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1  
2 An act relating to taxation; amending s. 192.001,  
3 F.S.; revising the definition of the term "tangible  
4 personal property"; providing retroactive  
5 applicability; amending s. 192.0105, F.S.; providing  
6 that a taxpayer has a right to know certain  
7 information regarding property determined not to have  
8 been entitled to a homestead exemption; amending s.  
9 193.155, F.S.; extending the timeframe for changes,  
10 additions, or improvements following damage or  
11 destruction of a homestead to commence for certain  
12 assessment requirements to apply; requiring property  
13 appraisers to include certain information with notices  
14 of tax liens; providing that back taxes apply only  
15 under certain circumstances; amending s. 193.624,  
16 F.S.; revising the definition of the term "renewable  
17 energy source device"; providing applicability;  
18 amending s. 193.703, F.S.; requiring that the owner be  
19 given a specified timeframe to pay certain taxes,  
20 penalties, and interest prior to a lien being filed;  
21 providing that such lien is subject to certain  
22 provisions; providing that back taxes apply only under  
23 certain circumstances; amending s. 194.037, F.S.;  
24 revising obsolete provisions; amending s. 196.011,  
25 F.S.; requiring that specified persons or entities be

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26 | given a specified timeframe to pay certain taxes prior  
 27 | to a lien being filed; prohibiting the taxpayer from  
 28 | being assessed certain penalties or interest under  
 29 | certain circumstances; providing that back taxes apply  
 30 | only under certain circumstances; amending s. 196.031,  
 31 | F.S.; extending the timeframe before a property  
 32 | owner's failure to commence repair or rebuilding of  
 33 | homestead property constitutes abandonment; amending  
 34 | s. 196.075, F.S.; requiring that the owner be given a  
 35 | specified timeframe to pay certain taxes, penalties,  
 36 | and interest prior to a lien being filed; providing  
 37 | that such lien is subject to certain provisions;  
 38 | providing that back taxes apply only under certain  
 39 | circumstances; amending s. 196.161, F.S.; requiring  
 40 | property appraisers to include certain information  
 41 | with notices of tax liens; requiring that the owner be  
 42 | given a specified timeframe to pay certain taxes,  
 43 | penalties, and interest prior to a lien being filed;  
 44 | providing that back taxes apply only under certain  
 45 | circumstances amending s. 196.1978, F.S.; revising the  
 46 | definition of the term "newly constructed"; revising  
 47 | conditions for when multifamily projects are  
 48 | considered property used for a charitable purpose and  
 49 | are eligible to receive an ad valorem property tax  
 50 | exemption; making technical changes; requiring

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51 | property appraisers to exempt certain units from ad  
 52 | valorem property taxes; providing the method for  
 53 | determining the value of a unit for certain purposes;  
 54 | requiring property appraisers to review certain  
 55 | applications and make certain determinations;  
 56 | authorizing property appraisers to request and review  
 57 | additional information; authorizing property  
 58 | appraisers to grant exemptions only under certain  
 59 | conditions; revising requirements for property owners  
 60 | seeking a certification notice from the Florida  
 61 | Housing Finance Corporation; providing that a certain  
 62 | determination by the corporation does not constitute  
 63 | an exemption; revising eligibility; conforming  
 64 | provisions to changes made by the act; amending s.  
 65 | 196.1979, F.S.; revising the value to which a certain  
 66 | ad valorem property tax exemption applies; revising a  
 67 | condition of eligibility for vacant residential units  
 68 | to qualify for a certain ad valorem property tax  
 69 | exemption; making technical changes; revising the  
 70 | deadline for an application for exemption; revising  
 71 | deadlines by which boards and governing bodies must  
 72 | deliver to or notify the department of the adoption,  
 73 | repeal, or expiration of certain ordinances; requiring  
 74 | property appraisers to review certain applications and  
 75 | make certain determinations; authorizing property

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76 appraisers to request and review additional  
 77 information; authorizing property appraisers to grant  
 78 exemptions only under certain conditions; providing  
 79 the method for determining the value of a unit for  
 80 certain purposes; providing for retroactive  
 81 applicability; amending s. 196.1978, F.S.; authorizing  
 82 a taxing authority, beginning at a specified time, to  
 83 elect not to exempt certain property upon adoption of  
 84 an ordinance or a resolution; specifying requirements  
 85 and limitations for the ordinance or resolution;  
 86 providing applicability; specifying duties of the  
 87 taxing authority; authorizing certain property owners  
 88 to continue to receive an exemption under certain  
 89 circumstances; providing applicability; providing an  
 90 exemption from ad valorem property tax for property in  
 91 a multifamily project if certain conditions are met;  
 92 specifying requirements for eligibility and  
 93 applications; requiring property appraisers to review  
 94 certain applications and make certain determinations;  
 95 authorizing property appraisers to request and review  
 96 additional information; requiring property appraisers  
 97 to grant exemptions under certain condition; providing  
 98 the method for determining the value of portions of  
 99 property for certain purposes; specifying requirements  
 100 for property appraisers in reviewing and granting

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101 exemptions and for improperly granted exemptions;  
 102 providing a penalty; providing limitations on  
 103 eligibility; providing applicability; amending s.  
 104 201.08, F.S.; providing applicability; defining the  
 105 term "principal limit"; requiring that certain taxes  
 106 be calculated based on the principal limit at a  
 107 specified event; providing retroactive operation;  
 108 providing construction; amending s. 201.21, F.S.;  
 109 exempting all non-interest-bearing promissory notes,  
 110 non-interest-bearing nonnegotiable notes, or non-  
 111 interest-bearing written obligations, for specified  
 112 purposes, from documentary stamp taxes in connection  
 113 with the sale of alarm systems; providing for future  
 114 repeal of amendments, unless saved from repeal by the  
 115 Legislature through reenactment by the Legislature;  
 116 providing for effect of amendments by other  
 117 provisions; amending s. 206.9931, F.S.; deleting a  
 118 registration fee for certain parties; amending s.  
 119 206.9955, F.S.; revising the rates of certain taxes on  
 120 natural gas fuel for a specified timeframe; reenacting  
 121 s. 206.996(1) and (4), F.S., relating to monthly  
 122 reports by natural gas fuel retailers and deductions,  
 123 to incorporate the amendment made to s. 206.9955,  
 124 F.S., in references thereto; reenacting s. 206.997,  
 125 F.S., relating to state and local alternative fuel

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126 user fee clearing trust funds and distributions, to  
 127 incorporate the amendment made to s. 206.9955, F.S.,  
 128 in references thereto; creating s. 211.0254, F.S.;  
 129 authorizing the use of credits against certain taxes  
 130 beginning on a specified date; providing a limitation  
 131 on such credits; providing construction; providing  
 132 applicability; amending s. 212.0306, F.S.; revising  
 133 the necessary vote in a referendum for the levy of a  
 134 certain local option food and beverage tax; amending  
 135 s. 212.05, F.S.; making technical changes; specifying  
 136 the application of an exemption for sales tax for  
 137 certain purchasers of boats and aircraft; providing a  
 138 sales tax exemption for certain leases and rentals;  
 139 amending s. 212.054, F.S.; specifying that certain  
 140 purchases are considered a single item for purposes of  
 141 discretionary sales surtax; specifying that certain  
 142 property sales are deemed to occur in the county where  
 143 the purchaser resides, as identified on specified  
 144 documents; providing applicability; defining the term  
 145 "final adjudication"; providing for the transfer and  
 146 disposition of discretionary sales surtaxes under  
 147 certain circumstances; providing for the suspension of  
 148 discretionary sales surtaxes under certain  
 149 circumstances; authorizing certain persons to file a  
 150 claim for a refund of discretionary sale surtaxes;

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151 providing for future expiration; amending s. 212.055,  
152 F.S.; deleting a restriction on counties authorized to  
153 levy an indigent care and trauma center surtax;  
154 requiring approval of certain taxes in a referendum;  
155 amending s. 212.11, F.S.; authorizing an automatic  
156 extension for filing returns and remitting sales and  
157 use tax when specified states of emergency are  
158 declared; providing construction; creating s.  
159 212.1835, F.S.; authorizing the use of credits against  
160 certain taxes beginning on a specified date;  
161 authorizing certain expenses and payments to count  
162 toward the tax due; providing construction; providing  
163 applicability; requiring electronic filing of returns  
164 and payment of taxes; amending s. 212.20, F.S.;

165 deleting the future repeal of provisions related to  
166 annual distributions to the Florida Agricultural  
167 Promotional Campaign Trust Fund; amending s. 213.21,  
168 F.S.; authorizing the department to consider requests  
169 to settle or compromise certain liabilities after  
170 certain time periods have expired, in certain  
171 circumstances; providing a limitation; providing that  
172 certain department decisions are not subject to  
173 review; amending s. 213.67, F.S.; authorizing certain  
174 parties to include additional specified amounts in a  
175 garnishment levy notice; revising methods for delivery

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176 of levy notices; amending s. 220.02, F.S.; revising  
 177 the order in which credits may be taken to include a  
 178 specified credit; amending s. 220.03, F.S.; revising  
 179 the date of adoption of the Internal Revenue Code and  
 180 other federal income tax statutes for purposes of the  
 181 state corporate income tax; providing retroactive  
 182 operation; amending s. 220.19, F.S.; authorizing the  
 183 use of credits against certain taxes beginning on a  
 184 specified date; revising obsolete provisions;  
 185 authorizing certain taxpayers to use the credit in a  
 186 specified manner; providing applicability; amending s.  
 187 220.1915, F.S.; revising the definitions of the terms  
 188 "qualifying expenditures" and "qualifying railroad";  
 189 revising a limitation on the amount of the credit for  
 190 qualified railroad construction or replacement  
 191 expenditures; requiring the Department of  
 192 Transportation to certify and provide certain  
 193 information to the department by a specified date;  
 194 revising application requirements for the credit for  
 195 qualified railroad reconstruction or replacement  
 196 expenditures; revising requirements for the department  
 197 related to the issuance of a certain letter;  
 198 conforming provisions to changes made by the act;  
 199 revising conditions for carry-forward and transfer of  
 200 such credit; creating s. 220.1992, F.S.; defining the



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201 terms "qualified employee" and "qualified taxpayer";  
 202 establishing a credit against specified taxes for  
 203 taxpayers that employ specified individuals;  
 204 specifying the amount of such tax credit; authorizing  
 205 the department to adopt rules governing the manner and  
 206 form of the application for such tax credit;  
 207 specifying requirements for such form; requiring the  
 208 department to approve the tax credit prior to the  
 209 taxpayer taking the credit; requiring the department  
 210 to approve the tax credits in a specified manner;  
 211 requiring the department to notify the taxpayer in a  
 212 specified manner if the department determines an  
 213 application is incomplete; providing that such  
 214 taxpayer has a specified timeframe to correct any  
 215 deficiency; providing that certain applications are  
 216 deemed complete on a specified date; prohibiting  
 217 taxpayers from claiming a tax credit of more than a  
 218 specified amount; authorizing the carryforward of  
 219 credits in a specified manner; providing the maximum  
 220 amount of credit that may be granted during specified  
 221 fiscal years; authorizing the department to consult  
 222 with specified entities for a certain purpose;  
 223 amending s. 220.222, F.S.; providing an automatic  
 224 extension for the due date for a specified return in  
 225 certain circumstances; amending s. 374.986, F.S.;

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226 | revising obsolete provisions; creating s. 402.261,  
 227 | F.S.; defining terms; authorizing certain taxpayers to  
 228 | receive tax credits for certain actions; providing  
 229 | requirements for such credits; specifying the maximum  
 230 | tax credit that may be granted for a specified  
 231 | timeframe; authorizing tax credits be carried forward;  
 232 | requiring repayment of tax credits under certain  
 233 | conditions and using a specified formula; requiring  
 234 | certain taxpayers to file specified returns and  
 235 | reports; requiring that certain funds be distributed;  
 236 | requiring taxpayers to submit applications beginning  
 237 | on a specified date to receive tax credits; requiring  
 238 | the application to include certain information;  
 239 | requiring the Department of Revenue to approve tax  
 240 | credits in a specified manner; prohibiting the  
 241 | transfer of a tax credit; providing an exception;  
 242 | requiring the department to approve certain transfers;  
 243 | requiring a specified approval before the transfer of  
 244 | certain credits; authorizing credits to be rescinded  
 245 | during a specified time period; requiring specified  
 246 | approval before certain credits may be rescinded;  
 247 | requiring rescinded credits to be made available for  
 248 | use in a specified manner; requiring the department to  
 249 | provide specified letters in a certain time period  
 250 | with certain information; authorizing the department

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251 to adopt rules; amending s. 402.62, F.S.; revising the  
252 requirements for the Department of Children and  
253 Families in designating eligible charitable  
254 organizations; increasing the Strong Families Tax  
255 Credit cap; specifying when applications may be  
256 submitted to the Department of Revenue; amending s.  
257 413.4021, F.S.; increasing the distribution for a  
258 specified program; amending s. 561.121, F.S.;  
259 providing for a specified distribution to specified  
260 entities of funds collected from certain excise taxes  
261 on alcoholic beverages and license fees on vendors;  
262 prohibiting such distribution from exceeding a certain  
263 amount; providing for the uses of such funds;  
264 prohibiting the use of such moneys for securing bonds;  
265 providing for future repeal; creating s. 561.1214,  
266 F.S.; authorizing the use of credits against certain  
267 taxes beginning on a specified date; providing a  
268 limitation on such credits; providing applicability;  
269 providing construction; reenacting s. 571.26, F.S.,  
270 relating to the Florida Agricultural Promotional  
271 Campaign Trust Fund; repealing s. 41 of chapter 2023-  
272 157, Laws of Florida, which provides for the  
273 expiration and reversion of a specified provision of  
274 law; amending s. 571.265, F.S.; deleting the future  
275 repeal of provisions related to the promotion of

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276 Florida thoroughbred breeding and of thoroughbred  
 277 racing; amending s. 624.509, F.S.; revising the order  
 278 in which certain credits and deductions may be taken  
 279 to incorporate changes made by the act; amending s.  
 280 624.5107, F.S.; authorizing the use of credits against  
 281 certain taxes beginning on a specified date; providing  
 282 a limitation; providing construction; providing  
 283 applicability; providing for retroactive application;  
 284 creating s. 624.5108, F.S.; requiring insurers to  
 285 deduct specified amounts from the premiums for certain  
 286 policies; defining the term "flood"; providing  
 287 applicability; requiring the deductions amount to be  
 288 separately stated; providing reporting requirements;  
 289 providing that such deductions do not reduce insurers'  
 290 direct written premiums; providing for a credit for a  
 291 specified timeframe against insurance premium tax for  
 292 insurers in a specified amount; exempting insurers  
 293 claiming such credit from retaliatory tax; providing  
 294 construction; requiring the department to refund  
 295 unused credit under a certain circumstance; requiring  
 296 certain insurers to include certain information with  
 297 their quarterly and annual statements; requiring the  
 298 office to include certain information in certain  
 299 reports; authorizing the department to perform  
 300 necessary audits and investigations; requiring the

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301           Office of Insurance Regulation to provide technical  
302           assistance; requiring the office to examine certain  
303           information and take corrective measures; authorizing  
304           the department and the office to adopt emergency  
305           rules; providing for future repeal; exempting from  
306           sales and use tax specified disaster preparedness  
307           supplies during specified timeframes; providing  
308           applicability; authorizing the department to adopt  
309           emergency rules; exempting from sales and use tax  
310           admissions to certain events, performances, and  
311           facilities, certain season tickets, and the retail  
312           sale of certain boating and water activity, camping,  
313           fishing, general outdoor, residential pool supplies  
314           and electric scooters during specified timeframes;  
315           defining terms; providing applicability; authorizing  
316           the department to adopt emergency rules; exempting  
317           from sales and use tax the retail sale of certain  
318           clothing, wallets, bags, school supplies, learning  
319           aids and jigsaw puzzles, and personal computers and  
320           personal computer-related accessories during a  
321           specified timeframe; defining terms; providing  
322           applicability; authorizing certain dealers to opt out  
323           of participating in the tax holiday, subject to  
324           certain requirements; authorizing the department to  
325           adopt emergency rules; exempting from the sales and

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326 use tax the retail sale of certain tools during a  
327 specified timeframe; providing applicability;  
328 authorizing the department to adopt emergency rules;  
329 authorizing the department to adopt emergency rules  
330 for specified provisions; providing for future  
331 expiration; providing an appropriation to offset  
332 certain reductions in ad valorem tax revenue;  
333 authorizing affected fiscally constrained counties to  
334 apply for appropriated funds; specifying application  
335 requirements; authorizing the department to adopt  
336 emergency rules; providing for future repeal;  
337 providing an appropriation; providing effective dates.

338

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

340

341 Section 1. Effective upon this act becoming a law,  
342 paragraph (d) of subsection (11) of section 192.001, Florida  
343 Statutes, is amended to read:

344 192.001 Definitions.—All definitions set out in chapters 1  
345 and 200 that are applicable to this chapter are included herein.  
346 In addition, the following definitions shall apply in the  
347 imposition of ad valorem taxes:

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

350 (d) "Tangible personal property" means all goods,

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351 chattels, and other articles of value (but does not include the  
 352 vehicular items enumerated in s. 1(b), Art. VII of the State  
 353 Constitution and elsewhere defined) capable of manual possession  
 354 and whose chief value is intrinsic to the article itself.

355 "Construction work in progress" consists of those items of  
 356 tangible personal property commonly known as fixtures,  
 357 machinery, and equipment when in the process of being installed  
 358 in new or expanded improvements to real property and whose value  
 359 is materially enhanced upon connection or use with a  
 360 preexisting, taxable, operational system or facility.

361 Construction work in progress shall be deemed substantially  
 362 completed when connected with the preexisting, taxable,  
 363 operational system or facility. For the purposes of tangible  
 364 personal property constructed or installed by an electric  
 365 utility, construction work in progress shall be deemed  
 366 substantially completed upon the earlier of when all permits or  
 367 approvals required for commercial operation have been received  
 368 or approved, or 1 year after the construction work in progress  
 369 has been connected with the preexisting, taxable, operational  
 370 system or facility. Inventory and household goods are expressly  
 371 excluded from this definition.

372 Section 2. (1) The amendment made by this act to s.  
 373 192.001, Florida Statutes, applies retroactively beginning with  
 374 the 2024 property tax roll.

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

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376 Section 3. Paragraph (g) of subsection (1) of section  
 377 192.0105, Florida Statutes, is amended to read:  
 378 192.0105 Taxpayer rights.—There is created a Florida  
 379 Taxpayer's Bill of Rights for property taxes and assessments to  
 380 guarantee that the rights, privacy, and property of the  
 381 taxpayers of this state are adequately safeguarded and protected  
 382 during tax levy, assessment, collection, and enforcement  
 383 processes administered under the revenue laws of this state. The  
 384 Taxpayer's Bill of Rights compiles, in one document, brief but  
 385 comprehensive statements that summarize the rights and  
 386 obligations of the property appraisers, tax collectors, clerks  
 387 of the court, local governing boards, the Department of Revenue,  
 388 and taxpayers. Additional rights afforded to payors of taxes and  
 389 assessments imposed under the revenue laws of this state are  
 390 provided in s. 213.015. The rights afforded taxpayers to assure  
 391 that their privacy and property are safeguarded and protected  
 392 during tax levy, assessment, and collection are available only  
 393 insofar as they are implemented in other parts of the Florida  
 394 Statutes or rules of the Department of Revenue. The rights so  
 395 guaranteed to state taxpayers in the Florida Statutes and the  
 396 departmental rules include:  
 397 (1) THE RIGHT TO KNOW.—  
 398 (g) The right, on property determined not to have been  
 399 entitled to homestead exemption in a prior year, to notice of  
 400 intent from the property appraiser to record notice of tax lien,



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401 information regarding why the taxpayer was not entitled to the  
 402 exemption and how tax, penalties, and interest are calculated,  
 403 and the right to pay tax, penalty, and interest before a tax  
 404 lien is recorded for any prior year (see s. 196.161(1)(b)).  
 405

406 Notwithstanding the right to information contained in this  
 407 subsection, under s. 197.122 property owners are held to know  
 408 that property taxes are due and payable annually and are charged  
 409 with a duty to ascertain the amount of current and delinquent  
 410 taxes and obtain the necessary information from the applicable  
 411 governmental officials.

412 Section 4. Paragraph (b) of subsection (4) and subsection  
 413 (10) of section 193.155, Florida Statutes, are amended to read:

414 193.155 Homestead assessments.—Homestead property shall be  
 415 assessed at just value as of January 1, 1994. Property receiving  
 416 the homestead exemption after January 1, 1994, shall be assessed  
 417 at just value as of January 1 of the year in which the property  
 418 receives the exemption unless the provisions of subsection (8)  
 419 apply.

420 (4)

421 (b)1. Changes, additions, or improvements that replace all  
 422 or a portion of homestead property, including ancillary  
 423 improvements, damaged or destroyed by misfortune or calamity  
 424 shall be assessed upon substantial completion as provided in  
 425 this paragraph. Such assessment must be calculated using the

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426 homestead property's assessed value as of the January 1  
 427 immediately before the date on which the damage or destruction  
 428 was sustained, subject to the assessment limitations in  
 429 subsections (1) and (2), when:

430 a. The square footage of the homestead property as changed  
 431 or improved does not exceed 110 percent of the square footage of  
 432 the homestead property before the damage or destruction; or

433 b. The total square footage of the homestead property as  
 434 changed or improved does not exceed 1,500 square feet.

435 2. The homestead property's assessed value must be  
 436 increased by the just value of that portion of the changed or  
 437 improved homestead property which is in excess of 110 percent of  
 438 the square footage of the homestead property before the damage  
 439 or destruction or of that portion exceeding 1,500 square feet.

440 3. Homestead property damaged or destroyed by misfortune  
 441 or calamity which, after being changed or improved, has a square  
 442 footage of less than 100 percent of the homestead property's  
 443 total square footage before the damage or destruction shall be  
 444 assessed pursuant to subsection (5).

445 4. Changes, additions, or improvements assessed pursuant  
 446 to this paragraph must be reassessed pursuant to subsection (1)  
 447 in subsequent years. This paragraph applies to changes,  
 448 additions, or improvements commenced within 5 ~~3~~ years after the  
 449 January 1 following the damage or destruction of the homestead.

450 (10) (a) If the property appraiser determines that for any

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451 year or years within the prior 10 years a person who was not  
 452 entitled to the homestead property assessment limitation granted  
 453 under this section was granted the homestead property assessment  
 454 limitation, the property appraiser making such determination  
 455 shall serve upon the owner a notice of intent to record in the  
 456 public records of the county a notice of tax lien against any  
 457 property owned by that person in the county, and such property  
 458 must be identified in the notice of tax lien. The property  
 459 appraiser must include with such notice information explaining  
 460 why the owner is not entitled to the limitation, the years for  
 461 which unpaid taxes, penalties, and interest are due, and the  
 462 manner in which unpaid taxes, penalties, and interest have been  
 463 calculated. Such property that is situated in this state is  
 464 subject to the unpaid taxes, plus a penalty of 50 percent of the  
 465 unpaid taxes for each year and 15 percent interest per annum.  
 466 However, when a person entitled to exemption pursuant to s.  
 467 196.031 inadvertently receives the limitation pursuant to this  
 468 section following a change of ownership, the assessment of such  
 469 property must be corrected as provided in paragraph (9) (a), and  
 470 the person need not pay the unpaid taxes, penalties, or  
 471 interest. Before a lien may be filed, the person or entity so  
 472 notified must be given 30 days to pay the taxes and any  
 473 applicable penalties and interest.

474 (b) If the property appraiser improperly grants the  
 475 property assessment limitation as a result of a clerical mistake

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476 or an omission, the person or entity improperly receiving the  
 477 property assessment limitation may not be assessed a penalty or  
 478 interest. Back taxes shall apply only as follows:

479 1. If the person who received the limitation as a result  
 480 of a clerical mistake or omission voluntarily discloses to the  
 481 property appraiser that he or she was not entitled to the  
 482 limitation before the property appraiser notifies the owner of  
 483 the mistake or omission, no back taxes shall be due.

484 2. If the person who received the limitation as a result  
 485 of a clerical mistake or omission does not voluntarily disclose  
 486 to the property appraiser that he or she was not entitled to the  
 487 limitation before the property appraiser notifies the owner of  
 488 the mistake or omission, back taxes shall be due for any year or  
 489 years that the owner was not entitled to the limitation within  
 490 the 5 years before the property appraiser notified the owner of  
 491 the mistake or omission.

492 3. The property appraiser shall serve upon an owner that  
 493 owes back taxes under subparagraph 2. a notice of intent to  
 494 record in the public records of the county a notice of tax lien  
 495 against any property owned by that person in the county, and  
 496 such property must be identified in the notice of tax lien. The  
 497 property appraiser must include with such notice information  
 498 explaining why the owner is not entitled to the limitation, the  
 499 years for which unpaid taxes are due, and the manner in which  
 500 unpaid taxes have been calculated. Before a lien may be filed,

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501 the person or entity so notified must be given 30 days to pay  
 502 the taxes.

