified employee at a business located in this state.

977 (2) For a taxable year beginning on or after January 1,
978 2024, a qualified taxpayer is eligible for a credit against the
979 tax imposed by this chapter in an amount up to \$1,000 for each
980 qualified employee such taxpayer employed during the taxable
981 year. The tax credit shall equal one dollar for each hour the
982 qualified employee worked during the taxable year, up to 1,000
983 hours.

984 (3)(a) The department may adopt rules governing the manner
985 and form of applications for the tax credit and establishing
986 requirements for the proper administration of the tax credit.
987 The form must include an affidavit certifying that all
988 information contained within the application is true and correct
989 and must require the taxpayer to specify the number of qualified
990 employees for whom a credit under this section is being claimed
991 and how many hours each qualified employee worked during the
992 taxable year.

993 (b) The department must approve the tax credit prior to
994 the taxpayer taking the credit on a return. The department must
995 approve credits on a first-come, first-served basis. If the
996 department determines that an application is incomplete, the
997 department shall notify the taxpayer in writing and the taxpayer
998 shall have 30 days after receiving such notification to correct
999 any deficiency. If corrected in a timely manner, the application
1000 shall be deemed completed as of the date the application was

1001 first submitted.

1002 (c) A taxpayer may not claim a tax credit of more than
 1003 \$10,000 under this section in any one taxable year.

1004 (d) A taxpayer may carry forward any unused portion of a
 1005 tax credit under this section for up to 5 taxable years. The
 1006 carryover may be used in a subsequent year when the tax imposed
 1007 by this chapter for such year exceeds the credit for such year
 1008 under this section after applying the other credits and unused
 1009 credit carryovers in the order provided in s. 220.02(8).

1010 (4) The combined total amount of tax credits which may be
 1011 granted under this section is \$5 million in each of state fiscal
 1012 years 2024-2025, 2025-2026, and 2026-2027.

1013 (5) The department may consult with the Department of
 1014 Commerce and the Agency for Persons with Disabilities to
 1015 determine if an individual is a qualified employee. The
 1016 Department of Commerce and Agency for Persons with Disabilities
 1017 shall provide technical assistance, when requested by the
 1018 department, on any such question.

1019 Section 19. Paragraphs (c) and (d) of subsection (2) of
 1020 section 220.222, Florida Statutes, are redesignated as
 1021 paragraphs (d) and (e), respectively, and a new paragraph (c) is
 1022 added to that subsection, to read:

1023 220.222 Returns; time and place for filing.—

1024 (2)

1025 (c) When a taxpayer has been granted an extension or

1026 extensions of time within which to file its federal income tax
 1027 return for any taxable year due to a federally declared disaster
 1028 that included locations within this state, and if the
 1029 requirements of s. 220.32 are met, the due date of the return
 1030 required under this code is automatically extended to 15
 1031 calendar days after the due date for such taxpayer's federal
 1032 income tax return, including any extensions provided for such
 1033 return for a federally declared disaster. Nothing in this
 1034 paragraph affects the authority of the executive director to
 1035 order an extension or waiver pursuant to s. 213.055(2).

1036 Section 20. Section 374.986, Florida Statutes, is amended
 1037 to read:

1038 374.986 Taxing authority.—

1039 (1) The property appraiser ~~tax assessor~~, tax collector,
 1040 and board of county commissioners of each and every county in
 1041 said district, shall, when requested by the board, prepare from
 1042 their official records and deliver any and all information that
 1043 may be from time to time requested from him or her or them or
 1044 either of them by the board regarding the tax valuation,
 1045 assessments, collection, and any other information regarding the
 1046 levy, assessment, and collection of taxes in each of said
 1047 counties.

