

26 | property is deemed to be owned by an educational
27 | institution; amending s. 197.319, F.S.; revising
28 | definitions; revising procedures for the refund of
29 | taxes in certain circumstances; providing the value of
30 | certain residential improvements; providing
31 | applicability; amending ss. 199.145 and 201.08, F.S.;
32 | providing requirements for taxation of specified loans
33 | in certain circumstances; amending s. 202.19, F.S.;
34 | revising the name of the discretionary communications
35 | services tax; requiring a certain tax remain the same
36 | rate as it was on a specified past date until a
37 | specified future date; prohibiting a certain tax
38 | passed after a specified date from being added to the
39 | local communications service tax until a future date;
40 | amending s. 206.9952, F.S.; conforming provisions to
41 | changes made by the act; amending s. 206.9955, F.S.;
42 | delaying the effective date of certain taxes on
43 | natural gas fuel; amending s. 206.996, F.S.;
44 | conforming a provision to changes made by the act;
45 | amending s. 212.031, F.S.; reducing the tax levied on
46 | rental or license fees charged for the use of real
47 | property; amending s. 212.054, F.S.; specifying
48 | procedures when a specified surtax is found, in a
49 | final adjudication, to be unconstitutional; requiring
50 | certain entities to transfer tax proceeds and interest

51 to the Department of Revenue within a specified time
52 period; requiring the department to deposit such
53 proceeds into a separate account in a specified trust
54 fund; requiring certain surtaxes to be temporarily
55 suspended in specified circumstances; requiring the
56 department to distribute moneys in a specified manner;
57 requiring temporarily suspended surtaxes to resume
58 when the department estimates a certain condition is
59 met; requiring the department to monitor certain
60 transfers and make a specified estimate; requiring the
61 department to provide notice a certain time before a
62 specified condition is met; providing applicability;
63 amending s. 212.08, F.S.; exempting from sales and use
64 tax the sale of certain fencing used to contain,
65 confine, or process cattle; defining the term
66 "renewable natural gas"; providing a sales tax
67 exemption for the purchase of certain machinery and
68 equipment relating to renewable natural gas; requiring
69 purchasers of such machinery and equipment to furnish
70 the vendor with a certain affidavit; providing an
71 exception; providing penalties, including a criminal
72 penalty; authorizing the Department of Revenue to
73 adopt rules; providing a sales tax exemption for the
74 purchase of specified products relating to babies and
75 toddlers; exempting the sale for human use of diapers,

76 | incontinence undergarments, incontinence pads, and
77 | incontinence liners from the sales and use tax;
78 | exempting the sale of oral hygiene products from the
79 | sales and use tax; providing definitions; providing an
80 | exemption from the state tax on sales, use, and other
81 | transactions for private investigation services
82 | provided by a small private investigative agency;
83 | providing definitions; providing an exception;
84 | amending s. 213.053, F.S.; revising information which
85 | the Department of Revenue may share with the
86 | Department of Environmental Protection to include
87 | changes made by the act; amending s. 220.02, F.S.;
88 | revising the order in which credits may be taken to
89 | include credits created by the act; amending s.
90 | 220.03, F.S.; adopting the Internal Revenue Code in
91 | effect on a specified date; providing for retroactive
92 | operation; amending s. 220.13, F.S.; revising the
93 | definition of the term "adjusted federal income" to
94 | include credits created by the act; creating s.
95 | 220.199, F.S.; providing definitions; providing a tax
96 | credit to developers and homebuilders for certain
97 | graywater systems purchased during the taxable year;
98 | providing a cap on the amount of the tax credit per
99 | system and per developer or homebuilder; specifying
100 | information the developer or homebuilder must provide;