503 Section 5. Subsection (1) of section 193.624, Florida  
 504 Statutes, is amended to read:

505 193.624 Assessment of renewable energy source devices.—

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

511 (a) Solar energy collectors, photovoltaic modules, and  
 512 inverters.

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

515 (c) Rockbeds.

516 (d) Thermostats and other control devices.

517 (e) Heat exchange devices.

518 (f) Pumps and fans.

519 (g) Roof ponds.

520 (h) Freestanding thermal containers.

521 (i) Pipes, ducts, wiring, structural supports, refrigerant  
 522 handling systems, and other components used as integral parts of  
 523 such systems; however, such equipment does not include  
 524 conventional backup systems of any type or any equipment or  
 525 structure that would be required in the absence of the renewable

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526 energy source device.

527 (j) Windmills and wind turbines.

528 (k) Wind-driven generators.

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

532 (m) Pipes and other equipment used to transmit hot  
 533 geothermal water to a dwelling or structure from a geothermal  
 534 deposit.

535 (n) Pipes, equipment, structural facilities, structural  
 536 support, and any other machinery integral to the  
 537 interconnection, production, storage, compression,  
 538 transportation, processing, collection, and conversion of biogas  
 539 from landfill waste; livestock farm waste, including manure;  
 540 food waste; or treated wastewater into renewable natural gas as  
 541 defined in s. 366.91.

542

543 The term does not include equipment that is on the distribution  
 544 or transmission side of the point at which a renewable energy  
 545 source device is interconnected to an electric utility's  
 546 distribution grid or transmission lines or a natural gas  
 547 pipeline or distribution system.

548 Section 6. The amendment made by this act to s. 193.624,  
 549 Florida Statutes, first applies to the 2025 property tax roll.

550 Section 7. Subsection (7) of section 193.703, Florida

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551 Statutes, is amended to read:

552 193.703 Reduction in assessment for living quarters of  
553 parents or grandparents.—

554 (7)(a) If the property appraiser determines that for any  
555 year within the previous 10 years a property owner who was not  
556 entitled to a reduction in assessed value under this section was  
557 granted such reduction, the property appraiser shall serve on  
558 the owner a notice of intent to record in the public records of  
559 the county a notice of tax lien against any property owned by  
560 that person in the county, and that property must be identified  
561 in the notice of tax lien. Any property that is owned by that  
562 person and is situated in this state is subject to the taxes  
563 exempted by the improper reduction, plus a penalty of 50 percent  
564 of the unpaid taxes for each year and interest at a rate of 15  
565 percent per annum. Before such lien may be filed, the owner must  
566 be given 30 days within which to pay the taxes, penalties, and  
567 interest. Such lien is subject to s. 196.161(3).

568 (b)1. ~~However,~~ If a reduction is improperly granted due to  
569 a clerical mistake or omission by the property appraiser, the  
570 person who improperly received the reduction may not be assessed  
571 a penalty or interest. Back taxes shall apply only as follows:

572 a. If the person who received the reduction in assessed  
573 value as a result of a clerical mistake or omission voluntarily  
574 discloses to the property appraiser that he or she was not  
575 entitled to the reduction in assessed value before the property

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576 appraiser notifies the owner of the mistake or omission, no back  
 577 taxes shall be due.

578 b. If the person who received the reduction in assessed  
 579 value as a result of a clerical mistake or omission does not  
 580 voluntarily disclose to the property appraiser that he or she  
 581 was not entitled to the limitation before the property appraiser  
 582 notifies the owner of the mistake or omission, back taxes shall  
 583 be due for any year or years that the owner was not entitled to  
 584 the limitation within the 5 years before the property appraiser  
 585 notified the owner of the mistake or omission.

586 2. The property appraiser shall serve upon an owner that  
 587 owes back taxes under sub-subparagraph 1.b. a notice of intent  
 588 to record in the public records of the county a notice of tax  
 589 lien against any property owned by that person in the county,  
 590 and such property must be identified in the notice of tax lien.  
 591 The property appraiser must include with such notice information  
 592 explaining why the owner is not entitled to the limitation, the  
 593 years for which unpaid taxes are due, and the manner in which  
 594 unpaid taxes have been calculated. Before such lien may be  
 595 filed, the owner must be given 30 days within which to pay the  
 596 taxes, penalties, and interest. Such lien is subject to s.  
 597 196.161(3).

598 Section 8. Paragraph (f) of subsection (1) of section  
 599 194.037, Florida Statutes, is amended to read:

600 194.037 Disclosure of tax impact.—



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601 (1) After hearing all petitions, complaints, appeals, and  
 602 disputes, the clerk shall make public notice of the findings and  
 603 results of the board as provided in chapter 50. If published in  
 604 the print edition of a newspaper, the notice must be in at least  
 605 a quarter-page size advertisement of a standard size or tabloid  
 606 size newspaper, and the headline shall be in a type no smaller  
 607 than 18 point. The advertisement shall not be placed in that  
 608 portion of the newspaper where legal notices and classified  
 609 advertisements appear. The advertisement shall be published in a  
 610 newspaper in the county. The newspaper selected shall be one of  
 611 general interest and readership in the community pursuant to  
 612 chapter 50. For all advertisements published pursuant to this  
 613 section, the headline shall read: TAX IMPACT OF VALUE ADJUSTMENT  
 614 BOARD. The public notice shall list the members of the value  
 615 adjustment board and the taxing authorities to which they are  
 616 elected. The form shall show, in columnar form, for each of the  
 617 property classes listed under subsection (2), the following  
 618 information, with appropriate column totals:

619 (f) In the sixth column, the net change in taxable value  
 620 from the property appraiser's ~~assessor's~~ initial roll which  
 621 results from board decisions.

622 Section 9. Present paragraphs (b) through (e) of  
 623 subsection (9) of section 196.011, Florida Statutes, are  
 624 redesignated as paragraphs (c) through (f), respectively, a new  
 625 paragraph (b) is added to that subsection, and paragraph (a) of

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626 | that subsection is amended, to read:  
 627 |       196.011 Annual application required for exemption.—  
 628 |       (9)(a) A county may, at the request of the property  
 629 | appraiser and by a majority vote of its governing body, waive  
 630 | the requirement that an annual application or statement be made  
 631 | for exemption of property within the county after an initial  
 632 | application is made and the exemption granted. The waiver under  
 633 | this subsection of the annual application or statement  
 634 | requirement applies to all exemptions under this chapter except  
 635 | the exemption under s. 196.1995. Notwithstanding such waiver,  
 636 | refiling of an application or statement shall be required when  
 637 | any property granted an exemption is sold or otherwise disposed  
 638 | of, when the ownership changes in any manner, when the applicant  
 639 | for homestead exemption ceases to use the property as his or her  
 640 | homestead, or when the status of the owner changes so as to  
 641 | change the exempt status of the property. In its deliberations  
 642 | on whether to waive the annual application or statement  
 643 | requirement, the governing body shall consider the possibility  
 644 | of fraudulent exemption claims which may occur due to the waiver  
 645 | of the annual application requirement. The owner of any property  
 646 | granted an exemption who is not required to file an annual  
 647 | application or statement shall notify the property appraiser  
 648 | promptly whenever the use of the property or the status or  
 649 | condition of the owner changes so as to change the exempt status  
 650 | of the property. If any property owner fails to so notify the

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651 property appraiser and the property appraiser determines that  
 652 for any year within the prior 10 years the owner was not  
 653 entitled to receive such exemption, the owner of the property is  
 654 subject to the taxes exempted as a result of such failure plus  
 655 15 percent interest per annum and a penalty of 50 percent of the  
 656 taxes exempted. Except for homestead exemptions controlled by s.  
 657 196.161, the property appraiser making such determination shall  
 658 record in the public records of the county a notice of tax lien  
 659 against any property owned by that person or entity in the  
 660 county, and such property must be identified in the notice of  
 661 tax lien. Except as provided in paragraph (b), such property is  
 662 subject to the payment of all taxes and penalties. Such lien  
 663 when filed shall attach to any property, identified in the  
 664 notice of tax lien, owned by the person who illegally or  
 665 improperly received the exemption. If such person no longer owns  
 666 property in that county but owns property in some other county  
 667 or counties in the state, the property appraiser shall record a  
 668 notice of tax lien in such other county or counties, identifying  
 669 the property owned by such person or entity in such county or  
 670 counties, and it shall become a lien against such property in  
 671 such county or counties. Before a lien may be filed, the person  
 672 or entity so notified must be given 30 days to pay the taxes.

673 (b) If a homestead exemption is granted as a result of a  
 674 clerical mistake or omission by the property appraiser, the  
 675 taxpayer may not be assessed a penalty or interest. Back taxes

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676 shall apply only as follows:

677 1. If the person who received the homestead exemption as a

678 result of a clerical mistake or omission voluntarily discloses

679 to the property appraiser that he or she was not entitled to the

680 homestead exemption before the property appraiser notifies the

681 owner of the mistake or omission, no back taxes shall be due.

682 2. If the person who received the homestead exemption as a

683 result of a clerical mistake or omission does not voluntarily

684 disclose to the property appraiser that he or she was not

685 entitled to the homestead exemption before the property

686 appraiser notifies the owner of the mistake or omission, back

687 taxes shall be due for any year or years that the owner was not

688 entitled to the limitation within the 5 years before the

689 property appraiser notified the owner of the mistake or

690 omission.

691 3. The property appraiser shall serve upon an owner that

692 owes back taxes under subparagraph 2. a notice of intent to

693 record in the public records of the county a notice of tax lien

694 against any property owned by that person in the county, and

695 such property must be identified in the notice of tax lien. The

696 property appraiser must include with such notice information

697 explaining why the owner is not entitled to the limitation, the

698 years for which unpaid taxes are due, and the manner in which

699 unpaid taxes have been calculated. Before a lien may be filed,

700 the person or entity so notified must be given 30 days to pay

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701 the taxes.

702 Section 10. Subsection (7) of section 196.031, Florida  
703 Statutes, is amended to read:

704 196.031 Exemption of homesteads.—

705 (7) When homestead property is damaged or destroyed by  
706 misfortune or calamity and the property is uninhabitable on  
707 January 1 after the damage or destruction occurs, the homestead  
708 exemption may be granted if the property is otherwise qualified  
709 and if the property owner notifies the property appraiser that  
710 he or she intends to repair or rebuild the property and live in  
711 the property as his or her primary residence after the property  
712 is repaired or rebuilt and does not claim a homestead exemption  
713 on any other property or otherwise violate this section. Failure  
714 by the property owner to commence the repair or rebuilding of  
715 the homestead property within 5 ~~3~~ years after January 1  
716 following the property's damage or destruction constitutes  
717 abandonment of the property as a homestead. After the 5-year ~~3-~~  
718 ~~year~~ period, the expiration, lapse, nonrenewal, or revocation of  
719 a building permit issued to the property owner for such repairs  
720 or rebuilding also constitutes abandonment of the property as  
721 homestead.

722 Section 11. Subsection (9) of section 196.075, Florida  
723 Statutes, is amended to read:

724 196.075 Additional homestead exemption for persons 65 and  
725 older.—

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726           (9)(a) If the property appraiser determines that for any  
 727 year within the immediately previous 10 years a person who was  
 728 not entitled to the additional homestead exemption under this  
 729 section was granted such an exemption, the property appraiser  
 730 shall serve upon the owner a notice of intent to record in the  
 731 public records of the county a notice of tax lien against any  
 732 property owned by that person in the county, and that property  
 733 must be identified in the notice of tax lien. Any property that  
 734 is owned by the taxpayer and is situated in this state is  
 735 subject to the taxes exempted by the improper homestead  
 736 exemption, plus a penalty of 50 percent of the unpaid taxes for  
 737 each year and interest at a rate of 15 percent per annum. Before  
 738 any such lien may be filed, the owner must be given 30 days  
 739 within which to pay the taxes, penalties, and interest. Such a  
 740 lien is subject to the procedures and provisions set forth in s.  
 741 196.161(3).

742           (b) ~~However,~~ If the additional homestead ~~such an~~ exemption  
 743 under this section is improperly granted as a result of a  
 744 clerical mistake or omission by the property appraiser, the  
 745 person who improperly received the exemption may not be assessed  
 746 a penalty and interest. Back taxes shall apply only as follows:

747           1. If the person who received the additional homestead  
 748 exemption under this section as a result of a clerical mistake  
 749 or omission voluntarily discloses to the property appraiser that  
 750 he or she was not entitled to the homestead exemption before the

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751 property appraiser notifies the owner of the mistake or  
 752 omission, no back taxes shall be due.

753 2. If the person who received the additional homestead  
 754 exemption under this section as a result of a clerical mistake  
 755 or omission does not voluntarily disclose to the property  
 756 appraiser that he or she was not entitled to the homestead  
 757 exemption before the property appraiser notifies the owner of  
 758 the mistake or omission, back taxes shall be due for any year or  
 759 years that the owner was not entitled to the limitation within  
 760 the 5 years before the property appraiser notified the owner of  
 761 the mistake or omission.

762 3. The property appraiser shall serve upon an owner that  
 763 owes back taxes under subparagraph 2. a notice of intent to  
 764 record in the public records of the county a notice of tax lien  
 765 against any property owned by that person in the county, and  
 766 such property must be identified in the notice of tax lien. The  
 767 property appraiser must include with such notice information  
 768 explaining why the owner is not entitled to the limitation, the  
 769 years for which unpaid taxes are due, and the manner in which  
 770 unpaid taxes have been calculated. Before any such lien may be  
 771 filed, the owner must be given 30 days within which to pay the  
 772 taxes, penalties, and interest. Such a lien is subject to the  
 773 procedures and provisions set forth in s. 196.161(3).

774 Section 12. Paragraph (b) of subsection (1) of section  
 775 196.161, Florida Statutes, is amended to read:

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776 196.161 Homestead exemptions; lien imposed on property of  
 777 person claiming exemption although not a permanent resident.—

778 (1)

779 (b)1. In addition, upon determination by the property  
 780 appraiser that for any year or years within the prior 10 years a  
 781 person who was not entitled to a homestead exemption was granted  
 782 a homestead exemption from ad valorem taxes, it shall be the  
 783 duty of the property appraiser making such determination to  
 784 serve upon the owner a notice of intent to record in the public  
 785 records of the county a notice of tax lien against any property  
 786 owned by that person in the county, and such property shall be  
 787 identified in the notice of tax lien. The property appraiser  
 788 must include with such notice served upon the owner information  
 789 explaining why the owner is not entitled to the homestead  
 790 exemption; for which years unpaid taxes, penalties, and interest  
 791 are due; and how unpaid taxes, penalties, and interest have been  
 792 calculated. Such property which is situated in this state shall  
 793 be subject to the taxes exempted thereby, plus a penalty of 50  
 794 percent of the unpaid taxes for each year and 15 percent  
 795 interest per annum. Before any such lien may be filed, the owner  
 796 so notified must be given 30 days to pay the taxes, penalties,  
 797 and interest.

798 2. ~~However,~~ If a homestead exemption is improperly granted  
 799 as a result of a clerical mistake or an omission by the property  
 800 appraiser, the person improperly receiving the exemption shall



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801 not be assessed penalty and interest. Before any such lien may  
 802 be filed, the owner so notified must be given 30 days to pay the  
 803 taxes, penalties, and interest. Back taxes shall apply only as  
 804 follows:

805 a. If the person who received the homestead exemption as a  
 806 result of a clerical mistake or omission voluntarily discloses  
 807 to the property appraiser that he or she was not entitled to the  
 808 homestead exemption before the property appraiser notifies the  
 809 owner of the mistake or omission, no back taxes shall be due.

810 b. If the person who received the homestead exemption as a  
 811 result of a clerical mistake or omission does not voluntarily  
 812 disclose to the property appraiser that he or she was not  
 813 entitled to the homestead exemption before the property  
 814 appraiser notifies the owner of the mistake or omission, back  
 815 taxes shall be due for any year or years that the owner was not  
 816 entitled to the limitation within the 5 years before the  
 817 property appraiser notified the owner of the mistake or  
 818 omission.

819 c. The property appraiser shall serve upon an owner that  
 820 owes back taxes under sub-subparagraph b. a notice of intent to  
 821 record in the public records of the county a notice of tax lien  
 822 against any property owned by that person in the county, and  
 823 such property must be identified in the notice of tax lien. The  
 824 property appraiser must include with such notice information  
 825 explaining why the owner is not entitled to the limitation, the

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826 | years for which unpaid taxes are due, and the manner in which  
 827 | unpaid taxes have been calculated.

828 | Section 13. Effective upon becoming a law, subsection (3)  
 829 | of section 196.1978, Florida Statutes, is amended to read:

830 | 196.1978 Affordable housing property exemption.—

831 | (3) (a) As used in this subsection, the term:

832 | 1. "Corporation" means the Florida Housing Finance  
 833 | Corporation.

834 | 2. "Newly constructed" means an improvement to real  
 835 | property which was substantially completed within 5 years before  
 836 | the date of an applicant's first submission of a request for a  
 837 | certification notice ~~or an application for an exemption~~ pursuant  
 838 | to this subsection ~~section, whichever is earlier.~~

839 | 3. "Substantially completed" has the same meaning as in s.  
 840 | 192.042 (1).

841 | (b) Notwithstanding ss. 196.195 and 196.196, portions of  
 842 | property in a multifamily project are considered property used  
 843 | for a charitable purpose and are eligible to receive an ad  
 844 | valorem property tax exemption if such portions meet all of the  
 845 | following conditions:

846 | 1. Provide affordable housing to natural persons or  
 847 | families meeting the income limitations provided in paragraph  
 848 | (d).†

849 | 2.a. Are within a newly constructed multifamily project  
 850 | that contains more than 70 units dedicated to housing natural

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851 persons or families meeting the income limitations provided in  
 852 paragraph (d); or

853 b. Are within a newly constructed multifamily project in  
 854 an area of critical state concern, as designated by s. 380.0552  
 855 or chapter 28-36, Florida Administrative Code, which contains  
 856 more than 10 units dedicated to housing natural persons or  
 857 families meeting the income limitations provided in paragraph  
 858 (d). ~~and~~

859 3. Are rented for an amount that does not exceed the  
 860 amount as specified by the most recent multifamily rental  
 861 programs income and rent limit chart posted by the corporation  
 862 and derived from the Multifamily Tax Subsidy Projects Income  
 863 Limits published by the United States Department of Housing and  
 864 Urban Development or 90 percent of the fair market value rent as  
 865 determined by a rental market study meeting the requirements of  
 866 paragraph (l) ~~(m)~~, whichever is less.

867 (c) If a unit that in the previous year received ~~qualified~~  
 868 ~~for~~ the exemption under this subsection and was occupied by a  
 869 tenant is vacant on January 1, the vacant unit is eligible for  
 870 the exemption if the use of the unit is restricted to providing  
 871 affordable housing that would otherwise meet the requirements of  
 872 this subsection and a reasonable effort is made to lease the  
 873 unit to eligible persons or families.

874 (d)1. The property appraiser shall exempt:

875 a. Seventy-five percent of the assessed value of the units

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876 in multifamily projects that meet the requirements of this  
 877 subsection and are ~~Qualified property~~ used to house natural  
 878 persons or families whose annual household income is greater  
 879 than 80 percent but not more than 120 percent of the median  
 880 annual adjusted gross income for households within the  
 881 metropolitan statistical area or, if not within a metropolitan  
 882 statistical area, within the county in which the person or  
 883 family resides; ~~and, must receive an ad valorem property tax~~  
 884 ~~exemption of 75 percent of the assessed value.~~

885 b.2. From ad valorem property taxes the units in  
 886 multifamily projects that meet the requirements of this  
 887 subsection and are ~~Qualified property~~ used to house natural  
 888 persons or families whose annual household income does not  
 889 exceed 80 percent of the median annual adjusted gross income for  
 890 households within the metropolitan statistical area or, if not  
 891 within a metropolitan statistical area, within the county in  
 892 which the person or family resides, ~~is exempt from ad valorem~~  
 893 ~~property taxes.~~

894 2. When determining the value of a unit for purposes of  
 895 applying an exemption pursuant to this paragraph, the property  
 896 appraiser must include in such valuation the proportionate share  
 897 of the residential common areas, including the land, fairly  
 898 attributable to such unit.

899 (e) To be eligible to receive an exemption under this  
 900 subsection, a property owner must submit an application on a

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901 form prescribed by the department by March 1 for the exemption,  
 902 accompanied by a certification notice from the corporation to  
 903 the property appraiser. The property appraiser shall review the  
 904 application and determine whether the applicant meets all of the  
 905 requirements of this subsection and is entitled to an exemption.  
 906 A property appraiser may request and review additional  
 907 information necessary to make such determination. A property  
 908 appraiser may grant an exemption only for a property for which  
 909 the corporation has issued a certification notice and which the  
 910 property appraiser determines is entitled to an exemption.

911 (f) To receive a certification notice, a property owner  
 912 must submit a request to the corporation ~~for certification~~ on a  
 913 form provided by the corporation which includes all of the  
 914 following:

915 1. The most recently completed rental market study meeting  
 916 the requirements of paragraph (1) ~~(m)~~.

917 2. A list of the units for which the property owner seeks  
 918 an exemption.

919 3. The rent amount received by the property owner for each  
 920 unit for which the property owner seeks an exemption. If a unit  
 921 is vacant and qualifies for an exemption under paragraph (c),  
 922 the property owner must provide evidence of the published rent  
 923 amount for each vacant unit.

924 4. A sworn statement, under penalty of perjury, from the  
 925 applicant restricting the property for a period of not less than

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926 3 years to housing persons or families who meet the income  
 927 limitations under this subsection.

928 (g) The corporation shall review the request for a  
 929 certification notice and certify whether a property ~~that~~ meets  
 930 the ~~eligibility~~ criteria of paragraphs (b) and (c) ~~this~~  
 931 ~~subsection~~. A determination by the corporation regarding a  
 932 request for a certification notice does not constitute a grant  
 933 of an exemption pursuant to this subsection or final agency  
 934 action pursuant to chapter 120.

935 1. If the corporation determines that the property meets  
 936 the ~~eligibility~~ criteria ~~for an exemption under this subsection~~,  
 937 the corporation must send a certification notice to the property  
 938 owner and the property appraiser.

939 2. If the corporation determines that the property does  
 940 not meet the ~~eligibility~~ criteria, the corporation must notify  
 941 the property owner and include the reasons for such  
 942 determination.

943 (h) The corporation shall post on its website the deadline  
 944 to submit a request for a certification notice. The deadline  
 945 must allow adequate time for a property owner to submit a timely  
 946 application for exemption to the property appraiser.

947 (i) ~~The property appraiser shall review the application~~  
 948 ~~and determine if the applicant is entitled to an exemption. A~~  
 949 ~~property appraiser may grant an exemption only for a property~~  
 950 ~~for which the corporation has issued a certification notice.~~

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951       ~~(j)~~ If the property appraiser determines that for any year  
 952 during the immediately previous 10 years a person who was not  
 953 entitled to an exemption under this subsection was granted such  
 954 an exemption, the property appraiser must serve upon the owner a  
 955 notice of intent to record in the public records of the county a  
 956 notice of tax lien against any property owned by that person in  
 957 the county, and that property must be identified in the notice  
 958 of tax lien. Any property owned by the taxpayer and situated in  
 959 this state is subject to the taxes exempted by the improper  
 960 exemption, plus a penalty of 50 percent of the unpaid taxes for  
 961 each year and interest at a rate of 15 percent per annum. If an  
 962 exemption is improperly granted as a result of a clerical  
 963 mistake or an omission by the property appraiser, the property  
 964 owner improperly receiving the exemption may not be assessed a  
 965 penalty or interest.

966       (j)~~(k)~~ Units subject to an agreement with the corporation  
 967 pursuant to chapter 420 recorded in the official records of the  
 968 county in which the property is located to provide housing to  
 969 natural persons or families meeting the extremely-low-income,  
 970 very-low-income, or low-income limits specified in s. 420.0004  
 971 are not eligible for this exemption.

972       (k)~~(l)~~ Property receiving an exemption pursuant to s.  
 973 196.1979 or units used as a transient public lodging  
 974 establishment as defined in s. 509.013 ~~is~~ not eligible for  
 975 this exemption.

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976        (1)~~(m)~~ A rental market study submitted as required by  
 977 subparagraph (f)1. ~~paragraph (f)~~ must identify the fair market  
 978 value rent of each unit for which a property owner seeks an  
 979 exemption. Only a certified general appraiser as defined in s.  
 980 475.611 may issue a rental market study. The certified general  
 981 appraiser must be independent of the property owner who requests  
 982 the rental market study. In preparing the rental market study, a  
 983 certified general appraiser shall comply with the standards of  
 984 professional practice pursuant to part II of chapter 475 and use  
 985 comparable property within the same geographic area and of the  
 986 same type as the property for which the exemption is sought. A  
 987 rental market study must have been completed within 3 years  
 988 before submission of the application.

