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HB 7061, Engrossed 1

2021 Legislature

1  
2 An act relating to taxation; repealing s. 193.019,  
3 F.S., relating to hospitals and community benefit  
4 reporting; amending s. 193.155, F.S.; adding  
5 exceptions to the definition of the term "change of  
6 ownership" for purposes of a certain homestead  
7 assessment limitation; providing that changes,  
8 additions, or improvements, including ancillary  
9 improvements, to homestead property damaged or  
10 destroyed by misfortune or calamity must be assessed  
11 upon substantial completion; specifying that the  
12 assessed value of the replaced homestead property must  
13 be calculated using the assessed value of the  
14 homestead property on a certain date before the date  
15 on which the damage or destruction was sustained;  
16 providing that certain changes, additions, or  
17 improvements must be reassessed at just value in  
18 subsequent years; specifying that changes to elevate  
19 certain homestead property do not increase the  
20 assessed value of the property; requiring property  
21 owners to provide certification for such property;  
22 defining the terms "voluntary elevation" and  
23 "voluntarily elevated"; prohibiting the inclusion of  
24 certain areas in a square footage calculation;  
25 providing an exception; providing applicability;

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26 making clarifying changes; providing that changes  
27 relating to elevated property are contingent upon  
28 elector approval of an amendment to the State  
29 Constitution; amending s. 193.1554, F.S.; providing  
30 that changes, additions, or improvements, including  
31 ancillary improvements, to nonhomestead residential  
32 property damaged or destroyed by misfortune or  
33 calamity must be assessed upon substantial completion;  
34 specifying that the assessed value of the replaced  
35 nonhomestead residential property must be calculated  
36 using the assessed value of the nonhomestead  
37 residential property on a certain date before the date  
38 on which the damage or destruction was sustained;  
39 providing that certain changes, additions, or  
40 improvements must be reassessed at just value in  
41 subsequent years; specifying that changes to elevate  
42 certain nonhomestead residential property do not  
43 increase the assessed value of the property; requiring  
44 property owners to provide certification for such  
45 property; defining the terms "voluntary elevation" and  
46 "voluntarily elevated"; prohibiting the inclusion of  
47 certain areas in a square footage calculation;  
48 providing an exception; providing applicability;  
49 making clarifying changes; providing that changes  
50 relating to elevated property are contingent upon

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51 elector approval of an amendment to the State  
52 Constitution; amending s. 193.1555, F.S.; providing  
53 that changes, additions, or improvements, including  
54 ancillary improvements, to certain nonresidential real  
55 property damaged or destroyed by misfortune or  
56 calamity must be assessed upon substantial completion;  
57 specifying that the assessed value of the replaced  
58 nonresidential real property shall be calculated using  
59 the assessed value of the residential and  
60 nonresidential real property on a certain date before  
61 the date on which the damage or destruction was  
62 sustained; providing that certain changes, additions,  
63 or improvements must be reassessed at just value in  
64 subsequent years; providing construction and  
65 retroactive applicability; amending s. 196.196, F.S.;  
66 specifying that portions of property not used for  
67 certain purposes are not exempt from ad valorem  
68 taxation; specifying that exemptions for certain  
69 portions of property from ad valorem taxation are not  
70 affected so long as such portions of property are used  
71 for specified purposes; providing applicability and  
72 construction; amending s. 196.1978, F.S.; exempting  
73 certain multifamily projects from ad valorem taxation;  
74 making technical changes; amending s. 196.198, F.S.;  
75 providing that improvements to real property are

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76 | deemed owned by certain educational institutions for  
77 | purposes of the educational exemption from ad valorem  
78 | taxation if certain criteria are met; providing that  
79 | such educational institutions shall receive the full  
80 | benefit of the exemption; requiring the property owner  
81 | to make certain disclosures to the educational  
82 | institution; exempting certain property owned by a  
83 | house of public worship from ad valorem taxation;  
84 | providing construction; amending s. 197.222, F.S.;  
85 | requiring, rather than authorizing, tax collectors to  
86 | accept late payments of prepaid property taxes within  
87 | a certain timeframe; deleting a late payment penalty;  
88 | amending s. 201.08, F.S.; providing that modifications  
89 | of certain original documents for certain purposes on  
90 | which documentary stamp taxes were previously paid are  
91 | not renewals and are not subject to the documentary  
92 | stamp tax; amending s. 210.20, F.S.; increasing, at  
93 | specified timeframes, the percentage of cigarette tax  
94 | proceeds paid to the Board of Directors of the H. Lee  
95 | Moffitt Cancer Center and Research Institute for  
96 | certain purposes; creating s. 211.0253, F.S.;  
97 | providing a credit against oil and gas production  
98 | taxes under the Strong Families Tax Credit; amending  
99 | s. 211.3106, F.S.; specifying the severance tax rate  
100 | for a certain heavy mineral under certain

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101 | circumstances; amending s. 212.06, F.S.; revising the  
102 | definition of the term "dealer"; revising a condition  
103 | for a sales tax exception for tangible personal  
104 | property imported, produced, or manufactured in this  
105 | state for export; defining terms; specifying  
106 | application requirements and procedures for a  
107 | forwarding agent to apply for a Florida Certificate of  
108 | Forwarding Agent Address from the Department of  
109 | Revenue; requiring forwarding agents receiving such  
110 | certificate to register as dealers for purposes of the  
111 | sales and use tax; specifying requirements for sales  
112 | tax remittance and for recordkeeping; specifying the  
113 | timeframe for expiration of certificates and  
114 | procedures for renewal; requiring forwarding agents to  
115 | update information; requiring the department to verify  
116 | certain information; authorizing the department to  
117 | suspend or revoke certificates under certain  
118 | circumstances; requiring the department to provide a  
119 | list on its website of forwarding agents who have  
120 | received certificates; providing circumstances and  
121 | requirements for and construction related to dealers  
122 | accepting certificates or relying on the department's  
123 | website list in lieu of collecting certain taxes;  
124 | providing criminal penalties for certain violations;  
125 | authorizing the department to adopt rules; amending s.

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126 | 212.07, F.S.; authorizing dealers, subject to certain  
 127 | conditions, to advertise or hold out to the public  
 128 | that they will pay sales tax on behalf of the  
 129 | purchaser; amending s. 212.08, F.S.; extending the  
 130 | expiration date of the sales tax exemption for data  
 131 | center property; exempting specified items that assist  
 132 | in independent living from the sales tax; amending s.  
 133 | 212.13, F.S.; revising recordkeeping requirements for  
 134 | dealers collecting the sales and use tax; amending s.  
 135 | 212.15, F.S.; providing that stolen sales tax revenue  
 136 | may be aggregated for the purposes of determining the  
 137 | grade of certain criminal offenses; conforming a  
 138 | provision to changes made by the act; creating s.  
 139 | 212.1834, F.S.; providing a credit against sales taxes  
 140 | payable by direct pay permitholders under the Strong  
 141 | Families Tax Credit; amending ss. 212.20 and 212.205,  
 142 | F.S.; conforming provisions to changes made by the  
 143 | act; amending s. 213.053, F.S.; authorizing the  
 144 | department to publish a list of forwarding agents who  
 145 | have received Florida Certificates of Forwarding Agent  
 146 | Address on its website; amending s. 218.64, F.S.;  
 147 | conforming provisions to changes made by the act;  
 148 | amending s. 220.02, F.S.; specifying the order in  
 149 | which corporate income tax credits under the Strong  
 150 | Families Tax Credit and the Florida Internship Tax

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151 Credit Program are applied; amending s. 220.13, F.S.;

152 requiring corporate income taxpayers to add back to

153 their taxable income claimed credit amounts under the

154 Strong Families Tax Credit and the Florida Internship

155 Tax Credit Program; providing an exception; amending

156 s. 220.1845, F.S.; increasing the contaminated site

157 rehabilitation corporate income tax credit for a

158 specified fiscal year; amending s. 220.186, F.S.;

159 providing that a corporate income tax credit claimed

160 under the Strong Families Tax Credit is not applied in

161 the calculation of the Florida alternative minimum tax

162 credit; creating s. 220.1877, F.S.; providing a credit

163 against the corporate income tax under the Strong

164 Families Tax Credit; specifying requirements and

165 procedures for the credit; creating s. 220.198, F.S.;

166 providing a short title; defining terms; providing a

167 corporate income tax credit for qualified businesses

168 employing student interns if certain criteria are met;

169 specifying the amount of the credit a qualified

170 business may claim per student intern; specifying a

171 limit on the credit claimed per taxable year;

172 specifying the combined total amount of tax credits

173 which may be granted per state fiscal year in

174 specified years; requiring that credits be allocated

175 on a prorated basis if total approved credits exceed

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176 | the limit; authorizing the department to adopt certain  
 177 | rules; authorizing a qualified business to carry  
 178 | forward unused credit for a certain time; amending s.  
 179 | 288.0001, F.S.; conforming a provision to changes made  
 180 | by the act; repealing s. 288.11625, F.S., relating to  
 181 | sports development; amending s. 376.30781, F.S.;  
 182 | conforming a provision to changes made by the act;  
 183 | creating s. 402.62, F.S.; creating the Strong Families  
 184 | Tax Credit; defining terms; specifying requirements  
 185 | for the Department of Children and Families in  
 186 | designating eligible charitable organizations;  
 187 | specifying requirements for eligible charitable  
 188 | organizations receiving contributions; specifying  
 189 | duties of the Department of Children and Families;  
 190 | specifying a limitation on, and application procedures  
 191 | for, the tax credit; specifying requirements and  
 192 | procedures for, and restrictions on, the carryforward,  
 193 | conveyance, transfer, assignment, and rescindment of  
 194 | credits; specifying requirements and procedures for  
 195 | the department; providing construction; authorizing  
 196 | the department, the Division of Alcoholic Beverages  
 197 | and Tobacco of the Department of Business and  
 198 | Professional Regulation, and the Department of  
 199 | Children and Families to develop a cooperative  
 200 | agreement and adopt rules; authorizing certain



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201 interagency information sharing; amending s. 443.191,  
 202 F.S.; conforming a cross-reference; creating s.  
 203 561.1213, F.S.; providing a credit against excise  
 204 taxes on certain alcoholic beverages under the Strong  
 205 Families Tax Credit; amending s. 624.509, F.S.;  
 206 specifying the order in which the insurance premium  
 207 tax credit under the Strong Families Tax Credit is  
 208 applied; creating s. 624.51057, F.S.; providing a  
 209 credit against the insurance premium tax under the  
 210 Strong Families Tax Credit; providing sales tax  
 211 exemptions for certain clothing, wallets, bags, school  
 212 supplies, personal computers, and personal computer-  
 213 related accessories during a certain timeframe;  
 214 defining terms; specifying locations where the  
 215 exemptions do not apply; authorizing certain dealers  
 216 to opt out of participating in the exemptions, subject  
 217 to certain conditions; authorizing the department to  
 218 adopt emergency rules; providing sales tax exemptions  
 219 for certain disaster preparedness supplies during a  
 220 certain timeframe; specifying locations where the  
 221 exemptions do not apply; authorizing the department to  
 222 adopt emergency rules; providing sales tax exemptions  
 223 for certain admissions to music events, sporting  
 224 events, cultural events, specified performances,  
 225 movies, museums, state parks, and fitness facilities,

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226 and for certain boating and water activity, camping,  
 227 fishing, general outdoor supplies, and sports  
 228 equipment, during certain timeframes; defining terms;  
 229 specifying locations where the exemptions do not  
 230 apply; requiring purchasers to collect sales tax on  
 231 resold exempt admissions; authorizing the department  
 232 to adopt emergency rules; amending chapter 2021-2,  
 233 Laws of Florida; conforming a cross-reference;  
 234 revising certain taxes on rental or license fees;  
 235 reenacting s. 192.0105(3)(a), F.S., relating to  
 236 taxpayer rights, to incorporate the amendment made to  
 237 s. 197.222, F.S., in a reference thereto; reenacting  
 238 s. 193.1557, F.S., relating to assessment of property  
 239 damaged or destroyed by Hurricane Michael, to  
 240 incorporate the amendments made to ss. 193.155,  
 241 193.1554, and 193.1555, F.S., in references thereto;  
 242 reenacting s. 210.205, F.S., relating to cigarette tax  
 243 distribution reporting, to incorporate the amendment  
 244 made to s. 210.20, F.S., in a reference thereto;  
 245 reenacting s. 212.08(18)(f), F.S., relating to the  
 246 sales, rental, use, consumption, distribution, and  
 247 storage tax, to incorporate the amendment made to s.  
 248 212.13, F.S., in a reference thereto; authorizing the  
 249 department to adopt emergency rules to implement  
 250 certain provisions; providing for expiration of that

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251 authority; providing an appropriation; requiring the  
 252 Florida Institute for Child Welfare to provide a  
 253 certain report to the Governor and the Legislature by  
 254 a specified date; providing effective dates.

255

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

257

258 Section 1. Effective upon this act becoming a law, section  
 259 193.019, Florida Statutes, is repealed.

260 Section 2. Paragraph (a) of subsection (3) and paragraph  
 261 (b) of subsection (4) of section 193.155, Florida Statutes, are  
 262 amended to read:

263 193.155 Homestead assessments.—Homestead property shall be  
 264 assessed at just value as of January 1, 1994. Property receiving  
 265 the homestead exemption after January 1, 1994, shall be assessed  
 266 at just value as of January 1 of the year in which the property  
 267 receives the exemption unless the provisions of subsection (8)  
 268 apply.

269 (3) (a) Except as provided in this subsection or subsection  
 270 (8), property assessed under this section shall be assessed at  
 271 just value as of January 1 of the year following a change of  
 272 ownership. Thereafter, the annual changes in the assessed value  
 273 of the property are subject to the limitations in subsections  
 274 (1) and (2). For the purpose of this section, a change of  
 275 ownership means any sale, foreclosure, or transfer of legal

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276 title or beneficial title in equity to any person, except if any  
 277 of the following apply:

278 1. Subsequent to the change or transfer, the same person  
 279 is entitled to the homestead exemption as was previously  
 280 entitled and:

281 a. The transfer of title is to correct an error;

282 b. The transfer is between legal and equitable title or  
 283 equitable and equitable title and no additional person applies  
 284 for a homestead exemption on the property;

285 c. The change or transfer is by means of an instrument in  
 286 which the owner is listed as both grantor and grantee of the  
 287 real property and one or more other individuals are additionally  
 288 named as grantee. However, if any individual who is additionally  
 289 named as a grantee applies for a homestead exemption on the  
 290 property, the application is considered a change of ownership;

291 ~~or~~

292 d. The change or transfer is by means of an instrument in  
 293 which the owner entitled to the homestead exemption is listed as  
 294 both grantor and grantee of the real property and one or more  
 295 other individuals, all of whom held title as joint tenants with  
 296 rights of survivorship with the owner, are named only as  
 297 grantors and are removed from the title; or

298 e. The person is a lessee entitled to the homestead  
 299 exemption under s. 196.041(1).

300 2. Legal or equitable title is changed or transferred

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301 between husband and wife, including a change or transfer to a  
 302 surviving spouse or a transfer due to a dissolution of marriage;

303 3. The transfer occurs by operation of law to the  
 304 surviving spouse or minor child or children under s. 732.401; ~~or~~

305 4. Upon the death of the owner, the transfer is between  
 306 the owner and another who is a permanent resident and who is  
 307 legally or naturally dependent upon the owner; or

308 5. The transfer occurs with respect to a property where  
 309 all of the following apply:

310 a. Multiple owners hold title as joint tenants with rights  
 311 of survivorship;

312 b. One or more owners were entitled to and received the  
 313 homestead exemption on the property;

314 c. The death of one or more owners occurs; and

315 d. Subsequent to the transfer, the surviving owner or  
 316 owners previously entitled to and receiving the homestead  
 317 exemption continue to be entitled to and receive the homestead  
 318 exemption.

319 (4)

320 (b)1. Changes, additions, or improvements that replace all  
 321 or a portion of homestead property, including ancillary  
 322 improvements, damaged or destroyed by misfortune or calamity  
 323 shall be assessed upon substantial completion as provided in  
 324 this paragraph. Such assessment must be calculated using ~~shall~~  
 325 not increase the homestead property's assessed value as of the

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326 January 1 immediately before the date on which the damage or  
 327 destruction was sustained, subject to the assessment limitations  
 328 in subsections (1) and (2), when:

329 a. The square footage of the homestead property as changed  
 330 or improved does not exceed 110 percent of the square footage of  
 331 the homestead property before the damage or destruction; or-

332 b. ~~Additionally, the homestead property's assessed value~~  
 333 ~~shall not increase if~~ The total square footage of the homestead  
 334 property as changed or improved does not exceed 1,500 square  
 335 feet. ~~Changes, additions, or improvements that do not cause the~~  
 336 ~~total to exceed 110 percent of the total square footage of the~~  
 337 ~~homestead property before the damage or destruction or that do~~  
 338 ~~not cause the total to exceed 1,500 total square feet shall be~~  
 339 ~~reassessed as provided under subsection (1).~~

340 2. The homestead property's assessed value must ~~shall~~ be  
 341 increased by the just value of that portion of the changed or  
 342 improved homestead property which is in excess of 110 percent of  
 343 the square footage of the homestead property before the damage  
 344 or destruction or of that portion exceeding 1,500 square feet.

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

350 4. Changes, additions, or improvements assessed pursuant

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351 to this paragraph must be reassessed pursuant to subsection (1)  
352 in subsequent years. This paragraph applies to changes,  
353 additions, or improvements commenced within 3 years after the  
354 January 1 following the damage or destruction of the homestead.

355 Section 3. Effective upon the effective date of the  
356 amendment to the State Constitution proposed by HJR 1377, 2021  
357 Regular Session, or a similar joint resolution having  
358 substantially the same specific intent and purpose, if such  
359 amendment to the State Constitution is approved at the general  
360 election held in November 2022 or at an earlier special election  
361 specifically authorized by law for that purpose, paragraph (b)  
362 of subsection (4) of section 193.155, Florida Statutes, as  
363 amended by this act, and paragraph (c) of that subsection are  
364 amended to read:

365 193.155 Homestead assessments.—Homestead property shall be  
366 assessed at just value as of January 1, 1994. Property receiving  
367 the homestead exemption after January 1, 1994, shall be assessed  
368 at just value as of January 1 of the year in which the property  
369 receives the exemption unless the provisions of subsection (8)  
370 apply.