1048 (2) The board may annually assess and levy against the
 1049 taxable property in the district a tax not to exceed one-tenth
 1050 mill on the dollar for each year, and the proceeds from such tax

1051 shall be used by the district for all expenses of the district
1052 including the purchase price of right-of-way and other property.
1053 The board shall, on or before the 31st day of July of each year,
1054 prepare a tentative annual written budget of the district's
1055 expected income and expenditures. In addition, the board shall
1056 compute a proposed millage rate to be levied as taxes for that
1057 year upon the taxable property in the district for the purposes
1058 of said district. The proposed budget shall be submitted to the
1059 Department of Environmental Protection for its approval. Prior
1060 to adopting a final budget, the district shall comply with the
1061 provisions of s. 200.065, relating to the method of fixing
1062 millage, and shall fix the final millage rate by resolution of
1063 the district and shall also, by resolution, adopt a final budget
1064 pursuant to chapter 200. Copies of such resolutions executed in
1065 the name of the board by its chair, and attested by its
1066 secretary, shall be made and delivered to the county officials
1067 specified in s. 200.065 of each and every county in the
1068 district, to the Department of Revenue, and to the Chief
1069 Financial Officer. Thereupon, it shall be the duty of the
1070 property appraiser ~~assessor~~ of each of said counties to assess,
1071 and the tax collector of each of said counties to collect, a tax
1072 at the rate fixed by said resolution of the board upon all of
1073 the real and personal taxable property in said counties for said
1074 year (and such officers shall perform such duty) and said levy
1075 shall be included in the warrant of the tax assessors of each of

1076 | said counties and attached to the assessment roll of taxes for
 1077 | each of said counties. The tax collectors of each of said
 1078 | counties shall collect such taxes so levied by the board in the
 1079 | same manner as other taxes are collected, and shall pay the same
 1080 | within the time and in the manner prescribed by law, to the
 1081 | treasurer of the board. It shall be the duty of the Chief
 1082 | Financial Officer to assess and levy on all railroad lines and
 1083 | railroad property and telegraph lines and telegraph property in
 1084 | the district a tax at the rate prescribed by resolution of the
 1085 | board, and to collect the tax thereon in the same manner as he
 1086 | or she is required by law to assess and collect taxes for state
 1087 | and county purposes and to remit the same to the treasurer of
 1088 | the board. All such taxes shall be held by the treasurer of the
 1089 | district for the credit of the district and paid out by him or
 1090 | her as provided herein. The tax collector ~~assessor~~ and property
 1091 | appraiser of each of said counties shall be entitled to payment
 1092 | as provided for by general laws.

1093 | Section 21. Paragraphs (a) and (b) of subsection (5) of
 1094 | section 402.62, Florida Statutes, are amended to read:

1095 | 402.62 Strong Families Tax Credit.—

1096 | (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
 1097 | AND LIMITATIONS.—

1098 | (a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax
 1099 | credit cap amount is \$40 ~~20~~ million in each state fiscal year.

1100 | (b) ~~Beginning October 1, 2021,~~ A taxpayer may submit an

1101 application to the Department of Revenue for a tax credit or
1102 credits to be taken under one or more of s. 211.0253, s.
1103 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning
1104 at 9 a.m. on the first day of the calendar year that is not a
1105 Saturday, Sunday, or legal holiday.

1106 1. The taxpayer shall specify in the application each tax
1107 for which the taxpayer requests a credit and the applicable
1108 taxable year for a credit under s. 220.1877 or s. 624.51057 or
1109 the applicable state fiscal year for a credit under s. 211.0253,
1110 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a
1111 taxpayer may apply for a credit to be used for a prior taxable
1112 year before the date the taxpayer is required to file a return
1113 for that year pursuant to s. 220.222. For purposes of s.
1114 624.51057, a taxpayer may apply for a credit to be used for a
1115 prior taxable year before the date the taxpayer is required to
1116 file a return for that prior taxable year pursuant to ss.
1117 624.509 and 624.5092. The application must specify the eligible
1118 charitable organization to which the proposed contribution will
1119 be made. The Department of Revenue shall approve tax credits on
1120 a first-come, first-served basis and must obtain the division's
1121 approval before approving a tax credit under s. 561.1213.