989        (m)~~(n)~~ The corporation may adopt rules to implement this  
 990 section.

991        (n)~~(o)~~ This subsection first applies to the 2024 tax roll  
 992 and is repealed December 31, 2059.

993        Section 14. Effective upon becoming a law, present  
 994 subsections (6) and (7) of section 196.1979, Florida Statutes,  
 995 are redesignated as subsections (8) and (9), respectively, new  
 996 subsections (6) and (7) are added to that section, and paragraph  
 997 (b) of subsection (1), subsection (2), paragraphs (d), (f), and  
 998 (l) of subsection (3), and subsection (5) of that section are  
 999 amended, to read:

1000        196.1979 County and municipal affordable housing property



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1001 exemption.—  
1002 (1)  
1003 (b) Qualified property may receive an ad valorem property  
1004 tax exemption of:  
1005 1. Up to 75 percent of the assessed value of each  
1006 residential unit used to provide affordable housing if fewer  
1007 than 100 percent of the multifamily project's residential units  
1008 are used to provide affordable housing meeting the requirements  
1009 of this section.  
1010 2. Up to 100 percent of the assessed value of each  
1011 residential unit used to provide affordable housing if 100  
1012 percent of the multifamily project's residential units are used  
1013 to provide affordable housing meeting the requirements of this  
1014 section.  
1015 (2) If a residential unit that in the previous year  
1016 received ~~qualified for~~ the exemption under this section and was  
1017 occupied by a tenant is vacant on January 1, the vacant unit may  
1018 qualify for the exemption under this section if the use of the  
1019 unit is restricted to providing affordable housing that would  
1020 otherwise meet the requirements of this section and a reasonable  
1021 effort is made to lease the unit to eligible persons or  
1022 families.  
1023 (3) An ordinance granting the exemption authorized by this  
1024 section must:  
1025 (d) Require the local entity to verify and certify

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1026 | property that meets the requirements of the ordinance as  
 1027 | qualified property and forward the certification to the property  
 1028 | owner and the property appraiser. If the local entity denies the  
 1029 | application for certification ~~exemption~~, it must notify the  
 1030 | applicant and include reasons for the denial.

1031 |         (f) Require the property owner to submit an application  
 1032 | for exemption, on a form prescribed by the department,  
 1033 | accompanied by the certification of qualified property, to the  
 1034 | property appraiser no later than the deadline specified in s.  
 1035 | 196.011 ~~March 1~~.

1036 |         (1) Require the county or municipality to post on its  
 1037 | website a list of ~~certified~~ properties receiving the exemption  
 1038 | for the purpose of facilitating access to affordable housing.

1039 |         (5) An ordinance adopted under this section must expire  
 1040 | before the fourth January 1 after adoption; however, the board  
 1041 | of county commissioners or the governing body of the  
 1042 | municipality may adopt a new ordinance to renew the exemption.  
 1043 | The board of county commissioners or the governing body of the  
 1044 | municipality shall deliver a copy of an ordinance adopted under  
 1045 | this section to the department and the property appraiser within  
 1046 | 10 days after its adoption, but no later than January 1 of the  
 1047 | year such exemption will take effect. If the ordinance expires  
 1048 | or is repealed, the board of county commissioners or the  
 1049 | governing body of the municipality must notify the department  
 1050 | and the property appraiser within 10 days after its expiration

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1051 or repeal, but no later than January 1 of the year the repeal or  
 1052 expiration of such exemption will take effect.

1053 (6) The property appraiser shall review each application  
 1054 for exemption and determine whether the applicant meets all of  
 1055 the requirements of this section and is entitled to an  
 1056 exemption. A property appraiser may request and review  
 1057 additional information necessary to make such determination. A  
 1058 property appraiser may grant an exemption only for a property  
 1059 for which the local entity has certified as qualified property  
 1060 and which the property appraiser determines is entitled to an  
 1061 exemption.

1062 (7) When determining the value of a unit for purposes of  
 1063 applying an exemption pursuant to this section, the property  
 1064 appraiser must include in such valuation the proportionate share  
 1065 of the residential common areas, including the land, fairly  
 1066 attributable to such unit.

1067 Section 15. (1) The amendments made to s. 196.1978,  
 1068 Florida Statutes, by section 13 of this act and s. 196.1979,  
 1069 Florida Statutes, are intended to be remedial and clarifying in  
 1070 nature and apply retroactively to January 1, 2024.

1071 (2) This section shall take effect upon becoming a law.

1072 Section 16. Paragraph (o) is added to subsection (3) of  
 1073 section 196.1978, Florida Statutes, as amended by this act, and  
 1074 subsection (4) is added to that section, to read:

1075 196.1978 Affordable housing property exemption.—

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1076 (3)

1077 (o)1. Beginning with the 2025 tax roll, a taxing authority

1078 may elect, upon adoption of an ordinance or resolution approved

1079 by a two-thirds vote of the governing body, not to exempt

1080 property under sub-subparagraph (d)1.a. located in a county

1081 specified pursuant to subparagraph 2., subject to the conditions

1082 of this paragraph.

1083 2. A taxing authority must make a finding in the ordinance

1084 or resolution that the most recently published Shimberg Center

1085 for Housing Studies Annual Report, prepared pursuant to s.

1086 420.6075, identifies that a county that is part of the

1087 jurisdiction of the taxing authority is within a metropolitan

1088 statistical area or region where the number of affordable and

1089 available units in the metropolitan statistical area or region

1090 is greater than the number of renter households in the

1091 metropolitan statistical area or region for the category

1092 entitled "0-120 percent AMI."

1093 3. An election made pursuant to this paragraph may apply

1094 only to the ad valorem property tax levies imposed within a

1095 county specified pursuant to subparagraph 2. by the taxing

1096 authority making the election.

1097 4. The ordinance or resolution must take effect on the

1098 January 1 immediately succeeding adoption and shall expire on

1099 the second January 1 after the January 1 in which the ordinance

1100 or resolution takes effect. The ordinance or resolution may be

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1101 renewed prior to its expiration pursuant to this paragraph.

1102 5. The taxing authority proposing to make an election  
 1103 under this paragraph must advertise the ordinance or resolution  
 1104 or renewal thereof pursuant to the requirements of s. 50.011(1)  
 1105 prior to adoption.

1106 6. The taxing authority must provide to the property  
 1107 appraiser the adopted ordinance or resolution or renewal thereof  
 1108 by the effective date of the ordinance or resolution or renewal  
 1109 thereof.

1110 7. Notwithstanding an ordinance or resolution or renewal  
 1111 thereof adopted pursuant to this paragraph, a property owner of  
 1112 a multifamily project who was granted an exemption pursuant to  
 1113 sub-subparagraph (d)1.a. before the adoption or renewal of such  
 1114 ordinance or resolution may continue to receive such exemption  
 1115 for each subsequent consecutive year that the property owner  
 1116 applies for and is granted the exemption.

1117 (4)(a) Notwithstanding ss. 196.195 and 196.196, property  
 1118 in a multifamily project that meets the requirements of this  
 1119 subsection is considered property used for a charitable purpose  
 1120 and is exempt from ad valorem tax beginning with the January 1  
 1121 assessment immediately succeeding the date the property was  
 1122 placed in service allowing the property to be used as an  
 1123 affordable housing property that provides housing to natural  
 1124 persons or families meeting the extremely-low-income, very-low-  
 1125 income, or low-income limits specified in s. 420.0004.

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1126        (b) The multifamily project must:

1127        1. Be composed of an improvement to land where an

1128 improvement did not previously exist or the construction of a

1129 new improvement where an old improvement was removed, which was

1130 substantially completed within 2 years before the first

1131 submission of an application for exemption under this

1132 subsection. For purposes of this subsection, the term

1133 "substantially completed" has the same definition as in s.

1134 192.042(1).

1135        2. Contain more than 70 units that are used to provide

1136 affordable housing to natural persons or families meeting the

1137 extremely-low-income, very-low-income, or low-income limits

1138 specified in s. 420.0004.

1139        3. Be subject to a land use restriction agreement with the

1140 Florida Housing Finance Corporation recorded in the official

1141 records of the county in which the property is located that

1142 requires that the property be used for 99 years to provide

1143 affordable housing to natural persons or families meeting the

1144 extremely-low-income, very-low-income, low-income, or moderate-

1145 income limits specified in s. 420.0004. The agreement must

1146 include a provision for a penalty for ceasing to provide

1147 affordable housing under the agreement before the end of the

1148 agreement term that is equal to 100 percent of the total amount

1149 financed by the corporation multiplied by each year remaining in

1150 the agreement. The agreement may be terminated or modified

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1151 without penalty if the exemption under this subsection is  
 1152 repealed.

1153  
 1154 The property is no longer eligible for this exemption if the  
 1155 property no longer serves extremely-low-income, very-low-income,  
 1156 low-income persons pursuant to the recorded agreement.

1157 (c) To be eligible to receive the exemption under this  
 1158 subsection, the property owner must submit an application to the  
 1159 property appraiser by March 1. The property appraiser shall  
 1160 review the application and determine whether the applicant meets  
 1161 all of the requirements of this subsection and is entitled to an  
 1162 exemption. A property appraiser may request and review  
 1163 additional information necessary to make such determination.

1164 (d)1. The property appraiser shall apply the exemption to  
 1165 those portions of the affordable housing property that provide  
 1166 housing to natural persons or families meeting the extremely-  
 1167 low-income, very-low-income, or low-income limits specified in  
 1168 s. 420.0004 before certifying the tax roll to the tax collector.

1169 2. When determining the value of the portion of property  
 1170 used to provide affordable housing for purposes of applying an  
 1171 exemption pursuant to this subsection, the property appraiser  
 1172 must include in such valuation the proportionate share of the  
 1173 residential common areas, including the land, fairly  
 1174 attributable to such portion of property.

1175 (e) If the property appraiser determines that for any year

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1176 a person who was not entitled to an exemption under this  
 1177 subsection was granted such an exemption, the property appraiser  
 1178 must serve upon the owner a notice of intent to record in the  
 1179 public records of the county a notice of tax lien against any  
 1180 property owned by that person in the county, and that property  
 1181 must be identified in the notice of tax lien. Any property owned  
 1182 by the taxpayer and situated in this state is subject to the  
 1183 taxes exempted by the improper exemption, plus a penalty of 50  
 1184 percent of the unpaid taxes for each year and interest at a rate  
 1185 of 15 percent per annum. If an exemption is improperly granted  
 1186 as a result of a clerical mistake or an omission by the property  
 1187 appraiser, the property owner improperly receiving the exemption  
 1188 may not be assessed a penalty or interest.

1189 (f) Property receiving an exemption pursuant to subsection  
 1190 (3) or s. 196.1979 is not eligible for this exemption.

1191 (g) This subsection first applies to the 2026 tax roll.

1192 Section 17. The amendments made by this act to ss.  
 1193 193.155, 193.703, 196.011, 196.031, 196.075, and 196.161,  
 1194 Florida Statutes, first apply beginning with the 2025 property  
 1195 tax roll.

1196 Section 18. Present subsections (6), (7), and (8) of  
 1197 section 201.08, Florida Statutes, are redesignated as  
 1198 subsections (7), (8), and (9), respectively, a new subsection  
 1199 (6) is added to that section, and paragraph (b) of subsection  
 1200 (1) of that section is republished, to read:



F L O R I D A H O U S E O F R E P R E S E N T A T I V E S

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1201           201.08 Tax on promissory or nonnegotiable notes, written  
1202 obligations to pay money, or assignments of wages or other  
1203 compensation; exception.—  
1204           (1)  
1205           (b) On mortgages, trust deeds, security agreements, or  
1206 other evidences of indebtedness filed or recorded in this state,  
1207 and for each renewal of the same, the tax shall be 35 cents on  
1208 each \$100 or fraction thereof of the indebtedness or obligation  
1209 evidenced thereby. Mortgages, including, but not limited to,  
1210 mortgages executed without the state and recorded in the state,  
1211 which incorporate the certificate of indebtedness, not otherwise  
1212 shown in separate instruments, are subject to the same tax at  
1213 the same rate. When there is both a mortgage, trust deed, or  
1214 security agreement and a note, certificate of indebtedness, or  
1215 obligation, the tax shall be paid on the mortgage, trust deed,  
1216 or security agreement at the time of recordation. A notation  
1217 shall be made on the note, certificate of indebtedness, or  
1218 obligation that the tax has been paid on the mortgage, trust  
1219 deed, or security agreement. If a mortgage, trust deed, security  
1220 agreement, or other evidence of indebtedness is subsequently  
1221 filed or recorded in this state to evidence an indebtedness or  
1222 obligation upon which tax was paid under paragraph (a) or  
1223 subsection (2), tax shall be paid on the mortgage, trust deed,  
1224 security agreement, or other evidence of indebtedness on the  
1225 amount of the indebtedness or obligation evidenced which exceeds

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1226 | the aggregate amount upon which tax was previously paid under  
 1227 | this paragraph and under paragraph (a) or subsection (2). If the  
 1228 | mortgage, trust deed, security agreement, or other evidence of  
 1229 | indebtedness subject to the tax levied by this section secures  
 1230 | future advances, as provided in s. 697.04, the tax shall be paid  
 1231 | at the time of recordation on the initial debt or obligation  
 1232 | secured, excluding future advances; at the time and so often as  
 1233 | any future advance is made, the tax shall be paid on all sums  
 1234 | then advanced regardless of where such advance is made.

1235 | Notwithstanding the aforestated general rule, any increase in  
 1236 | the amount of original indebtedness caused by interest accruing  
 1237 | under an adjustable rate note or mortgage having an initial  
 1238 | interest rate adjustment interval of not less than 6 months  
 1239 | shall be taxable as a future advance only to the extent such  
 1240 | increase is a computable sum certain when the document is  
 1241 | executed. Failure to pay the tax shall not affect the lien for  
 1242 | any such future advance given by s. 697.04, but any person who  
 1243 | fails or refuses to pay such tax due by him or her is guilty of  
 1244 | a misdemeanor of the first degree. The mortgage, trust deed, or  
 1245 | other instrument shall not be enforceable in any court of this  
 1246 | state as to any such advance unless and until the tax due  
 1247 | thereon upon each advance that may have been made thereunder has  
 1248 | been paid.

1249 | (6) For a home equity conversion mortgage as defined in 12  
 1250 | C.F.R. s. 1026.33(a), only the principal limit available to the

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1251 borrower is subject to the tax imposed in this section. The  
 1252 maximum claim amount and the stated mortgage amount are not  
 1253 subject to the tax imposed in this section. As used in this  
 1254 subsection, the term "principal limit" means the gross amount of  
 1255 loan proceeds available to the borrower without consideration of  
 1256 any use restrictions. For purposes of this subsection, the tax  
 1257 must be calculated based on the principal limit amount  
 1258 determined at the time of closing as evidenced by the recorded  
 1259 mortgage or any supporting documents attached thereto.

1260 Section 19. The amendment to s. 201.08, Florida Statutes,  
 1261 made by this act is intended to be remedial in nature and shall  
 1262 apply retroactively, but does not create a right to a refund or  
 1263 credit of any tax paid before the effective date of this act.  
 1264 For any home equity conversion mortgage recorded before the  
 1265 effective date of this act, the taxpayer may evidence the  
 1266 principal limit using related loan documents.

1267 Section 20. Section 201.21, Florida Statutes, is amended  
 1268 to read:

1269 201.21 Notes and other written obligations exempt under  
 1270 certain conditions.—

1271 (1) There shall be exempt from all excise taxes imposed by  
 1272 this chapter all promissory notes, nonnegotiable notes, and  
 1273 other written obligations to pay money bearing date subsequent  
 1274 to July 1, 1955, hereinafter referred to as "principal  
 1275 obligations," when the maker thereof shall pledge or deposit

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1276 with the payee or holder thereof pursuant to any agreement  
 1277 commonly known as a wholesale warehouse mortgage agreement, as  
 1278 collateral security for the payment thereof, any collateral  
 1279 obligation or obligations, as hereinafter defined, provided all  
 1280 excise taxes imposed by this chapter upon or in respect to such  
 1281 collateral obligation or obligations shall have been paid. If  
 1282 the indebtedness evidenced by any such principal obligation  
 1283 shall be in excess of the indebtedness evidenced by such  
 1284 collateral obligation or obligations, the exemption provided by  
 1285 this subsection ~~section~~ shall not apply to the amount of such  
 1286 excess indebtedness; and, in such event, the excise taxes  
 1287 imposed by this chapter shall apply and be paid only in respect  
 1288 to such excess of indebtedness of such principal obligation. The  
 1289 term "collateral obligation" as used in this subsection ~~section~~  
 1290 means any note, bond, or other written obligation to pay money  
 1291 secured by mortgage, deed of trust, or other lien upon real or  
 1292 personal property. The pledging of a specific collateral  
 1293 obligation to secure a specific principal obligation, if  
 1294 required under the terms of the agreement, shall not invalidate  
 1295 the exemption provided by this subsection ~~section~~. The temporary  
 1296 removal of the document or documents representing one or more  
 1297 collateral obligations for a reasonable commercial purpose, for  
 1298 a period not exceeding 60 days, shall not invalidate the  
 1299 exemption provided by this subsection ~~section~~.

1300 (2) There shall be exempt from all excise taxes imposed by

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1301 this chapter all non-interest-bearing promissory notes, non-  
 1302 interest-bearing nonnegotiable notes, or non-interest-bearing  
 1303 written obligations to pay money, or assignments of salaries,  
 1304 wages, or other compensation made, executed, delivered, sold,  
 1305 transferred, or assigned in the state, and for each renewal of  
 1306 the same, of \$3,500 or less, when given by a customer to an  
 1307 alarm system contractor, as defined in s. 489.505, in connection  
 1308 with the sale of an alarm system as defined in s. 489.505.

1309 Section 21. The amendments to s. 201.21, Florida Statutes,  
 1310 made by this act shall stand repealed on June 30, 2027, unless  
 1311 reviewed and saved from repeal through reenactment by the  
 1312 Legislature. If such amendments are not saved from repeal, the  
 1313 text of s. 201.21, Florida Statutes, shall revert to that in  
 1314 existence on June 30, 2024, except that any amendments to such  
 1315 text other than by this act shall be preserved and continue to  
 1316 operate to the extent that such amendments are not dependent  
 1317 upon the portions of text which expire pursuant to this section.

1318 Section 22. Subsection (1) of section 206.9931, Florida  
 1319 Statutes, is amended to read:

1320 206.9931 Administrative provisions.—

1321 (1) Any person producing in, importing into, or causing to  
 1322 be imported into this state taxable pollutants for sale, use, or  
 1323 otherwise and who is not registered or licensed pursuant to  
 1324 other parts of this chapter is hereby required to register and  
 1325 become licensed for the purposes of this part. Such person shall

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1326 register as either a producer or importer of pollutants and  
 1327 shall be subject to all applicable registration and licensing  
 1328 provisions of this chapter, as if fully set out in this part and  
 1329 made expressly applicable to the taxes imposed herein,  
 1330 including, but not limited to, ss. 206.02-206.025, 206.03,  
 1331 206.04, and 206.05. For the purposes of this section,  
 1332 registrations required exclusively for this part shall be made  
 1333 within 90 days of July 1, 1986, for existing businesses, or  
 1334 before ~~prior to~~ the first production or importation of  
 1335 pollutants for businesses created after July 1, 1986. ~~The fee~~  
 1336 ~~for registration shall be \$30.~~ Failure to timely register is a  
 1337 misdemeanor of the first degree, punishable as provided in s.  
 1338 775.082 or s. 775.083.

1339 Section 23. Section 206.9955, Florida Statutes, is amended  
 1340 to read:

1341 206.9955 Levy of natural gas fuel tax.—

1342 (1) The motor fuel equivalent gallon means the following  
 1343 for:

1344 (a) Compressed natural gas gallon: 5.66 pounds, or per  
 1345 each 126.67 cubic feet.

1346 (b) Liquefied natural gas gallon: 6.06 pounds.

1347 (c) Liquefied petroleum gas gallon: 1.35 gallons.

1348 (2) ~~Effective January 1, 2026,~~ The following taxes shall  
 1349 be imposed:

1350 (a) Upon each motor fuel equivalent gallon of natural gas

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1351 fuel:  
1352 1. Effective January 1, 2026, and until December 31, 2026,  
1353 an excise tax of ~~2~~ 4 cents upon each motor fuel equivalent  
1354 gallon of natural gas fuel.  
1355 2. Effective January 1, 2027, an excise tax of 4 cents.  
1356 (b) Upon each motor fuel equivalent gallon of natural gas  
1357 fuel, which is designated as the "ninth-cent fuel tax":  
1358 1. Effective January 1, 2026, and until December 31, 2026,  
1359 an additional tax of 0.5 cents. ~~1 cent upon each motor fuel~~  
1360 equivalent gallon of natural gas fuel, which is designated as  
1361 the "ninth-cent fuel tax."  
1362 2. Effective January 1, 2027, an additional tax of 1 cent.  
1363 (c) Upon each motor fuel equivalent gallon of natural gas  
1364 fuel by each county, which is designated as the "local option  
1365 fuel tax":  
1366 1. Effective January 1, 2026, and until December 31, 2026,  
1367 an additional tax of 0.5 cents. ~~1 cent on each motor fuel~~  
1368 equivalent gallon of natural gas fuel by each county, which is  
1369 designated as the "local option fuel tax."  
1370 2. Effective January 1, 2027, an additional tax of 1 cent.  
1371 (d) An additional tax on each motor fuel equivalent gallon  
1372 of natural gas fuel, which is designated as the "State  
1373 Comprehensive Enhanced Transportation System Tax," at a rate  
1374 determined pursuant to this paragraph.  
1375 1. Before January 1, 2026, and each year thereafter, the

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1376 department shall determine the tax rate applicable to the sale  
 1377 of natural gas fuel for the following 12-month period beginning  
 1378 January 1, rounded to the nearest tenth of a cent, by adjusting  
 1379 the tax rate of 2.9 ~~5.8~~ cents per gallon by the percentage  
 1380 change in the average of the Consumer Price Index issued by the  
 1381 United States Department of Labor for the most recent 12-month  
 1382 period ending September 30, compared to the base year average,  
 1383 which is the average for the 12-month period ending September  
 1384 30, 2013.

1385 2. Before January 1, 2027, and each year thereafter, the  
 1386 department shall determine the tax rate applicable to the sale  
 1387 of natural gas fuel for the following 12-month period beginning  
 1388 January 1, rounded to the nearest tenth of a cent, by adjusting  
 1389 the tax rate of 5.8 cents per gallon by the percentage change in  
 1390 the average of the Consumer Price Index issued by the United  
 1391 States Department of Labor for the most recent 12-month period  
 1392 ending September 30, compared to the base year average, which is  
 1393 the average for the 12-month period ending September 30, 2013.

1394 (e)1. An additional tax is imposed on each motor fuel  
 1395 equivalent gallon of natural gas fuel for the privilege of  
 1396 selling natural gas fuel, at a rate determined pursuant to this  
 1397 subparagraph.

1398 a. Before January 1, 2026, and each year thereafter, the  
 1399 department shall determine the tax rate applicable to the sale  
 1400 of natural gas fuel, rounded to the nearest tenth of a cent, for



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1401 the following 12-month period beginning January 1, by adjusting  
 1402 the tax rate of 4.6 ~~9.2~~ cents per gallon by the percentage  
 1403 change in the average of the Consumer Price Index issued by the  
 1404 United States Department of Labor for the most recent 12-month  
 1405 period ending September 30, compared to the base year average,  
 1406 which is the average for the 12-month period ending September  
 1407 30, 2013.

1408 b. Before January 1, 2027, and each year thereafter, the  
 1409 department shall determine the tax rate applicable to the sale  
 1410 of natural gas fuel, rounded to the nearest tenth of a cent, for  
 1411 the following 12-month period beginning January 1, by adjusting  
 1412 the tax rate of 9.2 cents per gallon by the percentage change in  
 1413 the average of the Consumer Price Index issued by the United  
 1414 States Department of Labor for the most recent 12-month period  
 1415 ending September 30, compared to the base year average, which is  
 1416 the average for the 12-month period ending September 30, 2013.

1417 2. The department is authorized to adopt rules and publish  
 1418 forms to administer this paragraph.

1419 (3) Unless otherwise provided by this chapter, the taxes  
 1420 specified in subsection (2) are imposed on natural gas fuel when  
 1421 it is placed into the fuel supply tank of a motor vehicle as  
 1422 defined in s. 206.01(23). The person liable for payment of the  
 1423 taxes imposed by this section is the person selling or supplying  
 1424 the natural gas fuel to the end user, for use in the fuel supply  
 1425 tank of a motor vehicle as defined in s. 206.01(23).