371 (4)

372 (b)1. Changes, additions, or improvements that replace all  
373 or a portion of homestead property, including ancillary  
374 improvements, which was damaged or destroyed by misfortune or  
375 calamity or which was voluntarily elevated shall be assessed

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376 upon substantial completion as provided in this paragraph. Such  
 377 assessment must be calculated using the homestead property's  
 378 assessed value as of the January 1 immediately before the date  
 379 on which the damage or destruction was sustained or the property  
 380 was voluntarily elevated, subject to the assessment limitations  
 381 in subsections (1) and (2), when:

382 a. The square footage of the homestead property as  
 383 changed, ~~or~~ improved, or elevated does not exceed 110 percent of  
 384 the square footage of the homestead property before the damage,  
 385 ~~or~~ destruction, or elevation; or

386 b. The total square footage of the homestead property as  
 387 changed, ~~or~~ improved, or elevated does not exceed 1,500 square  
 388 feet.

389 2. The homestead property's assessed value must be  
 390 increased by the just value of that portion of the changed, ~~or~~  
 391 improved, or elevated homestead property which is in excess of  
 392 110 percent of the square footage of the homestead property  
 393 before the qualifying damage, ~~or~~ destruction, or voluntary  
 394 elevation or of that portion exceeding 1,500 square feet.

395 3. Homestead property damaged, ~~or~~ destroyed, or  
 396 voluntarily elevated ~~by misfortune or calamity~~ which, after  
 397 being changed or improved, has a square footage of less than 100  
 398 percent of the homestead property's total square footage before  
 399 the qualifying damage, ~~or~~ destruction, or voluntary elevation  
 400 shall be assessed pursuant to subsection (5).



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401        4.a. Voluntarily elevated property qualifies under this  
 402 paragraph if, at the time the voluntary elevation commenced:  
 403        (I) The homestead property was not deemed uninhabitable in  
 404 part or in whole under state or local law;  
 405        (II) All ad valorem taxes, special assessments, county or  
 406 municipal utility charges, and other government-imposed liens  
 407 against the homestead property had been paid; and  
 408        (III) The homestead property did not comply with the  
 409 Federal Emergency Management Agency's National Flood Insurance  
 410 Program requirements and Florida Building Code elevation  
 411 requirements and was elevated in compliance with such  
 412 requirements. The property owner must provide elevation  
 413 certificates for both the original and elevated homestead  
 414 property. As used in this paragraph, the term "voluntary  
 415 elevation" or "voluntarily elevated" means the elevation of an  
 416 existing nonconforming homestead property or the removal and  
 417 rebuilding of a nonconforming homestead property.  
 418        b. Conforming areas below an elevated structure designated  
 419 only for parking, storage, or access may not be included in the  
 420 110 percent calculation unless the area exceeds 110 percent of  
 421 the lowest level square footage before the voluntary elevation,  
 422 in which case the area in excess of 110 percent of the lowest  
 423 level square footage before the voluntary elevation shall be  
 424 included in the 110 percent calculation.  
 425        c. This paragraph does not apply to homestead property

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426 that was voluntarily elevated if, after completion of the  
 427 elevation, there is a change in the classification of the  
 428 property pursuant to s. 195.073(1).

429 5.4. Changes, additions, or improvements assessed pursuant  
 430 to this paragraph must be reassessed pursuant to subsection (1)  
 431 in subsequent years. For changes, additions, or improvement made  
 432 to replace property that was damaged or destroyed by misfortune  
 433 or calamity, this paragraph applies to the changes, additions,  
 434 or improvements commenced within 3 years after the January 1  
 435 following the qualifying damage or destruction of the homestead  
 436 property.

437 (c) Changes, additions, or improvements that replace all  
 438 or a portion of real property that was damaged, ~~or~~ destroyed, or  
 439 voluntarily elevated ~~by misfortune or calamity~~ shall be assessed  
 440 upon substantial completion as if such qualifying damage, ~~or~~  
 441 destruction, or voluntary elevation had not occurred and in  
 442 accordance with paragraph (b) if the owner of such property:

443 1. Was permanently residing on such property when the  
 444 qualifying damage, ~~or~~ destruction, or voluntary elevation  
 445 occurred;

446 2. Was not entitled to receive homestead exemption on such  
 447 property as of January 1 of that year; and

448 3. Applies for and receives homestead exemption on such  
 449 property the following year.

450 Section 4. Paragraph (b) of subsection (6) of section

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451 193.1554, Florida Statutes, is amended to read:  
 452 193.1554 Assessment of nonhomestead residential property.—  
 453 (6)  
 454 (b)1. Changes, additions, or improvements that replace all  
 455 or a portion of nonhomestead residential property, including  
 456 ancillary improvements, damaged or destroyed by misfortune or  
 457 calamity must be assessed upon substantial completion as  
 458 provided in this paragraph. Such assessment must be calculated  
 459 using ~~shall not increase~~ the nonhomestead property's assessed  
 460 value as of the January 1 immediately before the date on which  
 461 the damage or destruction was sustained, subject to the  
 462 assessment limitations in subsections (3) and (4), when:  
 463 a. The square footage of the property as changed or  
 464 improved does not exceed 110 percent of the square footage of  
 465 the property before the damage or destruction; or—  
 466 b. ~~Additionally, the property's assessed value shall not~~  
 467 ~~increase if~~ The total square footage of the property as changed  
 468 or improved does not exceed 1,500 square feet. ~~Changes,~~  
 469 ~~additions, or improvements that do not cause the total to exceed~~  
 470 ~~110 percent of the total square footage of the property before~~  
 471 ~~the damage or destruction or that do not cause the total to~~  
 472 ~~exceed 1,500 total square feet shall be reassessed as provided~~  
 473 ~~under subsection (3).~~  
 474 2. The property's assessed value must ~~shall~~ be increased  
 475 by the just value of that portion of the changed or improved

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476 | property which is in excess of 110 percent of the square footage  
 477 | of the property before the damage or destruction or of that  
 478 | portion exceeding 1,500 square feet.

479 |       3. Property damaged or destroyed by misfortune or calamity  
 480 | which, after being changed or improved, has a square footage of  
 481 | less than 100 percent of the property's total square footage  
 482 | before the damage or destruction shall be assessed pursuant to  
 483 | subsection (8).

484 |       4. Changes, additions, or improvements assessed pursuant  
 485 | to this paragraph shall be reassessed pursuant to subsection (3)  
 486 | in subsequent years. This paragraph applies to changes,  
 487 | additions, or improvements commenced within 3 years after the  
 488 | January 1 following the damage or destruction of the property.

489 |       Section 5. Effective upon the effective date of the  
 490 | amendment to the State Constitution proposed by HJR 1377, 2021  
 491 | Regular Session, or a similar joint resolution having  
 492 | substantially the same specific intent and purpose, if such  
 493 | amendment to the State Constitution is approved at the general  
 494 | election held in November 2022 or at an earlier special election  
 495 | specifically authorized by law for that purpose, paragraph (b)  
 496 | of subsection (6) of section 193.1554, Florida Statutes, as  
 497 | amended by this act, is amended to read:

498 |       193.1554 Assessment of nonhomestead residential property.—

499 |       (6)

500 |       (b)1. Changes, additions, or improvements that replace all

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501 or a portion of nonhomestead residential property, including  
 502 ancillary improvements, which was damaged or destroyed by  
 503 misfortune or calamity or which was voluntarily elevated must be  
 504 assessed upon substantial completion as provided in this  
 505 paragraph. Such assessment must be calculated using the  
 506 nonhomestead property's assessed value as of the January 1  
 507 immediately before the date on which the damage or destruction  
 508 was sustained or the property was voluntarily elevated, subject  
 509 to the assessment limitations in subsections (3) and (4), when:

510 a. The square footage of the property as changed, ~~or~~  
 511 improved, or elevated does not exceed 110 percent of the square  
 512 footage of the property before the qualifying damage, ~~or~~  
 513 destruction, or elevation; or

514 b. The total square footage of the property as changed, ~~or~~  
 515 improved, or elevated does not exceed 1,500 square feet.

516 2. The property's assessed value must be increased by the  
 517 just value of that portion of the changed, ~~or~~ improved, or  
 518 elevated property which is in excess of 110 percent of the  
 519 square footage of the property before the qualifying damage, ~~or~~  
 520 destruction, or voluntary elevation or of that portion exceeding  
 521 1,500 square feet.

522 3. Property damaged, ~~or~~ destroyed, or voluntarily elevated  
 523 ~~by misfortune or calamity~~ which, after being changed or  
 524 improved, has a square footage of less than 100 percent of the  
 525 property's total square footage before the qualifying damage, ~~or~~

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526 | destruction, or voluntary elevation shall be assessed pursuant  
 527 | to subsection (8).

528 | 4.a. Voluntarily elevated property qualifies under this  
 529 | paragraph if, at the time the voluntary elevation commenced:

530 | (I) The property was not deemed uninhabitable in part or  
 531 | in whole under state or local law;

532 | (II) All ad valorem taxes, special assessments, county or  
 533 | municipal utility charges, and other government-imposed liens  
 534 | against the property had been paid; and

535 | (III) The property did not comply with the Federal  
 536 | Emergency Management Agency's National Flood Insurance Program  
 537 | requirements and Florida Building Code elevation requirements  
 538 | and was elevated in compliance with such requirements. The  
 539 | property owner must provide elevation certificates for both the  
 540 | original and elevated property. As used in this paragraph, the  
 541 | term "voluntary elevation" or "voluntarily elevated" means the  
 542 | elevation of an existing nonconforming nonhomestead residential  
 543 | property or the removal and rebuilding of nonconforming  
 544 | nonhomestead residential property.

545 | b. Conforming areas below an elevated structure designated  
 546 | only for parking, storage, or access may not be included in the  
 547 | 110 percent calculation unless the area exceeds 110 percent of  
 548 | the lowest level square footage before the voluntary elevation,  
 549 | in which case the area in excess of 110 percent of the lowest  
 550 | level square footage before the voluntary elevation shall be

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551 included in the 110 percent calculation.

552 c. This paragraph does not apply to nonhomestead  
553 residential property that was voluntarily elevated if, after  
554 completion of the elevation, there is a change in the  
555 classification of the property pursuant to s. 195.073(1).

556 5.4. Changes, additions, or improvements assessed pursuant  
557 to this paragraph shall be reassessed pursuant to subsection (3)  
558 in subsequent years. For changes, additions, or improvements  
559 made to replace property that was damaged or destroyed by  
560 misfortune or calamity, this paragraph applies to the changes,  
561 additions, or improvements commenced within 3 years after the  
562 January 1 following the qualifying damage or destruction of the  
563 property.

564 Section 6. Paragraph (b) of subsection (6) of section  
565 193.1555, Florida Statutes, is amended to read:

566 193.1555 Assessment of certain residential and  
567 nonresidential real property.—

568 (6)

569 (b)1. Changes, additions, or improvements that replace all  
570 or a portion of nonresidential real property, including  
571 ancillary improvements, damaged or destroyed by misfortune or  
572 calamity must be assessed upon substantial completion as  
573 provided in this paragraph. Such assessment must be calculated  
574 using ~~shall not increase~~ the nonresidential real property's  
575 assessed value as of the January 1 immediately before the date

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576 on which the damage or destruction was sustained, subject to the  
 577 assessment limitations in subsections (3) and (4), when:

578 a. The square footage of the property as changed or  
 579 improved does not exceed 110 percent of the square footage of  
 580 the property before the damage or destruction; and

581 b. The changes, additions, or improvements do not change  
 582 the property's character or use. ~~Changes, additions, or~~  
 583 ~~improvements that do not cause the total to exceed 110 percent~~  
 584 ~~of the total square footage of the property before the damage or~~  
 585 ~~destruction and do not change the property's character or use~~  
 586 ~~shall be reassessed as provided under subsection (3).~~

587 2. The property's assessed value must ~~shall~~ be increased  
 588 by the just value of that portion of the changed or improved  
 589 property which is in excess of 110 percent of the square footage  
 590 of the property before the damage or destruction.

591 3. Property damaged or destroyed by misfortune or calamity  
 592 which, after being changed or improved, has a square footage of  
 593 less than 100 percent of the property's total square footage  
 594 before the damage or destruction shall be assessed pursuant to  
 595 subsection (8).

596 4. Changes, additions, or improvements assessed pursuant  
 597 to this paragraph must be reassessed pursuant to subsection (3)  
 598 in subsequent years. This paragraph applies to changes,  
 599 additions, or improvements commenced within 3 years after the  
 600 January 1 following the damage or destruction of the property.



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601           Section 7. (1) The amendments made by this act to ss.  
 602 193.155(4), 193.1554, and 193.1555, Florida Statutes, which are  
 603 effective July 1, 2021, are remedial and clarifying in nature,  
 604 but the amendments may not affect any assessment for tax rolls  
 605 before 2021 unless the assessment is under review by a value  
 606 adjustment board or a Florida court as of July 1, 2021. If  
 607 changes, additions, or improvements that replaced all or a  
 608 portion of property damaged or destroyed by misfortune or  
 609 calamity were not assessed in accordance with this act as of the  
 610 January 1 immediately after they were substantially completed,  
 611 the property appraiser must determine the assessment for the  
 612 year they were substantially completed and recalculate the just  
 613 and assessed value for each subsequent year so that the 2021 tax  
 614 roll and subsequent tax rolls will be corrected.

615           (2) The amendments made by this act to ss. 193.155(4),  
 616 193.1554, and 193.1555, Florida Statutes, which are effective  
 617 July 1, 2021, apply retroactively to assessments made on or  
 618 after January 1, 2021.

619           Section 8. Subsection (2) of section 196.196, Florida  
 620 Statutes, is amended to read:

621           196.196 Determining whether property is entitled to  
 622 charitable, religious, scientific, or literary exemption.—

623           (2) Only those portions of property used predominantly for  
 624 charitable, religious, scientific, or literary purposes are  
 625 ~~shall be exempt.~~ The portions of property which are not

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626 predominantly used for charitable, religious, scientific, or  
 627 literary purposes are not exempt. An exemption for the portions  
 628 of property used for charitable, religious, scientific, or  
 629 literary purposes is not affected so long as the predominant use  
 630 of such property is for charitable, religious, scientific, or  
 631 literary purposes. In no event shall an incidental use of  
 632 property either qualify such property for an exemption or impair  
 633 the exemption of an otherwise exempt property.

634 Section 9. The amendment made by this act to s. 196.196,  
 635 Florida Statutes, first applies to the 2022 tax roll and does  
 636 not provide a basis for an assessment of any tax not paid or  
 637 create a right to a refund or credit of any tax paid before July  
 638 1, 2021.

639 Section 10. Subsection (2) of section 196.1978, Florida  
 640 Statutes, is amended to read:

641 196.1978 Affordable housing property exemption.—

642 (2) (a) Notwithstanding ss. 196.195 and 196.196, property  
 643 in a multifamily project that meets the requirements of this  
 644 paragraph is considered property used for a charitable purpose  
 645 and is exempt ~~shall receive a 50 percent discount from the~~  
 646 ~~amount of ad valorem tax otherwise owed~~ beginning with the  
 647 January 1 assessment after the 15th completed year of the term  
 648 of the recorded agreement on those portions of the affordable  
 649 housing property that provide housing to natural persons or  
 650 families meeting the extremely-low-income, very-low-income, or

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651 low-income limits specified in s. 420.0004. The multifamily  
 652 project must:

653 1. Contain more than 70 units that are used to provide  
 654 affordable housing to natural persons or families meeting the  
 655 extremely-low-income, very-low-income, or low-income limits  
 656 specified in s. 420.0004; and

657 2. Be subject to an agreement with the Florida Housing  
 658 Finance Corporation recorded in the official records of the  
 659 county in which the property is located to provide affordable  
 660 housing to natural persons or families meeting the extremely-  
 661 low-income, very-low-income, or low-income limits specified in  
 662 s. 420.0004.

663  
 664 This exemption ~~discount~~ terminates if the property no longer  
 665 serves extremely-low-income, very-low-income, or low-income  
 666 persons pursuant to the recorded agreement.

667 (b) To receive the exemption ~~discount~~ under paragraph (a),  
 668 a qualified applicant must submit an application to the county  
 669 property appraiser by March 1.

670 (c) The property appraiser shall apply the exemption to  
 671 ~~discount by reducing the taxable value on~~ those portions of the  
 672 affordable housing property that provide housing to natural  
 673 persons or families meeting the extremely-low-income, very-low-  
 674 income, or low-income limits specified in s. 420.0004 before  
 675 certifying the tax roll to the tax collector.