1122 2. Within 10 days after approving or denying an
1123 application, the Department of Revenue shall provide a copy of
1124 its approval or denial letter to the eligible charitable
1125 organization specified by the taxpayer in the application.

1126 Section 22. For the \$20 million in additional credit under
 1127 s. 402.62 available for fiscal year 2024-25 pursuant to changes
 1128 made by this act, a taxpayer may submit an application to the
 1129 Department of Revenue beginning at 9 a.m. on July 1, 2024.

1130 Section 23. Subsection (1) of section 413.4021, Florida
 1131 Statutes, is amended to read:

1132 413.4021 Program participant selection; tax collection
 1133 enforcement diversion program.—The Department of Revenue, in
 1134 coordination with the Florida Association of Centers for
 1135 Independent Living and the Florida Prosecuting Attorneys
 1136 Association, shall select judicial circuits in which to operate
 1137 the program. The association and the state attorneys' offices
 1138 shall develop and implement a tax collection enforcement
 1139 diversion program, which shall collect revenue due from persons
 1140 who have not remitted their collected sales tax. The criteria
 1141 for referral to the tax collection enforcement diversion program
 1142 shall be determined cooperatively between the state attorneys'
 1143 offices and the Department of Revenue.

1144 (1) Notwithstanding s. 212.20, 100 ~~75~~ percent of the
 1145 revenues collected from the tax collection enforcement diversion
 1146 program shall be deposited into the special reserve account of
 1147 the Florida Association of Centers for Independent Living, to be
 1148 used to administer the James Patrick Memorial Work Incentive
 1149 Personal Attendant Services and Employment Assistance Program
 1150 and to contract with the state attorneys participating in the

1151 tax collection enforcement diversion program in an amount of not
 1152 more than \$75,000 for each state attorney.

1153 Section 24. Subsection (5) of section 571.265, Florida
 1154 Statutes, is amended to read:

1155 571.265 Promotion of Florida thoroughbred breeding and of
 1156 thoroughbred racing at Florida thoroughbred tracks; distribution
 1157 of funds.—

1158 (5) This section is repealed July 1, 2027 ~~2025~~, unless
 1159 reviewed and saved from repeal by the Legislature.

1160 Section 25. Effective upon becoming a law, section
 1161 624.5108, Florida Statutes, is created to read:

1162 624.5108 Residential homestead property policyholder
 1163 insurance premium deduction; insurer credit for deductions.—

1164 (1) An insurer must deduct from the total amount charged
 1165 for a policy covering a residential property with a homestead
 1166 exemption under s. 196.031, an amount equal to 1.75 percent of
 1167 the premium, as defined in s. 627.403.

1168 (a) The deduction under this subsection applies to
 1169 policies that provide coverage for a 12-month period and with an
 1170 effective date between October 1, 2024, and September 30, 2025.

1171 (b) The deduction amount must appear separately on the
 1172 policy declaration page.

1173 (c) To establish whether or not a property is a homestead
 1174 property under s. 196.031, the insurer must use the preliminary
 1175 or final tax roll, whichever is more current, that is available

1176 through the Department of Revenue's website.

1177 (d) When reporting policy premiums for purposes of
1178 computing taxes levied under s. 624.509, full policy premium
1179 value must be reported prior to application of deductions under
1180 this section.

1181 (2) A policyholder entitled to the deduction provided for
1182 in this section who did not receive such deduction may apply to
1183 his or her insurer for a refund in the amount of the deduction
1184 to which the policyholder was entitled by providing evidence
1185 that the property in question was a homestead property under s.
1186 196.031. Such evidence may include, but is not limited to, the
1187 policyholder's tax notice sent by the tax collector pursuant to
1188 s. 197.322 for the year in question.