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1426 Section 24. For the purpose of incorporating the amendment  
 1427 made by this act to section 206.9955, Florida Statutes, in  
 1428 references thereto, subsections (1) and (4) of section 206.996,  
 1429 Florida Statutes, are reenacted to read:

1430 206.996 Monthly reports by natural gas fuel retailers;  
 1431 deductions.—

1432 (1) For the purpose of determining the amount of taxes  
 1433 imposed by s. 206.9955, each natural gas fuel retailer shall  
 1434 file beginning with February 2026, and each month thereafter, no  
 1435 later than the 20th day of each month, monthly reports  
 1436 electronically with the department showing information on  
 1437 inventory, purchases, nontaxable disposals, taxable uses, and  
 1438 taxable sales in gallons of natural gas fuel for the preceding  
 1439 month. However, if the 20th day of the month falls on a  
 1440 Saturday, Sunday, or federal or state legal holiday, a return  
 1441 must be accepted if it is electronically filed on the next  
 1442 succeeding business day. The reports must include, or be  
 1443 verified by, a written declaration stating that such report is  
 1444 made under the penalties of perjury. The natural gas fuel  
 1445 retailer shall deduct from the amount of taxes shown by the  
 1446 report to be payable an amount equivalent to 0.67 percent of the  
 1447 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),  
 1448 which deduction is allowed to the natural gas fuel retailer to  
 1449 compensate it for services rendered and expenses incurred in  
 1450 complying with the requirements of this part. This allowance is

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1451 not deductible unless payment of applicable taxes is made on or  
 1452 before the 20th day of the month. This subsection may not be  
 1453 construed as authorizing a deduction from the constitutional  
 1454 fuel tax or the fuel sales tax.

1455 (4) In addition to the allowance authorized by subsection  
 1456 (1), every natural gas fuel retailer is entitled to a deduction  
 1457 of 1.1 percent of the taxes imposed under s. 206.9955(2)(b) and  
 1458 (c), on account of services and expenses incurred due to  
 1459 compliance with the requirements of this part. This allowance  
 1460 may not be deductible unless payment of the tax is made on or  
 1461 before the 20th day of the month.

1462 Section 25. For the purpose of incorporating the amendment  
 1463 made by this act to section 206.9955, Florida Statutes, in  
 1464 references thereto, section 206.997, Florida Statutes, is  
 1465 reenacted to read:

1466 206.997 State and local alternative fuel user fee clearing  
 1467 trust funds; distribution.—

1468 (1) Notwithstanding the provisions of s. 206.875, the  
 1469 revenues from the state natural gas fuel tax imposed by s.  
 1470 206.9955(2)(a), (d), and (e) shall be deposited into the State  
 1471 Alternative Fuel User Fee Clearing Trust Fund. After deducting  
 1472 the service charges provided in s. 215.20, the proceeds in this  
 1473 trust fund shall be distributed as follows: the taxes imposed  
 1474 under s. 206.9955(2)(d) and (e) shall be transferred to the  
 1475 State Transportation Trust Fund and the tax imposed under s.

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1476 206.9955(2)(a) shall be distributed as follows: 50 percent shall  
 1477 be transferred to the State Board of Administration for  
 1478 distribution according to the provisions of s. 16, Art. IX of  
 1479 the State Constitution of 1885, as amended; 25 percent shall be  
 1480 transferred to the Revenue Sharing Trust Fund for  
 1481 Municipalities; and the remaining 25 percent shall be  
 1482 distributed using the formula contained in s. 206.60(1).

1483 (2) Notwithstanding the provisions of s. 206.875, the  
 1484 revenues from the local natural gas fuel tax imposed by s.  
 1485 206.9955(2)(b) and (c) shall be deposited into The Local  
 1486 Alternative Fuel User Fee Clearing Trust Fund. After deducting  
 1487 the service charges provided in s. 215.20, the proceeds in this  
 1488 trust fund shall be returned monthly to the appropriate county.

1489 Section 26. Section 211.0254, Florida Statutes, is created  
 1490 to read:

1491 211.0254 Child care tax credits.—Beginning January 1,  
 1492 2024, there is allowed a credit pursuant to s. 402.261 against  
 1493 any tax imposed by the state due under s. 211.02 or s. 211.025.  
 1494 However, the combined credit allowed under this section and ss.  
 1495 211.0251, 211.0252, and 211.0253 may not exceed 50 percent of  
 1496 the tax due on the return on which the credit is taken. If the  
 1497 combined credit allowed under the foregoing sections exceeds 50  
 1498 percent of the tax due on the return, the credit must first be  
 1499 taken under s. 211.0251, then under s. 211.0253, then under s.  
 1500 211.0252. Any remaining liability must be taken under this

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1501 section but may not exceed 50 percent of the tax due. For  
 1502 purposes of the distributions of tax revenue under s. 211.06,  
 1503 the department shall disregard any tax credits allowed under  
 1504 this section to ensure that any reduction in tax revenue  
 1505 received which is attributable to the tax credits results only  
 1506 in a reduction in distributions to the General Revenue Fund. The  
 1507 provisions of s. 402.261 apply to the credit authorized by this  
 1508 section.

1509 Section 27. Paragraph (d) of subsection (2) of section  
 1510 212.0306, Florida Statutes, is amended to read:

1511 212.0306 Local option food and beverage tax; procedure for  
 1512 levying; authorized uses; administration.—

1513 (2)

1514 (d) Sales in cities or towns presently imposing a  
 1515 municipal resort tax as authorized by chapter 67-930, Laws of  
 1516 Florida, are exempt from the taxes authorized by subsection (1);  
 1517 however, the tax authorized by paragraph (1)(b) may be levied in  
 1518 such city or town if the governing authority of the city or town  
 1519 adopts an ordinance that is subsequently approved by a majority  
 1520 of the ~~registered~~ electors in such city or town voting in ~~at~~ a  
 1521 referendum held at a general election as defined in s. 97.021.

1522 Any tax levied in a city or town pursuant to this paragraph  
 1523 takes effect on the first day of January following the general  
 1524 election in which the ordinance was approved. A referendum to  
 1525 reenact an expiring tax authorized under this paragraph must be

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1526 held at a general election occurring within the 48-month period  
 1527 immediately preceding the effective date of the reenacted tax,  
 1528 and the referendum may appear on the ballot only once within the  
 1529 48-month period.

1530 Section 28. Paragraphs (a) and (c) of subsection (1) of  
 1531 section 212.05, Florida Statutes, are amended to read:

1532 212.05 Sales, storage, use tax.—It is hereby declared to  
 1533 be the legislative intent that every person is exercising a  
 1534 taxable privilege who engages in the business of selling  
 1535 tangible personal property at retail in this state, including  
 1536 the business of making or facilitating remote sales; who rents  
 1537 or furnishes any of the things or services taxable under this  
 1538 chapter; or who stores for use or consumption in this state any  
 1539 item or article of tangible personal property as defined herein  
 1540 and who leases or rents such property within the state.

1541 (1) For the exercise of such privilege, a tax is levied on  
 1542 each taxable transaction or incident, which tax is due and  
 1543 payable as follows:

1544 (a)1.a. At the rate of 6 percent of the sales price of  
 1545 each item or article of tangible personal property when sold at  
 1546 retail in this state, computed on each taxable sale for the  
 1547 purpose of remitting the amount of tax due the state, and  
 1548 including each and every retail sale.

1549 b. Each occasional or isolated sale of an aircraft, boat,  
 1550 mobile home, or motor vehicle of a class or type which is

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1551 required to be registered, licensed, titled, or documented in  
1552 this state or by the United States Government shall be subject  
1553 to tax at the rate provided in this paragraph. The department  
1554 shall by rule adopt any nationally recognized publication for  
1555 valuation of used motor vehicles as the reference price list for  
1556 any used motor vehicle which is required to be licensed pursuant  
1557 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
1558 party to an occasional or isolated sale of such a vehicle  
1559 reports to the tax collector a sales price which is less than 80  
1560 percent of the average loan price for the specified model and  
1561 year of such vehicle as listed in the most recent reference  
1562 price list, the tax levied under this paragraph shall be  
1563 computed by the department on such average loan price unless the  
1564 parties to the sale have provided to the tax collector an  
1565 affidavit signed by each party, or other substantial proof,  
1566 stating the actual sales price. Any party to such sale who  
1567 reports a sales price less than the actual sales price is guilty  
1568 of a misdemeanor of the first degree, punishable as provided in  
1569 s. 775.082 or s. 775.083. The department shall collect or  
1570 attempt to collect from such party any delinquent sales taxes.  
1571 In addition, such party shall pay any tax due and any penalty  
1572 and interest assessed plus a penalty equal to twice the amount  
1573 of the additional tax owed. Notwithstanding any other provision  
1574 of law, the Department of Revenue may waive or compromise any  
1575 penalty imposed pursuant to this subparagraph.

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1576           2. This paragraph does not apply to the sale of a boat or  
 1577 aircraft by or through a registered dealer under this chapter to  
 1578 a purchaser who, at the time of taking delivery, is a  
 1579 nonresident of this state, does not make his or her permanent  
 1580 place of abode in this state, and is not engaged in carrying on  
 1581 in this state any employment, trade, business, or profession in  
 1582 which the boat or aircraft will be used in this state, or is a  
 1583 corporation none of the officers or directors of which is a  
 1584 resident of, or makes his or her permanent place of abode in,  
 1585 this state, or is a noncorporate entity that has no individual  
 1586 vested with authority to participate in the management,  
 1587 direction, or control of the entity's affairs who is a resident  
 1588 of, or makes his or her permanent abode in, this state. For  
 1589 purposes of this exemption, either a registered dealer acting on  
 1590 his or her own behalf as seller, a registered dealer acting as  
 1591 broker on behalf of a seller, or a registered dealer acting as  
 1592 broker on behalf of the nonresident purchaser may be deemed to  
 1593 be the selling dealer. This exemption is ~~shall~~ not ~~be~~ allowed  
 1594 unless:

1595           a. The nonresident purchaser removes a qualifying boat, as  
 1596 described in sub-subparagraph f., from this ~~the~~ state within 90  
 1597 days after the date of purchase or extension, or the nonresident  
 1598 purchaser removes a nonqualifying boat or an aircraft from this  
 1599 state within 10 days after the date of purchase or, when the  
 1600 boat or aircraft is repaired or altered, within 20 days after



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1601 completion of the repairs or alterations; or if the aircraft  
 1602 will be registered in a foreign jurisdiction and:

1603 (I) Application for the aircraft's registration is  
 1604 properly filed with a civil airworthiness authority of a foreign  
 1605 jurisdiction within 10 days after the date of purchase;

1606 (II) The nonresident purchaser removes the aircraft from  
 1607 this ~~the~~ state to a foreign jurisdiction within 10 days after  
 1608 the date the aircraft is registered by the applicable foreign  
 1609 airworthiness authority; and

1610 (III) The aircraft is operated in this ~~the~~ state solely to  
 1611 remove it from this ~~the~~ state to a foreign jurisdiction.

1612  
 1613 For purposes of this sub-subparagraph, the term "foreign  
 1614 jurisdiction" means any jurisdiction outside of the United  
 1615 States or any of its territories;

1616 b. The nonresident purchaser, within 90 days after ~~from~~  
 1617 the date of departure, provides the department with written  
 1618 proof that the nonresident purchaser licensed, registered,  
 1619 titled, or documented the boat or aircraft outside this ~~the~~  
 1620 state. If such written proof is unavailable, within 90 days the  
 1621 nonresident purchaser must ~~shall~~ provide proof that the  
 1622 nonresident purchaser applied for such license, title,  
 1623 registration, or documentation. The nonresident purchaser shall  
 1624 forward to the department proof of title, license, registration,  
 1625 or documentation upon receipt;

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1626           c. The nonresident purchaser, within 30 days after  
 1627 removing the boat or aircraft from this state ~~Florida~~, furnishes  
 1628 the department with proof of removal in the form of receipts for  
 1629 fuel, dockage, slippage, tie-down, or hangaring from outside of  
 1630 Florida. The information so provided must clearly and  
 1631 specifically identify the boat or aircraft;

1632           d. The selling dealer, within 30 days after the date of  
 1633 sale, provides to the department a copy of the sales invoice,  
 1634 closing statement, bills of sale, and the original affidavit  
 1635 signed by the nonresident purchaser affirming ~~attesting~~ that the  
 1636 nonresident purchaser qualifies for exemption from sales tax  
 1637 pursuant to this subparagraph and attesting that the nonresident  
 1638 purchaser will provide the documentation required to  
 1639 substantiate the exemption claimed under ~~he or she has read the~~  
 1640 ~~provisions of this subparagraph section;~~

1641           e. The seller makes a copy of the affidavit a part of his  
 1642 or her record for as long as required by s. 213.35; and

1643           f. Unless the nonresident purchaser of a boat of 5 net  
 1644 tons of admeasurement or larger intends to remove the boat from  
 1645 this state within 10 days after the date of purchase or when the  
 1646 boat is repaired or altered, within 20 days after completion of  
 1647 the repairs or alterations, the nonresident purchaser applies to  
 1648 the selling dealer for a decal which authorizes 90 days after  
 1649 the date of purchase for removal of the boat. The nonresident  
 1650 purchaser of a qualifying boat may apply to the selling dealer

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1651 within 60 days after the date of purchase for an extension decal  
 1652 that authorizes the boat to remain in this state for an  
 1653 additional 90 days, but not more than a total of 180 days,  
 1654 before the nonresident purchaser is required to pay the tax  
 1655 imposed by this chapter. The department is authorized to issue  
 1656 decals in advance to dealers. The number of decals issued in  
 1657 advance to a dealer shall be consistent with the volume of the  
 1658 dealer's past sales of boats which qualify under this sub-  
 1659 subparagraph. The selling dealer or his or her agent shall mark  
 1660 and affix the decals to qualifying boats in the manner  
 1661 prescribed by the department, before delivery of the boat.

1662 (I) The department is hereby authorized to charge dealers  
 1663 a fee sufficient to recover the costs of decals issued, except  
 1664 the extension decal shall cost \$425.

1665 (II) The proceeds from the sale of decals will be  
 1666 deposited into the administrative trust fund.

1667 (III) Decals shall display information to identify the  
 1668 boat as a qualifying boat under this sub-subparagraph,  
 1669 including, but not limited to, the decal's date of expiration.

1670 (IV) The department is authorized to require dealers who  
 1671 purchase decals to file reports with the department and may  
 1672 prescribe all necessary records by rule. All such records are  
 1673 subject to inspection by the department.

1674 (V) Any dealer or his or her agent who issues a decal  
 1675 falsely, fails to affix a decal, mismarks the expiration date of

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1676 a decal, or fails to properly account for decals will be  
 1677 considered prima facie to have committed a fraudulent act to  
 1678 evade the tax and will be liable for payment of the tax plus a  
 1679 mandatory penalty of 200 percent of the tax, and shall be liable  
 1680 for fine and punishment as provided by law for a conviction of a  
 1681 misdemeanor of the first degree, as provided in s. 775.082 or s.  
 1682 775.083.

1683 (VI) Any nonresident purchaser of a boat who removes a  
 1684 decal before permanently removing the boat from this ~~the~~ state,  
 1685 or defaces, changes, modifies, or alters a decal in a manner  
 1686 affecting its expiration date before its expiration, or who  
 1687 causes or allows the same to be done by another, will be  
 1688 considered prima facie to have committed a fraudulent act to  
 1689 evade the tax and will be liable for payment of the tax plus a  
 1690 mandatory penalty of 200 percent of the tax, and shall be liable  
 1691 for fine and punishment as provided by law for a conviction of a  
 1692 misdemeanor of the first degree, as provided in s. 775.082 or s.  
 1693 775.083.

1694 (VII) The department is authorized to adopt rules  
 1695 necessary to administer and enforce this subparagraph and to  
 1696 publish the necessary forms and instructions.

1697 (VIII) The department is hereby authorized to adopt  
 1698 emergency rules pursuant to s. 120.54(4) to administer and  
 1699 enforce the provisions of this subparagraph.

1700

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1701 If the nonresident purchaser fails to remove the qualifying boat  
 1702 from this state within the maximum 180 days after purchase or a  
 1703 nonqualifying boat or an aircraft from this state within 10 days  
 1704 after purchase or, when the boat or aircraft is repaired or  
 1705 altered, within 20 days after completion of such repairs or  
 1706 alterations, or permits the boat or aircraft to return to this  
 1707 state within 6 months after ~~from~~ the date of departure, except  
 1708 as provided in s. 212.08(7) (fff), or if the nonresident  
 1709 purchaser fails to furnish the department with any of the  
 1710 documentation required by this subparagraph within the  
 1711 prescribed time period, the nonresident purchaser ~~is shall be~~  
 1712 liable for use tax on the cost price of the boat or aircraft  
 1713 and, in addition thereto, payment of a penalty to the Department  
 1714 of Revenue equal to the tax payable. This penalty ~~is shall be~~ in  
 1715 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day  
 1716 period following the sale of a qualifying boat tax-exempt to a  
 1717 nonresident may not be tolled for any reason.

1718 (c) At the rate of 6 percent of the gross proceeds derived  
 1719 from the lease or rental of tangible personal property, as  
 1720 defined herein; however, the following special provisions apply  
 1721 to the lease or rental of motor vehicles and to peer-to-peer  
 1722 car-sharing programs:

1723 1. When a motor vehicle is leased or rented by a motor  
 1724 vehicle rental company or through a peer-to-peer car-sharing  
 1725 program as those terms are defined in s. 212.0606(1) for a

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1726 period of less than 12 months:

1727       a. If the motor vehicle is rented in Florida, the entire

1728 amount of such rental is taxable, even if the vehicle is dropped

1729 off in another state.

1730       b. If the motor vehicle is rented in another state and

1731 dropped off in Florida, the rental is exempt from Florida tax.

1732       c. If the motor vehicle is rented through a peer-to-peer

1733 car-sharing program, the peer-to-peer car-sharing program shall

1734 collect and remit the applicable tax due in connection with the

1735 rental.

1736       2. Except as provided in subparagraph 3., for the lease or

1737 rental of a motor vehicle for a period of not less than 12

1738 months, sales tax is due on the lease or rental payments if the

1739 vehicle is registered in this state; provided, however, that no

1740 tax shall be due if the taxpayer documents use of the motor

1741 vehicle outside this state and tax is being paid on the lease or

1742 rental payments in another state.

1743       3. The tax imposed by this chapter does not apply to the

1744 lease or rental of a commercial motor vehicle as defined in s.

1745 316.003(14)(a) to one lessee or rentee, or of a motor vehicle as

1746 defined in s. 316.003 which is to be used primarily in the trade

1747 or established business of the lessee or rentee, for a period of

1748 not less than 12 months when tax was paid on the purchase price

1749 of such vehicle by the lessor. To the extent tax was paid with

1750 respect to the purchase of such vehicle in another state,

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1751 territory of the United States, or the District of Columbia, the  
 1752 Florida tax payable shall be reduced in accordance with s.  
 1753 212.06(7). This subparagraph shall only be available when the  
 1754 lease or rental of such property is an established business or  
 1755 part of an established business or the same is incidental or  
 1756 germane to such business.

1757 Section 29. Effective upon this act becoming a law,  
 1758 paragraph (b) of subsection (2) and paragraph (a) of subsection  
 1759 (3) of section 212.054, Florida Statutes, are amended, and  
 1760 subsection (9) is added to that section, to read:

1761 212.054 Discretionary sales surtax; limitations,  
 1762 administration, and collection.—

1763 (2)

1764 (b) However:

1765 1. The sales amount above \$5,000 on any item of tangible  
 1766 personal property shall not be subject to the surtax. However,  
 1767 charges for prepaid calling arrangements, as defined in s.  
 1768 212.05(1)(e)1.a., shall be subject to the surtax. For purposes  
 1769 of administering the \$5,000 limitation on an item of tangible  
 1770 personal property:~~—~~

1771 a. If two or more taxable items of tangible personal  
 1772 property are sold to the same purchaser at the same time and,  
 1773 under generally accepted business practice or industry standards  
 1774 or usage, are normally sold in bulk or are items that, when  
 1775 assembled, comprise a working unit or part of a working unit,

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1776 such items must be considered a single item for purposes of the  
 1777 \$5,000 limitation when supported by a charge ticket, sales slip,  
 1778 invoice, or other tangible evidence of a single sale or rental.

1779 b. The sale of a boat and the corresponding boat trailer,  
 1780 which trailer is identified as a motor vehicle as defined in s.  
 1781 320.01(1), must be taxed as a single item when sold to the same  
 1782 purchaser, at the same time, and included in the same invoice.

1783 2. In the case of utility services billed on or after the  
 1784 effective date of any such surtax, the entire amount of the  
 1785 charge for utility services shall be subject to the surtax. In  
 1786 the case of utility services billed after the last day the  
 1787 surtax is in effect, the entire amount of the charge on said  
 1788 items shall not be subject to the surtax. "Utility service," as  
 1789 used in this section, does not include any communications  
 1790 services as defined in chapter 202.

1791 3. In the case of written contracts which are signed prior  
 1792 to the effective date of any such surtax for the construction of  
 1793 improvements to real property or for remodeling of existing  
 1794 structures, the surtax shall be paid by the contractor  
 1795 responsible for the performance of the contract. However, the  
 1796 contractor may apply for one refund of any such surtax paid on  
 1797 materials necessary for the completion of the contract. Any  
 1798 application for refund shall be made no later than 15 months  
 1799 following initial imposition of the surtax in that county. The  
 1800 application for refund shall be in the manner prescribed by the



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1801 department by rule. A complete application shall include proof  
 1802 of the written contract and of payment of the surtax. The  
 1803 application shall contain a sworn statement, signed by the  
 1804 applicant or its representative, attesting to the validity of  
 1805 the application. The department shall, within 30 days after  
 1806 approval of a complete application, certify to the county  
 1807 information necessary for issuance of a refund to the applicant.  
 1808 Counties are hereby authorized to issue refunds for this purpose  
 1809 and shall set aside from the proceeds of the surtax a sum  
 1810 sufficient to pay any refund lawfully due. Any person who  
 1811 fraudulently obtains or attempts to obtain a refund pursuant to  
 1812 this subparagraph, in addition to being liable for repayment of  
 1813 any refund fraudulently obtained plus a mandatory penalty of 100  
 1814 percent of the refund, is guilty of a felony of the third  
 1815 degree, punishable as provided in s. 775.082, s. 775.083, or s.  
 1816 775.084.

1817 4. In the case of any vessel, railroad, or motor vehicle  
 1818 common carrier entitled to partial exemption from tax imposed  
 1819 under this chapter pursuant to s. 212.08(4), (8), or (9), the  
 1820 basis for imposition of surtax shall be the same as provided in  
 1821 s. 212.08 and the ratio shall be applied each month to total  
 1822 purchases in this state of property qualified for proration  
 1823 which is delivered or sold in the taxing county to establish the  
 1824 portion used and consumed in intracounty movement and subject to  
 1825 surtax.

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1826 (3) For the purpose of this section, a transaction shall  
 1827 be deemed to have occurred in a county imposing the surtax when:

1828 (a)1. The sale includes an item of tangible personal  
 1829 property, a service, or tangible personal property representing  
 1830 a service, and the item of tangible personal property, the  
 1831 service, or the tangible personal property representing the  
 1832 service is delivered within the county. If there is no  
 1833 reasonable evidence of delivery of a service, the sale of a  
 1834 service is deemed to occur in the county in which the purchaser  
 1835 accepts the bill of sale.

1836 2. The sale of any motor vehicle or mobile home of a class  
 1837 or type which is required to be registered in this state or in  
 1838 any other state shall be deemed to have occurred only in the  
 1839 county identified as the residence address of the purchaser on  
 1840 the registration or title document for such property.

1841 3. The sale of property under sub-subparagraph (2) (b)1.b.  
 1842 is deemed to occur in the county where the purchaser resides, as  
 1843 identified on the registration or title documents for such  
 1844 property.

1845 (9) If there has been a final adjudication that any  
 1846 discretionary sales surtax enacted pursuant to ss. 212.054 and  
 1847 212.055 was enacted, levied, collected, or otherwise found to be  
 1848 contrary to the Constitution of the United States or the State  
 1849 Constitution, this subsection applies. For purposes of this  
 1850 subsection, a "final adjudication" is a final order of a court

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1851 of competent jurisdiction from which no appeal can be taken or  
 1852 from which no appeal has been taken and the time for such appeal  
 1853 has expired.