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676 | ~~1. The property appraiser shall first ascertain all other~~  
 677 | ~~applicable exemptions, including exemptions provided pursuant to~~  
 678 | ~~local option, and deduct all other exemptions from the assessed~~  
 679 | ~~value.~~

680 | ~~2. Fifty percent of the remaining value shall be~~  
 681 | ~~subtracted to yield the discounted taxable value.~~

682 | ~~3. The resulting taxable value shall be included in the~~  
 683 | ~~certification for use by taxing authorities in setting millage.~~

684 | ~~4. The property appraiser shall place the discounted~~  
 685 | ~~amount on the tax roll when it is extended.~~

686 | Section 11. Section 196.198, Florida Statutes, is amended  
 687 | to read:

688 | 196.198 Educational property exemption.—Educational  
 689 | institutions within this state and their property used by them  
 690 | or by any other exempt entity or educational institution  
 691 | exclusively for educational purposes are exempt from taxation.  
 692 | Sheltered workshops providing rehabilitation and retraining of  
 693 | individuals who have disabilities and exempted by a certificate  
 694 | under s. (d) of the federal Fair Labor Standards Act of 1938, as  
 695 | amended, are declared wholly educational in purpose and are  
 696 | exempt from certification, accreditation, and membership  
 697 | requirements set forth in s. 196.012. Those portions of property  
 698 | of college fraternities and sororities certified by the  
 699 | president of the college or university to the appropriate  
 700 | property appraiser as being essential to the educational process

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701 are exempt from ad valorem taxation. The use of property by  
702 public fairs and expositions chartered by chapter 616 is  
703 presumed to be an educational use of such property and is exempt  
704 from ad valorem taxation to the extent of such use. Property  
705 used exclusively for educational purposes shall be deemed owned  
706 by an educational institution if the entity owning 100 percent  
707 of the educational institution is owned by the identical persons  
708 who own the property, or if the entity owning 100 percent of the  
709 educational institution and the entity owning the property are  
710 owned by the identical natural persons. Land, buildings, and  
711 other improvements to real property used exclusively for  
712 educational purposes shall be deemed owned by an educational  
713 institution if the entity owning 100 percent of the land is a  
714 nonprofit entity and the land is used, under a ground lease or  
715 other contractual arrangement, by an educational institution  
716 that owns the buildings and other improvements to the real  
717 property, is a nonprofit entity under s. 501(c)(3) of the  
718 Internal Revenue Code, and provides education limited to  
719 students in prekindergarten through grade 8. Land, buildings,  
720 and other improvements to real property used exclusively for  
721 educational purposes are deemed owned by an educational  
722 institution if the educational institution that currently uses  
723 the land, buildings, and other improvements for educational  
724 purposes is an educational institution described in s. 212.0602,  
725 and, under a lease, the educational institution is responsible

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726 for any taxes owed and for ongoing maintenance and operational  
727 expenses for the land, buildings, and other improvements. For  
728 such leasehold properties, the educational institution shall  
729 receive the full benefit of the exemption. The owner of the  
730 property shall disclose to the educational institution the full  
731 amount of the benefit derived from the exemption and the method  
732 for ensuring that the educational institution receives the  
733 benefit. Notwithstanding ss. 196.195 and 196.196, property owned  
734 by a house of public worship and used by an educational  
735 institution for educational purposes limited to students in  
736 preschool through grade 8 shall be exempt from ad valorem taxes.  
737 If legal title to property is held by a governmental agency that  
738 leases the property to a lessee, the property shall be deemed to  
739 be owned by the governmental agency and used exclusively for  
740 educational purposes if the governmental agency continues to use  
741 such property exclusively for educational purposes pursuant to a  
742 sublease or other contractual agreement with that lessee. If the  
743 title to land is held by the trustee of an irrevocable inter  
744 vivos trust and if the trust grantor owns 100 percent of the  
745 entity that owns an educational institution that is using the  
746 land exclusively for educational purposes, the land is deemed to  
747 be property owned by the educational institution for purposes of  
748 this exemption. Property owned by an educational institution  
749 shall be deemed to be used for an educational purpose if the  
750 institution has taken affirmative steps to prepare the property

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751 for educational use. The term "affirmative steps" means  
752 environmental or land use permitting activities, creation of  
753 architectural plans or schematic drawings, land clearing or site  
754 preparation, construction or renovation activities, or other  
755 similar activities that demonstrate commitment of the property  
756 to an educational use.

757 Section 12. The amendment made by this act to s. 196.198,  
758 Florida Statutes, relating to certain property owned by a house  
759 of public worship, is remedial and clarifying in nature and  
760 applies to actions pending as of July 1, 2021.

761 Section 13. Paragraph (a) of subsection (1) of section  
762 197.222, Florida Statutes, is amended to read:

763 197.222 Prepayment of estimated tax by installment  
764 method.—

765 (1) Taxes collected pursuant to this chapter may be  
766 prepaid in installments as provided in this section. A taxpayer  
767 may elect to prepay by installments for each tax notice for  
768 taxes estimated to be more than \$100. A taxpayer who elects to  
769 prepay shall make payments based upon an estimated tax equal to  
770 the actual taxes levied upon the subject property in the prior  
771 year. In order to prepay by installments, the taxpayer must  
772 complete and file an application for each tax notice with the  
773 tax collector on or before April 30 of the year in which the  
774 taxpayer elects to prepay the taxes. After submission of an  
775 initial application, a taxpayer is not required to submit

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776 additional annual applications as long as he or she continues to  
 777 elect to prepay taxes in installments. However, if in any year  
 778 the taxpayer does not so elect, reapplication is required for a  
 779 subsequent election. Installment payments shall be made  
 780 according to the following schedule:

781 (a) The first payment of one-quarter of the total amount  
 782 of estimated taxes due must be made by June 30 of the year in  
 783 which the taxes are assessed. A 6 percent discount applied  
 784 against the amount of the installment shall be granted for such  
 785 payment. The tax collector shall ~~may~~ accept a late payment of  
 786 the first installment through July 31, ~~and the late payment must~~  
 787 ~~be accompanied by a penalty of 5 percent of the amount of the~~  
 788 ~~installment due.~~

789 Section 14. Subsection (5) of section 201.08, Florida  
 790 Statutes, is amended to read:

791 201.08 Tax on promissory or nonnegotiable notes, written  
 792 obligations to pay money, or assignments of wages or other  
 793 compensation; exception.—

794 (5) For purposes of this section, a renewal shall only  
 795 include modifications of an original document which change the  
 796 terms of the indebtedness evidenced by the original document by  
 797 adding one or more obligors, increasing the principal balance,  
 798 or changing the interest rate, maturity date, or payment terms.  
 799 Modifications to documents which do not modify the terms of the  
 800 indebtedness evidenced such as those given or recorded to



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801 correct error; modify covenants, conditions, or terms unrelated  
 802 to the debt; sever a lien into separate liens; provide for  
 803 additional, substitute, or further security for the  
 804 indebtedness; consolidate indebtedness or collateral; add,  
 805 change, or delete guarantors; or which substitute a new  
 806 mortgagee or payee are not renewals and are not subject to tax  
 807 pursuant to this section. A modification of an original document  
 808 which changes only the interest rate and is made as the result  
 809 of the discontinuation of an index to which the original  
 810 interest rate is referenced is not a renewal and is not subject  
 811 to the tax pursuant to this section. If the taxable amount of a  
 812 mortgage is limited by language contained in the mortgage or by  
 813 the application of rules limiting the tax base when there is  
 814 collateral in more than one state, then a modification which  
 815 changes such limitation or tax base shall be taxable only to the  
 816 extent of any increase in the limitation or tax base  
 817 attributable to such modification. This subsection shall not be  
 818 interpreted to exempt from taxation an original mortgage that  
 819 would otherwise be subject to tax pursuant to paragraph (1)(b).

820 Section 15. Effective upon this act becoming a law,  
 821 paragraph (b) of subsection (2) of section 210.20, Florida  
 822 Statutes, is amended to read:

823 210.20 Employees and assistants; distribution of funds.—

824 (2) As collections are received by the division from such  
 825 cigarette taxes, it shall pay the same into a trust fund in the

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826 State Treasury designated "Cigarette Tax Collection Trust Fund"  
 827 which shall be paid and distributed as follows:  
 828 (b) Beginning July 1, 2004, and continuing through June  
 829 30, 2013, the division shall from month to month certify to the  
 830 Chief Financial Officer the amount derived from the cigarette  
 831 tax imposed by s. 210.02, less the service charges provided for  
 832 in s. 215.20 and less 0.9 percent of the amount derived from the  
 833 cigarette tax imposed by s. 210.02, which shall be deposited  
 834 into the Alcoholic Beverage and Tobacco Trust Fund, specifying  
 835 an amount equal to 1.47 percent of the net collections, and that  
 836 amount shall be paid to the Board of Directors of the H. Lee  
 837 Moffitt Cancer Center and Research Institute, established under  
 838 s. 1004.43, by warrant drawn by the Chief Financial Officer.  
 839 Beginning July 1, 2014, and continuing through June 30, 2021  
 840 ~~2053~~, the division shall from month to month certify to the  
 841 Chief Financial Officer the amount derived from the cigarette  
 842 tax imposed by s. 210.02, less the service charges provided for  
 843 in s. 215.20 and less 0.9 percent of the amount derived from the  
 844 cigarette tax imposed by s. 210.02, which shall be deposited  
 845 into the Alcoholic Beverage and Tobacco Trust Fund, specifying  
 846 an amount equal to 4.04 percent of the net collections, and that  
 847 amount shall be paid to the Board of Directors of the H. Lee  
 848 Moffitt Cancer Center and Research Institute, established under  
 849 s. 1004.43, by warrant drawn by the Chief Financial Officer.  
 850 Beginning July 1, 2021, and continuing through June 30, 2024,

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851 the division shall from month to month certify to the Chief  
 852 Financial Officer the amount derived from the cigarette tax  
 853 imposed by s. 210.02, less the service charges provided for in  
 854 s. 215.20 and less 0.9 percent of the amount derived from the  
 855 cigarette tax imposed by s. 210.02, which shall be deposited  
 856 into the Alcoholic Beverage and Tobacco Trust Fund, specifying  
 857 an amount equal to 7 percent of the net collections, and that  
 858 amount shall be paid to the Board of Directors of the H. Lee  
 859 Moffitt Cancer Center and Research Institute, established under  
 860 s. 1004.43, by warrant drawn by the Chief Financial Officer.  
 861 Beginning July 1, 2024, and continuing through June 30, 2054,  
 862 the division shall from month to month certify to the Chief  
 863 Financial Officer the amount derived from the cigarette tax  
 864 imposed by s. 210.02, less the service charges provided for in  
 865 s. 215.20 and less 0.9 percent of the amount derived from the  
 866 cigarette tax imposed by s. 210.02, which shall be deposited  
 867 into the Alcoholic Beverage and Tobacco Trust Fund, specifying  
 868 an amount equal to 10 percent of the net collections, and that  
 869 amount shall be paid to the Board of Directors of the H. Lee  
 870 Moffitt Cancer Center and Research Institute, established under  
 871 s. 1004.43, by warrant drawn by the Chief Financial Officer.  
 872 These funds are appropriated monthly out of the Cigarette Tax  
 873 Collection Trust Fund, to be used for lawful purposes, including  
 874 constructing, furnishing, equipping, financing, operating, and  
 875 maintaining cancer research and clinical and related facilities;

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876 | furnishing, equipping, operating, and maintaining other  
 877 | properties owned or leased by the H. Lee Moffitt Cancer Center  
 878 | and Research Institute; and paying costs incurred in connection  
 879 | with purchasing, financing, operating, and maintaining such  
 880 | equipment, facilities, and properties. In fiscal years 2004-2005  
 881 | and thereafter, the appropriation to the H. Lee Moffitt Cancer  
 882 | Center and Research Institute authorized by this paragraph shall  
 883 | not be less than the amount that would have been paid to the H.  
 884 | Lee Moffitt Cancer Center and Research Institute in fiscal year  
 885 | 2001-2002, had this paragraph been in effect.

886 |       Section 16. Section 211.0253, Florida Statutes, is created  
 887 | to read:

888 |       211.0253 Credit for contributions to eligible charitable  
 889 | organizations.—Beginning January 1, 2022, there is allowed a  
 890 | credit of 100 percent of an eligible contribution made to an  
 891 | eligible charitable organization under s. 402.62 against any tax  
 892 | due under s. 211.02 or s. 211.025. However, the combined credit  
 893 | allowed under this section and s. 211.0251 may not exceed 50  
 894 | percent of the tax due on the return on which the credit is  
 895 | taken. If the combined credit allowed under this section and s.  
 896 | 211.0251 exceeds 50 percent of the tax due on the return, the  
 897 | credit must first be taken under s. 211.0251. Any remaining  
 898 | liability must be taken under this section, but may not exceed  
 899 | 50 percent of the tax due. For purposes of the distributions of  
 900 | tax revenue under s. 211.06, the department shall disregard any

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901 tax credits allowed under this section to ensure that any  
 902 reduction in tax revenue received which is attributable to the  
 903 tax credits results only in a reduction in distributions to the  
 904 General Revenue Fund. Section 402.62 applies to the credit  
 905 authorized by this section.

906 Section 17. Effective upon this act becoming a law,  
 907 paragraph (e) of subsection (3) of section 211.3106, Florida  
 908 Statutes, is amended to read:

909 211.3106 Levy of tax on severance of heavy minerals; rate,  
 910 basis, and distribution of tax.—

911 (3)

912 (e) If In the event the producer price index for titanium  
 913 dioxide is discontinued or can no longer be calculated, ~~then~~ a  
 914 comparable index must ~~shall~~ be selected by the department and  
 915 adopted by rule. If there is no comparable index, the tax rate  
 916 for the immediately preceding year must be used.

917 Section 18. Effective January 1, 2022, paragraph (m) is  
 918 added to subsection (2) of section 212.06, Florida Statutes, and  
 919 subsection (5) of that section, as amended by section 8 of  
 920 chapter 2021-2, Laws of Florida, is amended, to read:

921 212.06 Sales, storage, use tax; collectible from dealers;  
 922 "dealer" defined; dealers to collect from purchasers;  
 923 legislative intent as to scope of tax.—

924 (2)

925 (m) The term "dealer" also means a forwarding agent as

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926 | defined in subparagraph (5) (b)1. who has applied for and  
 927 | received a Florida Certificate of Forwarding Agent Address from  
 928 | the department.

929 | (5) (a)1. Except as provided in subparagraph 2., it is not  
 930 | the intention of this chapter to levy a tax upon tangible  
 931 | personal property imported, produced, or manufactured in this  
 932 | state for export, provided that tangible personal property may  
 933 | not be considered as being imported, produced, or manufactured  
 934 | for export unless the importer, producer, or manufacturer  
 935 | delivers the same to a forwarding agent ~~licensed exporter~~ for  
 936 | exporting or to a common carrier for shipment outside this ~~the~~  
 937 | state or mails the same by United States mail to a destination  
 938 | outside this ~~the~~ state; or, in the case of aircraft being  
 939 | exported under their own power to a destination outside the  
 940 | continental limits of the United States, by submission to the  
 941 | department of a duly signed and validated United States customs  
 942 | declaration, showing the departure of the aircraft from the  
 943 | continental United States; and further with respect to aircraft,  
 944 | the canceled United States registry of said aircraft; or in the  
 945 | case of parts and equipment installed on aircraft of foreign  
 946 | registry, by submission to the department of documentation as ~~r~~  
 947 | ~~the extent of which shall be provided by rule, showing the~~  
 948 | departure of the aircraft from the continental United States;  
 949 | nor is it the intention of this chapter to levy a tax on any  
 950 | sale that ~~which~~ the state is prohibited from taxing under the

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951 Constitution or laws of the United States. Every retail sale  
 952 made to a person physically present at the time of sale is ~~shall~~  
 953 ~~be~~ presumed to have been delivered in this state.

954 2.a. Notwithstanding subparagraph 1., a tax is levied on  
 955 each sale of tangible personal property to be transported to a  
 956 cooperating state as defined in sub-subparagraph c., at the rate  
 957 specified in sub-subparagraph d. However, a Florida dealer is  
 958 ~~will be~~ relieved from the requirements of collecting taxes  
 959 pursuant to this subparagraph if the Florida dealer obtains from  
 960 the purchaser an affidavit providing ~~setting forth~~ the  
 961 purchaser's name, address, state taxpayer identification number,  
 962 and a statement that the purchaser is aware of his or her  
 963 state's use tax laws, is a registered dealer in Florida or  
 964 another state, or is purchasing the tangible personal property  
 965 for resale or is otherwise not required to pay the tax on the  
 966 transaction. The department may, by rule, provide a form to be  
 967 used for the purposes of this sub-subparagraph ~~set forth herein~~.

968 b. For purposes of this subparagraph, the term "a  
 969 cooperating state" means a state ~~is one~~ determined by the  
 970 executive director of the department to cooperate satisfactorily  
 971 with this state in collecting taxes on remote sales. To be  
 972 determined a cooperating state, a ~~No~~ state must meet ~~shall be so~~  
 973 ~~determined unless it meets~~ all the following minimum  
 974 requirements:

975 (I) It levies and collects taxes on remote sales of

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976 | property transported from that state to persons in this state,  
 977 | as described in s. 212.0596, upon request of the department.

978 |       (II) The tax so collected is ~~shall be~~ at the rate  
 979 | specified in s. 212.05, not including any local option or  
 980 | tourist or convention development taxes collected pursuant to s.  
 981 | 125.0104 or this chapter.

982 |       (III) Such state agrees to remit to the department all  
 983 | taxes so collected no later than 30 days from the last day of  
 984 | the calendar quarter following their collection.

985 |       (IV) Such state authorizes the department to audit dealers  
 986 | within its jurisdiction who make remote sales that are the  
 987 | subject of s. 212.0596, or makes arrangements deemed adequate by  
 988 | the department for auditing them with its own personnel.

989 |       (V) Such state agrees to provide to the department records  
 990 | obtained by it from retailers or dealers in such state showing  
 991 | delivery of tangible personal property into this state upon  
 992 | which no sales or use tax has been paid in a manner similar to  
 993 | that provided in sub-subparagraph g.

994 |       c. For purposes of this subparagraph, the term "sales of  
 995 | tangible personal property to be transported to a cooperating  
 996 | state" means remote sales to a person who is in the cooperating  
 997 | state at the time the order is executed, from a dealer who  
 998 | receives that order in this state.

999 |       d. The tax levied by sub-subparagraph a. shall be at the  
 1000 | rate at which such a sale would have been taxed pursuant to the



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1001 cooperating state's tax laws if consummated in the cooperating  
 1002 state by a dealer and a purchaser, both of whom were physically  
 1003 present in that state at the time of the sale.

1004 e. The tax levied by sub-subparagraph a., when collected,  
 1005 shall be held in the State Treasury in trust for the benefit of  
 1006 the cooperating state and shall be paid to it at a time agreed  
 1007 upon between the department, acting for this state, and the  
 1008 cooperating state or the department or agency designated by it  
 1009 to act for it; however, such payment shall in no event be made  
 1010 later than 30 days from the last day of the calendar quarter  
 1011 after the tax was collected. Funds held in trust for the benefit  
 1012 of a cooperating state are ~~shall~~ not be subject to the service  
 1013 charges imposed by s. 215.20.

1014 f. The department is authorized to perform such acts and  
 1015 to provide such cooperation to a cooperating state with  
 1016 reference to the tax levied by sub-subparagraph a. as is  
 1017 required of the cooperating state by sub-subparagraph b.