1189 (3) For the taxable years beginning on January 1, 2024 and
1190 January 1, 2025, there is allowed a credit of 100 percent of the
1191 amount of deductions provided to policyholders pursuant to
1192 subsection (1) against any tax due under s. 624.509(1) after all
1193 other credits and deductions have been taken in the order
1194 provided in s. 624.509(7).

1195 (4) An insurer claiming a credit against premium tax
1196 liability under this section is not required to pay any
1197 additional retaliatory tax levied under s. 624.5091 as a result
1198 of claiming such credit. Section 624.5091 does not limit such
1199 credit in any manner.

1200 (5) If the credit provided for under subsection (3) is not

1201 fully used in any one taxable year because of insufficient tax
 1202 liability, the unused amount may be carried forward for a period
 1203 not to exceed 5 years.

1204 (6) Every insurer required to provide a premium deduction
 1205 under this section must include with its quarterly and annual
 1206 statements under s. 624.424, all of the following information:

1207 (a) The number of policies that received a deduction under
 1208 this section during the period covered by the statement.

1209 (b) The total amount of deductions provided by the insurer
 1210 during the period covered by the statement.

1211 (7) The office must include in the reports required under
 1212 s. 624.315, the same information required under subsection (6).

1213 (8) In addition to its existing audit and investigation
 1214 authority, the Department of Revenue may perform any additional
 1215 financial and technical audits and investigations, including
 1216 examining the accounts, books, and records of an insurer
 1217 claiming a credit under subsection (3), which are necessary to
 1218 verify the information included in the tax return and to ensure
 1219 compliance with this section. The office shall provide technical
 1220 assistance when requested by the Department of Revenue on any
 1221 technical audits or examinations performed pursuant to this
 1222 section.

1223 (9) In addition to its existing examination authority and
 1224 duties under s. 624.316, the office shall examine the
 1225 information required to be reported under subsection (6) and

1226 shall take corrective measures as provided in ss. 624.310(5) and
 1227 624.4211 for any insurer not in compliance with this section.

1228 (10) The Department of Revenue and the office are
 1229 authorized, and all conditions are deemed met, to adopt
 1230 emergency rules pursuant to s. 120.54(4), to implement the
 1231 provisions of this section. Notwithstanding any other provision
 1232 of law, emergency rules adopted pursuant to this subsection are
 1233 effective for 6 months after adoption and may be renewed during
 1234 the pendency of procedures to adopt permanent rules addressing
 1235 the subject of the emergency rules.

1236 (11) This section expires June 30, 2030.

1237 Section 26. Disaster preparedness supplies; sales tax
 1238 holiday.—

1239 (1) The tax levied under chapter 212, Florida Statutes,
 1240 may not be collected during the period from June 1, 2024,
 1241 through June 14, 2024, or during the period from August 24,
 1242 2024, through September 6, 2024, on the sale of:

1243 (a) A portable self-powered light source with a sales
 1244 price of \$40 or less.

1245 (b) A portable self-powered radio, two-way radio, or
 1246 weather-band radio with a sales price of \$50 or less.

1247 (c) A tarpaulin or other flexible waterproof sheeting with
 1248 a sales price of \$100 or less.

1249 (d) An item normally sold as, or generally advertised as,
 1250 a ground anchor system or tie-down kit with a sales price of