1854 (a) If such discretionary sales surtax has been collected,  
 1855 but not expended, any county, municipality, school board, or  
 1856 other entity that received funds from such surtax shall transfer  
 1857 the surtax proceeds, along with any interest earned upon such  
 1858 proceeds, to the department within 60 days from the date of the  
 1859 final adjudication. The department shall deposit all amounts  
 1860 received pursuant to this subsection in a separate account in  
 1861 the Discretionary Sales Surtax Clearing Trust Fund for that  
 1862 county for disposition as follows:

1863 1. If there is no valid discretionary sales surtax being  
 1864 levied within the same county for which a discretionary sales  
 1865 surtax was found to be invalid as described in this subsection,  
 1866 100 percent of such funds shall be held in reserve for  
 1867 appropriation in the General Appropriations Act that takes  
 1868 effect on the July 1 immediately following the transfer of such  
 1869 funds to the department under this paragraph.

1870 2. If there is a valid discretionary sales surtax being  
 1871 levied within the same county for which a discretionary sales  
 1872 surtax was found to be invalid as described in this subsection:

1873 a. Seventy-five percent of such funds shall be held in  
 1874 reserve for appropriation in the General Appropriations Act that  
 1875 takes effect on the July 1 preceding the discretionary sales

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1876 surtax suspension in paragraph (b).  
 1877 b. Twenty-five percent of such funds and all interest  
 1878 earned on all funds held in reserve under this sub-subparagraph  
 1879 shall be held in reserve for appropriation in the General  
 1880 Appropriations Act to be disposed of as provided in paragraph  
 1881 (b).  
 1882 (b)1. If there are multiple valid discretionary sales  
 1883 surtaxes being levied within the same county for which a  
 1884 discretionary sales surtax was found to be invalid as described  
 1885 in this subsection, such surtaxes, other than the school capital  
 1886 outlay surtax authorized by s. 212.055(6), shall be temporarily  
 1887 suspended beginning October 1 of the calendar year following the  
 1888 calendar year the department receives such surtax proceeds under  
 1889 this paragraph, or January 1, 2025, whichever is later.  
 1890 2. If there is only one valid discretionary sales surtax  
 1891 being levied within the same county for which a discretionary  
 1892 sales surtax was found to be invalid as described in this  
 1893 subsection, such surtax shall be temporarily suspended beginning  
 1894 October 1 of the calendar year following the calendar year the  
 1895 department receives such surtax proceeds.  
 1896 3. The department shall continue to distribute moneys in  
 1897 the separate account in the Discretionary Sales Surtax Clearing  
 1898 Trust Fund for that county to such county, municipality, or  
 1899 school board in an amount equal to that which would have been  
 1900 distributed pursuant to all legally levied surtaxes in such

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1901 county under this section but for the temporary suspension of  
 1902 such surtaxes under this subsection.

1903 4. A county, municipality, or school board that receives  
 1904 funds under this paragraph from a single surtax shall use the  
 1905 funds consistent with the use for which the tax that was  
 1906 temporarily suspended under subparagraph 2. was levied. In case  
 1907 of a suspension pursuant to subparagraph 1., a county shall  
 1908 apportion the funds among the uses of the temporarily suspended  
 1909 discretionary sales surtaxes in proportion to the discretionary  
 1910 sales surtax rates.

1911 5. The temporary suspension of surtaxes under this  
 1912 paragraph shall end on the last day of the month preceding the  
 1913 first month the department estimates that the balance of the  
 1914 separate account within the Discretionary Sales Surtax Clearing  
 1915 Trust Fund for that county will be insufficient to fully make  
 1916 the distribution necessary under subparagraph 3. Any remaining  
 1917 undistributed surtax proceeds shall be transferred to the  
 1918 General Revenue Fund.

1919 6. The department shall monitor the balance of proceeds  
 1920 transferred to the department under this subsection and shall  
 1921 estimate the month in which the temporary discretionary sales  
 1922 surtax suspension will end. At least two months prior to the  
 1923 expiration of the temporary surtax suspension under this  
 1924 paragraph, the department shall provide notice to affected  
 1925 dealers and the public of when the suspension will end.

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1926           (c) Subsection (5) does not apply to the temporary  
 1927 suspension of surtaxes provided for under this subsection.  
 1928           (d) Notwithstanding s. 215.26, any person who would  
 1929 otherwise be entitled to a refund of a discretionary sales  
 1930 surtax that is found to be invalid under this subsection may  
 1931 file a claim for a refund pursuant to the procedures provided in  
 1932 the General Appropriations Act referenced in paragraph (a), to  
 1933 the extent such act provides for refunds. Such refund claim must  
 1934 be filed between July 1 and December 31 of the state fiscal year  
 1935 for such General Appropriations Act.  
 1936           (e) This subsection expires June 30, 2030.  
 1937           Section 30. Paragraph (a) of subsection (4) of section  
 1938 212.055, Florida Statutes, is amended to read:  
 1939           212.055 Discretionary sales surtaxes; legislative intent;  
 1940 authorization and use of proceeds.—It is the legislative intent  
 1941 that any authorization for imposition of a discretionary sales  
 1942 surtax shall be published in the Florida Statutes as a  
 1943 subsection of this section, irrespective of the duration of the  
 1944 levy. Each enactment shall specify the types of counties  
 1945 authorized to levy; the rate or rates which may be imposed; the  
 1946 maximum length of time the surtax may be imposed, if any; the  
 1947 procedure which must be followed to secure voter approval, if  
 1948 required; the purpose for which the proceeds may be expended;  
 1949 and such other requirements as the Legislature may provide.  
 1950 Taxable transactions and administrative procedures shall be as

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1951 provided in s. 212.054.

1952 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

1953 (a)1. The governing body in each county that ~~the~~

1954 ~~government of which is not consolidated with that of one or more~~

1955 ~~municipalities, which~~ has a population of at least 800,000

1956 residents and is not authorized to levy a surtax under

1957 subsection (5), may levy, pursuant to an ordinance ~~either~~

1958 ~~approved by an extraordinary vote of the governing body or~~

1959 conditioned to take effect only upon approval by a majority vote

1960 of the electors of the county voting in a referendum, a

1961 discretionary sales surtax at a rate that may not exceed 0.5

1962 percent.

1963 2. ~~If the ordinance is conditioned on a referendum,~~ A

1964 statement that includes a brief and general description of the

1965 purposes to be funded by the surtax and that conforms to the

1966 requirements of s. 101.161 shall be placed on the ballot by the

1967 governing body of the county. The following questions shall be

1968 placed on the ballot:

1969

1970 FOR THE. . . .CENTS TAX

1971 AGAINST THE. . . .CENTS TAX

1972

1973 3. The ordinance adopted by the governing body providing

1974 for the imposition of the surtax shall set forth a plan for

1975 providing health care services to qualified residents, as

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1976 defined in subparagraph 4. Such plan and subsequent amendments  
1977 to it shall fund a broad range of health care services for both  
1978 indigent persons and the medically poor, including, but not  
1979 limited to, primary care and preventive care as well as hospital  
1980 care. The plan must also address the services to be provided by  
1981 the Level I trauma center. It shall emphasize a continuity of  
1982 care in the most cost-effective setting, taking into  
1983 consideration both a high quality of care and geographic access.  
1984 Where consistent with these objectives, it shall include,  
1985 without limitation, services rendered by physicians, clinics,  
1986 community hospitals, mental health centers, and alternative  
1987 delivery sites, as well as at least one regional referral  
1988 hospital where appropriate. It shall provide that agreements  
1989 negotiated between the county and providers, including hospitals  
1990 with a Level I trauma center, will include reimbursement  
1991 methodologies that take into account the cost of services  
1992 rendered to eligible patients, recognize hospitals that render a  
1993 disproportionate share of indigent care, provide other  
1994 incentives to promote the delivery of charity care, promote the  
1995 advancement of technology in medical services, recognize the  
1996 level of responsiveness to medical needs in trauma cases, and  
1997 require cost containment including, but not limited to, case  
1998 management. It must also provide that any hospitals that are  
1999 owned and operated by government entities on May 21, 1991, must,  
2000 as a condition of receiving funds under this subsection, afford



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2001 public access equal to that provided under s. 286.011 as to  
 2002 meetings of the governing board, the subject of which is  
 2003 budgeting resources for the rendition of charity care as that  
 2004 term is defined in the Florida Hospital Uniform Reporting System  
 2005 (FHURS) manual referenced in s. 408.07. The plan shall also  
 2006 include innovative health care programs that provide cost-  
 2007 effective alternatives to traditional methods of service  
 2008 delivery and funding.

2009 4. For the purpose of this paragraph, the term "qualified  
 2010 resident" means residents of the authorizing county who are:

2011 a. Qualified as indigent persons as certified by the  
 2012 authorizing county;

2013 b. Certified by the authorizing county as meeting the  
 2014 definition of the medically poor, defined as persons having  
 2015 insufficient income, resources, and assets to provide the needed  
 2016 medical care without using resources required to meet basic  
 2017 needs for shelter, food, clothing, and personal expenses; or not  
 2018 being eligible for any other state or federal program, or having  
 2019 medical needs that are not covered by any such program; or  
 2020 having insufficient third-party insurance coverage. In all  
 2021 cases, the authorizing county is intended to serve as the payor  
 2022 of last resort; or

2023 c. Participating in innovative, cost-effective programs  
 2024 approved by the authorizing county.

2025 5. Moneys collected pursuant to this paragraph remain the

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2026 | property of the state and shall be distributed by the Department  
 2027 | of Revenue on a regular and periodic basis to the clerk of the  
 2028 | circuit court as ex officio custodian of the funds of the  
 2029 | authorizing county. The clerk of the circuit court shall:  
 2030 |       a. Maintain the moneys in an indigent health care trust  
 2031 | fund;  
 2032 |       b. Invest any funds held on deposit in the trust fund  
 2033 | pursuant to general law;  
 2034 |       c. Disburse the funds, including any interest earned, to  
 2035 | any provider of health care services, as provided in  
 2036 | subparagraphs 3. and 4., upon directive from the authorizing  
 2037 | county. However, if a county has a population of at least  
 2038 | 800,000 residents and has levied the surtax authorized in this  
 2039 | paragraph, notwithstanding any directive from the authorizing  
 2040 | county, on October 1 of each calendar year, the clerk of the  
 2041 | court shall issue a check in the amount of \$6.5 million to a  
 2042 | hospital in its jurisdiction that has a Level I trauma center or  
 2043 | shall issue a check in the amount of \$3.5 million to a hospital  
 2044 | in its jurisdiction that has a Level I trauma center if that  
 2045 | county enacts and implements a hospital lien law in accordance  
 2046 | with chapter 98-499, Laws of Florida. The issuance of the checks  
 2047 | on October 1 of each year is provided in recognition of the  
 2048 | Level I trauma center status and shall be in addition to the  
 2049 | base contract amount received during fiscal year 1999-2000 and  
 2050 | any additional amount negotiated to the base contract. If the

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2051 hospital receiving funds for its Level I trauma center status  
 2052 requests such funds to be used to generate federal matching  
 2053 funds under Medicaid, the clerk of the court shall instead issue  
 2054 a check to the Agency for Health Care Administration to  
 2055 accomplish that purpose to the extent that it is allowed through  
 2056 the General Appropriations Act; and

2057 d. Prepare on a biennial basis an audit of the trust fund  
 2058 specified in sub-subparagraph a. Commencing February 1, 2004,  
 2059 such audit shall be delivered to the governing body and to the  
 2060 chair of the legislative delegation of each authorizing county.

2061 6. Notwithstanding any other provision of this section, a  
 2062 county shall not levy local option sales surtaxes authorized in  
 2063 this paragraph and subsections (2) and (3) in excess of a  
 2064 combined rate of 1 percent.

2065 Section 31. Paragraph (b) of subsection (1) and paragraph  
 2066 (b) of subsection (4) of section 212.11, Florida Statutes, are  
 2067 amended to read:

2068 212.11 Tax returns and regulations.—

2069 (1)

2070 (b)1. For the purpose of ascertaining the amount of tax  
 2071 payable under this chapter, it shall be the duty of all dealers  
 2072 to file a return and remit the tax, on or before the 20th day of  
 2073 the month, to the department, upon forms prepared and furnished  
 2074 by it or in a format prescribed by it. Such return must show the  
 2075 rentals, admissions, gross sales, or purchases, as the case may

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2076 be, arising from all leases, rentals, admissions, sales, or  
 2077 purchases taxable under this chapter during the preceding  
 2078 calendar month.

2079 2. Notwithstanding subparagraph 1. and in addition to any  
 2080 extension or waiver ordered pursuant to s. 213.055, and except  
 2081 as provided in subparagraph 3., a dealer with a certificate of  
 2082 registration issued under s. 212.18 to engage in or conduct  
 2083 business in a county to which an emergency declaration applies  
 2084 in sub-subparagraph b. is granted an automatic 10-calendar-day  
 2085 extension after the due date for filing a return and remitting  
 2086 the tax if all of the following conditions are met:

2087 a. The Governor has ordered or proclaimed a declaration of  
 2088 a state of emergency pursuant to s. 252.36.

2089 b. The declaration is the first declaration for the event  
 2090 giving rise to the state of emergency or expands the counties  
 2091 covered by the initial state of emergency without extending or  
 2092 renewing the period of time covered by the first declaration of  
 2093 a state of emergency.

2094 c. The first day of the period covered by the first  
 2095 declaration for the event giving rise to the state of emergency  
 2096 is within 5 business days before the 20th day of the month.

2097 3. For purposes of subparagraph 2., a dealer who files a  
 2098 consolidated sales and use tax return will be considered to have  
 2099 a certificate of registration in a county to which an emergency  
 2100 declaration applies when the central or main office of the

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2101 consolidated account is in a county to which an emergency  
 2102 declaration applies.

2103 (4)

2104 (b)1. The amount of any estimated tax shall be due,  
 2105 payable, and remitted by electronic funds transfer by the 20th  
 2106 day of the month for which it is estimated. The difference  
 2107 between the amount of estimated tax paid and the actual amount  
 2108 of tax due under this chapter for such month shall be due and  
 2109 payable by the first day of the following month and remitted by  
 2110 electronic funds transfer by the 20th day thereof.

2111 2. Notwithstanding subparagraph 1. and in addition to any  
 2112 extension or waiver ordered pursuant to s. 213.055, and except  
 2113 as provided in subparagraph 3., a dealer with a certificate of  
 2114 registration issued under s. 212.18 to engage in or conduct  
 2115 business in a county to which an emergency declaration applies  
 2116 in sub-subparagraph b. is granted an automatic 10-calendar-day  
 2117 extension after the due date for filing a return and remitting  
 2118 the tax if all of the following conditions are met:

2119 a. The Governor has ordered or proclaimed a declaration of  
 2120 a state of emergency pursuant to s. 252.36.

2121 b. The declaration is the first declaration for the event  
 2122 giving rise to the state of emergency or expands the counties  
 2123 covered by the initial state of emergency without extending or  
 2124 renewing the period of time covered by the first declaration of  
 2125 a state of emergency.

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2126 c. The first day of the period covered by the first  
 2127 declaration for the event giving rise to the state of emergency  
 2128 is within 5 business days before the 20th day of the month.

2129 3. For purposes of subparagraph 2., a dealer who files a  
 2130 consolidated sales and use tax return will be considered to have  
 2131 a certificate of registration in a county to which an emergency  
 2132 declaration applies when the central or main office of the  
 2133 consolidated account is in a county to which an emergency  
 2134 declaration applies.

2135 Section 32. Section 212.1835, Florida Statutes, is created  
 2136 to read:

2137 212.1835 Child care tax credits.—Beginning January 1,  
 2138 2024, there is allowed a credit pursuant to s. 402.261 against  
 2139 any tax imposed by the state and due under this chapter from a  
 2140 direct pay permitholder as a result of the direct pay permit  
 2141 held pursuant to s. 212.183. For purposes of the dealer's credit  
 2142 granted for keeping prescribed records, filing timely tax  
 2143 returns, and properly accounting and remitting taxes under s.  
 2144 212.12, the amount of tax due used to calculate the credit must  
 2145 include any expenses or payments from a direct pay permitholder  
 2146 which give rise to a credit under s. 402.261. For purposes of  
 2147 the distributions of tax revenue under s. 212.20, the department  
 2148 shall disregard any tax credits allowed under this section to  
 2149 ensure that any reduction in tax revenue received which is  
 2150 attributable to the tax credits results only in a reduction in

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2151 distributions to the General Revenue Fund. The provisions of s.  
 2152 402.261 apply to the credit authorized by this section. A dealer  
 2153 who claims a tax credit under this section must file his or her  
 2154 tax returns and pay his or her taxes by electronic means under  
 2155 s. 213.755.

2156 Section 33. Paragraph (d) of subsection (6) of section  
 2157 212.20, Florida Statutes, is amended to read:

2158 212.20 Funds collected, disposition; additional powers of  
 2159 department; operational expense; refund of taxes adjudicated  
 2160 unconstitutionally collected.—

2161 (6) Distribution of all proceeds under this chapter and  
 2162 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

2163 (d) The proceeds of all other taxes and fees imposed  
 2164 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
 2165 and (2)(b) shall be distributed as follows:

2166 1. In any fiscal year, the greater of \$500 million, minus  
 2167 an amount equal to 4.6 percent of the proceeds of the taxes  
 2168 collected pursuant to chapter 201, or 5.2 percent of all other  
 2169 taxes and fees imposed pursuant to this chapter or remitted  
 2170 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
 2171 monthly installments into the General Revenue Fund.

2172 2. After the distribution under subparagraph 1., 8.9744  
 2173 percent of the amount remitted by a sales tax dealer located  
 2174 within a participating county pursuant to s. 218.61 shall be  
 2175 transferred into the Local Government Half-cent Sales Tax

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2176 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
 2177 transferred shall be reduced by 0.1 percent, and the department  
 2178 shall distribute this amount to the Public Employees Relations  
 2179 Commission Trust Fund less \$5,000 each month, which shall be  
 2180 added to the amount calculated in subparagraph 3. and  
 2181 distributed accordingly.

2182 3. After the distribution under subparagraphs 1. and 2.,  
 2183 0.0966 percent shall be transferred to the Local Government  
 2184 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
 2185 to s. 218.65.

2186 4. After the distributions under subparagraphs 1., 2., and  
 2187 3., 2.0810 percent of the available proceeds shall be  
 2188 transferred monthly to the Revenue Sharing Trust Fund for  
 2189 Counties pursuant to s. 218.215.

2190 5. After the distributions under subparagraphs 1., 2., and  
 2191 3., 1.3653 percent of the available proceeds shall be  
 2192 transferred monthly to the Revenue Sharing Trust Fund for  
 2193 Municipalities pursuant to s. 218.215. If the total revenue to  
 2194 be distributed pursuant to this subparagraph is at least as  
 2195 great as the amount due from the Revenue Sharing Trust Fund for  
 2196 Municipalities and the former Municipal Financial Assistance  
 2197 Trust Fund in state fiscal year 1999-2000, no municipality shall  
 2198 receive less than the amount due from the Revenue Sharing Trust  
 2199 Fund for Municipalities and the former Municipal Financial  
 2200 Assistance Trust Fund in state fiscal year 1999-2000. If the



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2201 total proceeds to be distributed are less than the amount  
 2202 received in combination from the Revenue Sharing Trust Fund for  
 2203 Municipalities and the former Municipal Financial Assistance  
 2204 Trust Fund in state fiscal year 1999-2000, each municipality  
 2205 shall receive an amount proportionate to the amount it was due  
 2206 in state fiscal year 1999-2000.

2207 6. Of the remaining proceeds:

2208 a. In each fiscal year, the sum of \$29,915,500 shall be  
 2209 divided into as many equal parts as there are counties in the  
 2210 state, and one part shall be distributed to each county. The  
 2211 distribution among the several counties must begin each fiscal  
 2212 year on or before January 5th and continue monthly for a total  
 2213 of 4 months. If a local or special law required that any moneys  
 2214 accruing to a county in fiscal year 1999-2000 under the then-  
 2215 existing provisions of s. 550.135 be paid directly to the  
 2216 district school board, special district, or a municipal  
 2217 government, such payment must continue until the local or  
 2218 special law is amended or repealed. The state covenants with  
 2219 holders of bonds or other instruments of indebtedness issued by  
 2220 local governments, special districts, or district school boards  
 2221 before July 1, 2000, that it is not the intent of this  
 2222 subparagraph to adversely affect the rights of those holders or  
 2223 relieve local governments, special districts, or district school  
 2224 boards of the duty to meet their obligations as a result of  
 2225 previous pledges or assignments or trusts entered into which

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2226 obligated funds received from the distribution to county  
 2227 governments under then-existing s. 550.135. This distribution  
 2228 specifically is in lieu of funds distributed under s. 550.135  
 2229 before July 1, 2000.

2230       b. The department shall distribute \$166,667 monthly to  
 2231 each applicant certified as a facility for a new or retained  
 2232 professional sports franchise pursuant to s. 288.1162. Up to  
 2233 \$41,667 shall be distributed monthly by the department to each  
 2234 certified applicant as defined in s. 288.11621 for a facility  
 2235 for a spring training franchise. However, not more than \$416,670  
 2236 may be distributed monthly in the aggregate to all certified  
 2237 applicants for facilities for spring training franchises.  
 2238 Distributions begin 60 days after such certification and  
 2239 continue for not more than 30 years, except as otherwise  
 2240 provided in s. 288.11621. A certified applicant identified in  
 2241 this sub-subparagraph may not receive more in distributions than  
 2242 expended by the applicant for the public purposes provided in s.  
 2243 288.1162(5) or s. 288.11621(3).

2244       c. The department shall distribute up to \$83,333 monthly  
 2245 to each certified applicant as defined in s. 288.11631 for a  
 2246 facility used by a single spring training franchise, or up to  
 2247 \$166,667 monthly to each certified applicant as defined in s.  
 2248 288.11631 for a facility used by more than one spring training  
 2249 franchise. Monthly distributions begin 60 days after such  
 2250 certification or July 1, 2016, whichever is later, and continue

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2251 for not more than 20 years to each certified applicant as  
 2252 defined in s. 288.11631 for a facility used by a single spring  
 2253 training franchise or not more than 25 years to each certified  
 2254 applicant as defined in s. 288.11631 for a facility used by more  
 2255 than one spring training franchise. A certified applicant  
 2256 identified in this sub-subparagraph may not receive more in  
 2257 distributions than expended by the applicant for the public  
 2258 purposes provided in s. 288.11631(3).

2259 d. The department shall distribute \$15,333 monthly to the  
 2260 State Transportation Trust Fund.

2261 e.(I) On or before July 25, 2021, August 25, 2021, and  
 2262 September 25, 2021, the department shall distribute \$324,533,334  
 2263 in each of those months to the Unemployment Compensation Trust  
 2264 Fund, less an adjustment for refunds issued from the General  
 2265 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the  
 2266 distribution. The adjustments made by the department to the  
 2267 total distributions shall be equal to the total refunds made  
 2268 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be  
 2269 subtracted from any single distribution exceeds the  
 2270 distribution, the department may not make that distribution and  
 2271 must subtract the remaining balance from the next distribution.

2272 (II) Beginning July 2022, and on or before the 25th day of  
 2273 each month, the department shall distribute \$90 million monthly  
 2274 to the Unemployment Compensation Trust Fund.

2275 (III) If the ending balance of the Unemployment

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2276 Compensation Trust Fund exceeds \$4,071,519,600 on the last day  
 2277 of any month, as determined from United States Department of the  
 2278 Treasury data, the Office of Economic and Demographic Research  
 2279 shall certify to the department that the ending balance of the  
 2280 trust fund exceeds such amount.

2281 (IV) This sub-subparagraph is repealed, and the department  
 2282 shall end monthly distributions under sub-sub-subparagraph (II),  
 2283 on the date the department receives certification under sub-sub-  
 2284 subparagraph (III).

2285 f. Beginning July 1, 2023, in each fiscal year, the  
 2286 department shall distribute \$27.5 million to the Florida  
 2287 Agricultural Promotional Campaign Trust Fund under s. 571.26,  
 2288 for further distribution in accordance with s. 571.265. ~~This~~  
 2289 ~~sub-subparagraph is repealed June 30, 2025.~~

2290 7. All other proceeds must remain in the General Revenue  
 2291 Fund.

