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CS/HB 7071, Engrossed 2

2022 Legislature

1  
 2 An act relating to taxation; amending s. 125.0167,  
 3 F.S.; prohibiting counties from imposing requirements  
 4 on borrowers other than requiring proof of the  
 5 borrower's income; providing that borrowers are  
 6 subject to loan qualifications of lenders licensed to  
 7 provide mortgage financing; prohibiting counties from  
 8 creating requirements that restrict participation by  
 9 eligible borrowers; creating s. 193.4613, F.S.;  
 10 defining terms; providing for the assessment of land  
 11 used in the production of aquaculture to be based  
 12 solely on its agricultural use; providing assessment  
 13 methodology; requiring property to be assessed for a  
 14 certain period of time using a specified assessment  
 15 methodology; authorizing the property appraiser to  
 16 require audited financial statements; providing  
 17 applicability; amending s. 194.032, F.S.; conforming  
 18 provisions to changes made by the act; amending s.  
 19 196.031, F.S.; providing that real property includes  
 20 certain portions; providing construction; amending s.  
 21 196.173, F.S.; revising the military operations that  
 22 qualify certain servicemembers for an additional ad  
 23 valorem tax exemption; providing applicability;  
 24 revising the deadlines for applying for additional ad  
 25 valorem tax exemptions for certain servicemembers for

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

26 | a specified tax roll; authorizing a property appraiser  
 27 | to grant a tax exemption for an untimely filed  
 28 | application if certain conditions are met; providing  
 29 | procedures for an applicant to file a petition with  
 30 | the value adjustment board if an application is  
 31 | denied; providing applicability; amending s. 196.1978,  
 32 | F.S.; revising the events that initiate the 15-year  
 33 | period for certain property to qualify for the  
 34 | affordable housing ad valorem tax exemption; providing  
 35 | applicability; amending s. 196.202, F.S.; increasing  
 36 | the property tax exemption for residents who are  
 37 | widows, widowers, blind persons, or totally and  
 38 | permanently disabled persons; providing applicability;  
 39 | creating s. 197.319, F.S.; defining terms; specifying  
 40 | conditions under which persons whose residential  
 41 | improvements are rendered uninhabitable may receive a  
 42 | refund of taxes originally levied and paid; specifying  
 43 | a formula for determining the amount of the tax  
 44 | refund; providing directives to property appraisers in  
 45 | issuing written statements to the tax collector when  
 46 | granting refunds; providing directives to tax  
 47 | collectors in calculating damage differentials and  
 48 | processing refunds; providing a mechanism for persons  
 49 | to file late applications for a refund of taxes;  
 50 | requiring tax collectors to provide specified

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

51 information to the Department of Revenue and the  
 52 governing boards of each affected local government  
 53 annually; providing applicability; creating s.  
 54 197.3195, F.S.; defining the term "residential  
 55 improvement"; providing for an abatement of ad valorem  
 56 taxes and non-ad valorem assessments for certain  
 57 residential improvements destroyed due to a sudden and  
 58 unforeseen collapse; requiring property appraisers to  
 59 provide specified statements to tax collectors;  
 60 providing that owners of parcels meeting certain  
 61 requirements are not required to remit payments;  
 62 prohibiting property appraisers and tax collectors  
 63 from issuing specified notices for parcels meeting  
 64 certain requirements; requiring property appraisers to  
 65 notify taxpayers of the abatement of taxes and non-ad  
 66 valorem assessments under certain circumstances;  
 67 requiring value adjustment boards to dismiss petitions  
 68 under certain circumstances; specifying requirements  
 69 for determining the assessed value of certain new  
 70 homesteads; providing for a refund of taxes for  
 71 parcels meeting certain requirements under certain  
 72 circumstances; providing applicability; providing for  
 73 future repeal; providing for retroactive application;  
 74 amending s. 201.25, F.S.; exempting certain federal  
 75 loans from documentary stamp taxes; amending s.

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

76 | 212.04, F.S.; exempting certain soccer matches held as  
 77 | part of a Fédération Internationale de Football  
 78 | Association World Cup from the sales tax on  
 79 | admissions; exempting certain Formula One Grand Prix  
 80 | race admissions from the sales tax on admissions;  
 81 | exempting certain Daytona 500 race admissions from the  
 82 | sales tax on admissions; amending s. 212.05, F.S.;  
 83 | specifying the sales tax rate on new mobile homes;  
 84 | defining the term "new mobile home"; amending s.  
 85 | 212.055, F.S.; authorizing school capital outlay  
 86 | surtax proceeds to be used for the purchase, lease-  
 87 | purchase, lease, and maintenance of certain school  
 88 | buses; requiring such use of school capital outlay  
 89 | surtax proceeds to be approved by referendum; amending  
 90 | s. 212.08, F.S.; revising an exemption from sales and  
 91 | use tax to include the sale of any trailer purchased  
 92 | by a farmer for certain uses; exempting from sales and  
 93 | use tax the sale of certain wire and fencing used in  
 94 | agricultural production; exempting from sales and use  
 95 | tax the sale of certain machinery and equipment that  
 96 | produce electric or steam energy from burning  
 97 | hydrogen; revising the total amount of community  
 98 | contribution tax credits which may be granted;  
 99 | defining the terms "green hydrogen" and "primarily  
 100 | used"; exempting from sales and use tax certain

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

101 machinery and equipment involving green hydrogen,  
 102 certain types of ammonia, and certain electrochemical  
 103 reactions of green hydrogen and oxygen; providing  
 104 guidelines for purchasers to use in obtaining an  
 105 exemption; providing penalties; authorizing the  
 106 department to adopt rules; amending s. 213.053, F.S.;  
 107 authorizing the Department of Revenue to make certain  
 108 information available to the Department of  
 109 Transportation to administer the credit for qualified  
 110 railroad reconstruction or replacement expenditures;  
 111 amending s. 220.02, F.S.; specifying the method for  
 112 applying certain railroad reconstruction or  
 113 replacement expenditure credits against the corporate  
 114 income tax or franchise tax; amending s. 220.03, F.S.;  
 115 adopting the Internal Revenue Code in effect on  
 116 January 1, 2022; providing an effective date;  
 117 providing for retroactive operation; amending s.  
 118 220.13, F.S.; revising the definition of the term  
 119 "adjusted federal income" to adjust for certain  
 120 railroad reconstruction or replacement expenditure  
 121 credits; amending s. 220.183, F.S.; revising the total  
 122 amount of community contribution tax credits that may  
 123 be granted; amending s. 220.1876, F.S.; revising  
 124 backward by 1 year the taxable years for which the New  
 125 Worlds Reading Initiative tax credits are authorized;

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

126 | amending s. 220.1877, F.S.; revising backward by 1  
 127 | year the taxable years for which credits for  
 128 | contributions to eligible charitable organizations are  
 129 | authorized; creating s. 220.1915, F.S.; defining the  
 130 | terms "qualified expenditures" and "qualifying  
 131 | railroad"; providing a specified tax credit for  
 132 | qualifying railroads against the corporate income tax  
 133 | if specified criteria are met; providing procedures  
 134 | for receiving such tax credit; authorizing the  
 135 | carryforward and transfer of such tax credit;  
 136 | providing procedures for the transfer of such tax  
 137 | credits; providing for the recovery of tax  
 138 | deficiencies related to the credit; authorizing the  
 139 | department to adopt rules; amending s. 402.62, F.S.;  
 140 | increasing the Strong Families tax credit cap;  
 141 | amending s. 624.5105, F.S.; revising the total amount  
 142 | of community contribution tax credits which may be  
 143 | granted; amending s. 624.51056, F.S.; revising  
 144 | backward by 1 year the taxable years for which the New  
 145 | Worlds Reading Initiative tax credits are authorized;  
 146 | amending s. 624.51057, F.S.; revising backward by 1  
 147 | year the taxable years for which Strong Families tax  
 148 | credits for contributions to eligible charitable  
 149 | organizations are authorized; amending s. 1003.485,  
 150 | F.S.; increasing the allowable carryforward of unused

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

151 eligible contributions from one state fiscal year to  
 152 the next for the New Worlds Reading Initiative;  
 153 increasing the New Worlds Reading Initiative tax  
 154 credit cap beginning in fiscal year 2023-2024;  
 155 amending s. 1011.71, F.S.; increasing the amount of  
 156 revenue from district school taxes a school district  
 157 may expend per unweighted full-time equivalent student  
 158 for specified expenses; providing legislative intent;  
 159 providing for a retroactive refund of certain taxes  
 160 paid; specifying the treatment of specified  
 161 contributions under the Strong Families tax credit  
 162 program and the New Worlds Reading Initiative tax  
 163 credit program for a specified taxable year; providing  
 164 directives for receiving a refund of previously paid  
 165 taxes; prohibiting such refund from exceeding a  
 166 specified amount; providing a carryforward period;  
 167 prohibiting refund payments after a specified date;  
 168 authorizing the department to adopt emergency rules  
 169 related to the Strong Families tax credit program and  
 170 the New Worlds Reading Initiative tax credit program;  
 171 providing for retroactive operation; exempting from  
 172 sales and use tax the retail sale of certain clothing,  
 173 wallets, bags, school supplies, learning aids and  
 174 jigsaw puzzles, and personal computers and personal  
 175 computer-related accessories during a specified

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

176 | timeframe; defining terms; specifying locations where  
 177 | the tax exemptions do not apply; authorizing certain  
 178 | dealers to opt out of participating in the tax  
 179 | holiday, subject to certain requirements; authorizing  
 180 | the department to adopt emergency rules; exempting  
 181 | from sales and use tax specified disaster preparedness  
 182 | supplies during a specified timeframe; defining terms;  
 183 | specifying locations where the tax exemptions do not  
 184 | apply; authorizing the department to adopt emergency  
 185 | rules; exempting from sales and use tax admissions to  
 186 | certain events, performances, and facilities, certain  
 187 | season tickets, and the retail sale of certain boating  
 188 | and water activity, camping, fishing, general outdoor,  
 189 | and residential pool supplies and sporting equipment  
 190 | during specified timeframes; defining terms;  
 191 | specifying locations where the tax exemptions do not  
 192 | apply; authorizing the department to adopt emergency  
 193 | rules; exempting from the sales and use tax the retail  
 194 | sale of tools used by skilled trade workers during a  
 195 | specified timeframe; specifying locations where the  
 196 | tax exemptions do not apply; authorizing the  
 197 | department to adopt emergency rules; providing for a  
 198 | reduction in certain fuel taxes during a specified  
 199 | timeframe; providing a short title; providing dealer  
 200 | requirements; providing legislative intent;



ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

201 authorizing motor fuel dealers to manage motor fuel  
 202 inventory to maximize tax reduction benefits;  
 203 providing criteria; providing for a reduction in  
 204 certain refunds during the same timeframe; authorizing  
 205 the executive director of the Department of Revenue to  
 206 adopt emergency rules for certain purposes; making  
 207 unlawful certain activities of certain entities  
 208 relating to the tax reduction; authorizing specified  
 209 transfers from the General Revenue Fund; providing for  
 210 expiration; exempting from sales and use tax the  
 211 retail sale of children's books during a specified  
 212 timeframe; defining the term "children's books";  
 213 exempting from sales and use tax the retail sale of  
 214 new ENERGY STAR appliances during a specified  
 215 timeframe; defining the term "ENERGY STAR appliance";  
 216 exempting from sales and use tax the retail sale of  
 217 children's diapers during a specified timeframe;  
 218 exempting from sales and use tax the retail sale of  
 219 baby and toddler clothing, apparel, and shoes during a  
 220 specified timeframe; exempting from sales and use tax  
 221 the retail sale of impact-resistant windows, impact-  
 222 resistant doors, and impact-resistant garage doors  
 223 during a specified timeframe; authorizing the  
 224 department to adopt emergency rules; reenacting s.  
 225 377.809(4)(a), F.S., relating to the Energy Economic

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

226           Zone Pilot Program, to incorporate the amendment made  
 227           to s. 212.08, F.S., in a reference thereto; providing  
 228           effective dates.

229

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

231

232           Section 1. Subsection (5) of section 125.0167, Florida  
 233   Statutes, is amended to read:

234           125.0167 Discretionary surtax on documents; adoption;  
 235   application of revenue.—

236           (5)(a) Notwithstanding the provisions of subsection (3),  
 237   of the discretionary surtax revenues collected by the Department  
 238   of Revenue remaining after any deduction for administrative  
 239   costs as provided in subsection (4), no less than 35 percent  
 240   shall be used to provide homeownership assistance for low-income  
 241   and moderate-income families, and no less than 35 percent shall  
 242   be used for construction, rehabilitation, and purchase of rental  
 243   housing units. The remaining amount may be allocated to provide  
 244   for homeownership assistance or rental housing units, at the  
 245   discretion of the county. Any funds allocated for homeownership  
 246   assistance or rental housing units that are not committed at the  
 247   end of the fiscal year shall be reallocated in subsequent years  
 248   consistent with the provisions of this subsection, in that no  
 249   less than 35 percent shall be reallocated to provide  
 250   homeownership assistance for low-income and moderate-income

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

251 families, and no less than 35 percent shall be reallocated for  
 252 construction, rehabilitation, and purchase of rental housing  
 253 units. The remaining amount of uncommitted funds may be  
 254 reallocated at the discretion of the county within any of the  
 255 categories established in this subsection.

256 (b) For purposes of this subsection, the term  
 257 "homeownership assistance" means assisting low-income and  
 258 moderate-income families in purchasing a home as their primary  
 259 residence, including, but not limited to, reducing the cost of  
 260 the home with below-market construction financing, the amount of  
 261 down payment and closing costs paid by the borrower, or the  
 262 mortgage payment to an affordable amount for the purchaser or  
 263 using any other financial assistance measure set forth in s.  
 264 420.5088.

265 (c) A county may not impose any requirement as a condition  
 266 to receiving any financial assistance on a borrower other than  
 267 requiring proof that the borrower's income does not exceed 140  
 268 percent of the area median income. In addition to the income  
 269 eligibility requirement, borrowers may only be subject to loan  
 270 qualifications of lenders licensed to provide mortgage financing  
 271 as to the amount of the loan. A county may not create  
 272 requirements that restrict participation by eligible borrowers.

273 Section 2. Effective January 1, 2023, section 193.4613,  
 274 Florida Statutes, is created to read:

275 193.4613 Agricultural lands used in production of

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

276 aquaculture; assessment.-

277 (1) For purposes of this section, the terms "aquaculture"  
 278 and "aquaculture products" have the same meanings as in s.  
 279 597.0015.

280 (2) (a) When proper application for agricultural assessment  
 281 has been made and granted pursuant to s. 193.461, and the  
 282 property owner requests assessment pursuant to this section, the  
 283 assessment of land used in the production of aquaculture  
 284 products shall be based solely on its agricultural use,  
 285 consistent with the use factors specified in s. 193.461(6) (a),  
 286 and assessed pursuant to paragraph (c).