- 1251 \$100 or less.
- 1252 (e) A gas or diesel fuel tank with a sales price of \$50 or
 1253 less.
- 1254 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
 1255 volt, or 9-volt batteries, excluding automobile and boat
 1256 batteries, with a sales price of \$50 or less.
- 1257 (g) A nonelectric food storage cooler with a sales price
 1258 of \$60 or less.
- 1259 (h) A portable generator used to provide light or
 1260 communications or preserve food in the event of a power outage
 1261 with a sales price of \$3,000 or less.
- 1262 (i) Reusable ice with a sales price of \$20 or less.
- 1263 (j) A portable power bank with a sales price of \$60 or
 1264 less.
- 1265 (k) A smoke detector or smoke alarm with a sales price of
 1266 \$70 or less.
- 1267 (l) A fire extinguisher with a sales price of \$70 or less.
- 1268 (m) A carbon monoxide detector with a sales price of \$70
 1269 or less.
- 1270 (n) The following supplies necessary for the evacuation of
 1271 household pets purchased for noncommercial use:
- 1272 1. Bags of dry dog food or cat food weighing 50 or fewer
 1273 pounds with a sales price of \$100 or less per bag.
- 1274 2. Cans or pouches of wet dog food or cat food with a
 1275 sales price of \$10 or less per can or pouch or the equivalent if

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- 1276 sold in a box or case.
- 1277 3. Over-the-counter pet medications with a sales price of
1278 \$100 or less per item.
- 1279 4. Portable kennels or pet carriers with a sales price of
1280 \$100 or less per item.
- 1281 5. Manual can openers with a sales price of \$15 or less
1282 per item.
- 1283 6. Leashes, collars, and muzzles with a sales price of \$20
1284 or less per item.
- 1285 7. Collapsible or travel-sized food bowls or water bowls
1286 with a sales price of \$15 or less per item.
- 1287 8. Cat litter weighing 25 or fewer pounds with a sales
1288 price of \$25 or less per item.
- 1289 9. Cat litter pans with a sales price of \$15 or less per
1290 item.
- 1291 10. Pet waste disposal bags with a sales price of \$15 or
1292 less per package.
- 1293 11. Pet pads with a sales price of \$20 or less per box or
1294 package.
- 1295 12. Hamster or rabbit substrate with a sales price of \$15
1296 or less per package.
- 1297 13. Pet beds with a sales price of \$40 or less per item.
- 1298 (2) The tax exemptions provided in this section do not
1299 apply to sales within a theme park or entertainment complex as
1300 defined in s. 509.013(9), Florida Statutes, within a public

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1301 lodging establishment as defined in s. 509.013(4), Florida
1302 Statutes, or within an airport as defined in s. 330.27(2),
1303 Florida Statutes.

1304 (3) The Department of Revenue is authorized, and all
1305 conditions are deemed met, to adopt emergency rules pursuant to
1306 s. 120.54(4), Florida Statutes, for the purpose of implementing
1307 this section.

1308 (4) This section shall take effect upon this act becoming
1309 a law.

1310 Section 27. Freedom Month; sales tax holiday.-

1311 (1) The taxes levied under chapter 212, Florida Statutes,
1312 may not be collected on purchases made during the period from
1313 July 1, 2024, through July 31, 2024, on:

1314 (a) The sale by way of admissions, as defined in s.
1315 212.02(1), Florida Statutes, for:

1316 1. A live music event scheduled to be held on any date or
1317 dates from July 1, 2024, through December 31, 2024;

1318 2. A live sporting event scheduled to be held on any date
1319 or dates from July 1, 2024, through December 31, 2024;

1320 3. A movie to be shown in a movie theater on any date or
1321 dates from July 1, 2024, through December 31, 2024;

1322 4. Entry to a museum, including any annual passes;

1323 5. Entry to a state park, including any annual passes;

1324 6. Entry to a ballet, play, or musical theatre performance
1325 scheduled to be held on any date or dates from July 1, 2024,

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1326 through December 31, 2024;

1327 7. Season tickets for ballets, plays, music events, or
1328 musical theatre performances;

1329 8. Entry to a fair, festival, or cultural event scheduled
1330 to be held on any date or dates from July 1, 2024, through
1331 December 31, 2024; or

1332 9. Use of or access to private and membership clubs
1333 providing physical fitness facilities from July 1, 2024, through
1334 December 31, 2024.