101 requiring the Department of Environmental Protection
102 to make certain determinations and to certify such
103 determinations within a specified time frame;
104 requiring such determinations be included on specified
105 returns; prohibiting the certification of credits for
106 tax years after a certain date; authorizing tax
107 credits to be carried forward for up to a specified
108 number of years; authorizing the Department of Revenue
109 and the Department of Environmental Protection to
110 adopt rules; providing for future repeal; creating s.
111 220.1991, F.S.; authorizing a tax credit for a portion
112 of the cost of certain equipment used in the
113 production of human breast milk fortifiers; requiring
114 such credit be reduced using a specified calculation;
115 providing requirements for qualifying equipment;
116 providing the maximum amount of credits available for
117 each taxpayer for certain fiscal years; providing
118 applicability; authorizing the Department of Revenue
119 to adopt specified rules; providing requirements for
120 certain forms; requiring the credit to be approved by
121 the department before it is used; requiring the
122 Department of Revenue to take certain actions when
123 processing applications; providing requirements for
124 incomplete applications; authorizing credits to be
125 carried forward for up to a specified number of years;

126 authorizing credits to be used on a consolidated
127 return in certain circumstances; prohibiting credits
128 from specified transfers; providing an exception;
129 requiring notification if such exception is used;
130 requiring the Department of Revenue to take specified
131 actions in relation to such notifications; providing
132 requirements for a credit approved after a specified
133 event; providing for the reduction of estimated
134 payments in certain circumstances; providing for
135 future repeal; amending s. 220.222, F.S.; requiring
136 specified calculations relating to the underpayment of
137 taxes to include the amount of certain credits;
138 amending s. 402.62, F.S.; modifying the restrictions
139 for designation as an eligible charitable organization
140 under the Strong Families tax credit program;
141 increasing the Strong Families tax credit cap;
142 exempting from sales and use tax the retail sale of
143 certain clothing, wallets, bags, school supplies,
144 learning aids and jigsaw puzzles, and personal
145 computers and personal computer-related accessories
146 during specified timeframes; providing definitions;
147 specifying locations where the tax exemptions do not
148 apply; authorizing certain dealers to opt out of
149 participating in the tax holidays, subject to certain
150 requirements; authorizing the department to adopt

151 emergency rules; exempting from sales and use tax
152 specified disaster preparedness supplies during a
153 specified timeframe; providing definitions; specifying
154 locations where the tax exemptions do not apply;
155 authorizing the department to adopt emergency rules;
156 exempting from sales and use tax admissions to certain
157 events, performances, and facilities, certain season
158 tickets, and the retail sale of certain boating and
159 water activity, camping, fishing, general outdoor, and
160 residential pool supplies and sporting equipment
161 during specified timeframe; providing definitions;
162 specifying locations where the tax exemptions do not
163 apply; authorizing the department to adopt emergency
164 rules; exempting from the sales and use tax the retail
165 sale of specified tools used by skilled trade workers
166 during a specified timeframe; specifying locations
167 where the tax exemptions do not apply; authorizing the
168 department to adopt emergency rules; exempting from
169 sales and use tax the retail sale of new ENERGY STAR
170 appliances during a specified timeframe; defining the
171 term "ENERGY STAR appliance"; exempting from sales and
172 use tax the retail sale of gas ranges and cooktops;
173 defining the term "gas ranges and cooktops"; providing
174 for a transfer of funds by a specified date;
175 authorizing the Department of Revenue to adopt

176 emergency rules; providing for future expiration;
 177 providing for retroactive operation; providing
 178 effective dates.

179
 180 Be It Enacted by the Legislature of the State of Florida:

181
 182 Section 1. Paragraph (c) of subsection (5) of section
 183 125.0104, Florida Statutes, is amended to read:

184 125.0104 Tourist development tax; procedure for levying;
 185 authorized uses; referendum; enforcement.—

186 (5) AUTHORIZED USES OF REVENUE.—

187 (c) A county located adjacent to the Gulf of Mexico or the
 188 Atlantic Ocean, except a county that receives revenue from taxes
 189 levied pursuant to s. 125.0108, which meets the following
 190 criteria may use up to 10 percent of the tax revenue received
 191 pursuant to this section to reimburse expenses incurred in
 192 providing public safety services, including emergency medical
 193 services as defined in s. 401.107(3), and law enforcement
 194 services, which are needed to address impacts related to
 195 increased tourism and visitors to an area. However, if taxes
 196 collected pursuant to this section are used to reimburse
 197 emergency medical services or public safety services for tourism
 198 or special events, the governing board of a county or
 199 municipality may not use such taxes to supplant the normal
 200 operating expenses of an emergency medical services department,

201 a fire department, a sheriff's office, or a police department.
 202 To receive reimbursement, the county must:

- 203 1. Generate a minimum of \$10 million in annual proceeds
- 204 from any tax, or any combination of taxes, authorized to be
- 205 levied pursuant to this section;
- 206 2. Have at least three municipalities; and
- 207 3. Have an estimated population of less than 275,000
- 208 ~~225,000~~, according to the most recent population estimate
- 209 prepared pursuant to s. 186.901, excluding the inmate
- 210 population.