287 (b) Notwithstanding any provision relating to annual  
 288 assessments found in s. 192.042, the property appraiser shall  
 289 rely on 5-year moving average data when utilizing the income  
 290 methodology approach in an assessment of property used for  
 291 agricultural purposes.

292 (c) For purposes of the income methodology approach to the  
 293 assessment of land used in the production of aquaculture  
 294 products, structures and equipment located on the property used  
 295 for producing aquaculture products are considered a part of the  
 296 average yield per acre and have no separately assessable  
 297 contributory value.

298 (d) If a request for assessment under this section is  
 299 granted, the property must be assessed as provided in this  
 300 section for 10 years unless the ownership or use of the property

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

301 changes. The property appraiser may not require annual  
 302 application. The property appraiser may require the property  
 303 owner to annually submit audited financial statements.

304 (e) In years in which proper application for agricultural  
 305 assessment has not been made, the land shall be assessed under  
 306 the provisions of s. 193.011.

307 Section 3. Section 193.4613, Florida Statutes, as created  
 308 by this act, first applies to the 2023 ad valorem tax roll and  
 309 applies to assessments made on or after January 1, 2023.

310 Section 4. Effective upon this act becoming a law,  
 311 paragraph (b) of subsection (1) of section 194.032, Florida  
 312 Statutes, is amended to read:

313 194.032 Hearing purposes; timetable.—

314 (1)

315 (b) Notwithstanding the provisions of paragraph (a), the  
 316 value adjustment board may meet prior to the approval of the  
 317 assessment rolls by the Department of Revenue, but not earlier  
 318 than July 1, to hear appeals pertaining to the denial by the  
 319 property appraiser of exemptions, tax abatements under s.  
 320 197.318 and s. 197.3195, tax refunds under s. 197.319,  
 321 agricultural and high-water recharge classifications,  
 322 classifications as historic property used for commercial or  
 323 certain nonprofit purposes, and deferrals under subparagraphs  
 324 (a)2., 3., and 4. In such event, however, the board may not  
 325 certify any assessments under s. 193.122 until the Department of

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

326 Revenue has approved the assessments in accordance with s.  
 327 193.1142 and all hearings have been held with respect to the  
 328 particular parcel under appeal.

329 Section 5. Subsections (5), (6), and (7) of section  
 330 196.031, Florida Statutes, are renumbered as subsections (6),  
 331 (7), and (8), respectively, and a new subsection (5) is added to  
 332 that section to read:

333 196.031 Exemption of homesteads.—

334 (5) For the purpose of applying the exemptions in this  
 335 section, the real property includes portions of the real  
 336 property and contiguous real property assessed solely on the  
 337 basis of character or use pursuant to s. 193.461 or s. 193.501,  
 338 or assessed pursuant to s. 193.505.

339 Section 6. The amendments made by this act to s. 196.031,  
 340 Florida Statutes, are intended to be remedial and clarifying in  
 341 nature and apply retroactively, but do not provide a basis for  
 342 an assessment of any tax or create a right to a refund of any  
 343 tax paid before the effective date of this act. The amendments  
 344 do not affect the provisions set forth in s. 193.155, Florida  
 345 Statutes, limiting the application of that section only to the  
 346 residence and curtilage.

347 Section 7. Paragraphs (k) through (q) of subsection (2) of  
 348 section 196.173, Florida Statutes, are redesignated as  
 349 paragraphs (j) through (p), respectively, present paragraph (j)  
 350 of that subsection is amended, and new paragraphs (q) and (r)

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

351 are added to that subsection, to read:

352 196.173 Exemption for deployed servicemembers.—

353 (2) The exemption is available to servicemembers who were  
 354 deployed during the preceding calendar year on active duty  
 355 outside the continental United States, Alaska, or Hawaii in  
 356 support of any of the following military operations:

357 ~~(j) Operation Observant Compass, which began in October~~  
 358 ~~2011.~~

359 (q) Operation Enduring Freedom - Horn of Africa, which  
 360 began in January 2015.

361 (r) European Reassurance Initiative/European Deterrence  
 362 Initiative, which began in 2014.

363  
 364 The Department of Revenue shall notify all property appraisers  
 365 and tax collectors in this state of the designated military  
 366 operations.

367 Section 8. The amendments made by this act to s.  
 368 196.173(2), Florida Statutes, first apply to the 2022 ad valorem  
 369 tax roll.

370 Section 9. Application deadline for additional ad valorem  
 371 tax exemption for specified deployments.—

372 (1) Notwithstanding the filing deadline specified in s.  
 373 196.173(6), Florida Statutes, for the 2022 ad valorem tax roll,  
 374 the deadline for an applicant to file an application with the  
 375 property appraiser for an additional ad valorem tax exemption

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

376 | under s. 196.173, Florida Statutes, is June 1, 2022.

377 |       (2) If an application is not timely filed under subsection

378 | (1), a property appraiser may grant the exemption if:

379 |       (a) The applicant files an application for the exemption

380 | on or before the 25th day after the property appraiser mails the

381 | notice required under s. 194.011(1), Florida Statutes;

382 |       (b) The applicant is qualified for the exemption; and

383 |       (c) The applicant produces sufficient evidence, as

384 | determined by the property appraiser, which demonstrates that

385 | the applicant was unable to apply for the exemption in a timely

386 | manner or otherwise demonstrates extenuating circumstances that

387 | warrant granting the exemption.

388 |       (3) If the property appraiser denies an application under

389 | subsection (2), the applicant may file, pursuant to s.

390 | 194.011(3), Florida Statutes, a petition with the value

391 | adjustment board which requests that the exemption be granted.

392 | Such petition must be filed on or before the 25th day after the

393 | property appraiser mails the notice required under s.

394 | 194.011(1), Florida Statutes. Notwithstanding s. 194.013,

395 | Florida Statutes, the eligible servicemember is not required to

396 | pay a filing fee for such petition. Upon reviewing the petition,

397 | the value adjustment board may grant the exemption if the

398 | applicant is qualified for the exemption and demonstrates

399 | extenuating circumstances, as determined by the board, which

400 | warrant granting the exemption.



ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

401       (4) This section shall take effect upon this act becoming  
 402 a law and applies to the 2022 ad valorem tax roll.

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

405       196.1978 Affordable housing property exemption.—

406       (2) (a) Notwithstanding ss. 196.195 and 196.196, property  
 407 in a multifamily project that meets the requirements of this  
 408 subsection ~~paragraph~~ is considered property used for a  
 409 charitable purpose and is exempt from ad valorem tax beginning  
 410 with the January 1 assessment after the 15th completed year from  
 411 ~~of the term of the~~ earliest of:

412       1. The effective date of the recorded agreement on those  
 413 portions of the affordable housing property that provide housing  
 414 to natural persons or families meeting the extremely-low-income,  
 415 very-low-income, or low-income limits specified in s. 420.0004;

416       2. The first day of the first taxable year in which the  
 417 property was placed in service as an affordable housing property  
 418 that provides housing to natural persons or families meeting the  
 419 extremely-low-income, very-low-income, or low-income limits  
 420 specified in s. 420.0004; or

421       3. The date the property received a certificate of  
 422 occupancy or a certificate of substantial completion, as  
 423 applicable, allowing the property to be used as an affordable  
 424 housing property that provides housing to natural persons or  
 425 families meeting the extremely-low-income, very-low-income, or

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

426 low-income limits specified in s. 420.0004.

427 (b) The multifamily project must:

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

432 2. Be subject to an agreement with the Florida Housing  
 433 Finance Corporation recorded in the official records of the  
 434 county in which the property is located to provide affordable  
 435 housing to natural persons or families meeting the extremely-  
 436 low-income, very-low-income, or low-income limits specified in  
 437 s. 420.0004.

438  
 439 This exemption terminates if the property no longer serves  
 440 extremely-low-income, very-low-income, or low-income persons  
 441 pursuant to the recorded agreement.

442 (c)~~(b)~~ To receive the exemption under paragraph (a), a  
 443 qualified applicant must submit an application to the county  
 444 property appraiser by March 1.

445 (d)~~(e)~~ The property appraiser shall apply the exemption to  
 446 those portions of the affordable housing property that provide  
 447 housing to natural persons or families meeting the extremely-  
 448 low-income, very-low-income, or low-income limits specified in  
 449 s. 420.0004 before certifying the tax roll to the tax collector.

450 Section 11. The amendments made by this act to s.

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

451 196.1978(2), Florida Statutes, first apply to the 2023 ad  
 452 valorem tax roll.

453 Section 12. Effective January 1, 2023, subsection (1) of  
 454 section 196.202, Florida Statutes, is amended to read:

455 196.202 Property of widows, widowers, blind persons, and  
 456 persons totally and permanently disabled.—

457 (1) Property to the value of \$5,000 ~~\$500~~ of every widow,  
 458 widower, blind person, or totally and permanently disabled  
 459 person who is a bona fide resident of this state is exempt from  
 460 taxation. As used in this section, the term "totally and  
 461 permanently disabled person" means a person who is currently  
 462 certified by a physician licensed in this state, by the United  
 463 States Department of Veterans Affairs or its predecessor, or by  
 464 the Social Security Administration to be totally and permanently  
 465 disabled.

466 Section 13. The amendment made by this act to s.  
 467 196.202(1), Florida Statutes, first applies to the 2023 ad  
 468 valorem tax roll.

469 Section 14. Effective January 1, 2023, section 197.319,  
 470 Florida Statutes, is created to read:

471 197.319 Refund of taxes for residential improvements  
 472 rendered uninhabitable by a catastrophic event.—

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

474 (a) "Catastrophic event" means an event of misfortune or  
 475 calamity that renders one or more residential improvements

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

476 uninhabitable. It does not include an event caused, directly or  
477 indirectly, by the property owner with the intent to damage or  
478 destroy the residential improvement.

479 (b) "Catastrophic event refund" means the product arrived  
480 at by multiplying the damage differential by the amount of  
481 timely paid taxes that were initially levied in the year in  
482 which the catastrophic event occurred.

483 (c) "Damage differential" means the product arrived at by  
484 multiplying the percent change in value by a ratio, the  
485 numerator of which is the number of days the residential  
486 improvement was rendered uninhabitable in the year in which the  
487 catastrophic event occurred, and the denominator of which is  
488 365.

489 (d) "Percent change in value" means the difference between  
490 a residential parcel's just value as of January 1 of the year in  
491 which the catastrophic event occurred and its postcatastrophic  
492 event just value expressed as a percentage of the parcel's just  
493 value as of January 1 of the year in which the catastrophic  
494 event occurred.

495 (e) "Postcatastrophic event just value" means the just  
496 value of the residential parcel on January 1 of the year in  
497 which a catastrophic event occurred, reduced to reflect the just  
498 value of the residential parcel after the catastrophic event  
499 that rendered the residential improvement thereon uninhabitable  
500 and before any subsequent repairs. For purposes of this

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

501 paragraph, a residential improvement that is uninhabitable has  
 502 no value attached to it. The catastrophic event refund is  
 503 determined only for purposes of calculating tax refunds for the  
 504 year or years in which the residential improvement is  
 505 uninhabitable as a result of the catastrophic event and does not  
 506 determine a parcel's just value as of January 1 each year.

507 (f) "Residential improvement" means real estate used and  
 508 owned as a homestead as defined in s. 196.012(13) or  
 509 nonhomestead residential property as defined in s. 193.1554(1).  
 510 A residential improvement does not include a structure that is  
 511 not essential to the use and occupancy of the residential  
 512 dwelling or house, including, but not limited to, a detached  
 513 utility building, detached carport, detached garage, bulkhead,  
 514 fence, or swimming pool, and does not include land.

515 (g) "Uninhabitable" means the loss of use and occupancy of  
 516 a residential improvement for the purpose for which it was  
 517 constructed, as evidenced by documentation, including, but not  
 518 limited to, utility bills, insurance information, contractors'  
 519 statements, building permit applications, or building inspection  
 520 certificates of occupancy.

521 (2) If a residential improvement is rendered uninhabitable  
 522 for at least 30 days due to a catastrophic event, taxes  
 523 originally levied and paid for the year in which the  
 524 catastrophic event occurred may be refunded in the following  
 525 manner:

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CS/HB 7071, Engrossed 2

2022 Legislature

526 (a) The property owner must file an application for refund  
 527 with the property appraiser:

528 1. If the residential improvement is restored to a  
 529 habitable condition before December 1 of the year in which the  
 530 catastrophic event occurred, no sooner than 30 days after the  
 531 residential improvement that was rendered uninhabitable has been  
 532 restored to a habitable condition; or

533 2. No later than March 1 of the year immediately following  
 534 the catastrophic event.

535  
 536 The application for refund must be made on a form prescribed by  
 537 the department and furnished by the property appraiser. The  
 538 property appraiser may request supporting documentation be  
 539 submitted along with the application, including, but not limited  
 540 to, utility bills, insurance information, contractors'  
 541 statements, building permit applications, or building inspection  
 542 certificates of occupancy, for purposes of determining  
 543 conditions of uninhabitability and subsequent habitability  
 544 following any repairs.

545 (b) The application for refund must identify the  
 546 residential parcel upon which the residential improvement was  
 547 rendered uninhabitable by a catastrophic event, the date on  
 548 which the catastrophic event occurred, and the number of days  
 549 the residential improvement was uninhabitable during the  
 550 calendar year in which the catastrophic event occurred.

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

551 (c) The application for refund must be verified under oath  
 552 and is subject to penalty of perjury.

553 (d) Upon receipt of an application for refund, the  
 554 property appraiser must investigate the statements contained in  
 555 the application to determine if the applicant is entitled to a  
 556 refund of taxes. If the property appraiser determines that the  
 557 applicant is not entitled to a refund, the applicant may file a  
 558 petition with the value adjustment board, pursuant to s.  
 559 194.011(3), requesting that the refund be granted.

560 (e) If the property appraiser determines that the  
 561 applicant is entitled to a refund, the property appraiser must  
 562 issue an official written statement to the tax collector within  
 563 30 days after the determination, but no later than by April 1 of  
 564 the year following the date on which the catastrophic event  
 565 occurred, that provides:

566 1. The just value of the residential improvement as  
 567 determined by the property appraiser on January 1 of the year in  
 568 which the catastrophic event for which the applicant is claiming  
 569 a refund occurred.

570 2. The number of days during the calendar year during  
 571 which the residential improvement was uninhabitable.

572 3. The postcatastrophic event just value of the  
 573 residential parcel as determined by the property appraiser.

574 4. The percent change in value applicable to the  
 575 residential parcel.

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

576 (3) Upon receipt of the written statement from the  
 577 property appraiser, the tax collector shall calculate the damage  
 578 differential pursuant to this section and process a refund in an  
 579 amount equal to the catastrophic event refund.