1018 g. In furtherance of this act, dealers selling tangible  
 1019 personal property for delivery in another state shall make  
 1020 available to the department, upon request of the department,  
 1021 records of all tangible personal property so sold. Such records  
 1022 must ~~shall~~ include a description of the property, the name and  
 1023 address of the purchaser, the name and address of the person to  
 1024 whom the property was sent, the purchase price of the property,  
 1025 information regarding whether sales tax was paid in this state

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1026 | on the purchase price, and such other information as the  
 1027 | department may by rule prescribe.

1028 |       (b)1. As used in this subsection, the term:

1029 |       a. "Certificate" means a Florida Certificate of Forwarding  
 1030 | Agent Address.

1031 |       b. "Facilitating" means preparation for or arranging for  
 1032 | export.

1033 |       c. "Forwarding agent" means a person or business whose  
 1034 | principal business activity is facilitating for compensation the  
 1035 | export of property owned by other persons.

1036 |       d. "NAICS" means those classifications contained in the  
 1037 | North American Industry Classification System as published in  
 1038 | 2007 by the Office of Management and Budget, Executive Office of  
 1039 | the President.

1040 |       e. "Principal business activity" means the activity from  
 1041 | which the person or business derives the highest percentage of  
 1042 | its total receipts.

1043 |       2. A forwarding agent engaged in international export may  
 1044 | apply to the department for a certificate.

1045 |       3. Each application must include:

1046 |       a. The designation of an address for the forwarding agent.

1047 |       b. A certification that:

1048 |       (I) The tangible personal property delivered to the  
 1049 | designated address for export originates with a United States  
 1050 | vendor;

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1051       (II) The tangible personal property delivered to the  
 1052 designated address for export is irrevocably committed to export  
 1053 out of the United States through a continuous and unbroken  
 1054 exportation process; and

1055       (III) The designated address is used exclusively by the  
 1056 forwarding agent for such export.

1057       c. A copy of the forwarding agent's last filed federal  
 1058 income tax return showing the entity's principal business  
 1059 activity classified under NAICS code 488510, except as provided  
 1060 under subparagraph 4. or subparagraph 5.

1061       d. A statement of the total revenues of the forwarding  
 1062 agent.

1063       e. A statement of the amount of revenues associated with  
 1064 international export of the forwarding agent.

1065       f. A description of all business activity that occurs at  
 1066 the designated address.

1067       g. The name and contact information of a designated  
 1068 contact person of the forwarding agent.

1069       h. The forwarding agent's website address.

1070       i. Any additional information the department requires by  
 1071 rule to demonstrate eligibility for the certificate and a  
 1072 signature attesting to the validity of the information provided.

1073       4. An applicant that has not filed a federal return for  
 1074 the preceding tax year under NAICS code 488510 shall provide all  
 1075 of the following:

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- 1076        a. A statement of estimated total revenues.
- 1077        b. A statement of estimated revenues associated with
- 1078 international export.
- 1079        c. The NAICS code under which the forwarding agent intends
- 1080 to file a federal return.
- 1081        5. If an applicant does not file a federal return
- 1082 identifying a NAICS code, the applicant shall provide
- 1083 documentation to support that its principal business activity is
- 1084 that of a forwarding agent and that the applicant is otherwise
- 1085 eligible for the certificate.
- 1086        6. A forwarding agent that applies for and receives a
- 1087 certificate shall register as a dealer with the department.
- 1088        7. A forwarding agent shall remit the tax imposed under
- 1089 this chapter on any tangible personal property shipped to the
- 1090 designated forwarding agent address if no tax was collected and
- 1091 the tangible personal property remained in this state or if
- 1092 delivery to the purchaser or purchaser's representative occurs
- 1093 in this state. This subparagraph does not prohibit the
- 1094 forwarding agent from collecting such tax from the consumer of
- 1095 the tangible personal property.
- 1096        8. A forwarding agent shall maintain the following
- 1097 records:
- 1098        a. Copies of sales invoices or receipts between the vendor
- 1099 and the consumer when provided by the vendor to the forwarding
- 1100 agent. If sales invoices or receipts are not provided to the

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1101 forwarding agent, the forwarding agent must maintain export  
1102 documentation evidencing the value of the purchase consistent  
1103 with the federal Export Administration Regulations, 15 C.F.R.  
1104 parts 730-774.

1105 b. Copies of federal returns evidencing the forwarding  
1106 agent's NAICS principal business activity code.

1107 c. Copies of invoices or other documentation evidencing  
1108 shipment to the forwarding agent.

1109 d. Invoices between the forwarding agent and the consumer  
1110 or other documentation evidencing the ship-to destination  
1111 outside the United States.

1112 e. Invoices for foreign postal or transportation services.

1113 f. Bills of lading.

1114 g. Any other export documentation.

1115

1116 Such records must be kept in an electronic format and made  
1117 available for the department's review pursuant to subparagraph  
1118 9. and ss. 212.13 and 213.35.

1119 9. Each certificate expires 5 years after the date of  
1120 issuance, except as specified in this subparagraph.

1121 a. At least 30 days before expiration, a new application  
1122 must be submitted to renew the certificate and the application  
1123 must contain the information required in subparagraph 3. Upon  
1124 application for renewal, the certificate is subject to the  
1125 review and reissuance procedures prescribed by this chapter and

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1126 department rule.

1127 b. Each forwarding agent shall update its application  
1128 information annually or within 30 days after any material  
1129 change.

1130 c. The department shall verify that the forwarding agent  
1131 is actively engaged in facilitating the international export of  
1132 tangible personal property.

1133 d. The department may suspend or revoke the certificate of  
1134 any forwarding agent that fails to respond within 30 days to a  
1135 written request for information regarding its business  
1136 transactions.

1137 10. The department shall provide a list on the  
1138 department's website of forwarding agents that have applied for  
1139 and received a Florida Certificate of Forwarding Agent Address  
1140 from the department. The list must include a forwarding agent's  
1141 entity name, address, and expiration date as provided on the  
1142 Florida Certificate of Forwarding Agent Address.

1143 11. A dealer may accept a copy of the forwarding agent's  
1144 certificate or rely on the list of forwarding agents' names and  
1145 addresses on the department's website in lieu of collecting the  
1146 tax imposed under this chapter when the property is required by  
1147 terms of the sale to be shipped to the designated address on the  
1148 certificate. A dealer who accepts a valid copy of a certificate  
1149 or relies on the list of forwarding agents' names and addresses  
1150 on the department's website in good faith and ships purchased

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1151 tangible personal property to the address on the certificate is  
 1152 not liable for any tax due on sales made during the effective  
 1153 dates indicated on the certificate.

1154 12. The department may revoke a forwarding agent's  
 1155 certificate for noncompliance with this paragraph. Any person  
 1156 found to fraudulently use the address on the certificate for the  
 1157 purpose of evading tax is subject to the penalties provided in  
 1158 s. 212.085.

1159 13. The department may adopt rules to administer this  
 1160 paragraph, including, but not limited to, rules relating to  
 1161 procedures, application and eligibility requirements, and forms.

1162 (c)1. Notwithstanding ~~the provisions of~~ paragraph (a), it  
 1163 is not the intention of this chapter to levy a tax on the sale  
 1164 of tangible personal property to a nonresident dealer who does  
 1165 not hold a Florida sales tax registration, provided such  
 1166 nonresident dealer furnishes the seller a statement declaring  
 1167 that the tangible personal property will be transported outside  
 1168 this state by the nonresident dealer for resale and for no other  
 1169 purpose. The statement must ~~shall~~ include, but not be limited  
 1170 to, the nonresident dealer's name, address, applicable passport  
 1171 or visa number, arrival-departure card number, and evidence of  
 1172 authority to do business in the nonresident dealer's home state  
 1173 or country, such as his or her business name and address,  
 1174 occupational license number, if applicable, or any other  
 1175 suitable requirement. The statement must ~~shall~~ be signed by the

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1176 nonresident dealer and must ~~shall~~ include the following  
 1177 sentence: "Under penalties of perjury, I declare that I have  
 1178 read the foregoing, and the facts alleged are true to the best  
 1179 of my knowledge and belief."

1180 2. The burden of proof of subparagraph 1. rests with the  
 1181 seller, who must retain the proper documentation to support the  
 1182 exempt sale. The exempt transaction is subject to verification  
 1183 by the department.

1184 (d) ~~(e)~~ Notwithstanding ~~the provisions of~~ paragraph (a), it  
 1185 is not the intention of this chapter to levy a tax on the sale  
 1186 by a printer to a nonresident print purchaser of material  
 1187 printed by that printer for that nonresident print purchaser  
 1188 when the print purchaser does not furnish the printer a resale  
 1189 certificate containing a sales tax registration number but does  
 1190 furnish to the printer a statement declaring that such material  
 1191 will be resold by the nonresident print purchaser.

1192 Section 19. Subsections (4) and (8) of section 212.07,  
 1193 Florida Statutes, are amended, and paragraph (c) of subsection  
 1194 (1) and subsection (2) of that section are republished, to read:

1195 212.07 Sales, storage, use tax; tax added to purchase  
 1196 price; ~~dealer not to absorb;~~ liability of purchasers who cannot  
 1197 prove payment of the tax; penalties; general exemptions.—

1198 (1)

1199 (c) Unless the purchaser of tangible personal property  
 1200 that is incorporated into tangible personal property



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1201 manufactured, produced, compounded, processed, or fabricated for  
 1202 one's own use and subject to the tax imposed under s.  
 1203 212.06(1)(b) or is purchased for export under s. 212.06(5)(a)1.  
 1204 extends a certificate in compliance with the rules of the  
 1205 department, the dealer shall himself or herself be liable for  
 1206 and pay the tax.

1207 (2) A dealer shall, as far as practicable, add the amount  
 1208 of the tax imposed under this chapter to the sale price, and the  
 1209 amount of the tax shall be separately stated as Florida tax on  
 1210 any charge ticket, sales slip, invoice, or other tangible  
 1211 evidence of sale. Such tax shall constitute a part of such  
 1212 price, charge, or proof of sale which shall be a debt from the  
 1213 purchaser or consumer to the dealer, until paid, and shall be  
 1214 recoverable at law in the same manner as other debts. Where it  
 1215 is impracticable, due to the nature of the business practices  
 1216 within an industry, to separately state Florida tax on any  
 1217 charge ticket, sales slip, invoice, or other tangible evidence  
 1218 of sale, the department may establish an effective tax rate for  
 1219 such industry. The department may also amend this effective tax  
 1220 rate as the industry's pricing or practices change. Except as  
 1221 otherwise specifically provided, any dealer who neglects, fails,  
 1222 or refuses to collect the tax herein provided upon any, every,  
 1223 and all retail sales made by the dealer or the dealer's agents  
 1224 or employees of tangible personal property or services which are  
 1225 subject to the tax imposed by this chapter shall be liable for

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1226 and pay the tax himself or herself.

1227 (4) (a) Except as provided in paragraph (b), a dealer  
 1228 engaged in any business taxable under this chapter may not  
 1229 advertise or hold out to the public, in any manner, directly or  
 1230 indirectly, that he or she will pay ~~absorb~~ all or any part of  
 1231 the tax, or that he or she will relieve the purchaser of the  
 1232 payment of all or any part of the tax, or that the tax will not  
 1233 be added to the selling price of the property or services sold  
 1234 or released or, when added, that it or any part thereof will be  
 1235 refunded either directly or indirectly by any method whatsoever.

1236 (b) Notwithstanding any provision of this chapter to the  
 1237 contrary, a dealer may advertise or hold out to the public that  
 1238 he or she will pay all or any part of the tax on behalf of the  
 1239 purchaser, subject to both of the following conditions:

1240 1. The dealer must expressly state on any charge ticket,  
 1241 sales slip, invoice, or other tangible evidence of sale given to  
 1242 the purchaser that the dealer will pay to the state the tax  
 1243 imposed by this chapter. The dealer may not indicate or imply  
 1244 that the transaction is exempt or excluded from the tax imposed  
 1245 by this chapter.

1246 2. A charge ticket, sales slip, invoice, or other tangible  
 1247 evidence of the sale given to the purchaser must separately  
 1248 state the sale price and the amount of the tax in accordance  
 1249 with subsection (2).

1250 (c) A person who violates this subsection commits

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1251 ~~provision with respect to advertising or refund is guilty of a~~  
 1252 misdemeanor of the second degree, punishable as provided in s.  
 1253 775.082 or s. 775.083. A second or subsequent offense  
 1254 constitutes a misdemeanor of the first degree, punishable as  
 1255 provided in s. 775.082 or s. 775.083.

1256 (8) Any person who has purchased at retail, used,  
 1257 consumed, distributed, or stored for use or consumption in this  
 1258 state tangible personal property, admissions, communication or  
 1259 other services taxable under this chapter, or leased tangible  
 1260 personal property, or who has leased, occupied, or used or was  
 1261 entitled to use any real property, space or spaces in parking  
 1262 lots or garages for motor vehicles, docking or storage space or  
 1263 spaces for boats in boat docks or marinas, and cannot prove that  
 1264 the tax levied by this chapter has been paid to his or her  
 1265 vendor, lessor, or other person or was paid on behalf of the  
 1266 purchaser by a dealer under subsection (4) is directly liable to  
 1267 the state for any tax, interest, or penalty due on any such  
 1268 taxable transactions.

1269 Section 20. Paragraph (s) of subsection (5) of section  
 1270 212.08, Florida Statutes, is amended to read:

1271 212.08 Sales, rental, use, consumption, distribution, and  
 1272 storage tax; specified exemptions.—The sale at retail, the  
 1273 rental, the use, the consumption, the distribution, and the  
 1274 storage to be used or consumed in this state of the following  
 1275 are hereby specifically exempt from the tax imposed by this

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1276 | chapter.

1277 |       (5) EXEMPTIONS; ACCOUNT OF USE.—

1278 |       (s) *Data center property*.—

1279 |       1. As used in this paragraph, the term:

1280 |           a. "Critical IT load" means that portion of electric power

1281 | capacity, expressed in terms of megawatts, which is reserved

1282 | solely for owners or tenants of a data center to operate their

1283 | computer server equipment. The term does not include any

1284 | ancillary load for cooling, lighting, common areas, or other

1285 | equipment.

1286 |           b. "Cumulative capital investment" means the combined

1287 | total of all expenses incurred by the owners or tenants of a

1288 | data center after July 1, 2017, in connection with acquiring,

1289 | constructing, installing, equipping, or expanding the data

1290 | center. However, the term does not include any expenses incurred

1291 | in the acquisition of improved real property operating as a data

1292 | center at the time of acquisition or within 6 months before the

1293 | acquisition.

1294 |           c. "Data center" means a facility that:

1295 |           (I) Consists of one or more contiguous parcels in this

1296 | state, along with the buildings, substations and other

1297 | infrastructure, fixtures, and personal property located on the

1298 | parcels;

1299 |           (II) Is used exclusively to house and operate equipment

1300 | that receives, stores, aggregates, manages, processes,

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1301 transforms, retrieves, researches, or transmits data; or that is  
 1302 necessary for the proper operation of equipment that receives,  
 1303 stores, aggregates, manages, processes, transforms, retrieves,  
 1304 researches, or transmits data;

1305 (III) Has a critical IT load of 15 megawatts or higher,  
 1306 and a critical IT load of 1 megawatt or higher dedicated to each  
 1307 individual owner or tenant within the data center; and

1308 (IV) Is constructed on or after July 1, 2017.

1309 d. "Data center property" means property used exclusively  
 1310 at a data center to construct, outfit, operate, support, power,  
 1311 cool, dehumidify, secure, or protect a data center and any  
 1312 contiguous dedicated substations. The term includes, but is not  
 1313 limited to, construction materials, component parts, machinery,  
 1314 equipment, computers, servers, installations, redundancies, and  
 1315 operating or enabling software, including any replacements,  
 1316 updates and new versions, and upgrades to or for such property,  
 1317 regardless of whether the property is a fixture or is otherwise  
 1318 affixed to or incorporated into real property. The term also  
 1319 includes electricity used exclusively at a data center.

1320 2. Data center property is exempt from the tax imposed by  
 1321 this chapter, except for the tax imposed by s. 212.031. To be  
 1322 eligible for the exemption provided by this paragraph, the data  
 1323 center's owners and tenants must make a cumulative capital  
 1324 investment of \$150 million or more for the data center and the  
 1325 data center must have a critical IT load of 15 megawatts or

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1326 higher and a critical IT load of 1 megawatt or higher dedicated  
 1327 to each individual owner or tenant within the data center. Each  
 1328 of these requirements must be satisfied no later than 5 years  
 1329 after the commencement of construction of the data center.

1330 3.a. To receive the exemption provided by this paragraph,  
 1331 the person seeking the exemption must apply to the department  
 1332 for a temporary tax exemption certificate. The application must  
 1333 state that a qualifying data center designation is being sought  
 1334 and provide information that the requirements of subparagraph 2.  
 1335 will be met. Upon a tentative determination by the department  
 1336 that the data center will meet the requirements of subparagraph  
 1337 2., the department must issue the certificate.

1338 b.(I) The certificateholder shall maintain all necessary  
 1339 books and records to support the exemption provided by this  
 1340 paragraph. Upon satisfaction of all requirements of subparagraph  
 1341 2., the certificateholder must deliver the temporary tax  
 1342 certificate to the department together with documentation  
 1343 sufficient to show the satisfaction of the requirements. Such  
 1344 documentation must include written declarations, pursuant to s.  
 1345 92.525, from:

1346 (A) A professional engineer, licensed pursuant to chapter  
 1347 471, certifying that the critical IT load requirement set forth  
 1348 in subparagraph 2. has been satisfied at the data center; and

1349 (B) A Florida certified public accountant, as defined in  
 1350 s. 473.302, certifying that the cumulative capital investment

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1351 requirement set forth in subparagraph 2. has been satisfied for  
 1352 the data center.

1353  
 1354 The professional engineer and the Florida certified public  
 1355 accountant may not be professionally related with the data  
 1356 center's owners, tenants, or contractors, except that they may  
 1357 be retained by a data center owner to certify that the  
 1358 requirements of subparagraph 2. have been met.

1359 (II) If the department determines that the subparagraph 2.  
 1360 requirements have been satisfied, the department must issue a  
 1361 permanent tax exemption certificate.