2292 Section 34. Subsection (11) is added to section 213.21,  
 2293 Florida Statutes, to read:

2294 213.21 Informal conferences; compromises.—

2295 (11) (a) The department may consider a request to settle or  
 2296 compromise any tax, interest, penalty, or other liability under  
 2297 this section after the time to challenge an assessment or a  
 2298 denial of a refund under s. 72.011 has expired if the taxpayer  
 2299 demonstrates that the failure to initiate a timely challenge was  
 2300 due to any of the following:

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2301           1. The death or life-threatening injury or illness of:  
2302           a. The taxpayer;  
2303           b. An immediate family member of the taxpayer; or  
2304           c. An individual with substantial responsibility for the  
2305 management or control of the taxpayer.  
2306           2. An act of war or terrorism.  
2307           3. A natural disaster, fire, or other catastrophic loss.  
2308           (b) The department may not consider a request received  
2309 more than 180 days after the time has expired for contesting it  
2310 under s. 72.011.  
2311           (c) Any decision by the department regarding a taxpayer's  
2312 request to compromise or settle a liability under this  
2313 subsection is not subject to review under chapter 120.  
2314           Section 35. Subsections (1), (3), and (6) of section  
2315 213.67, Florida Statutes, are amended to read:  
2316           213.67 Garnishment.—  
2317           (1) If a person is delinquent in the payment of any taxes,  
2318 penalties, ~~and~~ interest, costs, surcharges, and fees owed to the  
2319 department, the executive director or his or her designee may  
2320 give notice of the amount of such delinquency by registered  
2321 mail, by personal service, or by electronic means, including,  
2322 but not limited to, facsimile transmissions, electronic data  
2323 interchange, or use of the Internet, to all persons having in  
2324 their possession or under their control any credits or personal  
2325 property, exclusive of wages, belonging to the delinquent

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2326 taxpayer, or owing any debts to such delinquent taxpayer at the  
 2327 time of receipt by them of such notice. Thereafter, any person  
 2328 ~~who has been~~ notified may not transfer or make any other  
 2329 disposition of such credits, other personal property, or debts  
 2330 until the executive director or his or her designee consents to  
 2331 a transfer or disposition or until 60 days after the receipt of  
 2332 such notice. However, the credits, other personal property, or  
 2333 debts that exceed the delinquent amount stipulated in the notice  
 2334 are not subject to this section, wherever held, if the taxpayer  
 2335 does not have a prior history of tax delinquencies. If during  
 2336 the effective period of the notice to withhold, any person so  
 2337 notified makes any transfer or disposition of the property or  
 2338 debts required to be withheld under this section, he or she is  
 2339 liable to the state for any indebtedness owed to the department  
 2340 by the person with respect to whose obligation the notice was  
 2341 given to the extent of the value of the property or the amount  
 2342 of the debts thus transferred or paid if, solely by reason of  
 2343 such transfer or disposition, the state is unable to recover the  
 2344 indebtedness of the person with respect to whose obligation the  
 2345 notice was given. If the delinquent taxpayer contests the  
 2346 intended levy in circuit court or under chapter 120, the notice  
 2347 under this section remains effective until that final resolution  
 2348 of the contest. Any financial institution receiving such notice  
 2349 maintains ~~will maintain~~ a right of setoff for any transaction  
 2350 involving a debit card occurring on or before the date of

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2351 receipt of such notice.

2352 (3) During the last 30 days of the 60-day period set forth  
 2353 in subsection (1), the executive director or his or her designee  
 2354 may levy upon such credits, other personal property, or debts.  
 2355 The levy must be accomplished by delivery of a notice of levy by  
 2356 registered mail, by personal service, or by electronic means,  
 2357 including, but not limited to, facsimile transmission or an  
 2358 electronic data exchange process using a web interface. Upon  
 2359 receipt of the notice of levy, ~~which~~ the person possessing the  
 2360 credits, other personal property, or debts must ~~shall~~ transfer  
 2361 them to the department or pay to the department the amount owed  
 2362 to the delinquent taxpayer.

2363 (6) (a) Levy may be made under subsection (3) upon credits,  
 2364 other personal property, or debt of any person with respect to  
 2365 any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and  
 2366 fees authorized by law only after the executive director or his  
 2367 or her designee has notified such person in writing of the  
 2368 intention to make such levy.

2369 (b) No less than 30 days before the day of the levy, the  
 2370 notice of intent to levy required under paragraph (a) must ~~shall~~  
 2371 be given in person or sent by certified or registered mail to  
 2372 the person's last known address.

2373 (c) The notice required in paragraph (a) must include a  
 2374 brief statement that sets forth in simple and nontechnical  
 2375 terms:

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2376 1. The provisions of this section relating to levy and  
2377 sale of property;

2378 2. The procedures applicable to the levy under this  
2379 section;

2380 3. The administrative and judicial appeals available to  
2381 the taxpayer with respect to such levy and sale, and the  
2382 procedures relating to such appeals; and

2383 4. Any ~~The~~ alternatives, ~~if any,~~ available to taxpayers  
2384 which could prevent levy on the property.

2385 Section 36. Subsection (8) of section 220.02, Florida  
2386 Statutes, is amended to read:

2387 220.02 Legislative intent.—

2388 (8) It is the intent of the Legislature that credits  
2389 against either the corporate income tax or the franchise tax be  
2390 applied in the following order: those enumerated in s. 631.828,  
2391 those enumerated in s. 220.191, those enumerated in s. 220.181,  
2392 those enumerated in s. 220.183, those enumerated in s. 220.182,  
2393 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
2394 those enumerated in s. 220.184, those enumerated in s. 220.186,  
2395 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
2396 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
2397 those enumerated in s. 220.1876, those enumerated in s.  
2398 220.1877, those enumerated in s. 220.1878, those enumerated in  
2399 s. 220.193, those enumerated in former s. 288.9916, those  
2400 enumerated in former s. 220.1899, those enumerated in former s.



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2401 220.194, those enumerated in s. 220.196, those enumerated in s.  
 2402 220.198, those enumerated in s. 220.1915, those enumerated in s.  
 2403 220.199, ~~and~~ those enumerated in s. 220.1991, and those  
 2404 enumerated in s. 220.1992.

2405 Section 37. Effective upon this act becoming a law,  
 2406 paragraph (n) of subsection (1) and paragraph (c) of subsection  
 2407 (2) of section 220.03, Florida Statutes, are amended to read:

2408 220.03 Definitions.—

2409 (1) SPECIFIC TERMS.—When used in this code, and when not  
 2410 otherwise distinctly expressed or manifestly incompatible with  
 2411 the intent thereof, the following terms shall have the following  
 2412 meanings:

2413 (n) "Internal Revenue Code" means the United States  
 2414 Internal Revenue Code of 1986, as amended and in effect on  
 2415 January 1, 2024 ~~2023~~, except as provided in subsection (3).

2416 (2) DEFINITIONAL RULES.—When used in this code and neither  
 2417 otherwise distinctly expressed nor manifestly incompatible with  
 2418 the intent thereof:

2419 (c) Any term used in this code has the same meaning as  
 2420 when used in a comparable context in the Internal Revenue Code  
 2421 and other statutes of the United States relating to federal  
 2422 income taxes, as such code and statutes are in effect on January  
 2423 1, 2024 ~~2023~~. However, if subsection (3) is implemented, the  
 2424 meaning of a term shall be taken at the time the term is applied  
 2425 under this code.

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2426           Section 38. (1) The amendment made by this act to s.  
2427 220.03, Florida Statutes, operates retroactively to January 1,  
2428 2024.

2429           (2) This section shall take effect upon becoming a law.

2430           Section 39. Section 220.19, Florida Statutes, is amended  
2431 to read:

2432           220.19 Child care tax credits.—

2433           (1) For taxable years beginning on or after January 1,  
2434 2024, there is allowed a credit pursuant to s. 402.261 against  
2435 any tax due for a taxable year under this chapter after the  
2436 application of any other allowable credits by the taxpayer. The  
2437 credit must be earned pursuant to s. 402.261 on or before the  
2438 date the taxpayer is required to file a return pursuant to s.  
2439 220.222. ~~If the credit granted under this section is not fully~~  
2440 ~~used in any one year because of insufficient tax liability on~~  
2441 ~~the part of the corporation, the unused amount may be carried~~  
2442 ~~forward for a period not to exceed 5 years. The carryover credit~~  
2443 ~~may be used in a subsequent year when the tax imposed by this~~  
2444 ~~chapter for that year exceeds the credit for which the~~  
2445 ~~corporation is eligible in that year under this section after~~  
2446 ~~applying the other credits and unused carryovers in the order~~  
2447 ~~provided by s. 220.02(8).~~

2448           (2) A taxpayer that files a consolidated return in this  
2449 state as a member of an affiliated group under s. 220.131(1) may  
2450 be allowed the credit on a consolidated return basis; however,

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2451 the total credit taken by the affiliated group is subject to the  
 2452 limitation established under s. 402.261(2) (d). ~~If a corporation~~  
 2453 ~~receives a credit for child care facility startup costs, and the~~  
 2454 ~~facility fails to operate for at least 5 years, a pro rata share~~  
 2455 ~~of the credit must be repaid, in accordance with the formula:~~

$$A = C \times (1 - (N/60))$$

2457 ~~Where:~~

2458 ~~(a) "A" is the amount in dollars of the required~~  
 2459 ~~repayment.~~

2460 ~~(b) "C" is the total credits taken by the corporation for~~  
 2461 ~~child care facility startup costs.~~

2462 ~~(c) "N" is the number of months the facility was in~~  
 2463 ~~operation.~~

2465 ~~This repayment requirement is inapplicable if the corporation~~  
 2466 ~~goes out of business or can demonstrate to the department that~~  
 2467 ~~its employees no longer want to have a child care facility.~~

2468 (3) The provisions of s. 402.261 apply to the credit  
 2469 authorized by this section.

2470 (4) If a taxpayer applies and is approved for a credit  
 2471 under s. 402.261 after timely requesting an extension to file  
 2472 under s. 220.222(2):

2473 (a) The credit does not reduce the amount of tax due for  
 2474 purposes of the department's determination as to whether the  
 2475 taxpayer was in compliance with the requirement to pay tentative

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2476 taxes under ss. 220.222 and 220.32.

2477 (b) The taxpayer's noncompliance with the requirement to  
 2478 pay tentative taxes shall result in the revocation and  
 2479 rescindment of any such credit.

2480 (c) The taxpayer shall be assessed for any taxes,  
 2481 penalties, or interest due from the taxpayer's noncompliance  
 2482 with the requirement to pay tentative taxes.

2483 (5) For purposes of calculating the underpayment of  
 2484 estimated corporate income taxes under s. 220.34, the final  
 2485 amount due is the amount after credits earned under this section  
 2486 are deducted. For purposes of determining if a penalty or  
 2487 interest under s. 220.34(2)(d)1. will be imposed for  
 2488 underpayment of estimated corporate income tax, a taxpayer may,  
 2489 after earning a credit under this section, reduce any estimated  
 2490 payment in that taxable year by the amount of the credit.

2491 Section 40. Subsections (1) through (4) of section  
 2492 220.1915, Florida Statutes, are amended to read:

2493 220.1915 Credit for qualified railroad reconstruction or  
 2494 replacement expenditures.—

2495 (1) For purposes of this section:

2496 (a) "Qualified expenditures" means gross expenditures made  
 2497 in this state by a qualifying railroad during the taxable year  
 2498 in which the credit is claimed, provided such expenditures were  
 2499 made on track that was owned or leased by a qualifying railroad  
 2500 on the last day of the prior calendar year, and were:

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2501           1. For the maintenance, reconstruction, or replacement of  
 2502 railroad infrastructure, including track, roadbed, bridges,  
 2503 industrial leads and sidings, or track-related structures which  
 2504 were owned or leased by the qualifying railroad; or

2505           2. For new construction by the qualifying railroad of  
 2506 industrial leads, switches, spurs and sidings, and extensions of  
 2507 existing sidings located in this state.

2508           (b) "Qualifying railroad" means any ~~taxpayer that was a~~  
 2509 Class II or Class III railroad operating in this state on the  
 2510 last day of the calendar year prior to the taxable year for  
 2511 which the credit is claimed, pursuant to the classifications in  
 2512 effect for that year as set by the United States Surface  
 2513 Transportation Board or its successor.

2514           (2)(a) For taxable years beginning on or after January 1,  
 2515 2023, a qualifying railroad is eligible for a credit against the  
 2516 tax imposed by this chapter if it has qualified expenditures in  
 2517 this state in the taxable year.

2518           (b) The credit allowed under this section is equal to 50  
 2519 percent of a qualifying railroad's qualified expenditures  
 2520 incurred in this state in the taxable year, as limited by  
 2521 paragraph (c).

2522           (c) The amount of the credit may not exceed the product of  
 2523 \$3,500 and the number of miles of railroad track owned or leased  
 2524 within this state by the qualifying railroad as of the end of  
 2525 the calendar year prior to the taxable year in which the

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2526 qualified expenditures were incurred. The Department of  
 2527 Transportation shall certify to the department the number of  
 2528 miles of railroad track within this state that each qualifying  
 2529 railroad owned or leased on the last day of each calendar year.  
 2530 Such certification must be provided to the department no later  
 2531 than the last business day of January for the prior year ending  
 2532 December 31.

2533 (3) (a) A qualifying railroad must submit to the department  
 2534 ~~with its return~~ an application including any documentation or  
 2535 information required by the department to demonstrate  
 2536 eligibility for the credit allowed under this section. Such  
 2537 application must specify the taxable year for which the credit  
 2538 is requested, and may be filed at any time during that taxable  
 2539 year once the qualifying expenditures have been made. The  
 2540 application must be filed no later than May 1 of the year  
 2541 following the year in which the qualifying expenditures were  
 2542 made.

2543 (b) Only one application may be filed per qualifying  
 2544 railroad per taxable year. ~~If the qualifying railroad is not a~~  
 2545 ~~taxpayer under this chapter, the qualifying railroad must submit~~  
 2546 ~~the required application including any documentation or~~  
 2547 ~~information required by the department directly to the~~  
 2548 ~~department no later than May 1 of the calendar year following~~  
 2549 ~~the year in which the qualified expenditures were made, in~~  
 2550 ~~accordance with rules adopted by the department.~~

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2551 (c) The qualifying railroad must include an affidavit  
 2552 certifying that all information contained in the application is  
 2553 true and correct, and supporting documentation must include any  
 2554 relevant information, as determined by the rules of the  
 2555 department, to verify eligibility of qualified expenditures made  
 2556 in this state for the credit allowed under this section. The  
 2557 supporting documentation must include, but is not limited to,  
 2558 the following:

2559 1. The number of track miles owned or leased in this state  
 2560 by the qualifying railroad on the last day of the prior calendar  
 2561 year. If this number is different than the number provided by  
 2562 the Department of Transportation under paragraph (2)(c), the  
 2563 department shall use the number of miles provided by the  
 2564 Department of Transportation to calculate the limitation for the  
 2565 credit under that paragraph.

2566 2. The total amount and description of each qualified  
 2567 expenditure.

2568 3. Financial receipts or other records necessary to verify  
 2569 the accuracy of the information submitted pursuant to this  
 2570 subsection.

2571 4. If a copy of any Internal Revenue Service Form 8900, or  
 2572 its equivalent, ~~is if such documentation was~~ filed with the  
 2573 Internal Revenue Service for any credit under 26 U.S.C. s. 45G  
 2574 for which the federal credit related in whole or in part to the  
 2575 qualified expenditures in this state for which the credit is

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2576 sought, such form shall be provided to the department within 60  
 2577 days of submission to the Internal Revenue Service. Approval of  
 2578 this credit shall not be delayed until, or contingent upon,  
 2579 receipt of such form. The department shall retain such form for  
 2580 any qualifying railroad that is a taxpayer under this chapter  
 2581 along with records related to the credit until the taxable  
 2582 period covered by the form is no longer subject to review or  
 2583 audit by the department.

2584 ~~(d) If the qualifying railroad is a taxpayer under this~~  
 2585 ~~chapter and the credit earned exceeds the taxpayer's liability~~  
 2586 ~~under this chapter for that year, or if the qualifying railroad~~  
 2587 ~~is not a taxpayer under this chapter,~~ The department must issue  
 2588 a letter to the qualifying railroad within 30 days after receipt  
 2589 of the completed application indicating the amount of the  
 2590 approved credit ~~available for carryover or transfer in~~  
 2591 ~~accordance with subsection (4).~~

2592 (e) The department may consult with the Department of  
 2593 Transportation regarding the qualifications, ownership, or  
 2594 classification of any qualifying railroad applying for a credit  
 2595 under this section. The Department of Transportation shall  
 2596 provide technical assistance, when requested by the department,  
 2597 on any technical audits performed pursuant to this section, in  
 2598 addition to providing the annual certification under paragraph  
 2599 (2)(c).

2600 (4) (a) If the credit granted under this section is not



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2601 fully used in any one taxable year because of insufficient tax  
 2602 liability on the part of the qualifying railroad, or because the  
 2603 qualifying railroad is not subject to tax under this chapter,  
 2604 the unused amount may be carried forward for a period not to  
 2605 exceed 5 taxable years or may be transferred in accordance with  
 2606 paragraph (b). The carryover or transferred credit may be used  
 2607 in the year approved or any of the 5 subsequent taxable years,  
 2608 when the tax imposed by this chapter for that taxable year  
 2609 exceeds the credit for which the qualifying railroad or  
 2610 transferee under paragraph (b) is eligible in that taxable year  
 2611 under this subsection, after applying the other credits and  
 2612 unused carryovers in the order provided by s. 220.02(8).

2613 (b)1. The credit under this section may be transferred, in  
 2614 whole or in part:

2615 a. By written agreement to a taxpayer subject to the tax  
 2616 under this chapter and that either transports property using the  
 2617 rail facilities of any ~~the~~ qualifying railroad or furnishes  
 2618 railroad-related property or services, as those terms are  
 2619 defined in 26 C.F.R. s. 1.45G-1(b), to any railroad operating in  
 2620 this state, or is a railroad, ~~as those terms are defined in 26~~  
 2621 ~~C.F.R. s. 1.45G-1(b);~~ and

2622 b. At any time after receipt of approval in paragraph  
 2623 (3)(d), or during the 5 taxable years following the taxable year  
 2624 the credit was originally earned by the qualifying railroad.

2625 2. The written agreement required for transfer under this

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2626 paragraph shall:

2627 a. Be filed jointly by the qualifying railroad and the  
2628 transferee with the department within 30 days after the  
2629 transfer, in accordance with rules adopted by the department;  
2630 and

2631 b. Contain all of the following information: the name,  
2632 address, and taxpayer identification number for the qualifying  
2633 railroad and the transferee; the amount of the credit being  
2634 transferred; the taxable year in which the credit was originally  
2635 earned by the qualifying railroad; and the remaining taxable  
2636 years for which the credit may be claimed.

2637 Section 41. Section 220.1992, Florida Statutes, is created  
2638 to read:

2639 220.1992 Individuals with Unique Abilities Tax Credit  
2640 Program.—

2641 (1) For purposes of this section, the term:

2642 (a) "Qualified employee" means an individual who has a  
2643 disability, as that term is defined in s. 413.801, and has been  
2644 employed for at least 6 months by a qualified taxpayer.

2645 (b) "Qualified taxpayer" means a taxpayer who employs a  
2646 qualified employee at a business located in this state.

2647 (2) For a taxable year beginning on or after January 1,  
2648 2024, a qualified taxpayer is eligible for a credit against the  
2649 tax imposed by this chapter in an amount up to \$1,000 for each  
2650 qualified employee such taxpayer employed during the taxable

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2651 year. The tax credit shall equal one dollar for each hour the  
 2652 qualified employee worked during the taxable year, up to 1,000  
 2653 hours.

2654 (3)(a) The department may adopt rules governing the manner  
 2655 and form of applications for the tax credit and establishing  
 2656 requirements for the proper administration of the tax credit.  
 2657 The form must include an affidavit certifying that all  
 2658 information contained within the application is true and correct  
 2659 and must require the taxpayer to specify the number of qualified  
 2660 employees for whom a credit under this section is being claimed  
 2661 and the number of hours each qualified employee worked during  
 2662 the taxable year.

2663 (b) The department must approve the tax credit prior to  
 2664 the taxpayer taking the credit on a return. The department must  
 2665 approve credits on a first-come, first-served basis. If the  
 2666 department determines that an application is incomplete, the  
 2667 department shall notify the taxpayer in writing and the taxpayer  
 2668 shall have 30 days after receiving such notification to correct  
 2669 any deficiency. If corrected in a timely manner, the application  
 2670 must be deemed completed as of the date the application was  
 2671 first submitted.

2672 (c) A taxpayer may not claim a tax credit of more than  
 2673 \$10,000 under this section in any one taxable year.

2674 (d) A taxpayer may carry forward any unused portion of a  
 2675 tax credit under this section for up to 5 taxable years. The

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2676 carryover may be used in a subsequent year when the tax imposed  
 2677 by this chapter for such year exceeds the credit for such year  
 2678 under this section after applying the other credits and unused  
 2679 credit carryovers in the order provided in s. 220.02(8).

2680 (4) The combined total amount of tax credits which may be  
 2681 granted under this section is \$5 million in each of state fiscal  
 2682 years 2024-2025, 2025-2026, and 2026-2027.

2683 (5) The department may consult with the Department of  
 2684 Commerce and the Agency for Persons with Disabilities to  
 2685 determine if an individual is a qualified employee. The  
 2686 Department of Commerce and the Agency for Persons with  
 2687 Disabilities shall provide technical assistance, when requested  
 2688 by the department, on any such question.

2689 Section 42. Present paragraphs (c) and (d) of subsection  
 2690 (2) of section 220.222, Florida Statutes, are redesignated as  
 2691 paragraphs (d) and (e), respectively, and a new paragraph (c) is  
 2692 added to that subsection, to read:

2693 220.222 Returns; time and place for filing.—

2694 (2)

2695 (c) When a taxpayer has been granted an extension or  
 2696 extensions of time within which to file its federal income tax  
 2697 return for any taxable year due to a federally declared disaster  
 2698 that included locations within this state, and if the  
 2699 requirements of s. 220.32 are met, the due date of the return  
 2700 required under this code is automatically extended to 15

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2701 calendar days after the due date for such taxpayer's federal  
2702 income tax return, including any extensions provided for such  
2703 return for a federally declared disaster. Nothing in this  
2704 paragraph affects the authority of the executive director to  
2705 order an extension or waiver pursuant to s. 213.055(2).

2706 Section 43. Section 374.986, Florida Statutes, is amended  
2707 to read:

2708 374.986 Taxing authority.—

2709 (1) The property appraiser ~~tax-assessor~~, tax collector,  
2710 and board of county commissioners of each and every county in  
2711 said district, shall, when requested by the board, prepare from  
2712 their official records and deliver any and all information that  
2713 may be from time to time requested from him or her or them or  
2714 either of them by the board regarding the tax valuation,  
2715 assessments, collection, and any other information regarding the  
2716 levy, assessment, and collection of taxes in each of said  
2717 counties.

2718 (2) The board may annually assess and levy against the  
2719 taxable property in the district a tax not to exceed one-tenth  
2720 mill on the dollar for each year, and the proceeds from such tax  
2721 shall be used by the district for all expenses of the district  
2722 including the purchase price of right-of-way and other property.  
2723 The board shall, on or before the 31st day of July of each year,  
2724 prepare a tentative annual written budget of the district's  
2725 expected income and expenditures. In addition, the board shall

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2726 compute a proposed millage rate to be levied as taxes for that  
 2727 year upon the taxable property in the district for the purposes  
 2728 of said district. The proposed budget shall be submitted to the  
 2729 Department of Environmental Protection for its approval. Prior  
 2730 to adopting a final budget, the district shall comply with the  
 2731 provisions of s. 200.065, relating to the method of fixing  
 2732 millage, and shall fix the final millage rate by resolution of  
 2733 the district and shall also, by resolution, adopt a final budget  
 2734 pursuant to chapter 200. Copies of such resolutions executed in  
 2735 the name of the board by its chair, and attested by its  
 2736 secretary, shall be made and delivered to the county officials  
 2737 specified in s. 200.065 of each and every county in the  
 2738 district, to the Department of Revenue, and to the Chief  
 2739 Financial Officer. Thereupon, it shall be the duty of the  
 2740 property appraiser ~~assessor~~ of each of said counties to assess,  
 2741 and the tax collector of each of said counties to collect, a tax  
 2742 at the rate fixed by said resolution of the board upon all of  
 2743 the real and personal taxable property in said counties for said  
 2744 year (and such officers shall perform such duty) and said levy  
 2745 shall be included in the warrant of the tax assessors of each of  
 2746 said counties and attached to the assessment roll of taxes for  
 2747 each of said counties. The tax collectors of each of said  
 2748 counties shall collect such taxes so levied by the board in the  
 2749 same manner as other taxes are collected, and shall pay the same  
 2750 within the time and in the manner prescribed by law, to the

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2751 treasurer of the board. It shall be the duty of the Chief  
 2752 Financial Officer to assess and levy on all railroad lines and  
 2753 railroad property and telegraph lines and telegraph property in  
 2754 the district a tax at the rate prescribed by resolution of the  
 2755 board, and to collect the tax thereon in the same manner as he  
 2756 or she is required by law to assess and collect taxes for state  
 2757 and county purposes and to remit the same to the treasurer of  
 2758 the board. All such taxes shall be held by the treasurer of the  
 2759 district for the credit of the district and paid out by him or  
 2760 her as provided herein. The tax collector ~~assessor~~ and property  
 2761 appraiser of each of said counties shall be entitled to payment  
 2762 as provided for by general laws.

2763 Section 44. Section 402.261, Florida Statutes, is created  
 2764 to read:

2765 402.261 Child care tax credits.-

2766 (1) For purposes of this section, the term:

2767 (a) "Department" means the Department of Revenue.