211
 212 The board of county commissioners must by majority vote approve
 213 reimbursement made pursuant to this paragraph upon receipt of a
 214 recommendation from the tourist development council.

215 Section 2. Paragraph (b) of subsection (1) and subsections
 216 (4) and (6) of section 196.081, Florida Statutes, are amended to
 217 read:

218 196.081 Exemption for certain permanently and totally
 219 disabled veterans and for surviving spouses of veterans;
 220 exemption for surviving spouses of first responders who die in
 221 the line of duty.-

222 (1)

223 (b)1. If legal or beneficial title to property is acquired
 224 between January 1 and November 1 of any year by a veteran or his
 225 or her surviving spouse receiving an exemption under this

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226 section on another property for that tax year, the veteran or
227 his or her surviving spouse may receive a refund, prorated as of
228 the date of transfer, of the ad valorem taxes paid for the newly
229 acquired property if he or she applies for and receives an
230 exemption under this section for the newly acquired property in
231 the next tax year. If the property appraiser finds that the
232 applicant is entitled to an exemption under this section for the
233 newly acquired property, the property appraiser shall
234 immediately make such entries upon the tax rolls of the county
235 that are necessary to allow the prorated refund of taxes for the
236 previous tax year.

237 2. If legal or beneficial title to property is acquired
238 between January 1 and November 1 of any year by a veteran or his
239 or her surviving spouse who is not receiving an exemption under
240 this section on another property for that tax year, and as of
241 January 1 of that tax year, the veteran was honorably discharged
242 with a service-connected total and permanent disability and for
243 whom a letter from the United States Government or United States
244 Department of Veterans Affairs or its predecessor has been
245 issued certifying that the veteran is totally and permanently
246 disabled, the veteran or his or her surviving spouse may receive
247 a refund, prorated as of the date of transfer, of the ad valorem
248 taxes paid for the newly acquired property if he or she applies
249 for and receives an exemption under this section for the newly
250 acquired property in the next tax year. If the property

251 appraiser finds that the applicant is entitled to an exemption
 252 under this section for the newly acquired property, the property
 253 appraiser shall immediately make such entries upon the tax rolls
 254 of the county that are necessary to allow the prorated refund of
 255 taxes for the previous tax year.

256 (4) Any real estate that is owned and used as a homestead
 257 by the surviving spouse of a veteran who died from service-
 258 connected causes while on active duty as a member of the United
 259 States Armed Forces and for whom a letter from the United States
 260 Government or United States Department of Veterans Affairs or
 261 its predecessor has been issued certifying that the veteran who
 262 died from service-connected causes while on active duty is
 263 exempt from taxation ~~if the veteran was a permanent resident of~~
 264 ~~this state on January 1 of the year in which the veteran died.~~

265 (a) The production of the letter by the surviving spouse
 266 which attests to the veteran's death while on active duty is
 267 prima facie evidence that the surviving spouse is entitled to
 268 the exemption.

269 (b) The tax exemption carries over to the benefit of the
 270 veteran's surviving spouse as long as the spouse holds the legal
 271 or beneficial title to the homestead, permanently resides
 272 thereon as specified in s. 196.031, and does not remarry. If the
 273 surviving spouse sells the property, an exemption not to exceed
 274 the amount granted under the most recent ad valorem tax roll may
 275 be transferred to his or her new residence as long as it is used

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276 as his or her primary residence and he or she does not remarry.