1362 (III) Notwithstanding s. 212.084(4), the permanent tax  
 1363 exemption certificate remains valid and effective for as long as  
 1364 the data center described in the exemption application continues  
 1365 to operate as a data center as defined in subparagraph 1., with  
 1366 review by the department every 5 years to ensure compliance. As  
 1367 part of the review, the certificateholder shall, within 3 months  
 1368 before the end of any 5-year period, submit a written  
 1369 declaration, pursuant to s. 92.525, certifying that the critical  
 1370 IT load of 15 megawatts or higher and the critical IT load of 1  
 1371 megawatt or higher dedicated to each individual owner or tenant  
 1372 within the data center required by subparagraph 2. continues to  
 1373 be met. All owners, tenants, contractors, and others purchasing  
 1374 exempt data center property shall maintain all necessary books  
 1375 and records to support the exemption as to those purchases.

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1376 (IV) Notwithstanding s. 213.053, the department may share  
1377 information concerning a temporary or permanent data center  
1378 exemption certificate among all owners, tenants, contractors,  
1379 and others purchasing exempt data center property pursuant to  
1380 such certificate.

1381 c. If, in an audit conducted by the department, it is  
1382 determined that the certificateholder or any owners, tenants,  
1383 contractors, or others purchasing, renting, or leasing data  
1384 center property do not meet the criteria of this paragraph, the  
1385 amount of taxes exempted at the time of purchase, rental, or  
1386 lease is immediately due and payable to the department from the  
1387 purchaser, renter, or lessee of those particular items, together  
1388 with the appropriate interest and penalty computed from the date  
1389 of purchase in the manner prescribed by this chapter.

1390 Notwithstanding s. 95.091(3)(a), any tax due as provided in this  
1391 sub-subparagraph may be assessed by the department within 6  
1392 years after the date the data center property was purchased.

1393 d. Purchasers, lessees, and renters of data center  
1394 property who qualify for the exemption provided by this  
1395 paragraph shall obtain from the data center a copy of the tax  
1396 exemption certificate issued pursuant to sub-subparagraph a. or  
1397 sub-subparagraph b. Before or at the time of purchase of the  
1398 item or items eligible for exemption, the purchaser, lessee, or  
1399 renter shall provide to the seller a copy of the tax exemption  
1400 certificate and a signed certificate of entitlement. Purchasers,



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1401 lessees, and renters with self-accrual authority shall maintain  
 1402 all documentation necessary to prove the exempt status of  
 1403 purchases.

1404 e. For any purchase, lease, or rental of property that is  
 1405 exempt pursuant to this paragraph, the possession of a copy of a  
 1406 tax exemption certificate issued pursuant to sub-subparagraph a.  
 1407 or sub-subparagraph b. and a signed certificate of entitlement  
 1408 relieves the seller of the responsibility of collecting the tax  
 1409 on the sale, lease, or rental of such property, and the  
 1410 department must look solely to the purchaser, renter, or lessee  
 1411 for recovery of the tax if it determines that the purchase,  
 1412 rental, or lease was not entitled to the exemption.

1413 4. After June 30, 2027 ~~2022~~, the department may not issue  
 1414 a temporary tax exemption certificate pursuant to this  
 1415 paragraph.

1416 Section 21. Effective January 1, 2022, paragraph (u) is  
 1417 added to subsection (5) of section 212.08, Florida Statutes, to  
 1418 read:

1419 212.08 Sales, rental, use, consumption, distribution, and  
 1420 storage tax; specified exemptions.—The sale at retail, the  
 1421 rental, the use, the consumption, the distribution, and the  
 1422 storage to be used or consumed in this state of the following  
 1423 are hereby specifically exempt from the tax imposed by this  
 1424 chapter.

1425 (5) EXEMPTIONS; ACCOUNT OF USE.—

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1426 (u) Items that assist in independent living.—  
 1427 1. The following items, when purchased for noncommercial  
 1428 home or personal use, are exempt from the tax imposed by this  
 1429 chapter:

1430 a. A bed transfer handle selling for \$60 or less.

1431 b. A bed rail selling for \$110 or less.

1432 c. A grab bar selling for \$100 or less.

1433 d. A shower seat selling for \$100 or less.

1434 2. This exemption does not apply to a purchase made by a  
 1435 business, including, but not limited to, a medical institution  
 1436 or an assisted living facility.

1437 Section 22. Subsection (2) of section 212.13, Florida  
 1438 Statutes, is amended to read:

1439 212.13 Records required to be kept; power to inspect;  
 1440 audit procedure.—

1441 (2) Each dealer, as defined in this chapter, shall secure,  
 1442 maintain, and keep as long as required by s. 213.35 a complete  
 1443 record of tangible personal property or services received, used,  
 1444 sold at retail, distributed or stored, leased or rented by said  
 1445 dealer, together with invoices, bills of lading, gross receipts  
 1446 from such sales, and other pertinent records and papers as may  
 1447 be required by the department for the reasonable administration  
 1448 of this chapter. † All such records must be made available to the  
 1449 department at reasonable times and places and by reasonable  
 1450 means, including in an electronic format when so kept by the

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1451 ~~dealer which are located or maintained in this state shall be~~  
 1452 ~~open for inspection by the department at all reasonable hours at~~  
 1453 ~~such dealer's store, sales office, general office, warehouse, or~~  
 1454 ~~place of business located in this state. Any dealer who~~  
 1455 ~~maintains such books and records at a point outside this state~~  
 1456 ~~must make such books and records available for inspection by the~~  
 1457 ~~department where the general records are kept. Any dealer~~  
 1458 ~~subject to the provisions of this chapter who violates this~~  
 1459 ~~subsection commits these provisions is guilty of a misdemeanor~~  
 1460 ~~of the first degree, punishable as provided in s. 775.082 or s.~~  
 1461 ~~775.083. If, however, any subsequent offense involves~~  
 1462 ~~intentional destruction of such records with an intent to evade~~  
 1463 ~~payment of or deprive the state of any tax revenues, such~~  
 1464 ~~subsequent offense is ~~shall be~~ a felony of the third degree,~~  
 1465 ~~punishable as provided in s. 775.082 or s. 775.083.~~

1466 Section 23. Subsection (2) of section 212.15, Florida  
 1467 Statutes, is amended to read:

1468 212.15 Taxes declared state funds; penalties for failure  
 1469 to remit taxes; due and delinquent dates; judicial review.—

1470 (2) Any person who, with intent to unlawfully deprive or  
 1471 defraud the state of its moneys or the use or benefit thereof,  
 1472 fails to remit taxes collected or paid on behalf of a purchaser  
 1473 under this chapter commits theft of state funds, punishable as  
 1474 follows:

1475 (a) If the total amount of stolen revenue is less than

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1476 \$1,000, the offense is a misdemeanor of the second degree,  
1477 punishable as provided in s. 775.082 or s. 775.083. Upon a  
1478 second conviction, the offender commits a misdemeanor of the  
1479 first degree, punishable as provided in s. 775.082 or s.  
1480 775.083. Upon a third or subsequent conviction, the offender  
1481 commits a felony of the third degree, punishable as provided in  
1482 s. 775.082, s. 775.083, or s. 775.084.

1483 (b) If the total amount of stolen revenue is \$1,000 or  
1484 more, but less than \$20,000, the offense is a felony of the  
1485 third degree, punishable as provided in s. 775.082, s. 775.083,  
1486 or s. 775.084.

1487 (c) If the total amount of stolen revenue is \$20,000 or  
1488 more, but less than \$100,000, the offense is a felony of the  
1489 second degree, punishable as provided in s. 775.082, s. 775.083,  
1490 or s. 775.084.

1491 (d) If the total amount of stolen revenue is \$100,000 or  
1492 more, the offense is a felony of the first degree, punishable as  
1493 provided in s. 775.082, s. 775.083, or s. 775.084.

1494

1495 The amount of stolen revenue may be aggregated in determining  
1496 the grade of the offense.

1497 Section 24. Section 212.1834, Florida Statutes, is created  
1498 to read:

1499 212.1834 Credit for contributions to eligible charitable  
1500 organizations.—Beginning January 1, 2022, there is allowed a

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1501 credit of 100 percent of an eligible contribution made to an  
 1502 eligible charitable organization under s. 402.62 against any tax  
 1503 imposed by the state and due under this chapter from a direct  
 1504 pay permitholder as a result of the direct pay permit held  
 1505 pursuant to s. 212.183. For purposes of the dealer's credit  
 1506 granted for keeping prescribed records, filing timely tax  
 1507 returns, and properly accounting and remitting taxes under s.  
 1508 212.12, the amount of tax due used to calculate the credit shall  
 1509 include any eligible contribution made to an eligible charitable  
 1510 organization from a direct pay permitholder. For purposes of the  
 1511 distributions of tax revenue under s. 212.20, the department  
 1512 shall disregard any tax credits allowed under this section to  
 1513 ensure that any reduction in tax revenue received which is  
 1514 attributable to the tax credits results only in a reduction in  
 1515 distributions to the General Revenue Fund. Section 402.62  
 1516 applies to the credit authorized by this section. A dealer who  
 1517 claims a tax credit under this section must file his or her tax  
 1518 returns and pay his or her taxes by electronic means under s.  
 1519 213.755.

1520 Section 25. Paragraph (d) of subsection (6) of section  
 1521 212.20, Florida Statutes, as amended by section 13 of chapter  
 1522 2021-2, Laws of Florida, is amended to read:

1523 212.20 Funds collected, disposition; additional powers of  
 1524 department; operational expense; refund of taxes adjudicated  
 1525 unconstitutionally collected.—

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1526 (6) Distribution of all proceeds under this chapter and  
 1527 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1528 (d) The proceeds of all other taxes and fees imposed  
 1529 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
 1530 and (2)(b) shall be distributed as follows:

1531 1. In any fiscal year, the greater of \$500 million, minus  
 1532 an amount equal to 4.6 percent of the proceeds of the taxes  
 1533 collected pursuant to chapter 201, or 5.2 percent of all other  
 1534 taxes and fees imposed pursuant to this chapter or remitted  
 1535 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
 1536 monthly installments into the General Revenue Fund.

1537 2. After the distribution under subparagraph 1., 8.9744  
 1538 percent of the amount remitted by a sales tax dealer located  
 1539 within a participating county pursuant to s. 218.61 shall be  
 1540 transferred into the Local Government Half-cent Sales Tax  
 1541 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
 1542 transferred shall be reduced by 0.1 percent, and the department  
 1543 shall distribute this amount to the Public Employees Relations  
 1544 Commission Trust Fund less \$5,000 each month, which shall be  
 1545 added to the amount calculated in subparagraph 3. and  
 1546 distributed accordingly.

1547 3. After the distribution under subparagraphs 1. and 2.,  
 1548 0.0966 percent shall be transferred to the Local Government  
 1549 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
 1550 to s. 218.65.

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1551           4. After the distributions under subparagraphs 1., 2., and  
 1552 3., 2.0810 percent of the available proceeds shall be  
 1553 transferred monthly to the Revenue Sharing Trust Fund for  
 1554 Counties pursuant to s. 218.215.

1555           5. After the distributions under subparagraphs 1., 2., and  
 1556 3., 1.3653 percent of the available proceeds shall be  
 1557 transferred monthly to the Revenue Sharing Trust Fund for  
 1558 Municipalities pursuant to s. 218.215. If the total revenue to  
 1559 be distributed pursuant to this subparagraph is at least as  
 1560 great as the amount due from the Revenue Sharing Trust Fund for  
 1561 Municipalities and the former Municipal Financial Assistance  
 1562 Trust Fund in state fiscal year 1999-2000, no municipality shall  
 1563 receive less than the amount due from the Revenue Sharing Trust  
 1564 Fund for Municipalities and the former Municipal Financial  
 1565 Assistance Trust Fund in state fiscal year 1999-2000. If the  
 1566 total proceeds to be distributed are less than the amount  
 1567 received in combination from the Revenue Sharing Trust Fund for  
 1568 Municipalities and the former Municipal Financial Assistance  
 1569 Trust Fund in state fiscal year 1999-2000, each municipality  
 1570 shall receive an amount proportionate to the amount it was due  
 1571 in state fiscal year 1999-2000.

1572           6. Of the remaining proceeds:

1573           a. In each fiscal year, the sum of \$29,915,500 shall be  
 1574 divided into as many equal parts as there are counties in the  
 1575 state, and one part shall be distributed to each county. The

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1576 distribution among the several counties must begin each fiscal  
 1577 year on or before January 5th and continue monthly for a total  
 1578 of 4 months. If a local or special law required that any moneys  
 1579 accruing to a county in fiscal year 1999-2000 under the then-  
 1580 existing provisions of s. 550.135 be paid directly to the  
 1581 district school board, special district, or a municipal  
 1582 government, such payment must continue until the local or  
 1583 special law is amended or repealed. The state covenants with  
 1584 holders of bonds or other instruments of indebtedness issued by  
 1585 local governments, special districts, or district school boards  
 1586 before July 1, 2000, that it is not the intent of this  
 1587 subparagraph to adversely affect the rights of those holders or  
 1588 relieve local governments, special districts, or district school  
 1589 boards of the duty to meet their obligations as a result of  
 1590 previous pledges or assignments or trusts entered into which  
 1591 obligated funds received from the distribution to county  
 1592 governments under then-existing s. 550.135. This distribution  
 1593 specifically is in lieu of funds distributed under s. 550.135  
 1594 before July 1, 2000.

1595       b. The department shall distribute \$166,667 monthly to  
 1596 each applicant certified as a facility for a new or retained  
 1597 professional sports franchise pursuant to s. 288.1162. Up to  
 1598 \$41,667 shall be distributed monthly by the department to each  
 1599 certified applicant as defined in s. 288.11621 for a facility  
 1600 for a spring training franchise. However, not more than \$416,670



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1601 may be distributed monthly in the aggregate to all certified  
1602 applicants for facilities for spring training franchises.  
1603 Distributions begin 60 days after such certification and  
1604 continue for not more than 30 years, except as otherwise  
1605 provided in s. 288.11621. A certified applicant identified in  
1606 this sub-subparagraph may not receive more in distributions than  
1607 expended by the applicant for the public purposes provided in s.  
1608 288.1162(5) or s. 288.11621(3).

1609 c. Beginning 30 days after notice by the Department of  
1610 Economic Opportunity to the Department of Revenue that an  
1611 applicant has been certified as the professional golf hall of  
1612 fame pursuant to s. 288.1168 and is open to the public, \$166,667  
1613 shall be distributed monthly, for up to 300 months, to the  
1614 applicant.

1615 d. Beginning 30 days after notice by the Department of  
1616 Economic Opportunity to the Department of Revenue that the  
1617 applicant has been certified as the International Game Fish  
1618 Association World Center facility pursuant to s. 288.1169, and  
1619 the facility is open to the public, \$83,333 shall be distributed  
1620 monthly, for up to 168 months, to the applicant. This  
1621 distribution is subject to reduction pursuant to s. 288.1169.

1622 e. The department shall distribute up to \$83,333 monthly  
1623 to each certified applicant as defined in s. 288.11631 for a  
1624 facility used by a single spring training franchise, or up to  
1625 \$166,667 monthly to each certified applicant as defined in s.

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1626 288.11631 for a facility used by more than one spring training  
 1627 franchise. Monthly distributions begin 60 days after such  
 1628 certification or July 1, 2016, whichever is later, and continue  
 1629 for not more than 20 years to each certified applicant as  
 1630 defined in s. 288.11631 for a facility used by a single spring  
 1631 training franchise or not more than 25 years to each certified  
 1632 applicant as defined in s. 288.11631 for a facility used by more  
 1633 than one spring training franchise. A certified applicant  
 1634 identified in this sub-subparagraph may not receive more in  
 1635 distributions than expended by the applicant for the public  
 1636 purposes provided in s. 288.11631(3).

1637 ~~f. Beginning 45 days after notice by the Department of~~  
 1638 ~~Economic Opportunity to the Department of Revenue that an~~  
 1639 ~~applicant has been approved by the Legislature and certified by~~  
 1640 ~~the Department of Economic Opportunity under s. 288.11625 or~~  
 1641 ~~upon a date specified by the Department of Economic Opportunity~~  
 1642 ~~as provided under s. 288.11625(6)(d), the department shall~~  
 1643 ~~distribute each month an amount equal to one twelfth of the~~  
 1644 ~~annual distribution amount certified by the Department of~~  
 1645 ~~Economic Opportunity for the applicant. The department may not~~  
 1646 ~~distribute more than \$13 million annually under this sub-~~  
 1647 ~~subparagraph.~~

1648 ~~g.~~ The department shall distribute \$15,333 monthly to the  
 1649 State Transportation Trust Fund.

1650 g.(I)h.(I) On or before July 25, 2021, August 25, 2021,

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1651 and September 25, 2021, the department shall distribute  
 1652 \$324,533,334 in each of those months to the Unemployment  
 1653 Compensation Trust Fund, less an adjustment for refunds issued  
 1654 from the General Revenue Fund pursuant to s. 443.131(3)(e)3.  
 1655 before making the distribution. The adjustments made by the  
 1656 department to the total distributions shall be equal to the  
 1657 total refunds made pursuant to s. 443.131(3)(e)3. If the amount  
 1658 of refunds to be subtracted from any single distribution exceeds  
 1659 the distribution, the department may not make that distribution  
 1660 and must subtract the remaining balance from the next  
 1661 distribution.

1662 (II) Beginning July 2022, and on or before the 25th day of  
 1663 each month, the department shall distribute \$90 million monthly  
 1664 to the Unemployment Compensation Trust Fund.

1665 (III) If the ending balance of the Unemployment  
 1666 Compensation Trust Fund exceeds \$4,071,519,600 on the last day  
 1667 of any month, as determined from United States Department of the  
 1668 Treasury data, the Office of Economic and Demographic Research  
 1669 shall certify to the department that the ending balance of the  
 1670 trust fund exceeds such amount.

1671 (IV) This sub-subparagraph is repealed, and the department  
 1672 shall end monthly distributions under sub-sub-subparagraph (II),  
 1673 on the date the department receives certification under sub-sub-  
 1674 subparagraph (III).