580 (4) Any person who is qualified to have his or her  
 581 property taxes refunded under subsection (2) but fails to file  
 582 an application by March 1 of the year immediately following the  
 583 year in which the catastrophic event occurred may file an  
 584 application for refund under this subsection and may file a  
 585 petition with the value adjustment board, pursuant to s.  
 586 194.011(3), requesting that a refund under this subsection be  
 587 granted. Such petition may be filed at any time during the  
 588 taxable year on or before the 25th day following the mailing of  
 589 the notice of proposed property taxes and non-ad valorem  
 590 assessments by the property appraiser as provided in s.  
 591 194.011(1). Upon reviewing the petition, if the person is  
 592 qualified to receive the refund under this subsection and  
 593 demonstrates particular extenuating circumstances determined by  
 594 the property appraiser or the value adjustment board to warrant  
 595 granting a late application for refund, the property appraiser  
 596 or the value adjustment board may grant a refund.

597 (5) By September 1 of each year, the tax collector shall  
 598 notify:

599 (a) The department of the total reduction in taxes for all  
 600 properties that qualified for a refund pursuant to this section



ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

601 for the year.

602 (b) The governing board of each affected local government  
 603 of the reduction in such local government's taxes that occurred  
 604 pursuant to this section.

605 (6) This section does not affect the requirements of s.  
 606 197.333.

607 Section 15. Section 197.319, Florida Statutes, as created  
 608 by this act, first applies to the 2023 ad valorem tax roll.

609 Section 16. Effective upon this act becoming a law,  
 610 section 197.3195, Florida Statutes, is created to read:

611 197.3195 Abatement of ad valorem taxes and non-ad valorem  
 612 assessments following destruction caused by a sudden and  
 613 unforeseen collapse.—

614 (1) As used in this section, the term "residential  
 615 improvement" means a multistory residential building that  
 616 consists of at least 50 dwelling units.

617 (2) Each parcel owned and assessed as homestead property  
 618 under s. 193.155 or as nonhomestead residential property under  
 619 s. 193.1554 which is within a residential improvement that is  
 620 destroyed due to a sudden and unforeseen collapse of the  
 621 residential improvement or due to the subsequent demolition of  
 622 the residential improvement after such collapse is eligible for  
 623 an abatement of all taxes and non-ad valorem assessments for the  
 624 year in which the destruction occurred if the property appraiser  
 625 determines that the condition of the residential improvement on

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

626 the January 1 immediately preceding the collapse was such that  
627 the residential improvement had no value due to a latent defect  
628 of the property not readily discernable by inspection.

629 (a) The property appraiser shall provide to the tax  
630 collector an official written statement that provides the  
631 information necessary for the tax collector to abate the taxes  
632 and non-ad valorem assessments for each parcel owner.

633 (b) For parcels meeting the requirements of this  
634 subsection, a parcel owner is not required to remit a payment,  
635 the property appraiser may not issue a notice of proposed  
636 property taxes pursuant to s. 200.069, and the tax collector may  
637 not issue a tax notice pursuant to s. 197.322. In lieu of the  
638 notice of proposed property taxes, the property appraiser must  
639 notify the taxpayer that all taxes and non-ad valorem  
640 assessments have been abated for the year in which the property  
641 was destroyed. If a parcel owner files a petition to the value  
642 adjustment board concerning the value of the parcel for the year  
643 of the destruction, the value adjustment board must dismiss the  
644 petition.

645 (3) For purposes of determining the assessed value under  
646 s. 193.155(8) of a new homestead established by an owner of a  
647 parcel within the destroyed residential improvement, the just  
648 value and assessed value of the destroyed parcel on the January  
649 1 of the year preceding the year of the destruction must be  
650 used.

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

651       (4) Tax payments received by the tax collector for taxes  
 652 and non-ad valorem assessments levied in the year of destruction  
 653 on parcels meeting the requirements of subsection (2) are  
 654 eligible for a refund upon application made to the tax  
 655 collector. For purposes of this subsection, the parcel owner or  
 656 the parcel owner's legal representative may apply for a refund.

657       (5) Section 197.319 does not apply to any parcel for which  
 658 an abatement of taxes and non-ad valorem assessments is provided  
 659 to a parcel owner pursuant to this section.

660       (6) This section is repealed December 31, 2023, unless  
 661 reviewed and saved from repeal through reenactment by the  
 662 Legislature.

663       Section 17. Section 197.3195, Florida Statutes, as created  
 664 by this act, applies retroactively to January 1, 2021. This  
 665 section shall take effect upon this act becoming a law.

666       Section 18. Subsection (2) of section 201.25, Florida  
 667 Statutes, is renumbered as subsection (3), and a new subsection  
 668 (2) is added to that section to read:

669       201.25 Tax exemptions for certain loans.—There shall be  
 670 exempt from all taxes imposed by this chapter:

671       (2) Any federal loan that is related to a state of  
 672 emergency declared by executive order or proclamation of the  
 673 Governor pursuant to s. 252.36.

674       Section 19. Paragraph (a) of subsection (2) of section  
 675 212.04, Florida Statutes, is amended to read:

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

676           212.04 Admissions tax; rate, procedure, enforcement.—  
 677           (2)(a) A tax may not be levied on:  
 678           1. Admissions to athletic or other events sponsored by  
 679 elementary schools, junior high schools, middle schools, high  
 680 schools, community colleges, public or private colleges and  
 681 universities, deaf and blind schools, facilities of the youth  
 682 services programs of the Department of Children and Families,  
 683 and state correctional institutions if only student, faculty, or  
 684 inmate talent is used. However, this exemption does not apply to  
 685 admission to athletic events sponsored by a state university,  
 686 and the proceeds of the tax collected on such admissions shall  
 687 be retained and used by each institution to support women's  
 688 athletics as provided in s. 1006.71(2)(c).  
 689           2. Dues, membership fees, and admission charges imposed by  
 690 not-for-profit sponsoring organizations. To receive this  
 691 exemption, the sponsoring organization must qualify as a not-  
 692 for-profit entity under s. 501(c)(3) of the Internal Revenue  
 693 Code of 1954, as amended.  
 694           3. Admission charges to an event sponsored by a  
 695 governmental entity, sports authority, or sports commission if  
 696 held in a convention hall, exhibition hall, auditorium, stadium,  
 697 theater, arena, civic center, performing arts center, or  
 698 publicly owned recreational facility and if 100 percent of the  
 699 risk of success or failure lies with the sponsor of the event  
 700 and 100 percent of the funds at risk for the event belong to the

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CS/HB 7071, Engrossed 2

2022 Legislature

701 sponsor, and student or faculty talent is not exclusively used.  
 702 As used in this subparagraph, the terms "sports authority" and  
 703 "sports commission" mean a nonprofit organization that is exempt  
 704 from federal income tax under s. 501(c)(3) of the Internal  
 705 Revenue Code and that contracts with a county or municipal  
 706 government for the purpose of promoting and attracting sports-  
 707 tourism events to the community with which it contracts.

708 4. An admission paid by a student, or on the student's  
 709 behalf, to any required place of sport or recreation if the  
 710 student's participation in the sport or recreational activity is  
 711 required as a part of a program or activity sponsored by, and  
 712 under the jurisdiction of, the student's educational institution  
 713 if his or her attendance is as a participant and not as a  
 714 spectator.

715 5. Admissions to the National Football League championship  
 716 game or Pro Bowl; admissions to any semifinal game or  
 717 championship game of a national collegiate tournament;  
 718 admissions to a Major League Baseball, Major League Soccer,  
 719 National Basketball Association, or National Hockey League all-  
 720 star game; admissions to the Major League Baseball Home Run  
 721 Derby held before the Major League Baseball All-Star Game;  
 722 admissions to any FIFA World Cup match sanctioned by the  
 723 Fédération Internationale de Football Association (FIFA),  
 724 including any qualifying match held up to 12 months before the  
 725 FIFA World Cup matches; admissions to any Formula One Grand Prix

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CS/HB 7071, Engrossed 2

2022 Legislature

726 race sanctioned by Fédération Internationale de l'Automobile,  
 727 including any qualifying or support races held at the circuit up  
 728 to 72 hours before the grand prix race; admissions to the  
 729 Daytona 500 sanctioned by the National Association for Stock Car  
 730 Auto Racing, including any qualifying or support races held at  
 731 the same track up to 72 hours before the race; or admissions to  
 732 National Basketball Association all-star events produced by the  
 733 National Basketball Association and held at a facility such as  
 734 an arena, convention center, or municipal facility.

735 6. A participation fee or sponsorship fee imposed by a  
 736 governmental entity as described in s. 212.08(6) for an athletic  
 737 or recreational program if the governmental entity by itself, or  
 738 in conjunction with an organization exempt under s. 501(c)(3) of  
 739 the Internal Revenue Code of 1954, as amended, sponsors,  
 740 administers, plans, supervises, directs, and controls the  
 741 athletic or recreational program.

742 7. Admissions to live theater, live opera, or live ballet  
 743 productions in this state which are sponsored by an organization  
 744 that has received a determination from the Internal Revenue  
 745 Service that the organization is exempt from federal income tax  
 746 under s. 501(c)(3) of the Internal Revenue Code of 1954, as  
 747 amended, if the organization actively participates in planning  
 748 and conducting the event, is responsible for the safety and  
 749 success of the event, is organized for the purpose of sponsoring  
 750 live theater, live opera, or live ballet productions in this

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

751 state, has more than 10,000 subscribing members and has among  
752 the stated purposes in its charter the promotion of arts  
753 education in the communities it serves, and will receive at  
754 least 20 percent of the net profits, if any, of the events the  
755 organization sponsors and will bear the risk of at least 20  
756 percent of the losses, if any, from the events it sponsors if  
757 the organization employs other persons as agents to provide  
758 services in connection with a sponsored event. Before March 1 of  
759 each year, such organization may apply to the department for a  
760 certificate of exemption for admissions to such events sponsored  
761 in this state by the organization during the immediately  
762 following state fiscal year. The application must state the  
763 total dollar amount of admissions receipts collected by the  
764 organization or its agents from such events in this state  
765 sponsored by the organization or its agents in the year  
766 immediately preceding the year in which the organization applies  
767 for the exemption. Such organization shall receive the exemption  
768 only to the extent of \$1.5 million multiplied by the ratio that  
769 such receipts bear to the total of such receipts of all  
770 organizations applying for the exemption in such year; however,  
771 such exemption granted to any organization may not exceed 6  
772 percent of such admissions receipts collected by the  
773 organization or its agents in the year immediately preceding the  
774 year in which the organization applies for the exemption. Each  
775 organization receiving the exemption shall report each month to

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

776 | the department the total admissions receipts collected from such  
 777 | events sponsored by the organization during the preceding month  
 778 | and shall remit to the department an amount equal to 6 percent  
 779 | of such receipts reduced by any amount remaining under the  
 780 | exemption. Tickets for such events sold by such organizations  
 781 | may not reflect the tax otherwise imposed under this section.

782 |       8. Entry fees for participation in freshwater fishing  
 783 | tournaments.

784 |       9. Participation or entry fees charged to participants in  
 785 | a game, race, or other sport or recreational event if spectators  
 786 | are charged a taxable admission to such event.

787 |       10. Admissions to any postseason collegiate football game  
 788 | sanctioned by the National Collegiate Athletic Association.

789 |       11. Admissions to and membership fees for gun clubs. For  
 790 | purposes of this subparagraph, the term "gun club" means an  
 791 | organization whose primary purpose is to offer its members  
 792 | access to one or more shooting ranges for target or skeet  
 793 | shooting.

794 |       Section 20. Paragraph (n) is added to subsection (1) of  
 795 | section 212.05, Florida Statutes, to read:

796 |       212.05 Sales, storage, use tax.—It is hereby declared to  
 797 | be the legislative intent that every person is exercising a  
 798 | taxable privilege who engages in the business of selling  
 799 | tangible personal property at retail in this state, including  
 800 | the business of making or facilitating remote sales; who rents



ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

801 or furnishes any of the things or services taxable under this  
 802 chapter; or who stores for use or consumption in this state any  
 803 item or article of tangible personal property as defined herein  
 804 and who leases or rents such property within the state.

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

808 (n) At the rate of 3 percent of the sales price on the  
 809 retail sale of a new mobile home. As used in this paragraph, the  
 810 term "new mobile home" has the same meaning as in s. 319.001.

811 Section 21. Paragraph (c) of subsection (6) of section  
 812 212.055, Florida Statutes, is amended to read:

813 212.055 Discretionary sales surtaxes; legislative intent;  
 814 authorization and use of proceeds.—It is the legislative intent  
 815 that any authorization for imposition of a discretionary sales  
 816 surtax shall be published in the Florida Statutes as a  
 817 subsection of this section, irrespective of the duration of the  
 818 levy. Each enactment shall specify the types of counties  
 819 authorized to levy; the rate or rates which may be imposed; the  
 820 maximum length of time the surtax may be imposed, if any; the  
 821 procedure which must be followed to secure voter approval, if  
 822 required; the purpose for which the proceeds may be expended;  
 823 and such other requirements as the Legislature may provide.

824 Taxable transactions and administrative procedures shall be as  
 825 provided in s. 212.054.

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

826 (6) SCHOOL CAPITAL OUTLAY SURTAX.—  
 827 (c) The resolution providing for the imposition of the  
 828 surtax must set forth a plan for use of the surtax proceeds for  
 829 fixed capital expenditures or fixed capital costs associated  
 830 with the construction, reconstruction, or improvement of school  
 831 facilities and campuses which have a useful life expectancy of 5  
 832 or more years, and any land acquisition, land improvement,  
 833 design, and engineering costs related thereto, or any purchase,  
 834 lease-purchase, lease, or maintenance of school buses, as  
 835 defined in s. 1006.25, which have a life expectancy of 5 years  
 836 or more. Additionally, the plan shall include the costs of  
 837 retrofitting and providing for technology implementation,  
 838 including hardware and software, for the various sites within  
 839 the school district. Surtax revenues may be used to service bond  
 840 indebtedness to finance projects authorized by this subsection,  
 841 and any interest accrued thereto may be held in trust to finance  
 842 such projects. Neither the proceeds of the surtax nor any  
 843 interest accrued thereto shall be used for operational expenses.  
 844 Surtax revenues shared with charter schools shall be expended by  
 845 the charter school in a manner consistent with the allowable  
 846 uses set forth in s. 1013.62(4). All revenues and expenditures  
 847 shall be accounted for in a charter school's monthly or  
 848 quarterly financial statement pursuant to s. 1002.33(9). The  
 849 eligibility of a charter school to receive funds under this  
 850 subsection shall be determined in accordance with s. 1013.62(1).

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

851 If a school's charter is not renewed or is terminated and the  
 852 school is dissolved under the provisions of law under which the  
 853 school was organized, any unencumbered funds received under this  
 854 subsection shall revert to the sponsor.

855 Section 22. The additional uses of surtax proceeds  
 856 authorized by the amendments made by this act to s.  
 857 212.055(6)(c), Florida Statutes, may apply to a surtax in effect  
 858 on the date this act becomes a law only to the extent such use  
 859 was authorized in the original referendum adopting the surtax or  
 860 is authorized pursuant to a subsequent resolution conditioned to  
 861 take effect only upon approval of a majority vote of the  
 862 electors of the county voting in a referendum.