277 (6) Any real estate that is owned and used as a homestead
278 by the surviving spouse of a first responder who died in the
279 line of duty while employed by the United States, the state, or
280 any political subdivision of the state, including authorities
281 and special districts, and for whom a letter from the United
282 States Government, the state, or appropriate political
283 subdivision of the state, or other authority or special
284 district, has been issued which legally recognizes and certifies
285 that the first responder died in the line of duty while employed
286 as a first responder is exempt from taxation if the first
287 responder and his or her surviving spouse were permanent
288 residents of this state on January 1 of the year in which the
289 first responder died.

290 (a) The production of the letter by the surviving spouse
291 which attests to the first responder's death in the line of duty
292 is prima facie evidence that the surviving spouse is entitled to
293 the exemption.

294 (b) The tax exemption applies as long as the surviving
295 spouse holds the legal or beneficial title to the homestead,
296 permanently resides thereon as specified in s. 196.031, and does
297 not remarry. If the surviving spouse sells the property, an
298 exemption not to exceed the amount granted under the most recent
299 ad valorem tax roll may be transferred to his or her new
300 residence if it is used as his or her primary residence and he

301 or she does not remarry.

302 (c) As used in this subsection only, and not applicable to
 303 the payment of benefits under s. 112.19 or s. 112.191, the term:

304 1. "First responder" means a federal law enforcement
 305 officer as defined in s. 901.1505(1), a law enforcement officer
 306 or correctional officer as defined in s. 943.10, a firefighter
 307 as defined in s. 633.102, or an emergency medical technician or
 308 paramedic as defined in s. 401.23 who is a full-time paid
 309 employee, part-time paid employee, or unpaid volunteer.

310 2. "In the line of duty" means:

311 a. While engaging in law enforcement;

312 b. While performing an activity relating to fire
 313 suppression and prevention;

314 c. While responding to a hazardous material emergency;

315 d. While performing rescue activity;

316 e. While providing emergency medical services;

317 f. While performing disaster relief activity;

318 g. While otherwise engaging in emergency response
 319 activity; or

320 h. While engaging in a training exercise related to any of
 321 the events or activities enumerated in this subparagraph if the
 322 training has been authorized by the employing entity.

323
 324 A heart attack or stroke that causes death or causes an injury
 325 resulting in death must occur within 24 hours after an event or

326 activity enumerated in this subparagraph and must be directly
 327 and proximately caused by the event or activity in order to be
 328 considered as having occurred in the line of duty.

329 Section 3. The amendments made by section 2 of this act to
 330 s. 196.081, Florida Statutes, first apply to the 2024 ad valorem
 331 tax roll.

332 Section 4. Paragraph (b) of subsection (1), subsection
 333 (3), paragraph (b) of subsection (4), and paragraph (b) of
 334 subsection (6) of section 196.081, Florida Statutes, are amended
 335 to read:

336 196.081 Exemption for certain permanently and totally
 337 disabled veterans and for surviving spouses of veterans;
 338 exemption for surviving spouses of first responders who die in
 339 the line of duty.—

340 (1)

341 (b) If legal or beneficial title to property is acquired
 342 between January 1 and November 1 of any year by a veteran or his
 343 or her surviving spouse receiving an exemption under this
 344 section on another property for that tax year, the veteran or
 345 his or her surviving spouse is entitled to ~~may receive~~ a refund,
 346 prorated as of the date of transfer, of the ad valorem taxes
 347 paid for the newly acquired property if he or she applies for
 348 and receives an exemption under this section for the newly
 349 acquired property in the next tax year. If the property
 350 appraiser finds that the applicant is entitled to an exemption

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351 under this section for the newly acquired property, the property
352 appraiser shall immediately make such entries upon the tax rolls
353 of the county that are necessary to allow the prorated refund of
354 taxes for the previous tax year.

355 (3) If the totally and permanently disabled veteran
356 predeceases his or her spouse and if, upon the death of the
357 veteran, the spouse holds the legal or beneficial title to the
358 homestead and permanently resides thereon as specified in s.
359 196.031, the exemption from taxation carries over to the benefit
360 of the veteran's spouse until such time as he or she remarries
361 or sells or otherwise disposes of the property. If the spouse
362 sells the property, the spouse may transfer an exemption not to
363 exceed the amount granted from the most recent ad valorem tax
364 roll ~~may be transferred~~ to his or her new residence, as long as
365 it is used as his or her primary residence and he or she does
366 not remarry.