1675 7. All other proceeds must remain in the General Revenue

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1676 Fund.

1677 Section 26. Section 212.205, Florida Statutes, is amended  
1678 to read:

1679 212.205 Sales tax distribution reporting.—By March 15 of  
1680 each year, each person who received a distribution pursuant to  
1681 s. 212.20(6)(d)6.b.-e. ~~s. 212.20(6)(d)6.b.-f.~~ in the preceding  
1682 calendar year shall report to the Office of Economic and  
1683 Demographic Research the following information:

1684 (1) An itemized accounting of all expenditures of the  
1685 funds distributed in the preceding calendar year, including  
1686 amounts spent on debt service.

1687 (2) A statement indicating what portion of the distributed  
1688 funds have been pledged for debt service.

1689 (3) The original principal amount and current debt service  
1690 schedule of any bonds or other borrowing for which the  
1691 distributed funds have been pledged for debt service.

1692 Section 27. Effective January 1, 2022, subsection (5) of  
1693 section 213.053, Florida Statutes, is amended to read:

1694 213.053 Confidentiality and information sharing.—

1695 (5) This section does not prevent the department from  
1696 doing any of the following:

1697 (a) Publishing statistics so classified as to prevent the  
1698 identification of particular accounts, reports, declarations, or  
1699 returns; ~~or~~

1700 (b) Publishing a list of forwarding agents who have

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1701 received a Florida Certificate of Forwarding Agent Address. The  
 1702 list must include each forwarding agent's entity name, address,  
 1703 and certificate expiration date on the department's website  
 1704 pursuant to s. 212.06(5) (b)10.; or

1705 (c) ~~(b)~~ Using telephones, e-mail, facsimile machines, or  
 1706 other electronic means to do any of the following:

1707 1. Distribute information relating to changes in law, tax  
 1708 rates, interest rates, or other information that is not specific  
 1709 to a particular taxpayer;

1710 2. Remind taxpayers of due dates;

1711 3. Respond to a taxpayer to an electronic mail address  
 1712 that does not support encryption if the use of that address is  
 1713 authorized by the taxpayer; or

1714 4. Notify taxpayers to contact the department.

1715 Section 28. Subsection (2) and paragraph (c) of subsection  
 1716 (3) of section 218.64, Florida Statutes, are amended to read:

1717 218.64 Local government half-cent sales tax; uses;  
 1718 limitations.—

1719 (2) Municipalities shall expend their portions of the  
 1720 local government half-cent sales tax only for municipality-wide  
 1721 programs, ~~for reimbursing the state as required pursuant to s.~~  
 1722 ~~288.11625,~~ or for municipality-wide property tax or municipal  
 1723 utility tax relief. All utility tax rate reductions afforded by  
 1724 participation in the local government half-cent sales tax shall  
 1725 be applied uniformly across all types of taxed utility services.

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1726 (3) Subject to ordinances enacted by the majority of the  
 1727 members of the county governing authority and by the majority of  
 1728 the members of the governing authorities of municipalities  
 1729 representing at least 50 percent of the municipal population of  
 1730 such county, counties may use up to \$3 million annually of the  
 1731 local government half-cent sales tax allocated to that county  
 1732 for any of the following purposes:

1733 ~~(c) Reimbursing the state as required under s. 288.11625.~~

1734 Section 29. Subsection (8) of section 220.02, Florida  
 1735 Statutes, is amended to read:

1736 220.02 Legislative intent.—

1737 (8) It is the intent of the Legislature that credits  
 1738 against either the corporate income tax or the franchise tax be  
 1739 applied in the following order: those enumerated in s. 631.828,  
 1740 those enumerated in s. 220.191, those enumerated in s. 220.181,  
 1741 those enumerated in s. 220.183, those enumerated in s. 220.182,  
 1742 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
 1743 those enumerated in s. 220.184, those enumerated in s. 220.186,  
 1744 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
 1745 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
 1746 those enumerated in s. 220.1877, those enumerated in s. 220.193,  
 1747 those enumerated in s. 288.9916, those enumerated in s.  
 1748 220.1899, those enumerated in s. 220.194, ~~and~~ those enumerated  
 1749 in s. 220.196, and those enumerated in s. 220.198.

1750 Section 30. Paragraph (a) of subsection (1) of section

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1751 220.13, Florida Statutes, is amended to read:

1752 220.13 "Adjusted federal income" defined.—

1753 (1) The term "adjusted federal income" means an amount  
 1754 equal to the taxpayer's taxable income as defined in subsection  
 1755 (2), or such taxable income of more than one taxpayer as  
 1756 provided in s. 220.131, for the taxable year, adjusted as  
 1757 follows:

1758 (a) *Additions.*—There shall be added to such taxable  
 1759 income:

1760 1.a. The amount of any tax upon or measured by income,  
 1761 excluding taxes based on gross receipts or revenues, paid or  
 1762 accrued as a liability to the District of Columbia or any state  
 1763 of the United States which is deductible from gross income in  
 1764 the computation of taxable income for the taxable year.

1765 b. Notwithstanding sub-subparagraph a., if a credit taken  
 1766 under s. 220.1875 or s. 220.1877 is added to taxable income in a  
 1767 previous taxable year under subparagraph 11. and is taken as a  
 1768 deduction for federal tax purposes in the current taxable year,  
 1769 the amount of the deduction allowed shall not be added to  
 1770 taxable income in the current year. The exception in this sub-  
 1771 subparagraph is intended to ensure that the credit under s.  
 1772 220.1875 or s. 220.1877 is added in the applicable taxable year  
 1773 and does not result in a duplicate addition in a subsequent  
 1774 year.

1775 2. The amount of interest which is excluded from taxable

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1776 income under s. 103(a) of the Internal Revenue Code or any other  
 1777 federal law, less the associated expenses disallowed in the  
 1778 computation of taxable income under s. 265 of the Internal  
 1779 Revenue Code or any other law, excluding 60 percent of any  
 1780 amounts included in alternative minimum taxable income, as  
 1781 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
 1782 taxpayer pays tax under s. 220.11(3).

1783 3. In the case of a regulated investment company or real  
 1784 estate investment trust, an amount equal to the excess of the  
 1785 net long-term capital gain for the taxable year over the amount  
 1786 of the capital gain dividends attributable to the taxable year.

1787 4. That portion of the wages or salaries paid or incurred  
 1788 for the taxable year which is equal to the amount of the credit  
 1789 allowable for the taxable year under s. 220.181. This  
 1790 subparagraph shall expire on the date specified in s. 290.016  
 1791 for the expiration of the Florida Enterprise Zone Act.

1792 5. That portion of the ad valorem school taxes paid or  
 1793 incurred for the taxable year which is equal to the amount of  
 1794 the credit allowable for the taxable year under s. 220.182. This  
 1795 subparagraph shall expire on the date specified in s. 290.016  
 1796 for the expiration of the Florida Enterprise Zone Act.

1797 6. The amount taken as a credit under s. 220.195 which is  
 1798 deductible from gross income in the computation of taxable  
 1799 income for the taxable year.

1800 7. That portion of assessments to fund a guaranty



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1801 association incurred for the taxable year which is equal to the  
 1802 amount of the credit allowable for the taxable year.

1803 8. In the case of a nonprofit corporation which holds a  
 1804 pari-mutuel permit and which is exempt from federal income tax  
 1805 as a farmers' cooperative, an amount equal to the excess of the  
 1806 gross income attributable to the pari-mutuel operations over the  
 1807 attributable expenses for the taxable year.

1808 9. The amount taken as a credit for the taxable year under  
 1809 s. 220.1895.

1810 10. Up to nine percent of the eligible basis of any  
 1811 designated project which is equal to the credit allowable for  
 1812 the taxable year under s. 220.185.

1813 11. The amount taken as a credit for the taxable year  
 1814 under s. 220.1875 or s. 220.1877. The addition in this  
 1815 subparagraph is intended to ensure that the same amount is not  
 1816 allowed for the tax purposes of this state as both a deduction  
 1817 from income and a credit against the tax. This addition is not  
 1818 intended to result in adding the same expense back to income  
 1819 more than once.

1820 12. The amount taken as a credit for the taxable year  
 1821 under s. 220.193.

1822 13. Any portion of a qualified investment, as defined in  
 1823 s. 288.9913, which is claimed as a deduction by the taxpayer and  
 1824 taken as a credit against income tax pursuant to s. 288.9916.

1825 14. The costs to acquire a tax credit pursuant to s.

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1826 | 288.1254(5) that are deducted from or otherwise reduce federal  
 1827 | taxable income for the taxable year.

1828 |       15. The amount taken as a credit for the taxable year  
 1829 | pursuant to s. 220.194.

1830 |       16. The amount taken as a credit for the taxable year  
 1831 | under s. 220.196. The addition in this subparagraph is intended  
 1832 | to ensure that the same amount is not allowed for the tax  
 1833 | purposes of this state as both a deduction from income and a  
 1834 | credit against the tax. The addition is not intended to result  
 1835 | in adding the same expense back to income more than once.

1836 |       17. The amount taken as a credit for the taxable year  
 1837 | pursuant to s. 220.198.

1838 |       Section 31. Paragraph (f) of subsection (2) of section  
 1839 | 220.1845, Florida Statutes, is amended to read:

1840 |       220.1845 Contaminated site rehabilitation tax credit.—

1841 |       (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1842 |       (f) The total amount of the tax credits which may be  
 1843 | granted under this section is \$27.5 ~~\$18.5~~ million in the 2021-  
 1844 | 2022 ~~2018-2019~~ fiscal year and \$10 million each fiscal year  
 1845 | thereafter.

1846 |       Section 32. Subsection (2) of section 220.186, Florida  
 1847 | Statutes, is amended to read:

1848 |       220.186 Credit for Florida alternative minimum tax.—

1849 |       (2) The credit pursuant to this section shall be the  
 1850 | amount of the excess, if any, of the tax paid based upon taxable

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1851 income determined pursuant to s. 220.13(2)(k) over the amount of  
1852 tax which would have been due based upon taxable income without  
1853 application of s. 220.13(2)(k), before application of this  
1854 credit without application of any credit under s. 220.1875 or s.  
1855 220.1877.

1856 Section 33. Section 220.1877, Florida Statutes, is created  
1857 to read:

1858 220.1877 Credit for contributions to eligible charitable  
1859 organizations.—

1860 (1) For taxable years beginning on or after January 1,  
1861 2022, there is allowed a credit of 100 percent of an eligible  
1862 contribution made to an eligible charitable organization under  
1863 s. 402.62 against any tax due for a taxable year under this  
1864 chapter after the application of any other allowable credits by  
1865 the taxpayer. An eligible contribution must be made to an  
1866 eligible charitable organization on or before the date the  
1867 taxpayer is required to file a return pursuant to s. 220.222.  
1868 The credit granted by this section shall be reduced by the  
1869 difference between the amount of federal corporate income tax,  
1870 taking into account the credit granted by this section, and the  
1871 amount of federal corporate income tax without application of  
1872 the credit granted by this section.

1873 (2) A taxpayer who files a Florida consolidated return as  
1874 a member of an affiliated group pursuant to s. 220.131(1) may be  
1875 allowed the credit on a consolidated return basis; however, the

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1876 total credit taken by the affiliated group is subject to the  
 1877 limitation established under subsection (1).

1878 (3) Section 402.62 applies to the credit authorized by  
 1879 this section.

1880 (4) If a taxpayer applies and is approved for a credit  
 1881 under s. 402.62 after timely requesting an extension to file  
 1882 under s. 220.222(2):

1883 (a) The credit does not reduce the amount of tax due for  
 1884 purposes of the department's determination as to whether the  
 1885 taxpayer was in compliance with the requirement to pay tentative  
 1886 taxes under ss. 220.222 and 220.32.

1887 (b) The taxpayer's noncompliance with the requirement to  
 1888 pay tentative taxes shall result in the revocation and  
 1889 rescindment of any such credit.

1890 (c) The taxpayer shall be assessed for any taxes,  
 1891 penalties, or interest due from the taxpayer's noncompliance  
 1892 with the requirement to pay tentative taxes.

1893 Section 34. Section 220.198, Florida Statutes, is created  
 1894 to read:

1895 220.198 Internship tax credit program.—

1896 (1) This section may be cited as the "Florida Internship  
 1897 Tax Credit Program."

1898 (2) As used in this section, the term:

1899 (a) "Full time" means at least 30 hours per week.

1900 (b) "Qualified business" means a business that is in

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1901 existence and has been continuously operating for at least 3  
 1902 years.

1903 (c) "Student intern" means a person who has completed at  
 1904 least 60 credit hours at a state university or a Florida College  
 1905 System institution, regardless of whether the student intern  
 1906 receives course credit for the internship; a person who is  
 1907 enrolled in a career center operated by a school district under  
 1908 s. 1001.44 or a charter technical career center; or any graduate  
 1909 student enrolled at a state university.

1910 (3) For taxable years beginning on or after January 1,  
 1911 2022, a qualified business is eligible for a credit against the  
 1912 tax imposed by this chapter in the amount of \$2,000 per student  
 1913 intern if all of the following apply:

1914 (a) The qualified business employed at least one student  
 1915 intern in an internship in which the student intern worked full  
 1916 time in this state for at least 9 consecutive weeks, and the  
 1917 qualified business provides the department documentation  
 1918 evidencing each internship claimed.

1919 (b) The qualified business provides the department  
 1920 documentation for the current taxable year showing that at least  
 1921 20 percent of the business' full-time employees were previously  
 1922 employed by that business as student interns.

1923 (c) At the start of an internship, each student intern  
 1924 provides the qualified business with verification by the student  
 1925 intern's state university, Florida College System institution,

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1926 career center operated by a school district under s. 1001.44, or  
 1927 charter technical career center that the student intern is  
 1928 enrolled and maintains a minimum grade point average of 2.0 on a  
 1929 4.0 scale, if applicable. The qualified business may accept a  
 1930 letter from the applicable educational institution stating that  
 1931 the student intern is enrolled as evidence that the student  
 1932 meets these requirements.

1933 (4) Notwithstanding paragraph (3) (b), a qualified business  
 1934 that, on average for the 3 immediately preceding years, employed  
 1935 10 or fewer full-time employees may receive the tax credit if it  
 1936 provides documentation that it previously hired at least one  
 1937 student intern and, for the current taxable year, that it  
 1938 employs on a full-time basis at least one employee who was  
 1939 previously employed by that qualified business as a student  
 1940 intern.

1941 (5) (a) A qualified business may not claim a tax credit of  
 1942 more than \$10,000 in any one taxable year.

1943 (b) The combined total amount of tax credits which may be  
 1944 granted to qualified businesses under this section is \$2.5  
 1945 million in each of state fiscal years 2021-2022 and 2022-2023.  
 1946 The department must approve the tax credit prior to the taxpayer  
 1947 taking the credit on a return. The department must approve  
 1948 credits on a first-come, first-served basis.

1949 (6) The department may adopt rules governing the manner  
 1950 and form of applications for the tax credit and establishing

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1951 | qualification requirements for the tax credit.

1952 |       (7) A qualified business may carry forward any unused  
 1953 | portion of a tax credit under this section for up to 2 taxable  
 1954 | years.

1955 |       Section 35. Paragraph (e) of subsection (2) of section  
 1956 | 288.0001, Florida Statutes, is amended to read:

1957 |       288.0001 Economic Development Programs Evaluation.—The  
 1958 | Office of Economic and Demographic Research and the Office of  
 1959 | Program Policy Analysis and Government Accountability (OPPAGA)  
 1960 | shall develop and present to the Governor, the President of the  
 1961 | Senate, the Speaker of the House of Representatives, and the  
 1962 | chairs of the legislative appropriations committees the Economic  
 1963 | Development Programs Evaluation.

1964 |       (2) The Office of Economic and Demographic Research and  
 1965 | OPPAGA shall provide a detailed analysis of economic development  
 1966 | programs as provided in the following schedule:

1967 |       ~~(c) Beginning January 1, 2018, and every 3 years~~  
 1968 | ~~thereafter, an analysis of the Sports Development Program~~  
 1969 | ~~established under s. 288.11625.~~

1970 |       Section 36. Section 288.11625, Florida Statutes, is  
 1971 | repealed.

1972 |       Section 37. Subsection (4) of section 376.30781, Florida  
 1973 | Statutes, is amended to read:

1974 |       376.30781 Tax credits for rehabilitation of drycleaning-  
 1975 | solvent-contaminated sites and brownfield sites in designated

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1976 brownfield areas; application process; rulemaking authority;  
 1977 revocation authority.—

1978 (4) The Department of Environmental Protection is  
 1979 responsible for allocating the tax credits provided for in s.  
 1980 220.1845, which may not exceed a total of \$27.5 ~~\$18.5~~ million in  
 1981 tax credits in fiscal year 2021-2022 ~~2018-2019~~ and \$10 million  
 1982 in tax credits each fiscal year thereafter.

1983 Section 38. Section 402.62, Florida Statutes, is created  
 1984 to read:

1985 402.62 Strong Families Tax Credit.—

1986 (1) DEFINITIONS.—As used in this section, the term:

1987 (a) "Annual tax credit amount" means, for any state fiscal  
 1988 year, the sum of the amount of tax credits approved under  
 1989 paragraph (5) (b), including tax credits to be taken under s.  
 1990 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s.  
 1991 624.51057, which are approved for taxpayers whose taxable years  
 1992 begin on or after January 1 of the calendar year preceding the  
 1993 start of the applicable state fiscal year.

1994 (b) "Division" means the Division of Alcoholic Beverages  
 1995 and Tobacco of the Department of Business and Professional  
 1996 Regulation.

1997 (c) "Eligible charitable organization" means an  
 1998 organization designated by the Department of Children and  
 1999 Families to be eligible to receive funding under this section.

2000 (d) "Eligible contribution" means a monetary contribution



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2001 from a taxpayer, subject to the restrictions provided in this  
 2002 section, to an eligible charitable organization. The taxpayer  
 2003 making the contribution may not designate a specific child  
 2004 assisted by the eligible charitable organization as the  
 2005 beneficiary of the contribution.

2006 (e) "Tax credit cap amount" means the maximum annual tax  
 2007 credit amount that the Department of Revenue may approve for a  
 2008 state fiscal year.