1335 (b) The retail sale of boating and water activity
1336 supplies, camping supplies, fishing supplies, general outdoor
1337 supplies, residential pool supplies, children's toys and
1338 children's athletic equipment. As used in this section, the
1339 term:

1340 1. "Boating and water activity supplies" means life
1341 jackets and coolers with a sales price of \$75 or less;
1342 recreational pool tubes, pool floats, inflatable chairs, and
1343 pool toys with a sales price of \$35 or less; safety flares with
1344 a sales price of \$50 or less; water skis, wakeboards,
1345 kneeboards, and recreational inflatable water tubes or floats
1346 capable of being towed with a sales price of \$150 or less;
1347 paddleboards and surfboards with a sales price of \$300 or less;
1348 canoes and kayaks with a sales price of \$500 or less; paddles
1349 and oars with a sales price of \$75 or less; and snorkels,
1350 goggles, and swimming masks with a sales price of \$25 or less.

1351 2. "Camping supplies" means tents with a sales price of
1352 \$200 or less; sleeping bags, portable hammocks, camping stoves,
1353 and collapsible camping chairs with a sales price of \$50 or
1354 less; and camping lanterns and flashlights with a sales price of
1355 \$30 or less.

1356 3. "Fishing supplies" means rods and reels with a sales
1357 price of \$75 or less if sold individually, or \$150 or less if
1358 sold as a set; tackle boxes or bags with a sales price of \$30 or
1359 less; and bait or fishing tackle with a sales price of \$5 or
1360 less if sold individually, or \$10 or less if multiple items are
1361 sold together. The term does not include supplies used for
1362 commercial fishing purposes.

1363 4. "General outdoor supplies" means sunscreen, sunblock,
1364 or insect repellant with a sales price of \$15 or less;
1365 sunglasses with a sales price of \$100 or less; binoculars with a
1366 sales prices of \$200 or less; water bottles with a sales price
1367 of \$30 or less; hydration packs with a sales price of \$50 or
1368 less; outdoor gas or charcoal grills with a sales price of \$250
1369 or less; bicycle helmets with a sales price of \$50 or less; and
1370 bicycles with a sales price of \$500 or less.

1371 5. "Residential pool supplies" means individual
1372 residential pool and spa replacement parts, nets, filters,
1373 lights, and covers with a sales price of \$100 or less; and
1374 residential pool and spa chemicals purchased by an individual
1375 with a sales price of \$150 or less.

1376 (2) The tax exemptions provided in this section do not
 1377 apply to sales within a theme park or entertainment complex as
 1378 defined in s. 509.013(9), Florida Statutes, within a public
 1379 lodging establishment as defined in s. 509.013(4), Florida
 1380 Statutes, or within an airport as defined in s. 330.27(2),
 1381 Florida Statutes.

1382 (3) If a purchaser of an admission purchases the admission
 1383 exempt from tax pursuant to this section and subsequently
 1384 resells the admission, the purchaser shall collect tax on the
 1385 full sales price of the resold admission.

1386 (4) The Department of Revenue is authorized, and all
 1387 conditions are deemed met, to adopt emergency rules pursuant to
 1388 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1389 this section.

1390 (5) This section shall take effect upon this act becoming
 1391 a law.

1392 Section 28. Clothing, wallets, and bags; school supplies;
 1393 learning aids and jigsaw puzzles; personal computers and
 1394 personal computer-related accessories; sales tax holiday.—

1395 (1) The tax levied under chapter 212, Florida Statutes,
 1396 may not be collected during the period from July 29, 2024,
 1397 through August 11, 2024 on the retail sale of:

1398 (a) Clothing, wallets, or bags, including handbags,
 1399 backpacks, fanny packs, and diaper bags, but excluding
 1400 briefcases, suitcases, and other garment bags, having a sales

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1401 price of \$100 or less per item. As used in this paragraph, the
1402 term "clothing" means:

1403 1. Any article of wearing apparel intended to be worn on
1404 or about the human body, excluding watches, watchbands, jewelry,
1405 umbrellas, and handkerchiefs; and

1406 2. All footwear, excluding skis, swim fins, roller blades,
1407 and skates.