2768 (b) "Division" means the Division of Alcoholic Beverages  
 2769 and Tobacco of the Department of Business and Professional  
 2770 Regulation.

2771 (c) "Eligible child" means the child or grandchild of an  
 2772 employee of a taxpayer, if such employee is the child or  
 2773 grandchild's caregiver as defined in s. 39.01.

2774 (d) "Eligible child care facility" means a child care  
 2775 facility that:

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2776        1. Is licensed under s. 402.305; or  
2777        2. Is exempt from licensure under s. 402.316.  
2778        (e) "Employee" includes full-time employees and part-time  
2779 employees who work an average of at least 20 hours per week.  
2780        (f) "Maximum annual tax credit amount" means, for any  
2781 state fiscal year, the sum of the amount of tax credits approved  
2782 under this section, including tax credits to be taken under s.  
2783 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107,  
2784 which are approved for taxpayers whose taxable years begin on or  
2785 after January 1 of the calendar year preceding the start of the  
2786 applicable state fiscal year.  
2787        (g) "Tax due" means any tax required under chapter 211,  
2788 chapter 220, chapter 561, or chapter 624, or due under chapter  
2789 212 from a direct pay permit holder as a result of a direct pay  
2790 permit held pursuant to s. 212.183.  
2791        (2)(a) A taxpayer who operates an eligible child care  
2792 facility for the taxpayer's employees is allowed a credit of 50  
2793 percent of the startup costs of such facility against any tax  
2794 due for the taxable year such facility begins operation as an  
2795 eligible child care facility. The maximum credit amount a  
2796 taxpayer may be granted in a taxable year under this paragraph  
2797 is based on the average number of employees employed by the  
2798 taxpayer during such year. For an employer that employed:  
2799        1. One to 19 employees, the maximum credit is \$1 million.  
2800        2. Twenty to 250 employees, the maximum credit is



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2801 \$500,000.  
2802 3. More than 250 employees, the maximum credit is  
2803 \$250,000.  
2804 (b) A taxpayer who operates an eligible child care  
2805 facility for the taxpayer's employees is allowed a credit of  
2806 \$300 per month for each eligible child enrolled in such facility  
2807 against any tax due for the taxable year. The maximum credit  
2808 amount a taxpayer may be granted in a taxable year under this  
2809 paragraph is based on the average number of employees employed  
2810 by the taxpayer during such year. For an employer that employed:  
2811 1. One to 19 employees, the maximum credit is \$50,000.  
2812 2. Twenty to 250 employees, the maximum credit is  
2813 \$500,000.  
2814 3. More than 250 employees, the maximum credit is \$1  
2815 million.  
2816 (c) A taxpayer who makes payments to an eligible child  
2817 care facility in the name and for the benefit of an employee  
2818 employed by the taxpayer whose eligible child attends such  
2819 facility is allowed a credit of 100 percent of the amount of  
2820 such payments against any tax due for the taxable year up to a  
2821 maximum credit of \$3,600 per child per taxable year. The  
2822 taxpayer may make payments directly to the eligible child care  
2823 facility or contract with an early learning coalition to process  
2824 payments. The maximum credit amount a taxpayer may be granted in  
2825 a taxable year under this paragraph is based on the average

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2826 number of employees employed by the taxpayer during such year.

2827 For an employer that employed:

2828 1. One to 19 employees, the maximum credit is \$50,000.

2829 2. Twenty to 250 employees, the maximum credit is  
 2830 \$500,000.

2831 3. More than 250 employees, the maximum credit is \$1  
 2832 million.

2833 (d) A taxpayer may qualify for a tax credit under more  
 2834 than one paragraph of this subsection; however, the total credit  
 2835 taken by such taxpayers in a single taxable year may not exceed  
 2836 the sum total of the maximum credit they are granted under each  
 2837 applicable paragraph.

2838 (e) For state fiscal years 2024-2025, 2025-2026, and 2026-  
 2839 2027, the maximum annual tax credit amount is \$5 million.

2840 (3)(a) If the credit granted under this section is not  
 2841 fully used within the specified state fiscal year for credits  
 2842 under s. 211.0254, s. 212.1835, or s. 561.1214, or against taxes  
 2843 due for the specified taxable year for credits under s. 220.19  
 2844 or s. 624.5107, because of insufficient tax liability on the  
 2845 part of the taxpayer, the unused amount may be carried forward  
 2846 for a period not to exceed 5 years. For purposes of s. 220.19, a  
 2847 credit carried forward may be used in a subsequent year after  
 2848 applying the other credits and unused carryovers in the order  
 2849 provided by s. 220.02(8).

2850 (b)1. If a taxpayer receives a credit for startup costs

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2851 pursuant to paragraph (2) (a), and the eligible child care  
 2852 facility fails to operate for at least 5 years, a pro rata share  
 2853 of the credit must be repaid, in accordance with the formula:

$$A = C \times (1 - (N/60))$$

2854  
 2855 Where:

2856 a. "A" is the amount, in dollars, of the required  
 2857 repayment.

2858 b. "C" is the total credits taken by the taxpayer for  
 2859 eligible child care facility startup costs against a tax due  
 2860 under this section.

2861 c. "N" is the number of months the eligible child care  
 2862 facility was in operation.

2863 2. A taxpayer who is required to repay a pro rata share of  
 2864 the credit under this paragraph shall file an amended return  
 2865 with the department, or such other report as the department  
 2866 prescribes by rule, and pay such amount within 60 days after the  
 2867 last day of operation of the eligible child care facility. The  
 2868 department shall distribute such funds in accordance with the  
 2869 applicable statutory provision for the tax against which such  
 2870 credit was taken by that taxpayer.

2871 (4) (a) A taxpayer may claim a credit only for the creation  
 2872 or operation of, or payments to, an eligible child care  
 2873 facility.

2874 (b) The services of an eligible child care facility for  
 2875 which a taxpayer claims a credit under paragraph (2) (b) must be

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2876 available to all employees employed by the taxpayer, or must be  
 2877 allocated on a first-come, first-served basis, and must be used  
 2878 by at least one eligible child.

2879 (c) Two or more taxpayers may jointly establish and  
 2880 operate an eligible child care facility according to the  
 2881 provisions of this section. If two or more taxpayers choose to  
 2882 jointly establish and operate an eligible child care facility,  
 2883 or cause a not-for-profit taxpayer to establish and operate an  
 2884 eligible child care facility, the taxpayers must file a joint  
 2885 application, or the not-for-profit taxpayer may file an  
 2886 application, pursuant to subsection (5) setting forth the  
 2887 taxpayers' proposal. The participating taxpayers may proportion  
 2888 the available credits in any manner they choose. In the event  
 2889 the child care facility does not operate for 5 years, the  
 2890 repayment required under paragraph (3) (b) must be allocated  
 2891 among, and apply to, the participating taxpayers in the  
 2892 proportion that such taxpayers received the credit under this  
 2893 section.

2894 (d) Child care payments for which a taxpayer claims a  
 2895 credit under paragraph (2) (c) may not exceed the amount charged  
 2896 by the eligible child care facility for other children of like  
 2897 age and ability of persons not employed by the taxpayer.

2898 (5) Beginning October 1, 2024, a taxpayer may submit an  
 2899 application to the department for the purposes of determining  
 2900 qualification for a credit under this section. The department

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2901 must approve the application for the credit before the taxpayer  
 2902 is authorized to claim the credit on a return.  
 2903 (a) The application must include:  
 2904 1.a. For a credit under paragraph (2)(a), a proposal for  
 2905 establishing an eligible child care facility for use by its  
 2906 employees, the number of eligible children expected to be  
 2907 enrolled, and the expected date operations will begin. A credit  
 2908 may not be claimed on a return until operations have begun. If  
 2909 the facility has begun to operate, the application must show the  
 2910 number of eligible children enrolled and the date the operation  
 2911 began.  
 2912 b. For a credit under paragraph (2)(b), the total number  
 2913 of eligible children for whom child care will be provided at the  
 2914 eligible child care facility and the total number of months the  
 2915 facility is expected to operate during the taxable year in which  
 2916 the credit will be earned.  
 2917 c. For a credit under paragraph (2)(c), the total number  
 2918 of eligible children for whom child care payments will be paid  
 2919 and the estimated total annual amount of such payments during  
 2920 the taxable year in which the credit will be earned.  
 2921 2. The taxable year in which the credit is expected to be  
 2922 earned. A taxpayer may apply for a credit to be used for a prior  
 2923 taxable year at any time before the date on which the taxpayer  
 2924 is required to file a return for that year pursuant to s.  
 2925 220.222.

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2926       3. For a credit under paragraph (2)(a) or paragraph  
 2927 (2)(b), a statement signed by a person authorized to sign on  
 2928 behalf of the taxpayer that the facility meets the definition of  
 2929 eligible child care facility and otherwise qualifies for the  
 2930 credit under this section. Such statement must be attached to  
 2931 the application.

2932       (b) The department shall approve tax credits on a first-  
 2933 come, first-served basis, and must obtain the division's  
 2934 approval before approving a tax credit under s. 561.1214. Within  
 2935 10 days after approving or denying an application, the  
 2936 Department of Revenue shall provide a copy of its approval or  
 2937 denial letter to the taxpayer.

2938       (6)(a) A taxpayer may not convey, transfer, or assign an  
 2939 approved tax credit or a carryforward tax credit to another  
 2940 entity unless all of the assets of the taxpayer are conveyed,  
 2941 assigned, or transferred in the same transaction. However, a tax  
 2942 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,  
 2943 or s. 624.5107 may be conveyed, transferred, or assigned between  
 2944 members of an affiliated group of taxpayers if the type of tax  
 2945 credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214,  
 2946 or s. 624.5107 remains the same. A taxpayer shall notify the  
 2947 department of its intent to convey, transfer, or assign a tax  
 2948 credit to another member within an affiliated group of  
 2949 corporations as defined in s. 220.03(1)(b). The amount conveyed,  
 2950 transferred, or assigned is available to another member of the

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2951 affiliated group of corporations upon approval by the  
 2952 department. The department shall obtain the division's approval  
 2953 before approving a conveyance, transfer, or assignment of a tax  
 2954 credit under s. 561.1214.

2955 (b) Within any state fiscal year, a taxpayer may rescind  
 2956 all or part of a tax credit approved under subsection (5). The  
 2957 amount rescinded shall become available for that state fiscal  
 2958 year to another taxpayer approved by the department under this  
 2959 section. The department must obtain the division's approval  
 2960 before accepting the rescindment of a tax credit under s.  
 2961 561.1214. Any amount rescinded under this paragraph must become  
 2962 available to a taxpayer on a first-come, first-served basis  
 2963 based on tax credit applications received after the date the  
 2964 rescindment is accepted by the department.

2965 (c) Within 10 days after approving or denying the  
 2966 conveyance, transfer, or assignment of a tax credit under  
 2967 paragraph (a), or the rescindment of a tax credit under  
 2968 paragraph (b), the department shall provide a copy of its  
 2969 approval or denial letter to the taxpayer requesting the  
 2970 conveyance, transfer, assignment, or rescindment.

2971 (7) (a) The department may adopt rules to administer this  
 2972 section, including rules for the approval or disapproval of  
 2973 proposals submitted by taxpayers and rules to provide for  
 2974 cooperative arrangements between for-profit and not-for-profit  
 2975 taxpayers.

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2976           (b) The department's decision to approve or disapprove a  
 2977 proposal must be in writing, and, if the proposal is approved,  
 2978 the decision must state the maximum credit authorized for the  
 2979 taxpayer.

2980           (c) In addition to its existing audit and investigation  
 2981 authority, the department may perform any additional financial  
 2982 and technical audits and investigations, including examining the  
 2983 accounts, books, or records of the tax credit applicant, which  
 2984 are necessary to verify the costs included in a credit  
 2985 application and to ensure compliance with this section.

2986           (d) It is grounds for forfeiture of previously claimed and  
 2987 received tax credits if the department determines that a  
 2988 taxpayer received tax credits pursuant to this section to which  
 2989 the taxpayer was not entitled.

2990           Section 45. Subsection (2) and paragraphs (a) and (b) of  
 2991 subsection (5) of section 402.62, Florida Statutes, are amended  
 2992 to read:

2993           402.62 Strong Families Tax Credit.—

2994           (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

2995           (a) The Department of Children and Families shall  
 2996 designate as an eligible charitable organization an organization  
 2997 that meets all of the following requirements:

2998           1. Is exempt from federal income taxation under s.  
 2999 501(c)(3) of the Internal Revenue Code.

3000           2. Is a Florida entity formed under chapter 605, chapter



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3001 607, or chapter 617 and whose principal office is located in  
 3002 this state.

3003 3. Provides direct services for at-risk families that do  
 3004 not have an open dependency case.

3005 4. Provides services to:

3006 a. Prevent child abuse, neglect, abandonment, or  
 3007 exploitation;

3008 b. Assist fathers in learning and improving parenting  
 3009 skills or to engage absent fathers in being more engaged in  
 3010 their children's lives;

3011 ~~c. Provide books to the homes of children eligible for a~~  
 3012 ~~federal free or reduced-price meals program or those testing~~  
 3013 ~~below grade level in kindergarten through grade 5;~~

3014 ~~d.~~ Assist families with children who have a chronic  
 3015 illness or a physical, intellectual, developmental, or emotional  
 3016 disability; or

3017 ~~d.e.~~ Provide workforce development services to families of  
 3018 children eligible for a federal free or reduced-price meals  
 3019 program.

3020 5.4. Provides to the Department of Children and Families  
 3021 accurate information, including, at a minimum, a description of  
 3022 the services provided by the organization which are eligible for  
 3023 funding under this section; the total number of individuals  
 3024 served through those services during the last calendar year and  
 3025 the number served during the last calendar year using funding

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3026 | under this section; basic financial information regarding the  
 3027 | organization and services eligible for funding under this  
 3028 | section; outcomes for such services; and contact information for  
 3029 | the organization.

3030 | ~~6.5.~~ Annually submits a statement, signed under penalty of  
 3031 | perjury by a current officer of the organization, that the  
 3032 | organization meets all criteria to qualify as an eligible  
 3033 | charitable organization, has fulfilled responsibilities under  
 3034 | this section for the previous fiscal year if the organization  
 3035 | received any funding through this credit during the previous  
 3036 | year, and intends to fulfill its responsibilities during the  
 3037 | upcoming year.

3038 | ~~7.6.~~ Provides any documentation requested by the  
 3039 | Department of Children and Families to verify eligibility as an  
 3040 | eligible charitable organization or compliance with this  
 3041 | section.

3042 | (b) The Department of Children and Families may not  
 3043 | designate as an eligible charitable organization an organization  
 3044 | that:

3045 | 1. Provides abortions or pays for or provides coverage for  
 3046 | abortions; or

3047 | 2. Has received more than 50 percent of its total annual  
 3048 | revenue, not including revenue received pursuant to a contract  
 3049 | under s. 409.1464, from a federal, state, or local governmental  
 3050 | agency ~~the Department of Children and Families,~~ either directly

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3051 or via a contractor of such an agency ~~the department~~, in the  
 3052 prior fiscal year.

3053 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,  
 3054 AND LIMITATIONS.—

3055 (a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax  
 3056 credit cap amount is \$40 ~~\$20~~ million in each state fiscal year.

3057 (b) ~~Beginning October 1, 2021,~~ A taxpayer may submit an  
 3058 application to the Department of Revenue for a tax credit or  
 3059 credits to be taken under one or more of s. 211.0253, s.  
 3060 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning  
 3061 at 9 a.m. on the first day of the calendar year that is not a  
 3062 Saturday, Sunday, or legal holiday.

3063 1. The taxpayer shall specify in the application each tax  
 3064 for which the taxpayer requests a credit and the applicable  
 3065 taxable year for a credit under s. 220.1877 or s. 624.51057 or  
 3066 the applicable state fiscal year for a credit under s. 211.0253,  
 3067 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a  
 3068 taxpayer may apply for a credit to be used for a prior taxable  
 3069 year before the date the taxpayer is required to file a return  
 3070 for that year pursuant to s. 220.222. For purposes of s.  
 3071 624.51057, a taxpayer may apply for a credit to be used for a  
 3072 prior taxable year before the date the taxpayer is required to  
 3073 file a return for that prior taxable year pursuant to ss.  
 3074 624.509 and 624.5092. The application must specify the eligible  
 3075 charitable organization to which the proposed contribution will

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3076 | be made. The Department of Revenue shall approve tax credits on  
 3077 | a first-come, first-served basis and must obtain the division's  
 3078 | approval before approving a tax credit under s. 561.1213.

3079 |         2. Within 10 days after approving or denying an  
 3080 | application, the Department of Revenue shall provide a copy of  
 3081 | its approval or denial letter to the eligible charitable  
 3082 | organization specified by the taxpayer in the application.

3083 |         Section 46. For the \$20 million in additional credit under  
 3084 | s. 402.62, Florida Statutes, available for fiscal year 2024-2025  
 3085 | pursuant to changes made by this act, a taxpayer may submit an  
 3086 | application to the Department of Revenue beginning at 9 a.m. on  
 3087 | July 1, 2024.

3088 |         Section 47. Subsection (1) of section 413.4021, Florida  
 3089 | Statutes, is amended to read:

3090 |         413.4021 Program participant selection; tax collection  
 3091 | enforcement diversion program.—The Department of Revenue, in  
 3092 | coordination with the Florida Association of Centers for  
 3093 | Independent Living and the Florida Prosecuting Attorneys  
 3094 | Association, shall select judicial circuits in which to operate  
 3095 | the program. The association and the state attorneys' offices  
 3096 | shall develop and implement a tax collection enforcement  
 3097 | diversion program, which shall collect revenue due from persons  
 3098 | who have not remitted their collected sales tax. The criteria  
 3099 | for referral to the tax collection enforcement diversion program  
 3100 | shall be determined cooperatively between the state attorneys'

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3101 offices and the Department of Revenue.

3102 (1) Notwithstanding s. 212.20, 100 ~~75~~ percent of the  
 3103 revenues collected from the tax collection enforcement diversion  
 3104 program shall be deposited into the special reserve account of  
 3105 the Florida Association of Centers for Independent Living, to be  
 3106 used to administer the James Patrick Memorial Work Incentive  
 3107 Personal Attendant Services and Employment Assistance Program  
 3108 and to contract with the state attorneys participating in the  
 3109 tax collection enforcement diversion program in an amount of not  
 3110 more than \$75,000 for each state attorney.

3111 Section 48. Present paragraph (b) of subsection (1) of  
 3112 section 561.121, Florida Statutes, is redesignated as paragraph  
 3113 (c), and a new paragraph (b) is added to that subsection, to  
 3114 read:

3115 561.121 Deposit of revenue.—

3116 (1) All state funds collected pursuant to ss. 563.05,  
 3117 564.06, 565.02(9), and 565.12 shall be paid into the State  
 3118 Treasury and disbursed in the following manner:

3119 (b)1. After the distribution in paragraph (a), from the  
 3120 remainder of the funds collected pursuant to ss. 563.05, 564.06,  
 3121 565.02(9), and 565.12, 13 percent of monthly collections shall  
 3122 be paid in the following shares:

3123 a. One-third to the University of Miami Sylvester  
 3124 Comprehensive Cancer Center;

3125 b. One-sixth to the Brain Tumor Immunotherapy Program at

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3126 | the University of Florida Health Shands Cancer Center;  
 3127 | c. One-sixth to the Norman Fixel Institute for  
 3128 | Neurological Diseases at the University of Florida; and  
 3129 | d. One-third to the Mayo Clinic Comprehensive Cancer  
 3130 | Center in Jacksonville.  
 3131 | 2. The distributions in subparagraph 1. may not exceed \$30  
 3132 | million per fiscal year.  
 3133 | 3. These funds are appropriated monthly, to be used for  
 3134 | lawful purposes, including constructing, furnishing, equipping,  
 3135 | financing, operating, and maintaining cancer research and  
 3136 | clinical and related facilities, and furnishing, equipping,  
 3137 | operating, and maintaining other properties owned or leased by  
 3138 | the University of Miami Sylvester Comprehensive Cancer Center,  
 3139 | the University of Florida Health Shands Cancer Center, and the  
 3140 | Mayo Clinic Comprehensive Cancer Center in Jacksonville; and  
 3141 | constructing, furnishing, equipping, financing, operating, and  
 3142 | maintaining neurological disease research and clinical and  
 3143 | related facilities, and furnishing, equipping, operating, and  
 3144 | maintaining other properties, owned or leased by the Norman  
 3145 | Fixel Institute for Neurological Diseases at the University of  
 3146 | Florida. Moneys distributed pursuant to this paragraph may not  
 3147 | be used to secure bonds or other forms of indebtedness nor be  
 3148 | pledged for debt service. This paragraph is repealed June 30,  
 3149 | 2054.  
 3150 | Section 49. Section 561.1214, Florida Statutes, is created

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3151 to read:  
 3152 561.1214 Child care tax credits.—Beginning January 1,  
 3153 2024, there is allowed a credit pursuant to s. 402.261 against  
 3154 any tax due under s. 563.05, s. 564.06, or s. 565.12, except  
 3155 excise taxes imposed on wine produced by manufacturers in this  
 3156 state from products grown in this state. However, a credit  
 3157 allowed under this section may not exceed 90 percent of the tax  
 3158 due on the return on which the credit is taken. For purposes of  
 3159 the distributions of tax revenue under ss. 561.121 and  
 3160 564.06(10), the division shall disregard any tax credits allowed  
 3161 under this section to ensure that any reduction in tax revenue  
 3162 received which is attributable to the tax credits results only  
 3163 in a reduction in distributions to the General Revenue Fund. The  
 3164 provisions of s. 402.261 apply to the credit authorized by this  
 3165 section.

3166 Section 50. Notwithstanding the expiration date in section  
 3167 41 of chapter 2023-157, Laws of Florida, section 571.26, Florida  
 3168 Statutes, is reenacted to read:

3169 571.26 Florida Agricultural Promotional Campaign Trust  
 3170 Fund.—There is hereby created the Florida Agricultural  
 3171 Promotional Campaign Trust Fund within the Department of  
 3172 Agriculture and Consumer Services to receive all moneys related  
 3173 to the Florida Agricultural Promotional Campaign. Moneys  
 3174 deposited in the trust fund shall be appropriated for the sole  
 3175 purpose of implementing the Florida Agricultural Promotional

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3176 Campaign, except for money deposited in the trust fund pursuant  
 3177 to s. 212.20 (6) (d) 6.h., which shall be held separately and used  
 3178 solely for the purposes identified in s. 571.265.

3179 Section 51. Section 41 of chapter 2023-157, Laws of  
 3180 Florida, is repealed.

3181 Section 52. Subsection (5) of section 571.265, Florida  
 3182 Statutes, is amended to read:

3183 571.265 Promotion of Florida thoroughbred breeding and of  
 3184 thoroughbred racing at Florida thoroughbred tracks; distribution  
 3185 of funds.—

3186 ~~(5) This section is repealed July 1, 2025, unless reviewed~~  
 3187 ~~and saved from repeal by the Legislature.~~

3188 Section 53. Subsection (7) of section 624.509, Florida  
 3189 Statutes, is amended to read:

3190 624.509 Premium tax; rate and computation.—

3191 (7) Credits and deductions against the tax imposed by this  
 3192 section shall be taken in the following order: deductions for  
 3193 assessments made pursuant to s. 440.51; credits for taxes paid  
 3194 under ss. 175.101 and 185.08; credits for income taxes paid  
 3195 under chapter 220 and the credit allowed under subsection (5),  
 3196 as these credits are limited by subsection (6); the credit  
 3197 allowed under s. 624.51057; the credit allowed under s.  
 3198 624.51058; the credit allowed under s. 624.5107; all other  
 3199 available credits and deductions.

3200 Section 54. Section 624.5107, Florida Statutes, is amended



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3201 to read:

3202       624.5107 Child care tax credits.—

3203       (1) For taxable years beginning on or after January 1,

3204 2024, there is allowed a credit pursuant to s. 402.261 against

3205 any tax due for a taxable year under s. 624.509(1) after

3206 deducting from such tax deductions for assessments made pursuant

3207 to s. 440.51; credits for taxes paid under ss. 175.101 and

3208 185.08; credits for income taxes paid under chapter 220; and the

3209 credit allowed under s. 624.509(5), as such credit is limited by

3210 s. 624.509(6). An insurer claiming a credit against premium tax

3211 liability under this section is not required to pay any

3212 additional retaliatory tax levied under s. 624.5091 as a result

3213 of claiming such credit. Section 624.5091 does not limit such

3214 credit in any manner. ~~If the credit granted under this section~~

3215 ~~is not fully used in any one year because of insufficient tax~~

3216 ~~liability on the part of the insurer, the unused amount may be~~

3217 ~~carried forward for a period not to exceed 5 years. The~~

3218 ~~carryover credit may be used in a subsequent year when the tax~~

3219 ~~imposed by s. 624.509 or s. 624.510 for that year exceeds the~~

3220 ~~credit for which the insurer is eligible in that year under this~~

3221 ~~section.~~

3222       (2) For purposes of determining whether a penalty under s.