863 Section 23. Paragraph (b) of subsection (3), paragraphs  
 864 (a), (c), and (p) of subsection (5), and paragraph (b) of  
 865 subsection (7) of section 212.08, Florida Statutes, are amended,  
 866 and paragraph (ppp) is added to subsection (7) of that section,  
 867 to read:

868 212.08 Sales, rental, use, consumption, distribution, and  
 869 storage tax; specified exemptions.—The sale at retail, the  
 870 rental, the use, the consumption, the distribution, and the  
 871 storage to be used or consumed in this state of the following  
 872 are hereby specifically exempt from the tax imposed by this  
 873 chapter.

874 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

875 (b) The tax may not be imposed on ~~that portion of~~ the

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

876 sales price ~~below \$20,000~~ for a trailer ~~weighing 12,000 pounds~~  
 877 ~~or less and~~ purchased by a farmer for exclusive use in  
 878 agricultural production or to transport farm products from his  
 879 or her farm to the place where the farmer transfers ownership of  
 880 the farm products to another. This exemption is not forfeited by  
 881 using a trailer to transport the farmer's farm equipment. The  
 882 exemption provided under this paragraph does not apply to the  
 883 lease or rental of a trailer.

884 (5) EXEMPTIONS; ACCOUNT OF USE.—

885 (a) *Items in agricultural use and certain nets.*—There are  
 886 exempt from the tax imposed by this chapter nets designed and  
 887 used exclusively by commercial fisheries; disinfectants,  
 888 fertilizers, insecticides, pesticides, herbicides, fungicides,  
 889 and weed killers used for application on crops or groves,  
 890 including commercial nurseries and home vegetable gardens, used  
 891 in dairy barns or on poultry farms for the purpose of protecting  
 892 poultry or livestock, or used directly on poultry or livestock;  
 893 animal health products that are administered to, applied to, or  
 894 consumed by livestock or poultry to alleviate pain or cure or  
 895 prevent sickness, disease, or suffering, including, but not  
 896 limited to, antiseptics, absorbent cotton, gauze for bandages,  
 897 lotions, vaccines, vitamins, and worm remedies; aquaculture  
 898 health products that are used by aquaculture producers, as  
 899 defined in s. 597.0015, to prevent or treat fungi, bacteria, and  
 900 parasitic diseases; portable containers or movable receptacles

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

901 in which portable containers are placed, used for processing  
 902 farm products; field and garden seeds, including flower seeds;  
 903 nursery stock, seedlings, cuttings, or other propagative  
 904 material purchased for growing stock; seeds, seedlings,  
 905 cuttings, and plants used to produce food for human consumption;  
 906 cloth, plastic, and other similar materials used for shade,  
 907 mulch, or protection from frost or insects on a farm; hog wire  
 908 and barbed wire fencing, including gates and materials used to  
 909 construct or repair such fencing, used in agricultural  
 910 production on lands classified as agricultural lands under s.  
 911 193.461; stakes used by a farmer to support plants during  
 912 agricultural production; generators used on poultry farms; and  
 913 liquefied petroleum gas or other fuel used to heat a structure  
 914 in which started pullets or broilers are raised; however, such  
 915 exemption is not allowed unless the purchaser or lessee signs a  
 916 certificate stating that the item to be exempted is for the  
 917 exclusive use designated herein. Also exempt are cellophane  
 918 wrappers, glue for tin and glass (apiarists), mailing cases for  
 919 honey, shipping cases, window cartons, and baling wire and twine  
 920 used for baling hay, when used by a farmer to contain, produce,  
 921 or process an agricultural commodity.

922 (c) Machinery and equipment used in production of  
 923 electrical or steam energy.—

924 1. The purchase of machinery and equipment for use at a  
 925 fixed location which machinery and equipment are necessary in

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

926 | the production of electrical or steam energy resulting from the  
927 | burning of hydrogen or boiler fuels other than residual oil is  
928 | exempt from the tax imposed by this chapter. Such electrical or  
929 | steam energy must be primarily for use in manufacturing,  
930 | processing, compounding, or producing for sale items of tangible  
931 | personal property in this state. Use of a de minimis amount of  
932 | residual fuel to facilitate the burning of nonresidual fuel  
933 | shall not reduce the exemption otherwise available under this  
934 | paragraph.

935 |         2. In facilities where machinery and equipment are  
936 | necessary to burn hydrogen, or both residual and nonresidual  
937 | fuels, the exemption shall be prorated. Such proration shall be  
938 | based upon the production of electrical or steam energy from  
939 | nonresidual fuels and hydrogen as a percentage of electrical or  
940 | steam energy from all fuels. If it is determined that 15 percent  
941 | or less of all electrical or steam energy generated was produced  
942 | by burning residual fuel, the full exemption shall apply.  
943 | Purchasers claiming a partial exemption shall obtain such  
944 | exemption by refund of taxes paid, or as otherwise provided in  
945 | the department's rules.

946 |         3. The department may adopt rules that provide for  
947 | implementation of this exemption. Purchasers of machinery and  
948 | equipment qualifying for the exemption provided in this  
949 | paragraph shall furnish the vendor with an affidavit stating  
950 | that the item or items to be exempted are for the use designated

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

951 herein. Any person furnishing a false affidavit to the vendor  
 952 for the purpose of evading payment of any tax imposed under this  
 953 chapter shall be subject to the penalty set forth in s. 212.085  
 954 and as otherwise provided by law. Purchasers with self-accrual  
 955 authority shall maintain all documentation necessary to prove  
 956 the exempt status of purchases.

957 (p) *Community contribution tax credit for donations.*—

958 1. Authorization.—Persons who are registered with the  
 959 department under s. 212.18 to collect or remit sales or use tax  
 960 and who make donations to eligible sponsors are eligible for tax  
 961 credits against their state sales and use tax liabilities as  
 962 provided in this paragraph:

963 a. The credit shall be computed as 50 percent of the  
 964 person's approved annual community contribution.

965 b. The credit shall be granted as a refund against state  
 966 sales and use taxes reported on returns and remitted in the 12  
 967 months preceding the date of application to the department for  
 968 the credit as required in sub-subparagraph 3.c. If the annual  
 969 credit is not fully used through such refund because of  
 970 insufficient tax payments during the applicable 12-month period,  
 971 the unused amount may be included in an application for a refund  
 972 made pursuant to sub-subparagraph 3.c. in subsequent years  
 973 against the total tax payments made for such year. Carryover  
 974 credits may be applied for a 3-year period without regard to any  
 975 time limitation that would otherwise apply under s. 215.26.

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

976 c. A person may not receive more than \$200,000 in annual  
 977 tax credits for all approved community contributions made in any  
 978 one year.

979 d. All proposals for the granting of the tax credit  
 980 require the prior approval of the Department of Economic  
 981 Opportunity.

982 e. The total amount of tax credits which may be granted  
 983 for all programs approved under this paragraph and ss. 220.183  
 984 and 624.5105 is \$14.5 million in the 2022-2023 fiscal year and  
 985 ~~\$12.5 million in the 2018-2019 fiscal year, \$13.5 million in the~~  
 986 ~~2019-2020 fiscal year, and \$10.5 million~~ in each fiscal year  
 987 thereafter for projects that provide housing opportunities for  
 988 persons with special needs or homeownership opportunities for  
 989 low-income households or very-low-income households and \$4.5  
 990 ~~\$3.5 million in the 2022-2023 fiscal year and in each fiscal~~  
 991 year thereafter for all other projects. As used in this  
 992 paragraph, the term "person with special needs" has the same  
 993 meaning as in s. 420.0004 and the terms "low-income person,"  
 994 "low-income household," "very-low-income person," and "very-low-  
 995 income household" have the same meanings as in s. 420.9071.

996 f. A person who is eligible to receive the credit provided  
 997 in this paragraph, s. 220.183, or s. 624.5105 may receive the  
 998 credit only under one section of the person's choice.

999 2. Eligibility requirements.—

1000 a. A community contribution by a person must be in the



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CS/HB 7071, Engrossed 2

2022 Legislature

1001 following form:  
 1002 (I) Cash or other liquid assets;  
 1003 (II) Real property, including 100 percent ownership of a  
 1004 real property holding company;  
 1005 (III) Goods or inventory; or  
 1006 (IV) Other physical resources identified by the Department  
 1007 of Economic Opportunity.

1008  
 1009 For purposes of this sub-subparagraph, the term "real property  
 1010 holding company" means a Florida entity, such as a Florida  
 1011 limited liability company, that is wholly owned by the person;  
 1012 is the sole owner of real property, as defined in s.  
 1013 192.001(12), located in the state; is disregarded as an entity  
 1014 for federal income tax purposes pursuant to 26 C.F.R. s.  
 1015 301.7701-3(b)(1)(ii); and at the time of contribution to an  
 1016 eligible sponsor, has no material assets other than the real  
 1017 property and any other property that qualifies as a community  
 1018 contribution.

1019 b. All community contributions must be reserved  
 1020 exclusively for use in a project. As used in this sub-  
 1021 subparagraph, the term "project" means activity undertaken by an  
 1022 eligible sponsor which is designed to construct, improve, or  
 1023 substantially rehabilitate housing that is affordable to low-  
 1024 income households or very-low-income households; designed to  
 1025 provide housing opportunities for persons with special needs;

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1026 | designed to provide commercial, industrial, or public resources  
 1027 | and facilities; or designed to improve entrepreneurial and job-  
 1028 | development opportunities for low-income persons. A project may  
 1029 | be the investment necessary to increase access to high-speed  
 1030 | broadband capability in a rural community that had an enterprise  
 1031 | zone designated pursuant to chapter 290 as of May 1, 2015,  
 1032 | including projects that result in improvements to communications  
 1033 | assets that are owned by a business. A project may include the  
 1034 | provision of museum educational programs and materials that are  
 1035 | directly related to a project approved between January 1, 1996,  
 1036 | and December 31, 1999, and located in an area which was in an  
 1037 | enterprise zone designated pursuant to s. 290.0065 as of May 1,  
 1038 | 2015. This paragraph does not preclude projects that propose to  
 1039 | construct or rehabilitate housing for low-income households or  
 1040 | very-low-income households on scattered sites or housing  
 1041 | opportunities for persons with special needs. With respect to  
 1042 | housing, contributions may be used to pay the following eligible  
 1043 | special needs, low-income, and very-low-income housing-related  
 1044 | activities:

1045 |       (I) Project development impact and management fees for  
 1046 | special needs, low-income, or very-low-income housing projects;

1047 |       (II) Down payment and closing costs for persons with  
 1048 | special needs, low-income persons, and very-low-income persons;

1049 |       (III) Administrative costs, including housing counseling  
 1050 | and marketing fees, not to exceed 10 percent of the community

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CS/HB 7071, Engrossed 2

2022 Legislature

1051 contribution, directly related to special needs, low-income, or  
 1052 very-low-income projects; and  
 1053 (IV) Removal of liens recorded against residential  
 1054 property by municipal, county, or special district local  
 1055 governments if satisfaction of the lien is a necessary precedent  
 1056 to the transfer of the property to a low-income person or very-  
 1057 low-income person for the purpose of promoting home ownership.  
 1058 Contributions for lien removal must be received from a  
 1059 nonrelated third party.  
 1060 c. The project must be undertaken by an "eligible  
 1061 sponsor," which includes:  
 1062 (I) A community action program;  
 1063 (II) A nonprofit community-based development organization  
 1064 whose mission is the provision of housing for persons with  
 1065 special needs, low-income households, or very-low-income  
 1066 households or increasing entrepreneurial and job-development  
 1067 opportunities for low-income persons;  
 1068 (III) A neighborhood housing services corporation;  
 1069 (IV) A local housing authority created under chapter 421;  
 1070 (V) A community redevelopment agency created under s.  
 1071 163.356;  
 1072 (VI) A historic preservation district agency or  
 1073 organization;  
 1074 (VII) A local workforce development board;  
 1075 (VIII) A direct-support organization as provided in s.

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1076 | 1009.983;

1077 |       (IX) An enterprise zone development agency created under

1078 | s. 290.0056;

1079 |       (X) A community-based organization incorporated under

1080 | chapter 617 which is recognized as educational, charitable, or

1081 | scientific pursuant to s. 501(c)(3) of the Internal Revenue Code

1082 | and whose bylaws and articles of incorporation include

1083 | affordable housing, economic development, or community

1084 | development as the primary mission of the corporation;

1085 |       (XI) Units of local government;

1086 |       (XII) Units of state government; or

1087 |       (XIII) Any other agency that the Department of Economic

1088 | Opportunity designates by rule.

1089 |

1090 | A contributing person may not have a financial interest in the

1091 | eligible sponsor.

1092 |       d. The project must be located in an area which was in an

1093 | enterprise zone designated pursuant to chapter 290 as of May 1,

1094 | 2015, or a Front Porch Florida Community, unless the project

1095 | increases access to high-speed broadband capability in a rural

1096 | community that had an enterprise zone designated pursuant to

1097 | chapter 290 as of May 1, 2015, but is physically located outside

1098 | the designated rural zone boundaries. Any project designed to

1099 | construct or rehabilitate housing for low-income households or

1100 | very-low-income households or housing opportunities for persons

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1101 with special needs is exempt from the area requirement of this  
1102 sub-subparagraph.

1103 e.(I) If, during the first 10 business days of the state  
1104 fiscal year, eligible tax credit applications for projects that  
1105 provide housing opportunities for persons with special needs or  
1106 homeownership opportunities for low-income households or very-  
1107 low-income households are received for less than the annual tax  
1108 credits available for those projects, the Department of Economic  
1109 Opportunity shall grant tax credits for those applications and  
1110 grant remaining tax credits on a first-come, first-served basis  
1111 for subsequent eligible applications received before the end of  
1112 the state fiscal year. If, during the first 10 business days of  
1113 the state fiscal year, eligible tax credit applications for  
1114 projects that provide housing opportunities for persons with  
1115 special needs or homeownership opportunities for low-income  
1116 households or very-low-income households are received for more  
1117 than the annual tax credits available for those projects, the  
1118 Department of Economic Opportunity shall grant the tax credits  
1119 for those applications as follows:

1120 (A) If tax credit applications submitted for approved  
1121 projects of an eligible sponsor do not exceed \$200,000 in total,  
1122 the credits shall be granted in full if the tax credit  
1123 applications are approved.

1124 (B) If tax credit applications submitted for approved  
1125 projects of an eligible sponsor exceed \$200,000 in total, the

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1126 amount of tax credits granted pursuant to sub-sub-sub-  
 1127 subparagraph (A) shall be subtracted from the amount of  
 1128 available tax credits, and the remaining credits shall be  
 1129 granted to each approved tax credit application on a pro rata  
 1130 basis.