1408 (b) School supplies having a sales price of \$50 or less
1409 per item. As used in this paragraph, the term "school supplies"
1410 means pens, pencils, erasers, crayons, notebooks, notebook
1411 filler paper, legal pads, binders, lunch boxes, construction
1412 paper, markers, folders, poster board, composition books, poster
1413 paper, scissors, cellophane tape, glue or paste, rulers,
1414 computer disks, staplers and staples used to secure paper
1415 products, protractors, and compasses.

1416 (c) Learning aids and jigsaw puzzles having a sales price
1417 of \$30 or less. As used in this paragraph, the term "learning
1418 aids" means flashcards or other learning cards, matching or
1419 other memory games, puzzle books and search-and-find books,
1420 interactive or electronic books and toys intended to teach
1421 reading or math skills, and stacking or nesting blocks or sets.

1422 (d) Personal computers or personal computer-related
1423 accessories purchased for noncommercial home or personal use
1424 having a sales price of \$1,500 or less. As used in this
1425 paragraph, the term:

1426 1. "Personal computers" includes electronic book readers,
1427 calculators, laptops, desktops, handhelds, tablets, or tower
1428 computers. The term does not include cellular telephones, video
1429 game consoles, digital media receivers, or devices that are not
1430 primarily designed to process data.

1431 2. "Personal computer-related accessories" includes
1432 keyboards, mice, personal digital assistants, monitors, other
1433 peripheral devices, modems, routers, and nonrecreational
1434 software, regardless of whether the accessories are used in
1435 association with a personal computer base unit. The term does
1436 not include furniture or systems, devices, software, monitors
1437 with a television tuner, or peripherals that are designed or
1438 intended primarily for recreational use.

1439 (2) The tax exemptions provided in this section do not
1440 apply to sales within a theme park or entertainment complex as
1441 defined in s. 509.013(9), Florida Statutes, within a public
1442 lodging establishment as defined in s. 509.013(4), Florida
1443 Statutes, or within an airport as defined in s. 330.27(2),
1444 Florida Statutes.

1445 (3) The tax exemptions provided in this section apply at
1446 the option of the dealer if less than 5 percent of the dealer's
1447 gross sales of tangible personal property in the prior calendar
1448 year consisted of items that would be exempt under this section.
1449 If a qualifying dealer chooses not to participate in the tax
1450 holiday, by July 15, 2024, the dealer must notify the Department

1451 of Revenue in writing of its election to collect sales tax
1452 during the holiday and must post a copy of that notice in a
1453 conspicuous location at its place of business.

1454 (4) The Department of Revenue is authorized, and all
1455 conditions are deemed met, to adopt emergency rules pursuant to
1456 s. 120.54(4), Florida Statutes, for the purpose of implementing
1457 this section.

1458 (5) This section shall take effect upon this act becoming
1459 a law.

1460 Section 29. Tools commonly used by skilled trade workers;
1461 Tool Time sales tax holiday.-

1462 (1) The tax levied under chapter 212, Florida Statutes,
1463 may not be collected during the period from September 1, 2024,
1464 through September 7, 2024, on the retail sale of:

1465 (a) Hand tools with a sales price of \$50 or less per item.

1466 (b) Power tools with a sales price of \$300 or less per
1467 item.

1468 (c) Power tool batteries with a sales price of \$150 or
1469 less per item.

1470 (d) Work gloves with a sales price of \$25 or less per
1471 pair.

1472 (e) Safety glasses with a sales price of \$50 or less per
1473 pair, or the equivalent if sold in sets of more than one pair.

1474 (f) Protective coveralls with a sales price of \$50 or less
1475 per item.