3223 624.5092 will be imposed, an insurer, after earning a credit

3224 under s. 624.5107 for a taxable year, may reduce any installment

3225 payment for such taxable year of 27 percent of the amount of the

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3226 net tax due as reported on the return for the preceding year  
 3227 under s. 624.5092(2)(b) by the amount of the credit. ~~If an~~  
 3228 ~~insurer receives a credit for child care facility startup costs,~~  
 3229 ~~and the facility fails to operate for at least 5 years, a pro~~  
 3230 ~~rata share of the credit must be repaid, in accordance with the~~  
 3231 ~~formula:  $A = C \times (1 - (N/60))$ , where:~~

3232 ~~(a) "A" is the amount in dollars of the required~~  
 3233 ~~repayment.~~

3234 ~~(b) "C" is the total credits taken by the insurer for~~  
 3235 ~~child care facility startup costs.~~

3236 ~~(c) "N" is the number of months the facility was in~~  
 3237 ~~operation.~~

3238  
 3239 ~~This repayment requirement is inapplicable if the insurer goes~~  
 3240 ~~out of business or can demonstrate to the department that its~~  
 3241 ~~employees no longer want to have a child care facility.~~

3242 (3) The provisions of s. 402.261 apply to the credit  
 3243 authorized by this section.

3244 Section 55. The amendments made by this act to ss. 220.19,  
 3245 624.509, and 624.5107, Florida Statutes, and ss. 211.0254,  
 3246 212.1835, 402.261, and 561.1214, Florida Statutes, as created by  
 3247 this act, apply retroactively to January 1, 2024.

3248 Section 56. Section 624.5108, Florida Statutes, is created  
 3249 to read:

3250 624.5108 Property insurance discount to policyholders;

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3251 insurance premium deduction; insurer credit for deductions.—  
3252 (1) An insurer must deduct the following amounts from the  
3253 total charged for the following policies:  
3254 (a) For a policy providing residential coverage on a  
3255 dwelling, an amount equal to 1.75 percent of the premium, as  
3256 defined in s. 627.403.  
3257 (b) For a policy providing residential coverage on a  
3258 dwelling, the amount charged for the State Fire Marshal  
3259 regulatory assessment under s. 624.515.  
3260 (c) For a policy, contract, or endorsement providing  
3261 personal or commercial lines coverage for the peril of flood or  
3262 excess coverage for the peril of flood on any structure or the  
3263 contents of personal property contained therein, an amount equal  
3264 to 1.75 percent of the premium, as defined in s. 627.403. As  
3265 used in this paragraph, the term "flood" has the same meaning as  
3266 provided in s. 627.715(1)(b).  
3267  
3268 For the purposes of this section, residential coverage excludes  
3269 tenant coverage.  
3270 (2) The deductions under this section apply to policies  
3271 that provide coverage for a 12-month period with an effective  
3272 date between October 1, 2024, and September 30, 2025. The  
3273 deductions amount must be separately stated on the policy  
3274 declarations page.  
3275 (3) When reporting policy premiums for purposes of

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3276 computing taxes levied under s. 624.509, an insurer must report  
 3277 the full policy premium value before applying deductions under  
 3278 this section. The deductions provided to policyholders in  
 3279 subsection (1) do not reduce the direct written premium of the  
 3280 insurer for any purposes.

3281 (4) For the taxable years beginning on January 1, 2024,  
 3282 and January 1, 2025, there is allowed a credit of 100 percent of  
 3283 the amount of deductions provided to policyholders pursuant to  
 3284 subsection (1) against any tax due under s. 624.509(1) after all  
 3285 other credits and deductions have been taken in the order  
 3286 provided in s. 624.509(7).

3287 (5) An insurer claiming a credit against premium tax  
 3288 liability under this section is not required to pay any  
 3289 additional retaliatory tax levied under s. 624.5091 as a result  
 3290 of claiming such credit. Section 624.5091 does not limit the  
 3291 credit available to insurers in any manner.

3292 (6) If the credit provided for under subsection (4) is not  
 3293 fully used in any one taxable year because of insufficient tax  
 3294 liability, the Department of Revenue must refund the unused  
 3295 amount of credit out of the General Revenue Fund to the insurer.

3296 (7) In the event that an insurer refunds some or all of a  
 3297 policy that received a deduction pursuant to subsection (1), for  
 3298 which the insurer has received a credit under subsection (4) or  
 3299 a refund under subsection (6), the insurer must repay to the  
 3300 Department of Revenue for deposit into the General Revenue fund

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3301 that portion of the credit or refund received by the insurer  
 3302 that equals the deduction under subsection (1) on the portion of  
 3303 the policy that was refunded.

3304 (8) Every insurer required to provide a premium deduction  
 3305 under this section must include all of the following information  
 3306 with its quarterly and annual statements under s. 624.424:

3307 (a) The number of policies that received a deduction under  
 3308 this section during the period covered by the statement.

3309 (b) The total amount of deductions provided by the insurer  
 3310 during the period covered by the statement.

3311 (c) The total premium related to insurance policies  
 3312 providing residential coverage on a dwelling.

3313 (d) The total premium related to policies, contracts, or  
 3314 endorsements providing personal or commercial lines coverage for  
 3315 the peril of flood or excess coverage for the peril of flood on  
 3316 any structure or the contents of personal property contained  
 3317 therein.

3318 (9) The office must include the same information required  
 3319 under subsection (8) in the reports required under s. 624.315.

3320 (10) In addition to its existing audit and investigation  
 3321 authority, the Department of Revenue may perform any additional  
 3322 financial and technical audits and investigations, including  
 3323 examining the accounts, books, and records of an insurer  
 3324 claiming a credit under subsection (4), which are necessary to  
 3325 verify the information included in the tax return and to ensure

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3326 compliance with this section. The office shall provide technical  
 3327 assistance when requested by the Department of Revenue on any  
 3328 technical audits or examinations performed pursuant to this  
 3329 section.

3330 (11) In addition to its existing examination authority and  
 3331 duties under s. 624.316, the office shall examine the  
 3332 information required to be reported under subsection (8) and  
 3333 shall take corrective measures as provided in ss. 624.310(5) and  
 3334 624.4211 for any insurer not in compliance with this section.

3335 (12) The Department of Revenue and the office are  
 3336 authorized, and all conditions are deemed met, to adopt  
 3337 emergency rules pursuant to s. 120.54(4) to implement the  
 3338 provisions of this section. Notwithstanding any other provision  
 3339 of law, emergency rules adopted pursuant to this subsection are  
 3340 effective for 6 months after adoption and may be renewed during  
 3341 the pendency of procedures to adopt permanent rules addressing  
 3342 the subject of the emergency rules.

3343 (13) This section is repealed December 31, 2030.

3344 Section 57. Disaster preparedness supplies; sales tax  
 3345 holiday.—

3346 (1) The tax levied under chapter 212, Florida Statutes,  
 3347 may not be collected during the period from June 1, 2024,  
 3348 through June 14, 2024, or during the period from August 24,  
 3349 2024, through September 6, 2024, on the sale of:

3350 (a) A portable self-powered light source with a sales

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- 3351 price of \$40 or less.
- 3352 (b) A portable self-powered radio, two-way radio, or  
 3353 weather-band radio with a sales price of \$50 or less.
- 3354 (c) A tarpaulin or other flexible waterproof sheeting with  
 3355 a sales price of \$100 or less.
- 3356 (d) An item normally sold as, or generally advertised as,  
 3357 a ground anchor system or tie-down kit with a sales price of  
 3358 \$100 or less.
- 3359 (e) A gas or diesel fuel tank with a sales price of \$50 or  
 3360 less.
- 3361 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-  
 3362 volt, or 9-volt batteries, excluding automobile and boat  
 3363 batteries, with a sales price of \$50 or less.
- 3364 (g) A nonelectric food storage cooler with a sales price  
 3365 of \$60 or less.
- 3366 (h) A portable generator used to provide light or  
 3367 communications or preserve food in the event of a power outage  
 3368 with a sales price of \$3,000 or less.
- 3369 (i) Reusable ice with a sales price of \$20 or less.
- 3370 (j) A portable power bank with a sales price of \$60 or  
 3371 less.
- 3372 (k) A smoke detector or smoke alarm with a sales price of  
 3373 \$70 or less.
- 3374 (l) A fire extinguisher with a sales price of \$70 or less.
- 3375 (m) A carbon monoxide detector with a sales price of \$70

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- 3376 or less.
- 3377 (n) The following supplies necessary for the evacuation of
- 3378 household pets purchased for noncommercial use:
- 3379 1. Bags of dry dog food or cat food weighing 50 or fewer
- 3380 pounds with a sales price of \$100 or less per bag.
- 3381 2. Cans or pouches of wet dog food or cat food with a
- 3382 sales price of \$10 or less per can or pouch or the equivalent if
- 3383 sold in a box or case.
- 3384 3. Over-the-counter pet medications with a sales price of
- 3385 \$100 or less per item.
- 3386 4. Portable kennels or pet carriers with a sales price of
- 3387 \$100 or less per item.
- 3388 5. Manual can openers with a sales price of \$15 or less
- 3389 per item.
- 3390 6. Leashes, collars, and muzzles with a sales price of \$20
- 3391 or less per item.
- 3392 7. Collapsible or travel-sized food bowls or water bowls
- 3393 with a sales price of \$15 or less per item.
- 3394 8. Cat litter weighing 25 or fewer pounds with a sales
- 3395 price of \$25 or less per item.
- 3396 9. Cat litter pans with a sales price of \$15 or less per
- 3397 item.
- 3398 10. Pet waste disposal bags with a sales price of \$15 or
- 3399 less per package.
- 3400 11. Pet pads with a sales price of \$20 or less per box or



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3401 package.  
3402 12. Hamster or rabbit substrate with a sales price of \$15  
3403 or less per package.  
3404 13. Pet beds with a sales price of \$40 or less per item.  
3405 (2) The tax exemptions provided in this section do not  
3406 apply to sales within a theme park or entertainment complex as  
3407 defined in s. 509.013(9), Florida Statutes, within a public  
3408 lodging establishment as defined in s. 509.013(4), Florida  
3409 Statutes, or within an airport as defined in s. 330.27(2),  
3410 Florida Statutes.  
3411 (3) The Department of Revenue is authorized, and all  
3412 conditions are deemed met, to adopt emergency rules pursuant to  
3413 s. 120.54(4), Florida Statutes, for the purpose of implementing  
3414 this section.  
3415 (4) This section shall take effect upon this act becoming  
3416 a law.  
3417 Section 58. Freedom Month; sales tax holiday.-  
3418 (1) The taxes levied under chapter 212, Florida Statutes,  
3419 may not be collected on purchases made during the period from  
3420 July 1, 2024, through July 31, 2024, on:  
3421 (a) The sale by way of admissions, as defined in s.  
3422 212.02(1), Florida Statutes, for:  
3423 1. A live music event scheduled to be held on any date or  
3424 dates from July 1, 2024, through December 31, 2024;  
3425 2. A live sporting event scheduled to be held on any date

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3426 or dates from July 1, 2024, through December 31, 2024;  
3427 3. A movie to be shown in a movie theater on any date or  
3428 dates from July 1, 2024, through December 31, 2024;  
3429 4. Entry to a museum, including any annual passes;  
3430 5. Entry to a state park, including any annual passes;  
3431 6. Entry to a ballet, play, or musical theatre performance  
3432 scheduled to be held on any date or dates from July 1, 2024,  
3433 through December 31, 2024;  
3434 7. Season tickets for ballets, plays, music events, or  
3435 musical theatre performances;  
3436 8. Entry to a fair, festival, or cultural event scheduled  
3437 to be held on any date or dates from July 1, 2024, through  
3438 December 31, 2024; or  
3439 9. Use of or access to private and membership clubs  
3440 providing physical fitness facilities from July 1, 2024, through  
3441 December 31, 2024.  
3442 (b) The retail sale of boating and water activity  
3443 supplies, camping supplies, fishing supplies, general outdoor  
3444 supplies, residential pool supplies, and electric scooters. As  
3445 used in this section, the term:  
3446 1. "Boating and water activity supplies" means life  
3447 jackets and coolers with a sales price of \$75 or less;  
3448 recreational pool tubes, pool floats, inflatable chairs, and  
3449 pool toys with a sales price of \$35 or less; safety flares with  
3450 a sales price of \$50 or less; water skis, wakeboards,

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3451 kneeboards, and recreational inflatable water tubes or floats  
 3452 capable of being towed with a sales price of \$150 or less;  
 3453 paddleboards and surfboards with a sales price of \$300 or less;  
 3454 canoes and kayaks with a sales price of \$500 or less; paddles  
 3455 and oars with a sales price of \$75 or less; and snorkels,  
 3456 goggles, and swimming masks with a sales price of \$25 or less.

3457 2. "Camping supplies" means tents with a sales price of  
 3458 \$200 or less; sleeping bags, portable hammocks, camping stoves,  
 3459 and collapsible camping chairs with a sales price of \$50 or  
 3460 less; and camping lanterns and flashlights with a sales price of  
 3461 \$30 or less.

3462 3. "Electric scooter" means a vehicle having two or fewer  
 3463 wheels, with or without a seat or saddle for the use of the  
 3464 rider, which is equipped to be propelled by an electric motor  
 3465 and which weighs less than 75 pounds, is less than 2 feet wide,  
 3466 and is designed for a maximum speed of less than 35 miles per  
 3467 hour, with a sales price of \$500 or less.

3468 4. "Fishing supplies" means rods and reels with a sales  
 3469 price of \$75 or less if sold individually, or \$150 or less if  
 3470 sold as a set; tackle boxes or bags with a sales price of \$30 or  
 3471 less; and bait or fishing tackle with a sales price of \$5 or  
 3472 less if sold individually, or \$10 or less if multiple items are  
 3473 sold together. The term does not include supplies used for  
 3474 commercial fishing purposes.

3475 5. "General outdoor supplies" means sunscreen, sunblock,

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3476 or insect repellent with a sales price of \$15 or less;  
 3477 sunglasses with a sales price of \$100 or less; binoculars with a  
 3478 sales prices of \$200 or less; water bottles with a sales price  
 3479 of \$30 or less; hydration packs with a sales price of \$50 or  
 3480 less; outdoor gas or charcoal grills with a sales price of \$250  
 3481 or less; bicycle helmets with a sales price of \$50 or less; and  
 3482 bicycles with a sales price of \$500 or less.

3483 6. "Residential pool supplies" means individual  
 3484 residential pool and spa replacement parts, nets, filters,  
 3485 lights, and covers with a sales price of \$100 or less; and  
 3486 residential pool and spa chemicals purchased by an individual  
 3487 with a sales price of \$150 or less.

3488 (2) The tax exemptions provided in this section do not  
 3489 apply to sales within a theme park or entertainment complex as  
 3490 defined in s. 509.013(9), Florida Statutes, within a public  
 3491 lodging establishment as defined in s. 509.013(4), Florida  
 3492 Statutes, or within an airport as defined in s. 330.27(2),  
 3493 Florida Statutes.

3494 (3) If a purchaser of an admission purchases the admission  
 3495 exempt from tax pursuant to this section and subsequently  
 3496 resells the admission, the purchaser must collect tax on the  
 3497 full sales price of the resold admission.

3498 (4) The Department of Revenue is authorized, and all  
 3499 conditions are deemed met, to adopt emergency rules pursuant to  
 3500 s. 120.54(4), Florida Statutes, for the purpose of implementing

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3501 this section.

3502 (5) This section shall take effect upon this act becoming  
3503 a law.

3504 Section 59. Clothing, wallets, and bags; school supplies;  
3505 learning aids and jigsaw puzzles; personal computers and  
3506 personal computer-related accessories; sales tax holiday.-

3507 (1) The tax levied under chapter 212, Florida Statutes,  
3508 may not be collected during the period from July 29, 2024,  
3509 through August 11, 2024, on the retail sale of:

3510 (a) Clothing, wallets, or bags, including handbags,  
3511 backpacks, fanny packs, and diaper bags, but excluding  
3512 briefcases, suitcases, and other garment bags, having a sales  
3513 price of \$100 or less per item. As used in this paragraph, the  
3514 term "clothing" means:

3515 1. Any article of wearing apparel intended to be worn on  
3516 or about the human body, excluding watches, watchbands, jewelry,  
3517 umbrellas, and handkerchiefs; and

3518 2. All footwear, excluding skis, swim fins, roller blades,  
3519 and skates.

3520 (b) School supplies having a sales price of \$50 or less  
3521 per item. As used in this paragraph, the term "school supplies"  
3522 means pens, pencils, erasers, crayons, notebooks, notebook  
3523 filler paper, legal pads, binders, lunch boxes, construction  
3524 paper, markers, folders, poster board, composition books, poster  
3525 paper, scissors, cellophane tape, glue or paste, rulers,

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3526 computer disks, staplers and staples used to secure paper  
 3527 products, protractors, and compasses.

3528 (c) Learning aids and jigsaw puzzles having a sales price  
 3529 of \$30 or less. As used in this paragraph, the term "learning  
 3530 aids" means flashcards or other learning cards, matching or  
 3531 other memory games, puzzle books and search-and-find books,  
 3532 interactive or electronic books and toys intended to teach  
 3533 reading or math skills, and stacking or nesting blocks or sets.

3534 (d) Personal computers or personal computer-related  
 3535 accessories purchased for noncommercial home or personal use  
 3536 having a sales price of \$1,500 or less. As used in this  
 3537 paragraph, the term:

3538 1. "Personal computers" includes electronic book readers,  
 3539 calculators, laptops, desktops, handhelds, tablets, or tower  
 3540 computers. The term does not include cellular telephones, video  
 3541 game consoles, digital media receivers, or devices that are not  
 3542 primarily designed to process data.

3543 2. "Personal computer-related accessories" includes  
 3544 keyboards, mice, personal digital assistants, monitors, other  
 3545 peripheral devices, modems, routers, and nonrecreational  
 3546 software, regardless of whether the accessories are used in  
 3547 association with a personal computer base unit. The term does  
 3548 not include furniture or systems, devices, software, monitors  
 3549 with a television tuner, or peripherals that are designed or  
 3550 intended primarily for recreational use.

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3551       (2) The tax exemptions provided in this section do not  
 3552 apply to sales within a theme park or entertainment complex as  
 3553 defined in s. 509.013(9), Florida Statutes, within a public  
 3554 lodging establishment as defined in s. 509.013(4), Florida  
 3555 Statutes, or within an airport as defined in s. 330.27(2),  
 3556 Florida Statutes.

3557       (3) The tax exemptions provided in this section apply at  
 3558 the option of the dealer if less than 5 percent of the dealer's  
 3559 gross sales of tangible personal property in the prior calendar  
 3560 year consisted of items that would be exempt under this section.  
 3561 If a qualifying dealer chooses not to participate in the tax  
 3562 holiday, by July 15, 2024, the dealer must notify the Department  
 3563 of Revenue in writing of its election to collect sales tax  
 3564 during the holiday and must post a copy of that notice in a  
 3565 conspicuous location at its place of business.

3566       (4) The Department of Revenue is authorized, and all  
 3567 conditions are deemed met, to adopt emergency rules pursuant to  
 3568 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 3569 this section.

3570       (5) This section shall take effect upon this act becoming  
 3571 a law.

3572       Section 60. Tools commonly used by skilled trade workers;  
 3573 Tool Time sales tax holiday.—

3574       (1) The tax levied under chapter 212, Florida Statutes,  
 3575 may not be collected during the period from September 1, 2024,

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- 3576 through September 7, 2024, on the retail sale of:
- 3577 (a) Hand tools with a sales price of \$50 or less per item.
- 3578 (b) Power tools with a sales price of \$300 or less per  
 3579 item.
- 3580 (c) Power tool batteries with a sales price of \$150 or  
 3581 less per item.
- 3582 (d) Work gloves with a sales price of \$25 or less per  
 3583 pair.
- 3584 (e) Safety glasses with a sales price of \$50 or less per  
 3585 pair, or the equivalent if sold in sets of more than one pair.
- 3586 (f) Protective coveralls with a sales price of \$50 or less  
 3587 per item.
- 3588 (g) Work boots with a sales price of \$175 or less per  
 3589 pair.
- 3590 (h) Tool belts with a sales price of \$100 or less per  
 3591 item.
- 3592 (i) Duffle bags or tote bags with a sales price of \$50 or  
 3593 less per item.
- 3594 (j) Tool boxes with a sales price of \$75 or less per item.
- 3595 (k) Tool boxes for vehicles with a sales price of \$300 or  
 3596 less per item.
- 3597 (l) Industry textbooks and code books with a sales price  
 3598 of \$125 or less per item.
- 3599 (m) Electrical voltage and testing equipment with a sales  
 3600 price of \$100 or less per item.



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- 3601        (n) LED flashlights with a sales price of \$50 or less per  
 3602 item.
- 3603        (o) Shop lights with a sales price of \$100 or less per  
 3604 item.
- 3605        (p) Handheld pipe cutters, drain opening tools, and  
 3606 plumbing inspection equipment with a sales price of \$150 or less  
 3607 per item.
- 3608        (q) Shovels with a sales price of \$50 or less.
- 3609        (r) Rakes with a sales price of \$50 or less.
- 3610        (s) Hard hats and other head protection with a sales price  
 3611 of \$100 or less.
- 3612        (t) Hearing protection items with a sales price of \$75 or  
 3613 less.
- 3614        (u) Ladders with a sales price of \$250 or less.
- 3615        (v) Fuel cans with a sales price of \$50 or less.
- 3616        (w) High visibility safety vests with a sales price of \$30  
 3617 or less.
- 3618        (2) The tax exemptions provided in this section do not  
 3619 apply to sales within a theme park or entertainment complex as  
 3620 defined in s. 509.013(9), Florida Statutes, within a public  
 3621 lodging establishment as defined in s. 509.013(4), Florida  
 3622 Statutes, or within an airport as defined in s. 330.27(2),  
 3623 Florida Statutes.
- 3624        (3) The Department of Revenue is authorized, and all  
 3625 conditions are deemed met, to adopt emergency rules pursuant to

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3626 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 3627 this section.

3628 Section 61. (1) The Department of Revenue is authorized,  
 3629 and all conditions are deemed met, to adopt emergency rules  
 3630 pursuant to s. 120.54(4), Florida Statutes, to implement the  
 3631 amendments made by this act to ss. 206.9931, 212.05, 212.054,  
 3632 213.21, 213.67, 220.03, 220.19, 220.1915, 624.509, and 624.5107,  
 3633 Florida Statutes, and the creation by this act of ss. 211.0254,  
 3634 212.1835, 220.1992, 402.261, and 561.1214, Florida Statutes.  
 3635 Notwithstanding any other provision of law, emergency rules  
 3636 adopted pursuant to this subsection are effective for 6 months  
 3637 after adoption and may be renewed during the pendency of  
 3638 procedures to adopt permanent rules addressing the subject of  
 3639 the emergency rules.

3640 (2) This section shall take effect upon this act becoming  
 3641 a law and expires July 1, 2027.

3642 Section 62. (1) For fiscal year 2024-2025, the sum of  
 3643 \$200,000 is appropriated from the General Revenue Fund to the  
 3644 Department of Revenue to offset the reductions in ad valorem tax  
 3645 revenue experienced by fiscally constrained counties, as defined  
 3646 in s. 218.67(1), Florida Statutes, in complying with s. 197.319,  
 3647 Florida Statutes.

3648 (2) To participate in the distribution of the  
 3649 appropriation, each affected taxing jurisdiction must apply to  
 3650 the Department of Revenue by October 1, 2024, and provide

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3651 documentation supporting the taxing jurisdiction's reduction in  
 3652 ad valorem tax revenue in the form and manner prescribed by the  
 3653 department. The documentation must include a copy of the notice  
 3654 required by s. 197.319(5) (b), Florida Statutes, from the tax  
 3655 collector who reports to the affected taxing jurisdiction of the  
 3656 reduction in ad valorem taxes the taxing jurisdiction will incur  
 3657 as a result of the implementation of s. 197.319, Florida  
 3658 Statutes.

3659 (3) The Department of Revenue is authorized, and all  
 3660 conditions are deemed met, to adopt emergency rules pursuant to  
 3661 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 3662 this section.

3663 (4) This section shall take effect upon becoming a law and  
 3664 is repealed June 30, 2026.

3665 Section 63. For the 2024-2025 fiscal year, the sum of  
 3666 \$408,604 in nonrecurring funds is appropriated from the General  
 3667 Revenue Fund to the Department of Revenue for the purpose of  
 3668 implementing this act.

3669 Section 64. Except as otherwise provided in this act and  
 3670 except for this section, which shall take effect upon becoming a  
 3671 law, this act shall take effect July 1, 2024.