1131 (II) If, during the first 10 business days of the state  
 1132 fiscal year, eligible tax credit applications for projects other  
 1133 than those that provide housing opportunities for persons with  
 1134 special needs or homeownership opportunities for low-income  
 1135 households or very-low-income households are received for less  
 1136 than the annual tax credits available for those projects, the  
 1137 Department of Economic Opportunity shall grant tax credits for  
 1138 those applications and shall grant remaining tax credits on a  
 1139 first-come, first-served basis for subsequent eligible  
 1140 applications received before the end of the state fiscal year.  
 1141 If, during the first 10 business days of the state fiscal year,  
 1142 eligible tax credit applications for projects other than those  
 1143 that provide housing opportunities for persons with special  
 1144 needs or homeownership opportunities for low-income households  
 1145 or very-low-income households are received for more than the  
 1146 annual tax credits available for those projects, the Department  
 1147 of Economic Opportunity shall grant the tax credits for those  
 1148 applications on a pro rata basis.

1149 3. Application requirements.—

1150 a. An eligible sponsor seeking to participate in this

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1151 program must submit a proposal to the Department of Economic  
1152 Opportunity which sets forth the name of the sponsor, a  
1153 description of the project, and the area in which the project is  
1154 located, together with such supporting information as is  
1155 prescribed by rule. The proposal must also contain a resolution  
1156 from the local governmental unit in which the project is located  
1157 certifying that the project is consistent with local plans and  
1158 regulations.

1159       b. A person seeking to participate in this program must  
1160 submit an application for tax credit to the Department of  
1161 Economic Opportunity which sets forth the name of the sponsor, a  
1162 description of the project, and the type, value, and purpose of  
1163 the contribution. The sponsor shall verify, in writing, the  
1164 terms of the application and indicate its receipt of the  
1165 contribution, and such verification must accompany the  
1166 application for tax credit. The person must submit a separate  
1167 tax credit application to the Department of Economic Opportunity  
1168 for each individual contribution that it makes to each  
1169 individual project.

1170       c. A person who has received notification from the  
1171 Department of Economic Opportunity that a tax credit has been  
1172 approved must apply to the department to receive the refund.  
1173 Application must be made on the form prescribed for claiming  
1174 refunds of sales and use taxes and be accompanied by a copy of  
1175 the notification. A person may submit only one application for

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1176 refund to the department within a 12-month period.

1177 4. Administration.—

1178 a. The Department of Economic Opportunity may adopt rules  
1179 necessary to administer this paragraph, including rules for the  
1180 approval or disapproval of proposals by a person.

1181 b. The decision of the Department of Economic Opportunity  
1182 must be in writing, and, if approved, the notification shall  
1183 state the maximum credit allowable to the person. Upon approval,  
1184 the Department of Economic Opportunity shall transmit a copy of  
1185 the decision to the department.

1186 c. The Department of Economic Opportunity shall  
1187 periodically monitor all projects in a manner consistent with  
1188 available resources to ensure that resources are used in  
1189 accordance with this paragraph; however, each project must be  
1190 reviewed at least once every 2 years.

1191 d. The Department of Economic Opportunity shall, in  
1192 consultation with the statewide and regional housing and  
1193 financial intermediaries, market the availability of the  
1194 community contribution tax credit program to community-based  
1195 organizations.

1196 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
1197 entity by this chapter do not inure to any transaction that is  
1198 otherwise taxable under this chapter when payment is made by a  
1199 representative or employee of the entity by any means,  
1200 including, but not limited to, cash, check, or credit card, even



ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1201 when that representative or employee is subsequently reimbursed  
 1202 by the entity. In addition, exemptions provided to any entity by  
 1203 this subsection do not inure to any transaction that is  
 1204 otherwise taxable under this chapter unless the entity has  
 1205 obtained a sales tax exemption certificate from the department  
 1206 or the entity obtains or provides other documentation as  
 1207 required by the department. Eligible purchases or leases made  
 1208 with such a certificate must be in strict compliance with this  
 1209 subsection and departmental rules, and any person who makes an  
 1210 exempt purchase with a certificate that is not in strict  
 1211 compliance with this subsection and the rules is liable for and  
 1212 shall pay the tax. The department may adopt rules to administer  
 1213 this subsection.

1214 (b) Boiler fuels.—When purchased for use as a combustible  
 1215 fuel, purchases of natural gas, residual oil, recycled oil,  
 1216 waste oil, solid waste material, coal, sulfur, hydrogen, wood,  
 1217 wood residues or wood bark used in an industrial manufacturing,  
 1218 processing, compounding, or production process at a fixed  
 1219 location in this state are exempt from the taxes imposed by this  
 1220 chapter; however, such exemption shall not be allowed unless the  
 1221 purchaser signs a certificate stating that the fuel to be  
 1222 exempted is for the exclusive use designated herein. This  
 1223 exemption does not apply to the use of boiler fuels that are not  
 1224 used in manufacturing, processing, compounding, or producing  
 1225 items of tangible personal property for sale, or to the use of

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CS/HB 7071, Engrossed 2

2022 Legislature

1226 boiler fuels used by any firm subject to regulation by the  
1227 Division of Hotels and Restaurants of the Department of Business  
1228 and Professional Regulation.

1229 (ppp) Green hydrogen.—

1230 1. As used this paragraph, the term:

1231 a. "Green hydrogen" means hydrogen created using biomass  
1232 or an electrolytic process powered from renewable energy  
1233 sources, including solar energy, wind energy, biomass, and  
1234 geothermal energy. The term also includes hydrogen created using  
1235 the pyrolytic decomposition of methane gas.

1236 b. "Primarily used" means a use of at least 50 percent.

1237 2. The following are exempt from the tax imposed by this  
1238 chapter:

1239 a. The purchase of machinery and equipment primarily used  
1240 in the production, storage, transportation, compression, or  
1241 blending of green hydrogen. The machinery and equipment must be  
1242 used at a fixed location.

1243 b. The purchase of machinery and equipment primarily used  
1244 in the production, storage, transportation, compression, or  
1245 blending of ammonia derived from green hydrogen, if the ammonia  
1246 will be converted back to green hydrogen before its use or sale.  
1247 The machinery and equipment must be used at a fixed location.

1248 c. The purchase of machinery and equipment that are  
1249 necessary to produce electrical energy resulting from the  
1250 electrochemical reaction of green hydrogen and oxygen in a fuel

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1251 cell. The electrical energy must be primarily used in  
 1252 manufacturing, processing, compounding, or producing for sale  
 1253 items of tangible personal property in this state. The machinery  
 1254 and equipment must be used at a fixed location.

1255 3. Purchasers of machinery and equipment qualifying for  
 1256 the exemption provided in this paragraph shall furnish the  
 1257 vendor with an affidavit stating that the item or items to be  
 1258 exempted are for the use designated herein. Purchasers with  
 1259 self-accrual authority pursuant to s. 212.183 are not required  
 1260 to provide this affidavit but shall maintain all documentation  
 1261 necessary to prove the exempt status of purchases.

1262 4. A person furnishing a false affidavit to the vendor for  
 1263 the purpose of evading payment of any tax imposed under this  
 1264 chapter shall be subject to the penalty set forth in s. 212.085  
 1265 and as otherwise provided by law.

1266 5. The department may adopt rules to implement the  
 1267 exemptions in this paragraph.

1268 Section 24. Subsection (23) is added to section 213.053,  
 1269 Florida Statutes, to read:

1270 213.053 Confidentiality and information sharing.—

1271 (23) The department may make available to the Department  
 1272 of Transportation, exclusively for official purposes,  
 1273 information for the purpose of administering the credit for  
 1274 qualified railroad reconstruction or replacement expenditures in  
 1275 s. 220.1915.

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1276 Section 25. Subsection (8) of section 220.02, Florida  
 1277 Statutes, is amended to read:

1278 220.02 Legislative intent.—

1279 (8) It is the intent of the Legislature that credits  
 1280 against either the corporate income tax or the franchise tax be  
 1281 applied in the following order: those enumerated in s. 631.828,  
 1282 those enumerated in s. 220.191, those enumerated in s. 220.181,  
 1283 those enumerated in s. 220.183, those enumerated in s. 220.182,  
 1284 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
 1285 those enumerated in s. 220.184, those enumerated in s. 220.186,  
 1286 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
 1287 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
 1288 those enumerated in s. 220.1876, those enumerated in s.  
 1289 220.1877, those enumerated in s. 220.193, those enumerated in s.  
 1290 288.9916, those enumerated in s. 220.1899, those enumerated in  
 1291 s. 220.194, those enumerated in s. 220.196, ~~and~~ those enumerated  
 1292 in s. 220.198, and those enumerated in s. 220.1915.

1293 Section 26. Paragraph (n) of subsection (1) and paragraph  
 1294 (c) of subsection (2) of section 220.03, Florida Statutes, are  
 1295 amended to read:

1296 220.03 Definitions.—

1297 (1) SPECIFIC TERMS.—When used in this code, and when not  
 1298 otherwise distinctly expressed or manifestly incompatible with  
 1299 the intent thereof, the following terms shall have the following  
 1300 meanings:

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1301 (n) "Internal Revenue Code" means the United States  
 1302 Internal Revenue Code of 1986, as amended and in effect on  
 1303 January 1, 2022 ~~2021~~, except as provided in subsection (3).

1304 (2) DEFINITIONAL RULES.—When used in this code and neither  
 1305 otherwise distinctly expressed nor manifestly incompatible with  
 1306 the intent thereof:

1307 (c) Any term used in this code has the same meaning as  
 1308 when used in a comparable context in the Internal Revenue Code  
 1309 and other statutes of the United States relating to federal  
 1310 income taxes, as such code and statutes are in effect on January  
 1311 1, 2022 ~~2021~~. However, if subsection (3) is implemented, the  
 1312 meaning of a term shall be taken at the time the term is applied  
 1313 under this code.

1314 Section 27. The amendments made by this act to s.  
 1315 220.03(1), Florida Statutes, shall take effect upon this act  
 1316 becoming a law and operate retroactively to January 1, 2022.

1317 Section 28. Paragraph (a) of subsection (1) of section  
 1318 220.13, Florida Statutes, is amended to read:

1319 220.13 "Adjusted federal income" defined.—

1320 (1) The term "adjusted federal income" means an amount  
 1321 equal to the taxpayer's taxable income as defined in subsection  
 1322 (2), or such taxable income of more than one taxpayer as  
 1323 provided in s. 220.131, for the taxable year, adjusted as  
 1324 follows:

1325 (a) Additions.—There shall be added to such taxable

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1326 income:

1327       1.a. The amount of any tax upon or measured by income,

1328 excluding taxes based on gross receipts or revenues, paid or

1329 accrued as a liability to the District of Columbia or any state

1330 of the United States which is deductible from gross income in

1331 the computation of taxable income for the taxable year.

1332       b. Notwithstanding sub-subparagraph a., if a credit taken

1333 under s. 220.1875, s. 220.1876, or s. 220.1877 is added to

1334 taxable income in a previous taxable year under subparagraph 11.

1335 and is taken as a deduction for federal tax purposes in the

1336 current taxable year, the amount of the deduction allowed shall

1337 not be added to taxable income in the current year. The

1338 exception in this sub-subparagraph is intended to ensure that

1339 the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is

1340 added in the applicable taxable year and does not result in a

1341 duplicate addition in a subsequent year.

1342       2. The amount of interest which is excluded from taxable

1343 income under s. 103(a) of the Internal Revenue Code or any other

1344 federal law, less the associated expenses disallowed in the

1345 computation of taxable income under s. 265 of the Internal

1346 Revenue Code or any other law, excluding 60 percent of any

1347 amounts included in alternative minimum taxable income, as

1348 defined in s. 55(b)(2) of the Internal Revenue Code, if the

1349 taxpayer pays tax under s. 220.11(3).

1350       3. In the case of a regulated investment company or real

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1351 estate investment trust, an amount equal to the excess of the  
 1352 net long-term capital gain for the taxable year over the amount  
 1353 of the capital gain dividends attributable to the taxable year.

1354 4. That portion of the wages or salaries paid or incurred  
 1355 for the taxable year which is equal to the amount of the credit  
 1356 allowable for the taxable year under s. 220.181. This  
 1357 subparagraph shall expire on the date specified in s. 290.016  
 1358 for the expiration of the Florida Enterprise Zone Act.

1359 5. That portion of the ad valorem school taxes paid or  
 1360 incurred for the taxable year which is equal to the amount of  
 1361 the credit allowable for the taxable year under s. 220.182. This  
 1362 subparagraph shall expire on the date specified in s. 290.016  
 1363 for the expiration of the Florida Enterprise Zone Act.

1364 6. The amount taken as a credit under s. 220.195 which is  
 1365 deductible from gross income in the computation of taxable  
 1366 income for the taxable year.

1367 7. That portion of assessments to fund a guaranty  
 1368 association incurred for the taxable year which is equal to the  
 1369 amount of the credit allowable for the taxable year.

1370 8. In the case of a nonprofit corporation which holds a  
 1371 pari-mutuel permit and which is exempt from federal income tax  
 1372 as a farmers' cooperative, an amount equal to the excess of the  
 1373 gross income attributable to the pari-mutuel operations over the  
 1374 attributable expenses for the taxable year.

1375 9. The amount taken as a credit for the taxable year under

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1376 s. 220.1895.

1377 10. Up to nine percent of the eligible basis of any  
 1378 designated project which is equal to the credit allowable for  
 1379 the taxable year under s. 220.185.

1380 11. Any amount taken as a credit for the taxable year  
 1381 under s. 220.1875, s. 220.1876, or s. 220.1877. The addition in  
 1382 this subparagraph is intended to ensure that the same amount is  
 1383 not allowed for the tax purposes of this state as both a  
 1384 deduction from income and a credit against the tax. This  
 1385 addition is not intended to result in adding the same expense  
 1386 back to income more than once.

1387 12. The amount taken as a credit for the taxable year  
 1388 under s. 220.193.

1389 13. Any portion of a qualified investment, as defined in  
 1390 s. 288.9913, which is claimed as a deduction by the taxpayer and  
 1391 taken as a credit against income tax pursuant to s. 288.9916.

1392 14. The costs to acquire a tax credit pursuant to s.  
 1393 288.1254(5) that are deducted from or otherwise reduce federal  
 1394 taxable income for the taxable year.

1395 15. The amount taken as a credit for the taxable year  
 1396 pursuant to s. 220.194.

1397 16. The amount taken as a credit for the taxable year  
 1398 under s. 220.196. The addition in this subparagraph is intended  
 1399 to ensure that the same amount is not allowed for the tax  
 1400 purposes of this state as both a deduction from income and a



ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1401 credit against the tax. The addition is not intended to result  
 1402 in adding the same expense back to income more than once.

1403 17. The amount taken as a credit for the taxable year  
 1404 pursuant to s. 220.198.

1405 18. The amount taken as a credit for the taxable year  
 1406 pursuant to s. 220.1915.