2009 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

2010 (a) The Department of Children and Families shall  
 2011 designate as an eligible charitable organization an organization  
 2012 that meets all of the following requirements:

2013 1. Is exempt from federal income taxation under s.  
 2014 501(c)(3) of the Internal Revenue Code.

2015 2. Is a Florida entity formed under chapter 605, chapter  
 2016 607, or chapter 617 and whose principal office is located in  
 2017 this state.

2018 3. Provides services to:

2019 a. Prevent child abuse, neglect, abandonment, or  
 2020 exploitation;

2021 b. Assist fathers in learning and improving parenting  
 2022 skills or to engage absent fathers in being more engaged in  
 2023 their children's lives;

2024 c. Provide books to the homes of children eligible for a  
 2025 federal free or reduced-price meals program or those testing

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2026 | below grade level in kindergarten through grade 5;  
 2027 |       d. Assist families with children who have a chronic  
 2028 | illness or a physical, intellectual, developmental, or emotional  
 2029 | disability; or  
 2030 |       e. Provide workforce development services to families of  
 2031 | children eligible for a federal free or reduced-price meals  
 2032 | program.  
 2033 |       4. Provides to the Department of Children and Families  
 2034 | accurate information, including, at a minimum, a description of  
 2035 | the services provided by the organization which are eligible for  
 2036 | funding under this section; the total number of individuals  
 2037 | served through those services during the last calendar year and  
 2038 | the number served during the last calendar year using funding  
 2039 | under this section; basic financial information regarding the  
 2040 | organization and services eligible for funding under this  
 2041 | section; outcomes for such services; and contact information for  
 2042 | the organization.  
 2043 |       5. Annually submits a statement, signed under penalty of  
 2044 | perjury by a current officer of the organization, that the  
 2045 | organization meets all criteria to qualify as an eligible  
 2046 | charitable organization, has fulfilled responsibilities under  
 2047 | this section for the previous fiscal year if the organization  
 2048 | received any funding through this credit during the previous  
 2049 | year, and intends to fulfill its responsibilities during the  
 2050 | upcoming year.

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2051 6. Provides any documentation requested by the Department  
 2052 of Children and Families to verify eligibility as an eligible  
 2053 charitable organization or compliance with this section.

2054 (b) The Department of Children and Families may not  
 2055 designate as an eligible charitable organization an organization  
 2056 that:

2057 1. Provides abortions or pays for or provides coverage for  
 2058 abortions; or

2059 2. Has received more than 50 percent of its total annual  
 2060 revenue from the Department of Children and Families, either  
 2061 directly or via a contractor of the department, in the prior  
 2062 fiscal year.

2063 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE  
 2064 ORGANIZATIONS.—An eligible charitable organization that receives  
 2065 a contribution under this section must do all of the following:

2066 (a) Apply for admittance into the Department of Law  
 2067 Enforcement's Volunteer and Employee Criminal History System  
 2068 and, if accepted, conduct background screening on all volunteers  
 2069 and staff working directly with children in any program funded  
 2070 under this section pursuant to s. 943.0542. Background screening  
 2071 shall use level 2 screening standards pursuant to s. 435.04 and  
 2072 additionally include, but need not be limited to, a check of the  
 2073 Dru Sjodin National Sex Offender Public Website.

2074 (b) Expend 100 percent of any contributions received under  
 2075 this section for direct services to state residents for the

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2076 | purposes specified in subparagraph (2) (a)3.

2077 |       (c) Annually submit to the Department of Children and

2078 | Families:

2079 |           1. An audit of the eligible charitable organization

2080 | conducted by an independent certified public accountant in

2081 | accordance with auditing standards generally accepted in the

2082 | United States, government auditing standards, and rules adopted

2083 | by the Auditor General. The audit report must include a report

2084 | on financial statements presented in accordance with generally

2085 | accepted accounting principles. The audit report must be

2086 | provided to the Department of Children and Families within 180

2087 | days after completion of the eligible charitable organization's

2088 | fiscal year; and

2089 |           2. A copy of the eligible charitable organization's most

2090 | recent federal Internal Revenue Service Return of Organization

2091 | Exempt from Income Tax form (Form 990).

2092 |       (d) Notify the Department of Children and Families within

2093 | 5 business days after the eligible charitable organization

2094 | ceases to meet eligibility requirements or fails to fulfill its

2095 | responsibilities under this section.

2096 |       (e) Upon receipt of a contribution, provide the taxpayer

2097 | that made the contribution with a certificate of contribution. A

2098 | certificate of contribution must include the taxpayer's name

2099 | and, if available, its federal employer identification number,

2100 | the amount contributed, the date of contribution, and the name

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2101 of the eligible charitable organization.

2102 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The Department of  
 2103 Children and Families shall do all of the following:

2104 (a) Annually redesignate eligible charitable organizations  
 2105 that have complied with all requirements of this section.

2106 (b) Remove the designation of organizations that fail to  
 2107 meet all requirements of this section. An organization that has  
 2108 had its designation removed by the department may reapply for  
 2109 designation as an eligible charitable organization, and the  
 2110 department shall redesignate such organization, if it meets the  
 2111 requirements of this section and demonstrates through its  
 2112 application that all factors leading to its removal as an  
 2113 eligible charitable organization have been sufficiently  
 2114 addressed.

2115 (c) Publish information about the tax credit program and  
 2116 eligible charitable organizations on a Department of Children  
 2117 and Families website. The website must, at a minimum, provide  
 2118 all of the following:

2119 1. The requirements and process for becoming designated or  
 2120 redesignated as an eligible charitable organization.

2121 2. A list of the eligible charitable organizations that  
 2122 are currently designated by the department and the information  
 2123 provided under subparagraph (2) (a) 4. regarding each eligible  
 2124 charitable organization.

2125 3. The process for a taxpayer to select an eligible

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2126 charitable organization as the recipient of funding through a  
 2127 tax credit.

2128 (d) Compel the return of funds that are provided to an  
 2129 eligible charitable organization that fails to comply with the  
 2130 requirements of this section. Eligible charitable organizations  
 2131 that are subject to return of funds are ineligible to receive  
 2132 funding under this section for a period 10 years after final  
 2133 agency action to compel the return of funding.

2134 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,  
 2135 AND LIMITATIONS.—

2136 (a) Beginning in fiscal year 2021-2022, the tax credit cap  
 2137 amount is \$5 million in each state fiscal year.

2138 (b) Beginning October 1, 2021, a taxpayer may submit an  
 2139 application to the Department of Revenue for a tax credit or  
 2140 credits to be taken under one or more of s. 211.0253, s.  
 2141 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057.

2142 1. The taxpayer shall specify in the application each tax  
 2143 for which the taxpayer requests a credit and the applicable  
 2144 taxable year for a credit under s. 220.1877 or s. 624.51057 or  
 2145 the applicable state fiscal year for a credit under s. 211.0253,  
 2146 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a  
 2147 taxpayer may apply for a credit to be used for a prior taxable  
 2148 year before the date the taxpayer is required to file a return  
 2149 for that year pursuant to s. 220.222. For purposes of s.  
 2150 624.51057, a taxpayer may apply for a credit to be used for a

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2151 prior taxable year before the date the taxpayer is required to  
2152 file a return for that prior taxable year pursuant to ss.  
2153 624.509 and 624.5092. The application must specify the eligible  
2154 charitable organization to which the proposed contribution will  
2155 be made. The Department of Revenue shall approve tax credits on  
2156 a first-come, first-served basis and must obtain the division's  
2157 approval before approving a tax credit under s. 561.1213.

2158 2. Within 10 days after approving or denying an  
2159 application, the Department of Revenue shall provide a copy of  
2160 its approval or denial letter to the eligible charitable  
2161 organization specified by the taxpayer in the application.

2162 (c) If a tax credit approved under paragraph (b) is not  
2163 fully used within the specified state fiscal year for credits  
2164 under s. 211.0253, s. 212.1834, or s. 561.1213 or against taxes  
2165 due for the specified taxable year for credits under s. 220.1877  
2166 or s. 624.51057 because of insufficient tax liability on the  
2167 part of the taxpayer, the unused amount must be carried forward  
2168 for a period not to exceed 10 years. For purposes of s.  
2169 220.1877, a credit carried forward may be used in a subsequent  
2170 year after applying the other credits and unused carryovers in  
2171 the order provided in s. 220.02(8).

2172 (d) A taxpayer may not convey, transfer, or assign an  
2173 approved tax credit or a carryforward tax credit to another  
2174 entity unless all of the assets of the taxpayer are conveyed,  
2175 assigned, or transferred in the same transaction. However, a tax

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2176 credit under s. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213,  
 2177 or s. 624.51057 may be conveyed, transferred, or assigned  
 2178 between members of an affiliated group of corporations if the  
 2179 type of tax credit under s. 211.0253, s. 212.1834, s. 220.1877,  
 2180 s. 561.1213, or s. 624.51057 remains the same. A taxpayer shall  
 2181 notify the Department of Revenue of its intent to convey,  
 2182 transfer, or assign a tax credit to another member within an  
 2183 affiliated group of corporations. The amount conveyed,  
 2184 transferred, or assigned is available to another member of the  
 2185 affiliated group of corporations upon approval by the Department  
 2186 of Revenue. The Department of Revenue shall obtain the  
 2187 division's approval before approving a conveyance, transfer, or  
 2188 assignment of a tax credit under s. 561.1213.

2189 (e) Within any state fiscal year, a taxpayer may rescind  
 2190 all or part of a tax credit approved under paragraph (b). The  
 2191 amount rescinded shall become available for that state fiscal  
 2192 year to another eligible taxpayer as approved by the Department  
 2193 of Revenue if the taxpayer receives notice from the Department  
 2194 of Revenue that the rescindment has been accepted by the  
 2195 Department of Revenue. The Department of Revenue must obtain the  
 2196 division's approval before accepting the rescindment of a tax  
 2197 credit under s. 561.1213. Any amount rescinded under this  
 2198 paragraph must become available to an eligible taxpayer on a  
 2199 first-come, first-served basis based on tax credit applications  
 2200 received after the date the rescindment is accepted by the



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2201 Department of Revenue.

2202 (f) Within 10 days after approving or denying the  
2203 conveyance, transfer, or assignment of a tax credit under  
2204 paragraph (d), or the rescindment of a tax credit under  
2205 paragraph (e), the Department of Revenue shall provide a copy of  
2206 its approval or denial letter to the eligible charitable  
2207 organization specified by the taxpayer. The Department of  
2208 Revenue shall also include the eligible charitable organization  
2209 specified by the taxpayer on all letters or correspondence of  
2210 acknowledgment for tax credits under s. 212.1834.

2211 (g) For purposes of calculating the underpayment of  
2212 estimated corporate income taxes under s. 220.34 and tax  
2213 installment payments for taxes on insurance premiums or  
2214 assessments under s. 624.5092, the final amount due is the  
2215 amount after credits earned under s. 220.1877 or s. 624.51057  
2216 for contributions to eligible charitable organizations are  
2217 deducted.

2218 1. For purposes of determining if a penalty or interest  
2219 under s. 220.34(2)(d)1. will be imposed for underpayment of  
2220 estimated corporate income tax, a taxpayer may, after earning a  
2221 credit under s. 220.1877, reduce any estimated payment in that  
2222 taxable year by the amount of the credit.

2223 2. For purposes of determining if a penalty under s.  
2224 624.5092 will be imposed, an insurer, after earning a credit  
2225 under s. 624.51057 for a taxable year, may reduce any

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2226 installment payment for such taxable year of 27 percent of the  
 2227 amount of the net tax due as reported on the return for the  
 2228 preceding year under s. 624.5092(2)(b) by the amount of the  
 2229 credit.

2230 (6) PRESERVATION OF CREDIT.—If any provision or portion of  
 2231 this section, s. 211.0253, s. 212.1834, s. 220.1877, s.  
 2232 561.1213, or s. 624.51057 or the application thereof to any  
 2233 person or circumstance is held unconstitutional by any court or  
 2234 is otherwise declared invalid, the unconstitutionality or  
 2235 invalidity shall not affect any credit earned under s. 211.0253,  
 2236 s. 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057 by any  
 2237 taxpayer with respect to any contribution paid to an eligible  
 2238 charitable organization before the date of a determination of  
 2239 unconstitutionality or invalidity. The credit shall be allowed  
 2240 at such time and in such a manner as if a determination of  
 2241 unconstitutionality or invalidity had not been made, provided  
 2242 that nothing in this subsection by itself or in combination with  
 2243 any other provision of law may result in the allowance of any  
 2244 credit to any taxpayer in excess of one dollar of credit for  
 2245 each dollar paid to an eligible charitable organization.

2246 (7) ADMINISTRATION; RULES.—

2247 (a) The Department of Revenue, the division, and the  
 2248 Department of Children and Families may develop a cooperative  
 2249 agreement to assist in the administration of this section, as  
 2250 needed.

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2251           (b) The Department of Revenue may adopt rules necessary to  
 2252 administer this section and ss. 211.0253, 212.1834, 220.1877,  
 2253 561.1213, and 624.51057, including rules establishing  
 2254 application forms, procedures governing the approval of tax  
 2255 credits and carryforward tax credits under subsection (5), and  
 2256 procedures to be followed by taxpayers when claiming approved  
 2257 tax credits on their returns.

2258           (c) The division may adopt rules necessary to administer  
 2259 its responsibilities under this section and s. 561.1213.

2260           (d) The Department of Children and Families may adopt  
 2261 rules necessary to administer this section, including, but not  
 2262 limited to, rules establishing application forms for  
 2263 organizations seeking designation as eligible charitable  
 2264 organizations under this act.

2265           (e) Notwithstanding any provision of s. 213.053 to the  
 2266 contrary, sharing information with the division related to this  
 2267 tax credit is considered the conduct of the Department of  
 2268 Revenue's official duties as contemplated in s. 213.053(8)(c),  
 2269 and the Department of Revenue and the division are specifically  
 2270 authorized to share information as needed to administer this  
 2271 program.

2272           Section 39. Paragraph (h) of subsection (1) of section  
 2273 443.191, Florida Statutes, as created by section 17 of chapter  
 2274 2021-2, Laws of Florida, is amended to read:

2275           443.191 Unemployment Compensation Trust Fund;

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2276 establishment and control.—

2277 (1) There is established, as a separate trust fund apart  
 2278 from all other public funds of this state, an Unemployment  
 2279 Compensation Trust Fund, which shall be administered by the  
 2280 Department of Economic Opportunity exclusively for the purposes  
 2281 of this chapter. The fund must consist of:

2282 (h) All money deposited in this account as a distribution  
 2283 pursuant to s. 212.20(6)(d)6.g. ~~s. 212.20(6)(d)6.h.~~

2284

2285 Except as otherwise provided in s. 443.1313(4), all moneys in  
 2286 the fund must be mingled and undivided.

2287 Section 40. Section 561.1213, Florida Statutes, is created  
 2288 to read:

2289 561.1213 Credit for contributions to eligible charitable  
 2290 organizations.—Beginning January 1, 2022, there is allowed a  
 2291 credit of 100 percent of an eligible contribution made to an  
 2292 eligible charitable organization under s. 402.62 against any tax  
 2293 due under s. 563.05, s. 564.06, or s. 565.12, except excise  
 2294 taxes imposed on wine produced by manufacturers in this state  
 2295 from products grown in this state. However, a credit allowed  
 2296 under this section may not exceed 90 percent of the tax due on  
 2297 the return on which the credit is taken. For purposes of the  
 2298 distributions of tax revenue under ss. 561.121 and 564.06(10),  
 2299 the division shall disregard any tax credits allowed under this  
 2300 section to ensure that any reduction in tax revenue received

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2301 which is attributable to the tax credits results only in a  
 2302 reduction in distributions to the General Revenue Fund. The  
 2303 provisions of s. 402.62 apply to the credit authorized by this  
 2304 section.

2305 Section 41. Subsection (7) of section 624.509, Florida  
 2306 Statutes, is amended to read:

2307 624.509 Premium tax; rate and computation.—

2308 (7) Credits and deductions against the tax imposed by this  
 2309 section shall be taken in the following order: deductions for  
 2310 assessments made pursuant to s. 440.51; credits for taxes paid  
 2311 under ss. 175.101 and 185.08; credits for income taxes paid  
 2312 under chapter 220 and the credit allowed under subsection (5),  
 2313 as these credits are limited by subsection (6); the credit  
 2314 allowed under s. 624.51057; all other available credits and  
 2315 deductions.

2316 Section 42. Section 624.51057, Florida Statutes, is  
 2317 created to read:

2318 624.51057 Credit for contributions to eligible charitable  
 2319 organizations.—

2320 (1) For taxable years beginning on or after January 1,  
 2321 2022, there is allowed a credit of 100 percent of an eligible  
 2322 contribution made to an eligible charitable organization under  
 2323 s. 402.62 against any tax due for a taxable year under s.  
 2324 624.509(1) after deducting from such tax deductions for  
 2325 assessments made pursuant to s. 440.51; credits for taxes paid

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2326 under ss. 175.101 and 185.08; credits for income taxes paid  
 2327 under chapter 220; the credit allowed under s. 624.509(5), as  
 2328 such credit is limited by s. 624.509(6). An eligible  
 2329 contribution must be made to an eligible charitable organization  
 2330 on or before the date the taxpayer is required to file a return  
 2331 pursuant to ss. 624.509 and 624.5092. An insurer claiming a  
 2332 credit against premium tax liability under this section is not  
 2333 required to pay any additional retaliatory tax levied under s.  
 2334 624.5091 as a result of claiming such credit. Section 624.5091  
 2335 does not limit such credit in any manner.

2336 (2) Section 402.62 applies to the credit authorized by  
 2337 this section.

2338 Section 43. Clothing, wallets, or bags; school supplies,  
 2339 personal computers, and personal computer-related accessories;  
 2340 sales tax holiday.—

2341 (1) The tax levied under chapter 212, Florida Statutes,  
 2342 may not be collected during the period from July 31, 2021,  
 2343 through August 9, 2021, on the retail sale of:

2344 (a) Clothing, wallets, or bags, including handbags,  
 2345 backpacks, fanny packs, and diaper bags, but excluding  
 2346 briefcases, suitcases, and other garment bags, having a sales  
 2347 price of \$60 or less per item. As used in this paragraph, the  
 2348 term "clothing" means:

2349 1. Any article of wearing apparel intended to be worn on  
 2350 or about the human body, excluding watches, watchbands, jewelry,

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2351 umbrellas, and handkerchiefs; and

2352 2. All footwear, excluding skis, swim fins, roller blades,  
 2353 and skates.