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- 1476 (g) Work boots with a sales price of \$175 or less per
- 1477 pair.
- 1478 (h) Tool belts with a sales price of \$100 or less per
- 1479 item.
- 1480 (i) Duffle bags or tote bags with a sales price of \$50 or
- 1481 less per item.
- 1482 (j) Tool boxes with a sales price of \$75 or less per item.
- 1483 (k) Tool boxes for vehicles with a sales price of \$300 or
- 1484 less per item.
- 1485 (l) Industry textbooks and code books with a sales price
- 1486 of \$125 or less per item.
- 1487 (m) Electrical voltage and testing equipment with a sales
- 1488 price of \$100 or less per item.
- 1489 (n) LED flashlights with a sales price of \$50 or less per
- 1490 item.
- 1491 (o) Shop lights with a sales price of \$100 or less per
- 1492 item.
- 1493 (p) Handheld pipe cutters, drain opening tools, and
- 1494 plumbing inspection equipment with a sales price of \$150 or less
- 1495 per item.
- 1496 (q) Shovels with a sales price of \$50 or less.
- 1497 (r) Rakes with a sales price of \$50 or less.
- 1498 (s) Hard hats and other head protection with a sales price
- 1499 of \$100 or less.
- 1500 (t) Hearing protection items with a sales price of \$75 or

1501 less.

1502 (u) Ladders with a sales price of \$250 or less.

1503 (v) Fuel cans with a sales price of \$50 or less.

1504 (w) High visibility safety vests with a sales price of \$30

1505 or less.

1506 (2) The tax exemptions provided in this section do not

1507 apply to sales within a theme park or entertainment complex as

1508 defined in s. 509.013(9), Florida Statutes, within a public

1509 lodging establishment as defined in s. 509.013(4), Florida

1510 Statutes, or within an airport as defined in s. 330.27(2),

1511 Florida Statutes.

1512 (3) The Department of Revenue is authorized, and all

1513 conditions are deemed met, to adopt emergency rules pursuant to

1514 s. 120.54(4), Florida Statutes, for the purpose of implementing

1515 this section.

1516 Section 30. (1) A county that has been designated as an

1517 area of critical state concern by law or by action of the

1518 Administration Commission pursuant to s. 380.05, Florida

1519 Statutes, and that levies both a tourist development tax

1520 pursuant to s. 125.0104, Florida Statutes, and a tourist impact

1521 tax pursuant to s. 125.0108, Florida Statutes, shall use the

1522 accumulated surplus from such taxes collected through September

1523 30, 2024, whether held by the county directly or held by a land

1524 authority in that county created pursuant to s. 380.0663,

1525 Florida Statutes, for the purpose of providing housing that is

1526 both:

1527 (a) Affordable, as defined in s. 420.0004, Florida
 1528 Statutes.

1529 (b) Available to employees of tourism-related businesses
 1530 in the county.

1531 (2) Any housing financed with funds from this surplus
 1532 shall only be used to provide housing that is affordable, as
 1533 defined in s. 420.0004, Florida Statutes, for a period of no
 1534 fewer than 99 years.

1535 Section 31. (1) The Department of Revenue is authorized,
 1536 and all conditions are deemed met, to adopt emergency rules
 1537 pursuant to s. 120.54(4), Florida Statutes, to implement the
 1538 amendments made by this act to ss. 212.05, 212.031 and 220.03,
 1539 Florida Statutes and the creation by this act of s. 220.1992,
 1540 Florida Statutes. Notwithstanding any other provision of law,
 1541 emergency rules adopted pursuant to this subsection are
 1542 effective for 6 months after adoption and may be renewed during
 1543 the pendency of procedures to adopt permanent rules addressing
 1544 the subject of the emergency rules.

1545 (2) This section shall take effect upon this act becoming
 1546 a law and expires July 1, 2027.

1547 Section 32. Except as otherwise provided in this act and
 1548 except for this section, which shall take effect upon this act
 1549 becoming a law, this act shall take effect July 1, 2024.