1407 Section 29. Paragraph (c) of subsection (1) of section  
 1408 220.183, Florida Statutes, is amended to read:

1409 220.183 Community contribution tax credit.—

1410 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
 1411 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
 1412 SPENDING.—

1413 (c) The total amount of tax credit which may be granted  
 1414 for all programs approved under this section, s. 212.08(5)(p),  
 1415 and s. 624.5105 is \$14.5 million in the 2022-2023 fiscal year  
 1416 and ~~\$12.5 million in the 2018-2019 fiscal year, \$13.5 million in~~  
 1417 ~~the 2019-2020 fiscal year, and \$10.5 million in each fiscal year~~  
 1418 thereafter for projects that provide housing opportunities for  
 1419 persons with special needs as defined in s. 420.0004 and  
 1420 homeownership opportunities for low-income households or very-  
 1421 low-income households as defined in s. 420.9071 and \$4.5 ~~\$3.5~~  
 1422 million in the 2022-2023 fiscal year and in each fiscal year  
 1423 thereafter for all other projects.

1424 Section 30. Subsection (1) of section 220.1876, Florida  
 1425 Statutes, is amended to read:

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1426           220.1876 Credit for contributions to the New Worlds  
 1427 Reading Initiative.—  
 1428           (1) For taxable years beginning on or after January 1,  
 1429 2021 ~~2022~~, there is allowed a credit of 100 percent of an  
 1430 eligible contribution made to the New Worlds Reading Initiative  
 1431 under s. 1003.485 against any tax due for a taxable year under  
 1432 this chapter after the application of any other allowable  
 1433 credits by the taxpayer. An eligible contribution must be made  
 1434 to the New Worlds Reading Initiative on or before the date the  
 1435 taxpayer is required to file a return pursuant to s. 220.222.  
 1436 The credit granted by this section shall be reduced by the  
 1437 difference between the amount of federal corporate income tax,  
 1438 taking into account the credit granted by this section, and the  
 1439 amount of federal corporate income tax without application of  
 1440 the credit granted by this section.

1441           Section 31. Subsection (1) of section 220.1877, Florida  
 1442 Statutes, is amended to read:

1443           220.1877 Credit for contributions to eligible charitable  
 1444 organizations.—

1445           (1) For taxable years beginning on or after January 1,  
 1446 2021 ~~2022~~, there is allowed a credit of 100 percent of an  
 1447 eligible contribution made to an eligible charitable  
 1448 organization under s. 402.62 against any tax due for a taxable  
 1449 year under this chapter after the application of any other  
 1450 allowable credits by the taxpayer. An eligible contribution must

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1451 be made to an eligible charitable organization on or before the  
 1452 date the taxpayer is required to file a return pursuant to s.  
 1453 220.222. The credit granted by this section shall be reduced by  
 1454 the difference between the amount of federal corporate income  
 1455 tax, taking into account the credit granted by this section, and  
 1456 the amount of federal corporate income tax without application  
 1457 of the credit granted by this section.

1458 Section 32. Section 220.1915, Florida Statutes, is created  
 1459 to read:

1460 220.1915 Credit for qualified railroad reconstruction or  
 1461 replacement expenditures.-

1462 (1) For purposes of this section:

1463 (a) "Qualified expenditures" means gross expenditures made  
 1464 in this state by a qualifying railroad during the taxable year  
 1465 in which the credit is claimed, provided such expenditures were  
 1466 made on track that was owned or leased by a qualifying railroad,  
 1467 and were:

1468 1. For the maintenance, reconstruction, or replacement of  
 1469 railroad infrastructure, including track, roadbed, bridges,  
 1470 industrial leads and sidings, or track-related structures which  
 1471 were owned or leased by the qualifying railroad; or

1472 2. For new construction by the qualifying railroad of  
 1473 industrial leads, switches, spurs and sidings, and extensions of  
 1474 existing sidings located in this state.

1475 (b) "Qualifying railroad" means any taxpayer that was a

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1476 Class II or Class III railroad operating in this state on the  
 1477 last day of the taxable year for which the credit is claimed,  
 1478 pursuant to the classifications in effect for that year as set  
 1479 by the United States Surface Transportation Board or its  
 1480 successor.

1481 (2) (a) For taxable years beginning on or after January 1,  
 1482 2023, a qualifying railroad is eligible for a credit against the  
 1483 tax imposed by this chapter if it has qualified expenditures in  
 1484 this state in the taxable year.

1485 (b) The credit allowed under this section is equal to 50  
 1486 percent of a qualifying railroad's qualified expenditures  
 1487 incurred in this state in the taxable year, as limited by  
 1488 paragraph (c).

1489 (c) The amount of the credit may not exceed the product of  
 1490 \$3,500 and the number of miles of railroad track owned or leased  
 1491 within this state by the qualifying railroad as of the end of  
 1492 the taxable year in which the qualified expenditures were  
 1493 incurred.

1494 (3) (a) A qualifying railroad must submit to the department  
 1495 with its return an application including any documentation or  
 1496 information required by the department to demonstrate  
 1497 eligibility for the credit allowed under this section.

1498 (b) If the qualifying railroad is not a taxpayer under  
 1499 this chapter, the qualifying railroad must submit the required  
 1500 application including any documentation or information required

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1501 by the department directly to the department no later than May 1  
 1502 of the calendar year following the year in which the qualified  
 1503 expenditures were made, in accordance with rules adopted by the  
 1504 department.

1505 (c) The qualifying railroad must include an affidavit  
 1506 certifying that all information contained in the application is  
 1507 true and correct, and supporting documentation must include a  
 1508 copy of any Internal Revenue Service Form 8900, or its  
 1509 equivalent, if such documentation was filed with the Internal  
 1510 Revenue Service for any credit under 26 U.S.C. s. 45G for which  
 1511 the federal credit related in whole or in part to the qualified  
 1512 expenditures in this state for which the credit is sought.

1513 (d) If the qualifying railroad is a taxpayer under this  
 1514 chapter and the credit earned exceeds the taxpayer's liability  
 1515 under this chapter for that year, or if the qualifying railroad  
 1516 is not a taxpayer under this chapter, the department must issue  
 1517 a letter to the qualifying railroad within 30 days after receipt  
 1518 of the completed application indicating the amount of the  
 1519 approved credit available for carryover or transfer in  
 1520 accordance with subsection (4).

1521 (e) The department may consult with the Department of  
 1522 Transportation regarding the qualifications, ownership, or  
 1523 classification of any qualifying railroad applying for a credit  
 1524 under this section. The Department of Transportation shall  
 1525 provide technical assistance, when requested by the department,

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1526 on any technical audits performed pursuant to this section.  
 1527 (4) (a) If the credit granted under this section is not  
 1528 fully used in any one taxable year because of insufficient tax  
 1529 liability on the part of the qualifying railroad, or because the  
 1530 qualifying railroad is not subject to tax under this chapter,  
 1531 the unused amount may be carried forward for a period not to  
 1532 exceed 5 taxable years or may be transferred in accordance with  
 1533 paragraph (b). The carryover or transferred credit may be used  
 1534 in any of the 5 subsequent taxable years, when the tax imposed  
 1535 by this chapter for that taxable year exceeds the credit for  
 1536 which the qualifying railroad or transferee under paragraph (b)  
 1537 is eligible in that taxable year under this subsection, after  
 1538 applying the other credits and unused carryovers in the order  
 1539 provided by s. 220.02(8).  
 1540 (b)1. The credit under this section may be transferred:  
 1541 a. By written agreement to a taxpayer subject to the tax  
 1542 under this chapter and that either transports property using the  
 1543 rail facilities of the qualifying railroad or furnishes  
 1544 railroad-related property or services to any railroad operating  
 1545 in this state, or is a railroad, as those terms are defined in  
 1546 26 C.F.R. s. 1.45G-1(b); and  
 1547 b. At any time during the 5 taxable years following the  
 1548 taxable year the credit was originally earned by the qualifying  
 1549 railroad.  
 1550 2. The written agreement required for transfer under this

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1551 paragraph shall:

1552 a. Be filed jointly by the qualifying railroad and the  
 1553 transferee with the department within 30 days after the  
 1554 transfer, in accordance with rules adopted by the department;  
 1555 and

1556 b. Contain all of the following information: the name,  
 1557 address, and taxpayer identification number for the qualifying  
 1558 railroad and the transferee; the amount of the credit being  
 1559 transferred; the taxable year in which the credit was originally  
 1560 earned by the qualifying railroad; and the remaining taxable  
 1561 years for which the credit may be claimed.

1562 (5) Notification of a transfer of credit under this  
 1563 section must be submitted to the department on a form adopted by  
 1564 rule of the department. Within 30 days after the transfer, the  
 1565 department shall provide a letter acknowledging the transfer,  
 1566 after which time the transferee may claim the transferred credit  
 1567 on its return due on or after the date of the letter. The  
 1568 transferee shall attach a copy of the letter to its return when  
 1569 claiming the credit.

1570 (6) In the event the credit provided under this section is  
 1571 reduced as a result of an examination or audit by the  
 1572 department, such tax deficiency shall be recovered from the  
 1573 first entity to have claimed such credit up to the amount of  
 1574 credit taken. Any subsequent deficiency shall be assessed  
 1575 against any entity acquiring and claiming such credit or, in the

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1576 case of multiple succeeding entities, in the order of credit  
 1577 succession.

1578 (7) The department may adopt rules to implement this  
 1579 section.

1580 Section 33. Paragraph (a) of subsection (5) of section  
 1581 402.62, Florida Statutes, is amended to read:

1582 402.62 Strong Families Tax Credit.—

1583 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,  
 1584 AND LIMITATIONS.—

1585 (a) Beginning in fiscal year 2022-2023 ~~2021-2022~~, the tax  
 1586 credit cap amount is \$10 ~~\$5~~ million in each state fiscal year.

1587 Section 34. Paragraph (c) of subsection (1) of section  
 1588 624.5105, Florida Statutes, is amended to read:

1589 624.5105 Community contribution tax credit; authorization;  
 1590 limitations; eligibility and application requirements;  
 1591 administration; definitions; expiration.—

1592 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1593 (c) The total amount of tax credit which may be granted  
 1594 for all programs approved under this section and ss.

1595 212.08(5) (p) and 220.183 is \$14.5 million in the 2022-2023  
 1596 fiscal year and ~~\$12.5 million in the 2018-2019 fiscal year,~~  
 1597 ~~\$13.5 million in the 2019-2020 fiscal year, and \$10.5 million in~~  
 1598 each fiscal year thereafter for projects that provide housing  
 1599 opportunities for persons with special needs as defined in s.  
 1600 420.0004 or homeownership opportunities for low-income or very-



ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1601 low-income households as defined in s. 420.9071 and \$4.5 ~~\$3.5~~  
 1602 million in the 2022-2023 fiscal year and in each fiscal year  
 1603 thereafter for all other projects.

1604 Section 35. Subsection (1) of section 624.51056, Florida  
 1605 Statutes, is amended to read:

1606 624.51056 Credit for contributions to the New Worlds  
 1607 Reading Initiative.—

1608 (1) For taxable years beginning on or after January 1,  
 1609 2021 ~~2022~~, there is allowed a credit of 100 percent of an  
 1610 eligible contribution made to the New Worlds Reading Initiative  
 1611 under s. 1003.485 against any tax due for a taxable year under  
 1612 s. 624.509(1) after deducting from such tax deductions for  
 1613 assessments made pursuant to s. 440.51; credits for taxes paid  
 1614 under ss. 175.101 and 185.08; credits for income taxes paid  
 1615 under chapter 220; and the credit allowed under s. 624.509(5),  
 1616 as such credit is limited by s. 624.509(6). An eligible  
 1617 contribution must be made to the New Worlds Reading Initiative  
 1618 on or before the date the taxpayer is required to file a return  
 1619 pursuant to ss. 624.509 and 624.5092. An insurer claiming a  
 1620 credit against premium tax liability under this section is not  
 1621 required to pay any additional retaliatory tax levied under s.  
 1622 624.5091 as a result of claiming such credit. Section 624.5091  
 1623 does not limit such credit in any manner.

1624 Section 36. Subsection (1) of section 624.51057, Florida  
 1625 Statutes, is amended to read:

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1626           624.51057 Credit for contributions to eligible charitable  
1627 organizations.—

1628           (1) For taxable years beginning on or after January 1,  
1629 2021 ~~2022~~, there is allowed a credit of 100 percent of an  
1630 eligible contribution made to an eligible charitable  
1631 organization under s. 402.62 against any tax due for a taxable  
1632 year under s. 624.509(1) after deducting from such tax  
1633 deductions for assessments made pursuant to s. 440.51; credits  
1634 for taxes paid under ss. 175.101 and 185.08; credits for income  
1635 taxes paid under chapter 220; and the credit allowed under s.  
1636 624.509(5), as such credit is limited by s. 624.509(6). An  
1637 eligible contribution must be made to an eligible charitable  
1638 organization on or before the date the taxpayer is required to  
1639 file a return pursuant to ss. 624.509 and 624.5092. An insurer  
1640 claiming a credit against premium tax liability under this  
1641 section is not required to pay any additional retaliatory tax  
1642 levied under s. 624.5091 as a result of claiming such credit.  
1643 Section 624.5091 does not limit such credit in any manner.

1644           Section 37. Paragraph (b) of subsection (2) and paragraph  
1645 (a) of subsection (3) of section 1003.485, Florida Statutes, are  
1646 amended to read:

1647           1003.485 The New Worlds Reading Initiative.—

1648           (2) NEW WORLDS READING INITIATIVE; ADMINISTRATION.—The New  
1649 Worlds Reading Initiative is established under the department to  
1650 improve literacy skills and instill a love of reading by

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1651 providing high-quality, free books to students in kindergarten  
 1652 through grade 5 who are reading below grade level.

1653 (b) The administrator shall:

1654 1. Develop, in consultation with the Just Read, Florida!  
 1655 Office under s. 1001.215, a selection of high-quality books  
 1656 encompassing diverse subjects and genres for each grade level to  
 1657 be mailed to students in the initiative.

1658 2. Distribute books at no cost to students as provided in  
 1659 paragraph (4)(c) either directly or through an agreement with a  
 1660 book distribution company.

1661 3. Assist local implementation of the initiative by  
 1662 providing marketing materials to school districts and any  
 1663 partnering nonprofit organizations to assist with public  
 1664 awareness campaigns and other activities designed to increase  
 1665 family engagement and instill a love of reading in students.

1666 4. Maintain a clearinghouse for information on national,  
 1667 state, and local nonprofit organizations that support efforts to  
 1668 improve literacy and provide books to children.

1669 5. Develop training materials for parents of students in  
 1670 the initiative, including brief video training modules, which  
 1671 engage families in reading and assist with improving student  
 1672 literacy skills. The administrator shall periodically send, via  
 1673 text message and e-mail, tips for facilitating reading at home  
 1674 and hyperlinks to the video training modules.

1675 6. Annually submit to the department an annual financial

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1676 report that includes, at a minimum, the amount of eligible  
 1677 contributions received by the administrator; the amount spent on  
 1678 each activity required by this paragraph, including  
 1679 administrative expenses; and the number of students and  
 1680 households served under the initiative.

1681 7. Maintain separate accounts for operating funds and  
 1682 funds for the purchase and delivery of books.

1683 8. Expend eligible contributions received only for the  
 1684 purchase and delivery of books and to implement the requirements  
 1685 of this section, as well as for administrative expenses not to  
 1686 exceed 2 percent of total eligible contributions.