2354 (b) School supplies having a sales price of \$15 or less  
 2355 per item. As used in this paragraph, the term "school supplies"  
 2356 means pens, pencils, erasers, crayons, notebooks, notebook  
 2357 filler paper, legal pads, binders, lunch boxes, construction  
 2358 paper, markers, folders, poster board, composition books, poster  
 2359 paper, scissors, cellophane tape, glue or paste, rulers,  
 2360 computer disks, staplers and staples used to secure paper  
 2361 products, protractors, compasses, and calculators.

2362 (2) The tax levied under chapter 212, Florida Statutes,  
 2363 may not be collected during the period from July 31, 2021,  
 2364 through August 9, 2021, on the first \$1,000 of the sales price  
 2365 of personal computers or personal computer-related accessories  
 2366 purchased for noncommercial home or personal use. As used in  
 2367 this subsection, the term:

2368 (a) "Personal computers" includes electronic book readers,  
 2369 laptops, desktops, handhelds, tablets, or tower computers. The  
 2370 term does not include cellular telephones, video game consoles,  
 2371 digital media receivers, or devices that are not primarily  
 2372 designed to process data.

2373 (b) "Personal computer-related accessories" includes  
 2374 keyboards, mice, personal digital assistants, monitors, other  
 2375 peripheral devices, modems, routers, and nonrecreational

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2376 software, regardless of whether the accessories are used in  
2377 association with a personal computer base unit. The term does  
2378 not include furniture or systems, devices, software, monitors  
2379 with a television tuner, or peripherals that are designed or  
2380 intended primarily for recreational use.

2381 (3) The tax exemptions provided in this section do not  
2382 apply to sales within a theme park or entertainment complex as  
2383 defined in s. 509.013(9), Florida Statutes, within a public  
2384 lodging establishment as defined in s. 509.013(4), Florida  
2385 Statutes, or within an airport as defined in s. 330.27(2),  
2386 Florida Statutes.

2387 (4) The tax exemptions provided in this section may apply  
2388 at the option of a dealer if less than 5 percent of the dealer's  
2389 gross sales of tangible personal property in the prior calendar  
2390 year consisted of items that would be exempt under this section.  
2391 If a qualifying dealer chooses not to participate in the tax  
2392 holiday, by July 24, 2021, the dealer must notify the Department  
2393 of Revenue in writing of its election to collect sales tax  
2394 during the holiday and must post a copy of that notice in a  
2395 conspicuous location at its place of business.

2396 (5) The Department of Revenue is authorized, and all  
2397 conditions are deemed met, to adopt emergency rules pursuant to  
2398 s. 120.54(4), Florida Statutes, for the purpose of implementing  
2399 this section. Notwithstanding any other provision of law,  
2400 emergency rules adopted pursuant to this subsection are



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2401 effective for 6 months after adoption and may be renewed during  
 2402 the pendency of procedures to adopt permanent rules addressing  
 2403 the subject of the emergency rules.

2404 (6) This section shall take effect upon this act becoming  
 2405 a law.

2406 Section 44. Disaster preparedness supplies; sales tax  
 2407 holiday.—

2408 (1) The tax levied under chapter 212, Florida Statutes,  
 2409 may not be collected during the period from May 28, 2021,  
 2410 through June 6, 2021, on the sale of:

2411 (a) A portable self-powered light source selling for \$40  
 2412 or less.

2413 (b) A portable self-powered radio, two-way radio, or  
 2414 weather-band radio selling for \$50 or less.

2415 (c) A tarpaulin or other flexible waterproof sheeting  
 2416 selling for \$100 or less.

2417 (d) An item normally sold as, or generally advertised as,  
 2418 a ground anchor system or tie-down kit selling for \$100 or less.

2419 (e) A gas or diesel fuel tank selling for \$50 or less.

2420 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-  
 2421 volt, or 9-volt batteries, excluding automobile and boat  
 2422 batteries, selling for \$50 or less.

2423 (g) A nonelectric food storage cooler selling for \$60 or  
 2424 less.

2425 (h) A portable generator used to provide light or

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2426 communications or preserve food in the event of a power outage  
 2427 selling for \$1,000 or less.

2428 (i) Reusable ice selling for \$20 or less.

2429 (j) A portable power bank selling for \$60 or less.

2430 (2) The tax exemptions provided in this section do not  
 2431 apply to sales within a theme park or entertainment complex as  
 2432 defined in s. 509.013(9), Florida Statutes, within a public  
 2433 lodging establishment as defined in s. 509.013(4), Florida  
 2434 Statutes, or within an airport as defined in s. 330.27(2),  
 2435 Florida Statutes.

2436 (3) The Department of Revenue is authorized, and all  
 2437 conditions are deemed met, to adopt emergency rules pursuant to  
 2438 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 2439 this section. Notwithstanding any other provision of law,  
 2440 emergency rules adopted pursuant to this subsection are  
 2441 effective for 6 months after adoption and may be renewed during  
 2442 the pendency of procedures to adopt permanent rules addressing  
 2443 the subject of the emergency rules.

2444 (4) This section shall take effect upon this act becoming  
 2445 a law.

2446 Section 45. Admissions to music events, sporting events,  
 2447 cultural events, specified performances, movies, museums, state  
 2448 parks, and fitness facilities; boating and water activity  
 2449 supplies, camping supplies, fishing supplies, general outdoor  
 2450 supplies, and sports equipment; sales tax holiday.—

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2451       (1) The taxes levied under chapter 212, Florida Statutes,  
 2452 may not be collected on purchases made during the period from  
 2453 July 1, 2021, through July 7, 2021, on:

2454       (a) The sale by way of admissions, as defined in s.  
 2455 212.02(1), Florida Statutes, for:

2456       1. A live music event scheduled to be held on any date or  
 2457 dates from July 1, 2021, through December 31, 2021;

2458       2. A live sporting event scheduled to be held on any date  
 2459 or dates from July 1, 2021, through December 31, 2021;

2460       3. A movie to be shown in a movie theater on any date or  
 2461 dates from July 1, 2021, through December 31, 2021;

2462       4. Entry to a museum, including any annual passes;

2463       5. Entry to a state park, including any annual passes;

2464       6. Entry to a ballet, play, or musical theatre performance  
 2465 scheduled to be held on any date or dates from July 1, 2021,  
 2466 through December 31, 2021;

2467       7. Season tickets for ballets, plays, music events, or  
 2468 musical theatre performances;

2469       8. Entry to a fair, festival, or cultural event scheduled  
 2470 to be held on any date or dates from July 1, 2021, through  
 2471 December 31, 2021; or

2472       9. Use of or access to private and membership clubs  
 2473 providing physical fitness facilities from July 1, 2021, through  
 2474 December 31, 2021.

2475       (b) The retail sale of boating and water activity

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2476 supplies, camping supplies, fishing supplies, general outdoor  
 2477 supplies, and sports equipment. As used in this section, the  
 2478 term:

2479 1. "Boating and water activity supplies" means the first  
 2480 \$75 of the sales price of life jackets and coolers; the first  
 2481 \$50 of the sales price of safety flares; the first \$150 of the  
 2482 sales price of water skis, wakeboards, kneeboards, and  
 2483 recreational inflatable water tubes or floats capable of being  
 2484 towed; the first \$300 of the sales price of paddleboards and  
 2485 surfboards; the first \$500 of the sales price of canoes and  
 2486 kayaks; the first \$75 of the sales price of paddles and oars;  
 2487 and the first \$25 of the sales price of snorkels, goggles, and  
 2488 swimming masks.

2489 2. "Camping supplies" means the first \$200 of the sales  
 2490 price of tents; the first \$50 of the sales price of sleeping  
 2491 bags, portable hammocks, camping stoves, and collapsible camping  
 2492 chairs; and the first \$30 of the sales price of camping lanterns  
 2493 and flashlights.

2494 3. "Fishing supplies" means the first \$75 of the sales  
 2495 price of rods and reels, if sold individually, or the first \$150  
 2496 of the sales price if sold as a set; the first \$30 of the sales  
 2497 price of tackle boxes or bags; and the first \$5 of the sale  
 2498 price of bait or fishing tackle, if sold individually, or the  
 2499 first \$10 of the sales price if multiple items are sold  
 2500 together. The term does not include supplies used for commercial

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2501 fishing purposes.

2502 4. "General outdoor supplies" means the first \$15 of the  
 2503 sales price of sunscreen or insect repellent; the first \$100 of  
 2504 the sales price of sunglasses; the first \$200 of the sales price  
 2505 of binoculars; the first \$30 of the sales price of water  
 2506 bottles; the first \$50 of the sales price of hydration packs;  
 2507 the first \$250 of the sales price of outdoor gas or charcoal  
 2508 grills; the first \$50 of the sales price of bicycle helmets; and  
 2509 the first \$250 of the sales price of bicycles.

2510 5. "Sports equipment" means any item used in individual or  
 2511 team sports, not including clothing or footwear, selling for \$40  
 2512 or less.

2513 (2) The tax exemptions provided in this section do not  
 2514 apply to sales within a theme park or entertainment complex as  
 2515 defined in s. 509.013(9), Florida Statutes, within a public  
 2516 lodging establishment as defined in s. 509.013(4), Florida  
 2517 Statutes, or within an airport as defined in s. 330.27(2),  
 2518 Florida Statutes.

2519 (3) If a purchaser of an admission purchases the admission  
 2520 exempt from tax pursuant to this section and subsequently  
 2521 resells the admission, the purchaser shall collect tax on the  
 2522 full sales price of the resold admission.

2523 (4) The Department of Revenue is authorized, and all  
 2524 conditions are deemed to be met, to adopt emergency rules  
 2525 pursuant to s. 120.54(4), Florida Statutes, to administer this

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2526 section.

2527 (5) This section shall take effect upon this act becoming  
 2528 a law.

2529 Section 46. Section 14 of chapter 2021-2, Laws of Florida,  
 2530 is amended to read:

2531 Section 14. Effective on the first day of the second month  
 2532 following the repeal of s. 212.20(6)(d)6.g. ~~s. 212.20(6)(d)6.h.~~,  
 2533 Florida Statutes, by its terms, paragraphs (c) and (d) of  
 2534 subsection (1) of section 212.031, Florida Statutes, are amended  
 2535 to read:

2536 212.031 Tax on rental or license fee for use of real  
 2537 property.—

2538 (1)

2539 (c) For the exercise of such privilege, a tax is levied at  
 2540 the rate of 2.0 ~~5.5~~ percent of and on the total rent or license  
 2541 fee charged for such real property by the person charging or  
 2542 collecting the rental or license fee. The total rent or license  
 2543 fee charged for such real property shall include payments for  
 2544 the granting of a privilege to use or occupy real property for  
 2545 any purpose and shall include base rent, percentage rents, or  
 2546 similar charges. Such charges shall be included in the total  
 2547 rent or license fee subject to tax under this section whether or  
 2548 not they can be attributed to the ability of the lessor's or  
 2549 licensor's property as used or operated to attract customers.  
 2550 Payments for intrinsically valuable personal property such as

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2551 franchises, trademarks, service marks, logos, or patents are not  
 2552 subject to tax under this section. In the case of a contractual  
 2553 arrangement that provides for both payments taxable as total  
 2554 rent or license fee and payments not subject to tax, the tax  
 2555 shall be based on a reasonable allocation of such payments and  
 2556 shall not apply to that portion which is for the nontaxable  
 2557 payments.

2558 (d) If the rental or license fee of any such real property  
 2559 is paid by way of property, goods, wares, merchandise, services,  
 2560 or other thing of value, the tax shall be at the rate of 2.0 ~~5.5~~  
 2561 percent of the value of the property, goods, wares, merchandise,  
 2562 services, or other thing of value.

2563 Section 47. For the purpose of incorporating the amendment  
 2564 made by this act to section 197.222, Florida Statutes, in a  
 2565 reference thereto, paragraph (a) of subsection (3) of section  
 2566 192.0105, Florida Statutes, is reenacted to read:

2567 192.0105 Taxpayer rights.—There is created a Florida  
 2568 Taxpayer's Bill of Rights for property taxes and assessments to  
 2569 guarantee that the rights, privacy, and property of the  
 2570 taxpayers of this state are adequately safeguarded and protected  
 2571 during tax levy, assessment, collection, and enforcement  
 2572 processes administered under the revenue laws of this state. The  
 2573 Taxpayer's Bill of Rights compiles, in one document, brief but  
 2574 comprehensive statements that summarize the rights and  
 2575 obligations of the property appraisers, tax collectors, clerks

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2576 of the court, local governing boards, the Department of Revenue,  
 2577 and taxpayers. Additional rights afforded to payors of taxes and  
 2578 assessments imposed under the revenue laws of this state are  
 2579 provided in s. 213.015. The rights afforded taxpayers to assure  
 2580 that their privacy and property are safeguarded and protected  
 2581 during tax levy, assessment, and collection are available only  
 2582 insofar as they are implemented in other parts of the Florida  
 2583 Statutes or rules of the Department of Revenue. The rights so  
 2584 guaranteed to state taxpayers in the Florida Statutes and the  
 2585 departmental rules include:

2586 (3) THE RIGHT TO REDRESS.—

2587 (a) The right to discounts for early payment on all taxes  
 2588 and non-ad valorem assessments collected by the tax collector,  
 2589 except for partial payments as defined in s. 197.374, the right  
 2590 to pay installment payments with discounts, and the right to pay  
 2591 delinquent personal property taxes under a payment program when  
 2592 implemented by the county tax collector (see ss. 197.162,  
 2593 197.3632(8) and (10)(b)3., 197.222(1), and 197.4155).

2594 Section 48. For the purpose of incorporating the  
 2595 amendments made by this act to sections 193.155, 193.1554, and  
 2596 193.1555, Florida Statutes, in references thereto, section  
 2597 193.1557, Florida Statutes, is reenacted to read:

2598 193.1557 Assessment of certain property damaged or  
 2599 destroyed by Hurricane Michael.—For property damaged or  
 2600 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.



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2601 193.1554(6) (b), or s. 193.1555(6) (b) applies to changes,  
 2602 additions, or improvements commenced within 5 years after  
 2603 January 1, 2019. This section applies to the 2019-2023 tax rolls  
 2604 and shall stand repealed on December 31, 2023.

2605 Section 49. For the purpose of incorporating the amendment  
 2606 made by this act to section 210.20, Florida Statutes, in a  
 2607 reference thereto, section 210.205, Florida Statutes, is  
 2608 reenacted to read:

2609 210.205 Cigarette tax distribution reporting.—By March 15  
 2610 of each year, each entity that received a distribution pursuant  
 2611 to s. 210.20(2) (b) in the preceding calendar year shall report  
 2612 to the Office of Economic and Demographic Research the following  
 2613 information:

2614 (1) An itemized accounting of all expenditures of the  
 2615 funds distributed in the preceding calendar year, including  
 2616 amounts spent on debt service.

2617 (2) A statement indicating what portion of the distributed  
 2618 funds have been pledged for debt service.

2619 (3) The original principal amount and current debt service  
 2620 schedule of any bonds or other borrowing for which the  
 2621 distributed funds have been pledged for debt service.

2622 Section 50. For the purpose of incorporating the amendment  
 2623 made by this act to section 212.13, Florida Statutes, in a  
 2624 reference thereto, paragraph (f) of subsection (18) of section  
 2625 212.08, Florida Statutes, is reenacted to read:

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2626           212.08 Sales, rental, use, consumption, distribution, and  
 2627 storage tax; specified exemptions.—The sale at retail, the  
 2628 rental, the use, the consumption, the distribution, and the  
 2629 storage to be used or consumed in this state of the following  
 2630 are hereby specifically exempt from the tax imposed by this  
 2631 chapter.

2632           (18) MACHINERY AND EQUIPMENT USED PREDOMINANTLY FOR  
 2633 RESEARCH AND DEVELOPMENT.—

2634           (f) Purchasers shall maintain all documentation necessary  
 2635 to prove the exempt status of purchases and fabrication activity  
 2636 and make such documentation available for inspection pursuant to  
 2637 the requirements of s. 212.13(2).

2638           Section 51. (1) The Department of Revenue is authorized,  
 2639 and all conditions are deemed met, to adopt emergency rules  
 2640 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
 2641 implementing:

2642           (a) The amendment made by this act to s. 212.06, Florida  
 2643 Statutes;

2644           (b) The provisions related to the Strong Families Tax  
 2645 Credit created by this act; and

2646           (c) The provisions related to the Florida Internship Tax  
 2647 Credit Program created by this act.

2648           (2) Notwithstanding any other law, emergency rules adopted  
 2649 pursuant to subsection (1) are effective for 6 months after  
 2650 adoption and may be renewed during the pendency of procedures to

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2651 adopt permanent rules addressing the subject of the emergency  
 2652 rules.

2653 (3) This section shall take effect upon this act becoming  
 2654 a law and expires January 1, 2025.

2655 Section 52. For the 2021-2022 fiscal year, the sum of  
 2656 \$208,000 in nonrecurring funds is appropriated from the General  
 2657 Revenue Fund to the Department of Revenue for the purpose of  
 2658 implementing the provisions related to the Strong Families Tax  
 2659 Credit created by this act.

2660 Section 53. The Florida Institute for Child Welfare shall  
 2661 analyze the use of funding provided by the tax credit authorized  
 2662 under s. 402.62, Florida Statutes, as created by this act, and  
 2663 submit a report to the Governor, the President of the Senate,  
 2664 and the Speaker of the House of Representatives by October 31,  
 2665 2025. The report must, at a minimum, include the total funding  
 2666 amount and categorize the funding by type of program, describe  
 2667 the programs that were funded, and assess the outcomes that were  
 2668 achieved using the funding.

2669 Section 54. Except as otherwise expressly provided in this  
 2670 act and except for this section, which shall take effect upon  
 2671 this act becoming a law, this act shall take effect July 1,  
 2672 2021.