1687 Notwithstanding s. 1002.395(6)(j)2., the administrator may carry  
 1688 forward up to 25 percent of eligible contributions made before  
 1689 January 1 of each state fiscal year and 100 percent of eligible  
 1690 contributions made on or after January 1 of each state fiscal  
 1691 year to the following state fiscal year for purposes authorized  
 1692 by this subsection. Any eligible contributions in excess of the  
 1693 allowable 25-percent carry forward not used to provide  
 1694 additional books throughout the year to eligible students shall  
 1695 revert to the state treasury.

1696 9. Upon receipt of a contribution, provide the taxpayer  
 1697 that made the contribution with a certificate of contribution. A  
 1698 certificate of contribution must include the taxpayer's name  
 1699 and, if available, its federal employer identification number;  
 1700 the amount contributed; the date of contribution; and the name

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1701 of the administrator.

1702 (3) NEW WORLDS READING INITIATIVE TAX CREDITS;  
 1703 APPLICATIONS, TRANSFERS, AND LIMITATIONS.—

1704 (a) The tax credit cap amount is \$10 million for the 2021-  
 1705 2022 state fiscal year, \$30 million for the 2022-2023 state  
 1706 fiscal year, and \$60 ~~\$50~~ million in each state fiscal year  
 1707 thereafter.

1708 Section 38. Subsection (5) of section 1011.71, Florida  
 1709 Statutes, is amended to read:

1710 1011.71 District school tax.—

1711 (5) A school district may expend, subject to s. 200.065,  
 1712 up to \$175 ~~\$150~~ per unweighted full-time equivalent student from  
 1713 the revenue generated by the millage levy authorized by  
 1714 subsection (2) to fund, in addition to expenditures authorized  
 1715 in paragraphs (2) (a)-(j), expenses for the following:

1716 (a) The purchase, lease-purchase, or lease of driver's  
 1717 education vehicles; motor vehicles used for the maintenance or  
 1718 operation of plants and equipment; security vehicles; or  
 1719 vehicles used in storing or distributing materials and  
 1720 equipment.

1721 (b) Payment of the cost of premiums, as defined in s.  
 1722 627.403, for property and casualty insurance necessary to insure  
 1723 school district educational and ancillary plants. As used in  
 1724 this paragraph, casualty insurance has the same meaning as in s.  
 1725 624.605 (1) (d), (f), (g), (h), and (m). Operating revenues that

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1726 are made available through the payment of property and casualty  
 1727 insurance premiums from revenues generated under this subsection  
 1728 may be expended only for nonrecurring operational expenditures  
 1729 of the school district.

1730       Section 39. It is the intent of the Legislature for any  
 1731 contributions made pursuant to earning a tax credit to be used  
 1732 against the tax due under chapter 220, Florida Statutes, or  
 1733 under s. 624.509(1), Florida Statutes, for taxable years  
 1734 beginning January 1, 2021, through and including March 1, 2021,  
 1735 in accordance with s. 402.62, Florida Statutes, or s. 1003.485,  
 1736 Florida Statutes, to be available to the contributing taxpayer  
 1737 as a credit against the requested tax immediately upon receipt  
 1738 of a certificate of contribution from the administrator of the  
 1739 New Worlds Reading Initiative tax credit program or the  
 1740 applicable charitable organization under the Strong Families tax  
 1741 credit program. The taxpayer may use such credit against any  
 1742 payment of estimated tax or installment payment for the taxable  
 1743 year indicated on the approval letter from the Department of  
 1744 Revenue in accordance with this act and s. 402.62, Florida  
 1745 Statutes, or s. 1003.485, Florida Statutes, as applicable.

1746       Section 40. Treatment of specified contributions under the  
 1747 Strong Families tax credit program and the New Worlds Reading  
 1748 Initiative tax credit program.—

1749       (1) For purposes of any tax due under s. 624.509(1),  
 1750 Florida Statutes, for the 2021 taxable year, for which a return

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1751 was due March 1, 2022, a taxpayer may apply for an allocation  
 1752 from the Department of Revenue under s. 402.62(5), Florida  
 1753 Statutes, or s. 1003.485(3), Florida Statutes, on or before May  
 1754 1, 2022.

1755 (a) Once the taxpayer has received an approval letter from  
 1756 the Department of Revenue, the taxpayer must make the designated  
 1757 contribution to the applicable charitable organization or  
 1758 administrator within 14 days, or on or before June 1, 2022,  
 1759 whichever is later.

1760 (b) Once the taxpayer has received a certificate of  
 1761 contribution from the charitable organization or administrator,  
 1762 the taxpayer has 14 days to file an application with the  
 1763 Department of Revenue for a refund of tax paid pursuant to s.  
 1764 624.509(1), Florida Statutes, for the 2021 taxable year, not to  
 1765 exceed the amount indicated on the certificate of contribution.

1766 (2) Any contribution amount on a certificate of  
 1767 contribution that is not refunded in accordance with this  
 1768 section shall be carried forward for the period specified in s.  
 1769 402.62(5)(c), Florida Statutes, or s. 1003.485(3)(c), Florida  
 1770 Statutes, as applicable.

1771 (3) The Department of Revenue may not issue refund  
 1772 payments under this section after June 30, 2023.

1773 Section 41. The Department of Revenue is authorized, and  
 1774 all conditions are deemed met, to adopt emergency rules under s.  
 1775 120.54(4), Florida Statutes, for the purpose of implementing

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1776 changes related to the Strong Families tax credit program and  
 1777 the New Worlds Reading Initiative tax credit program made by  
 1778 this act. Notwithstanding any other law, emergency rules adopted  
 1779 under this section are effective for 6 months after adoption and  
 1780 may be renewed during the pendency of procedures to adopt  
 1781 permanent rules addressing the subject of the emergency rules.

1782 Section 42. This section and sections 39, 40, and 41 of  
 1783 this act, and the sections amending ss. 220.1876, 220.1877,  
 1784 624.51056, 624.51057, and 1003.485, Florida Statutes, shall take  
 1785 effect upon this act becoming a law and operate retroactively to  
 1786 July 1, 2021.

1787 Section 43. Clothing, wallets, and bags; school supplies;  
 1788 learning aids and jigsaw puzzles; personal computers and  
 1789 personal computer-related accessories; sales tax holiday.—

1790 (1) The tax levied under chapter 212, Florida Statutes,  
 1791 may not be collected during the period from July 25, 2022,  
 1792 through August 7, 2022, on the retail sale of:

1793 (a) Clothing, wallets, or bags, including handbags,  
 1794 backpacks, fanny packs, and diaper bags, but excluding  
 1795 briefcases, suitcases, and other garment bags, having a sales  
 1796 price of \$100 or less per item. As used in this paragraph, the  
 1797 term "clothing" means:

1798 1. Any article of wearing apparel intended to be worn on  
 1799 or about the human body, excluding watches, watchbands, jewelry,  
 1800 umbrellas, and handkerchiefs; and



ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1801 2. All footwear, excluding skis, swim fins, roller blades,  
 1802 and skates.

1803 (b) School supplies having a sales price of \$50 or less  
 1804 per item. As used in this paragraph, the term "school supplies"  
 1805 means pens, pencils, erasers, crayons, notebooks, notebook  
 1806 filler paper, legal pads, binders, lunch boxes, construction  
 1807 paper, markers, folders, poster board, composition books, poster  
 1808 paper, scissors, cellophane tape, glue or paste, rulers,  
 1809 computer disks, staplers and staples used to secure paper  
 1810 products, protractors, compasses, and calculators.

1811 (c) Learning aids and jigsaw puzzles having a sales price  
 1812 of \$30 or less. As used in this paragraph, the term "learning  
 1813 aids" means flashcards or other learning cards, matching or  
 1814 other memory games, puzzle books and search-and-find books,  
 1815 interactive or electronic books and toys intended to teach  
 1816 reading or math skills, and stacking or nesting blocks or sets.

1817 (2) The tax levied under chapter 212, Florida Statutes,  
 1818 may not be collected during the period from July 25, 2022,  
 1819 through August 7, 2022, on personal computers or personal  
 1820 computer-related accessories purchased for noncommercial home or  
 1821 personal use having a sales price of \$1,500 or less. As used in  
 1822 this subsection, the term:

1823 (a) "Personal computers" includes electronic book readers,  
 1824 laptops, desktops, handhelds, tablets, or tower computers. The  
 1825 term does not include cellular telephones, video game consoles,

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1826 digital media receivers, or devices that are not primarily  
1827 designed to process data.

1828 (b) "Personal computer-related accessories" includes  
1829 keyboards, mice, personal digital assistants, monitors, other  
1830 peripheral devices, modems, routers, and nonrecreational  
1831 software, regardless of whether the accessories are used in  
1832 association with a personal computer base unit. The term does  
1833 not include furniture or systems, devices, software, monitors  
1834 with a television tuner, or peripherals that are designed or  
1835 intended primarily for recreational use.

1836 (3) The tax exemptions provided in this section do not  
1837 apply to sales within a theme park or entertainment complex as  
1838 defined in s. 509.013(9), Florida Statutes, within a public  
1839 lodging establishment as defined in s. 509.013(4), Florida  
1840 Statutes, or within an airport as defined in s. 330.27(2),  
1841 Florida Statutes.

1842 (4) The tax exemptions provided in this section apply at  
1843 the option of the dealer if less than 5 percent of the dealer's  
1844 gross sales of tangible personal property in the prior calendar  
1845 year consisted of items that would be exempt under this section.  
1846 If a qualifying dealer chooses not to participate in the tax  
1847 holiday, by July 18, 2022, the dealer must notify the Department  
1848 of Revenue in writing of its election to collect sales tax  
1849 during the holiday and must post a copy of that notice in a  
1850 conspicuous location at its place of business.

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1851       (5) The Department of Revenue is authorized, and all  
 1852 conditions are deemed met, to adopt emergency rules pursuant to  
 1853 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 1854 this section.

1855       (6) This section shall take effect upon this act becoming  
 1856 a law.

1857       Section 44. Disaster preparedness supplies; sales tax  
 1858 holiday.-

1859       (1) The tax levied under chapter 212, Florida Statutes,  
 1860 may not be collected during the period from May 28, 2022,  
 1861 through June 10, 2022, on the sale of:

1862       (a) A portable self-powered light source selling for \$40  
 1863 or less.

1864       (b) A portable self-powered radio, two-way radio, or  
 1865 weather-band radio selling for \$50 or less.

1866       (c) A tarpaulin or other flexible waterproof sheeting  
 1867 selling for \$100 or less.

1868       (d) An item normally sold as, or generally advertised as,  
 1869 a ground anchor system or tie-down kit selling for \$100 or less.

1870       (e) A gas or diesel fuel tank selling for \$50 or less.

1871       (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-  
 1872 volt, or 9-volt batteries, excluding automobile and boat  
 1873 batteries, selling for \$50 or less.

1874       (g) A nonelectric food storage cooler selling for \$60 or  
 1875 less.

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1876 (h) A portable generator used to provide light or  
 1877 communications or preserve food in the event of a power outage  
 1878 selling for \$1,000 or less.

1879 (i) Reusable ice selling for \$20 or less.

1880 (j) A portable power bank selling for \$60 or less.

1881 (k) A smoke detector or smoke alarm selling for \$70 or  
 1882 less.

1883 (l) A fire extinguisher selling for \$70 or less.

1884 (m) A carbon monoxide detector selling for \$70 or less.

1885 (n) Supplies necessary for the evacuation of household  
 1886 pets. For purposes of this exemption, necessary supplies means  
 1887 the noncommercial purchase of:

1888 1. Portable kennels or pet carriers selling for \$100 or  
 1889 less per item.

1890 2. Bags of dry pet food weighing 15 or fewer pounds and  
 1891 selling for \$30 or less per item.

1892 3. Cans or pouches of wet pet food selling for \$2 or less  
 1893 per can or pouch or the equivalent if sold in a box or case.

1894 4. Manual can openers selling for \$15 or less per item.

1895 5. Leashes, collars, and muzzles selling for \$20 or less  
 1896 per item.

1897 6. Collapsible or travel-sized food or water bowls selling  
 1898 for \$15 or less per item.

1899 7. Cat litter weighing 25 or fewer pounds and selling for  
 1900 \$25 or less per item.

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1901 8. Cat litter pans selling for \$15 or less per item.

1902 9. Pet waste disposal bags selling for \$15 or less per  
 1903 package.

1904 10. Pet pads selling for \$20 or less per box or package.

1905 11. Hamster or rabbit substrate selling for \$15 or less  
 1906 per package.

1907 12. Pet beds selling for \$40 or less per item.

1908 (2) The tax exemptions provided in this section do not  
 1909 apply to sales within a theme park or entertainment complex as  
 1910 defined in s. 509.013(9), Florida Statutes, within a public  
 1911 lodging establishment as defined in s. 509.013(4), Florida  
 1912 Statutes, or within an airport as defined in s. 330.27(2),  
 1913 Florida Statutes.

1914 (3) The Department of Revenue is authorized, and all  
 1915 conditions are deemed met, to adopt emergency rules pursuant to  
 1916 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 1917 this section.

1918 (4) This section shall take effect upon this act becoming  
 1919 a law.

1920 Section 45. Freedom Week; sales tax holiday.-

1921 (1) The taxes levied under chapter 212, Florida Statutes,  
 1922 may not be collected on purchases made during the period from  
 1923 July 1, 2022, through July 7, 2022, on:

1924 (a) The sale by way of admissions, as defined in s.  
 1925 212.02(1), Florida Statutes, for:

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

- 1926        1. A live music event scheduled to be held on any date or  
 1927 dates from July 1, 2022, through December 31, 2022;
- 1928        2. A live sporting event scheduled to be held on any date  
 1929 or dates from July 1, 2022, through December 31, 2022;
- 1930        3. A movie to be shown in a movie theater on any date or  
 1931 dates from July 1, 2022, through December 31, 2022;
- 1932        4. Entry to a museum, including any annual passes;
- 1933        5. Entry to a state park, including any annual passes;
- 1934        6. Entry to a ballet, play, or musical theatre performance  
 1935 scheduled to be held on any date or dates from July 1, 2022,  
 1936 through December 31, 2022;
- 1937        7. Season tickets for ballets, plays, music events, or  
 1938 musical theatre performances;
- 1939        8. Entry to a fair, festival, or cultural event scheduled  
 1940 to be held on any date or dates from July 1, 2022, through  
 1941 December 31, 2022; or
- 1942        9. Use of or access to private and membership clubs  
 1943 providing physical fitness facilities from July 1, 2022, through  
 1944 December 31, 2022.
- 1945        (b) The retail sale of boating and water activity  
 1946 supplies, camping supplies, fishing supplies, general outdoor  
 1947 supplies, residential pool supplies, and sporting equipment. As  
 1948 used in this section, the term:
- 1949        1. "Boating and water activity supplies" means the first  
 1950 \$75 of the sales price of life jackets and coolers; the first

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1951 \$35 of the sales price of recreational pool tubes, pool floats,  
 1952 inflatable chairs, and pool toys; the first \$50 of the sales  
 1953 price of safety flares; the first \$150 of the sales price of  
 1954 water skis, wakeboards, kneeboards, and recreational inflatable  
 1955 water tubes or floats capable of being towed; the first \$300 of  
 1956 the sales price of paddleboards and surfboards; the first \$500  
 1957 of the sales price of canoes and kayaks; the first \$75 of the  
 1958 sales price of paddles and oars; and the first \$25 of the sales  
 1959 price of snorkels, goggles, and swimming masks.

1960 2. "Camping supplies" means the first \$200 of the sales  
 1961 price of tents; the first \$50 of the sales price of sleeping  
 1962 bags, portable hammocks, camping stoves, and collapsible camping  
 1963 chairs; and the first \$30 of the sales price of camping lanterns  
 1964 and flashlights.

1965 3. "Fishing supplies" means the first \$75 of the sales  
 1966 price of rods and reels, if sold individually, or the first \$150  
 1967 of the sales price if sold as a set; the first \$30 of the sales  
 1968 price of tackle boxes or bags; and the first \$5 of the sale  
 1969 price of bait or fishing tackle, if sold individually, or the  
 1970 first \$10 of the sales price if multiple items are sold  
 1971 together. The term does not include supplies used for commercial  
 1972 fishing purposes.

1973 4. "General outdoor supplies" means the first \$15 of the  
 1974 sales price of sunscreen or insect repellent; the first \$100 of  
 1975 the sales price of sunglasses; the first \$200 of the sales price

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

1976 of binoculars; the first \$30 of the sales price of water  
 1977 bottles; the first \$50 of the sales price of hydration packs;  
 1978 the first \$250 of the sales price of outdoor gas or charcoal  
 1979 grills; the first \$50 of the sales price of bicycle helmets; and  
 1980 the first \$250 of the sales price of bicycles.

1981 5. "Residential pool supplies" means the first \$100 of the  
 1982 sales price of individual residential pool and spa replacement  
 1983 parts, nets, filters, lights, and covers; and the first \$150 of  
 1984 the combined sales price of all residential pool and spa  
 1985 chemicals purchased by an individual.

1986 6. "Sports equipment" means any item used in individual or  
 1987 team sports, not including clothing or footwear, selling for \$40  
 1988 or less per item.

1989 (2) The tax exemptions provided in this section do not  
 1990 apply to sales within a theme park or entertainment complex as  
 1991 defined in s. 509.013(9), Florida Statutes, within a public  
 1992 lodging establishment as defined in s. 509.013(4), Florida  
 1993 Statutes, or within an airport as defined in s. 330.27(2),  
 1994 Florida Statutes.

1995 (3) If a purchaser of an admission purchases the admission  
 1996 exempt from tax pursuant to this section and subsequently  
 1997 resells the admission, the purchaser shall collect tax on the  
 1998 full sales price of the resold admission.

1999 (4) The Department of Revenue is authorized, and all  
 2000 conditions are deemed met, to adopt emergency rules pursuant to



ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

2001 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 2002 this section.

2003 (5) This section shall take effect upon this act becoming  
 2004 a law.

2005 Section 46. Tools commonly used by skilled trade workers;  
 2006 Tool Time sales tax holiday.—

2007 (1) The tax levied under chapter 212, Florida Statutes,  
 2008 may not be collected during the period from September 3, 2022,  
 2009 through September 9, 2022, on the retail sale of:

2010 (a) Hand tools selling for \$50 or less per item.

2011 (b) Power tools selling for \$300 or less per item.

2012 (c) Power tool batteries selling for \$150 or less per  
 2013 item.

2014 (d) Work gloves selling for \$25 or less per pair.

2015 (e) Safety glasses selling for \$50 or less per pair, or  
 2016 the equivalent if sold in sets of more than one pair.

2017 (f) Protective coveralls selling for \$50 or less per item.

2018 (g) Work boots selling for \$175 or less per pair.

2019 (h) Tool belts selling for \$100 or less per item.

2020 (i) Duffle bags or tote bags selling for \$50 or less per  
 2021 item.

2022 (j) Tool boxes selling for \$75 or less per item.

2023 (k) Tool boxes for vehicles selling for \$300 or less per  
 2024 item.

2025 (l) Industry textbooks and code books selling for \$125 or

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

2026 less per item.

2027 (m) Electrical voltage and testing equipment selling for

2028 \$100 or less per item.

2029 (n) LED flashlights selling for \$50 or less per item.

2030 (o) Shop lights selling for \$100 or less per item.

2031 (p) Handheld pipe cutters, drain opening tools, and

2032 plumbing inspection equipment selling for \$150 or less per item.

2033 (2) The tax exemptions provided in this section do not

2034 apply to sales within a theme park or entertainment complex as

2035 defined in s. 509.013(9), Florida Statutes, within a public

2036 lodging establishment as defined in s. 509.013(4), Florida

2037 Statutes, or within an airport as defined in s. 330.27(2),

2038 Florida Statutes.

2039 (3) The Department of Revenue is authorized, and all

2040 conditions are deemed met, to adopt emergency rules pursuant to

2041 s. 120.54(4), Florida Statutes, for the purpose of implementing

2042 this section.

2043 Section 47. Florida Motor Fuel Tax Relief Act of 2022.—

2044 (1) This section of this act may be referred to by the

2045 popular name the "Florida Motor Fuel Tax Relief Act of 2022."

2046 (2) From October 1, 2022, through October 31, 2022, the

2047 tax levied pursuant to s. 206.41(1)(b), Florida Statutes, shall

2048 be reduced by 1 cent per gallon, the tax levied pursuant to s.

2049 206.41(1)(c), Florida Statutes, shall be reduced by 1 cent per

2050 gallon, the tax levied pursuant to s. 206.41(1)(f), Florida

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

2051 Statutes, shall be reduced by 8.3 cents per gallon, and the tax  
 2052 levied pursuant to s. 206.41(1)(g), Florida Statutes, shall be  
 2053 reduced by 15 cents per gallon. During this period, licensed  
 2054 terminal suppliers, wholesalers, and importers of motor fuel  
 2055 shall charge and collect the reduced rate of tax on sales of  
 2056 motor fuel to retail dealers located in this state.

2057 (3)(a) It is the intent of the Legislature that the tax  
 2058 reduction set forth in this section be passed on to the ultimate  
 2059 consumer.

2060 (b) A retail dealer of motor fuel, at the dealer's option,  
 2061 may manage its motor fuel inventory in such a way that the  
 2062 benefit to residents of this state of the tax reduction is  
 2063 maximized during the month. A retail dealer of motor fuel may  
 2064 sell motor fuel purchased without the tax reduction at an amount  
 2065 determined as if the tax reduction applied and may sell motor  
 2066 fuel purchased with the tax reduction at an amount determined as  
 2067 if the tax reduction did not apply, if the retail dealer can  
 2068 show that the number of gallons purchased with the reduced tax  
 2069 equals the number of gallons sold at a price reflecting the  
 2070 reduced tax.

2071 (c) The Attorney General may investigate violations of  
 2072 this act.

2073 (4) Refunds authorized pursuant to s. 206.41(4), Florida  
 2074 Statutes, for fuel purchased during the period described in  
 2075 subsection (2) shall be reduced by the amount of the tax

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

2076 reduction set forth in that subsection.

2077 (5) The Department of Revenue is authorized, and all  
 2078 conditions are deemed met, to adopt emergency rules pursuant to  
 2079 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 2080 this section. Notwithstanding any other law, the emergency rules  
 2081 shall remain effective for 6 months after the date of adoption  
 2082 of the rules.

2083 (6) It is unlawful for a terminal supplier, wholesaler,  
 2084 importer, reseller, or retail dealer of motor fuel to retain any  
 2085 part of the tax reduction set forth in this act or to interfere  
 2086 with providing the full benefit of the tax reduction to the  
 2087 retail purchaser of motor fuel.

2088 (7) Contingent upon the Department of Financial Services  
 2089 receiving and depositing into the General Revenue Fund the  
 2090 second distribution of the state's allocation from the federal  
 2091 Coronavirus State Fiscal Recovery Fund created in Public Law No.  
 2092 117-2, entitled American Rescue Plan Act of 2021, the following  
 2093 nonoperating transfers from the General Revenue Fund are  
 2094 authorized in the 2022-2023 fiscal year, to be made in December  
 2095 2022:

2096 (a) One hundred eighteen million and six hundred thousand  
 2097 dollars shall be transferred into the State Transportation Trust  
 2098 Fund;

2099 (b) Seven million and nine hundred thousand dollars shall  
 2100 be transferred into the Fuel Tax Collection Trust Fund for

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

2101 distribution as provided in s. 206.60;  
 2102 (c) Seven million and nine hundred thousand dollars shall  
 2103 be transferred into the Fuel Tax Collection Trust Fund for  
 2104 distribution as provided in s. 206.605; and  
 2105 (d) Sixty-five million and six hundred thousand dollars  
 2106 shall be transferred into the Fuel Tax Collection Trust Fund for  
 2107 distribution as provided in s. 206.608.  
 2108 (8) This section expires July 1, 2023.  
 2109 Section 48. (1) The tax levied under chapter 212, Florida  
 2110 Statutes, may not be collected during the period from May 14,  
 2111 2022, through August 14, 2022, on the retail sale of children's  
 2112 books.  
 2113 (2) As used in this section, the term "children's books"  
 2114 means any fiction or nonfiction book primarily intended for  
 2115 children age 12 or younger, including any board book, picture  
 2116 book, beginning reader book, juvenile chapter book, or middle  
 2117 grade book. It does not include books intended for, or primarily  
 2118 marketed to, adults.  
 2119 (3) This section shall take effect upon this act becoming  
 2120 a law.  
 2121 Section 49. (1) The tax levied under chapter 212, Florida  
 2122 Statutes, may not be collected during the period from July 1,  
 2123 2022, through June 30, 2023, on the retail sale of a new ENERGY  
 2124 STAR appliance for noncommercial use.  
 2125 (2) As used in this section, the term "ENERGY STAR

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

2126 appliance" means one of the following products, if such product  
 2127 is designated by the United States Environmental Protection  
 2128 Agency and the United States Department of Energy as meeting or  
 2129 exceeding each agency's requirements under the ENERGY STAR  
 2130 program, and is affixed with an ENERGY STAR label:

- 2131 (a) A washing machine selling for \$1,500 or less;
- 2132 (b) A clothes dryer selling for \$1,500 or less;
- 2133 (c) A water heater selling for \$1,500 or less; or
- 2134 (d) A refrigerator or combination refrigerator/freezer  
 2135 selling for \$3,000 or less.

2136 (3) This section shall take effect upon this act becoming  
 2137 a law.

2138 Section 50. (1) The tax levied under chapter 212, Florida  
 2139 Statutes, may not be collected during the period from July 1,  
 2140 2022, through June 30, 2023, on the retail sale of children's  
 2141 diapers, including single-use diapers, reusable diapers, and  
 2142 reusable diaper inserts.

2143 (2) This section shall take effect upon this act becoming  
 2144 a law.

2145 Section 51. (1) The tax levied under chapter 212, Florida  
 2146 Statutes, may not be collected during the period from July 1,  
 2147 2022, through June 30, 2023, on the retail sale of baby and  
 2148 toddler clothing, apparel, and shoes, primarily intended for  
 2149 children age 5 or younger. The terms "clothing" and "apparel"  
 2150 exclude watches, watchbands, jewelry, umbrellas, and

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

2151 handkerchiefs.

2152 (2) This section shall take effect upon this act becoming  
 2153 a law.

2154 Section 52. (1) The tax levied under chapter 212, Florida  
 2155 Statutes, may not be collected during the period from July 1,  
 2156 2022, through June 30, 2024, on the retail sale of impact-  
 2157 resistant windows, impact-resistant doors, and impact-resistant  
 2158 garage doors.

2159 (2) This section shall take effect upon this act becoming  
 2160 a law.

2161 Section 53. (1) The Department of Revenue is authorized,  
 2162 and all conditions are deemed met, to adopt emergency rules  
 2163 pursuant to s. 120.54(4), Florida Statutes, to implement the  
 2164 amendments made by this act to s. 212.08; the creation by this  
 2165 act of ss. 197.319, 197.3195, and 220.1915, Florida Statutes;  
 2166 and the creation by this act of the temporary tax exemptions for  
 2167 ENERGY STAR appliances, children's books, children's diapers,  
 2168 baby and toddler clothing and shoes, and impact-resistant  
 2169 windows, doors, and garage doors. Notwithstanding any other  
 2170 provision of law, emergency rules adopted pursuant to this  
 2171 subsection are effective for 6 months after adoption and may be  
 2172 renewed during the pendency of procedures to adopt permanent  
 2173 rules addressing the subject of the emergency rules.

2174 (2) This section shall take effect upon this act becoming  
 2175 a law and expires July 1, 2025.

ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

2176 Section 54. For the purpose of incorporating the amendment  
 2177 made by this act to section 212.08, Florida Statutes, in a  
 2178 reference thereto, paragraph (a) of subsection (4) of section  
 2179 377.809, Florida Statutes, is reenacted to read:

2180 377.809 Energy Economic Zone Pilot Program.—

2181 (4)(a) Beginning July 1, 2012, all the incentives and  
 2182 benefits provided for enterprise zones pursuant to state law  
 2183 shall be available to the energy economic zones designated  
 2184 pursuant to this section on or before July 1, 2010. In order to  
 2185 provide incentives, by March 1, 2012, each local governing body  
 2186 that has jurisdiction over an energy economic zone must, by  
 2187 local ordinance, establish the boundary of the energy economic  
 2188 zone, specify applicable energy-efficiency standards, and  
 2189 determine eligibility criteria for the application of state and  
 2190 local incentives and benefits in the energy economic zone.  
 2191 However, in order to receive benefits provided under s. 288.106,  
 2192 a business must be a qualified target industry business under s.  
 2193 288.106 for state purposes. An energy economic zone's boundary  
 2194 may be revised by local ordinance. Such incentives and benefits  
 2195 include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183,  
 2196 288.106, and 624.5105 and the public utility discounts provided  
 2197 in s. 290.007(8). The exemption provided in s. 212.08(5)(c)  
 2198 shall be for renewable energy as defined in s. 377.803. For  
 2199 purposes of this section, any applicable requirements for  
 2200 employee residency for higher refund or credit thresholds must



ENROLLED

CS/HB 7071, Engrossed 2

2022 Legislature

2201 | be based on employee residency in the energy economic zone or an  
2202 | enterprise zone. A business in an energy economic zone may also  
2203 | be eligible for funding under ss. 288.047 and 445.003, and a  
2204 | transportation project in an energy economic zone shall be  
2205 | provided priority in funding under s. 339.2821. Other projects  
2206 | shall be given priority ranking to the extent practicable for  
2207 | grants administered under state energy programs.

2208 |       Section 55. Except as otherwise expressly provided in this  
2209 | act and except for this section, which shall take effect upon  
2210 | this act becoming a law, this act shall take effect July 1,  
2211 | 2022.