367 (4) Any real estate that is owned and used as a homestead
368 by the surviving spouse of a veteran who died from service-
369 connected causes while on active duty as a member of the United
370 States Armed Forces and for whom a letter from the United States
371 Government or United States Department of Veterans Affairs or
372 its predecessor has been issued certifying that the veteran who
373 died from service-connected causes while on active duty is
374 exempt from taxation if the veteran was a permanent resident of
375 this state on January 1 of the year in which the veteran died.

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376 (b) The tax exemption carries over to the benefit of the
377 veteran's surviving spouse as long as the spouse holds the legal
378 or beneficial title to the homestead, permanently resides
379 thereon as specified in s. 196.031, and does not remarry. If the
380 surviving spouse sells the property, the spouse may transfer an
381 exemption not to exceed the amount granted under the most recent
382 ad valorem tax roll ~~may be transferred~~ to his or her new
383 residence as long as it is used as his or her primary residence
384 and he or she does not remarry.

385 (6) Any real estate that is owned and used as a homestead
386 by the surviving spouse of a first responder who died in the
387 line of duty while employed by the state or any political
388 subdivision of the state, including authorities and special
389 districts, and for whom a letter from the state or appropriate
390 political subdivision of the state, or other authority or
391 special district, has been issued which legally recognizes and
392 certifies that the first responder died in the line of duty
393 while employed as a first responder is exempt from taxation if
394 the first responder and his or her surviving spouse were
395 permanent residents of this state on January 1 of the year in
396 which the first responder died.

397 (b) The tax exemption applies as long as the surviving
398 spouse holds the legal or beneficial title to the homestead,
399 permanently resides thereon as specified in s. 196.031, and does
400 not remarry. If the surviving spouse sells the property, the

401 spouse may transfer an exemption not to exceed the amount
 402 granted under the most recent ad valorem tax roll ~~may be~~
 403 ~~transferred~~ to his or her new residence if it is used as his or
 404 her primary residence and he or she does not remarry.

405 Section 5. Subsection (3) of section 196.196, Florida
 406 Statutes, is amended, and subsection (6) is added to that
 407 section, to read:

408 196.196 Determining whether property is entitled to
 409 charitable, religious, scientific, or literary exemption.—

410 (3) Property owned by an exempt organization is used for a
 411 religious purpose if the institution has taken affirmative steps
 412 to prepare the property for use as a house of public worship.
 413 The term "affirmative steps" means environmental or land use
 414 permitting activities, creation of architectural plans or
 415 schematic drawings, land clearing or site preparation,
 416 construction or renovation activities, or other similar
 417 activities that demonstrate a commitment of the property to a
 418 religious use as a house of public worship. For purposes of this
 419 section ~~subsection~~, the term "public worship" means religious
 420 worship services and those other activities that are incidental
 421 to religious worship services, such as educational activities,
 422 parking, recreation, partaking of meals, and fellowship.

423 (6) Property that is used as a parsonage, burial grounds,
 424 or tomb and is owned by a house of public worship is used for a
 425 religious purpose.

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426 Section 6. The amendments made by this act to s. 196.196,
427 Florida Statutes, are remedial and clarifying in nature and do
428 not provide a basis for an assessment of any tax or create a
429 right to a refund of any tax paid before the effective date of
430 this act.

431 Section 7. Section 196.198, Florida Statutes, is amended
432 to read:

433 196.198 Educational property exemption.—Educational
434 institutions within this state and their property used by them
435 or by any other exempt entity or educational institution
436 exclusively for educational purposes are exempt from taxation.
437 Sheltered workshops providing rehabilitation and retraining of
438 individuals who have disabilities and exempted by a certificate
439 under s. (d) of the federal Fair Labor Standards Act of 1938, as
440 amended, are declared wholly educational in purpose and are
441 exempt from certification, accreditation, and membership
442 requirements set forth in s. 196.012. Those portions of property
443 of college fraternities and sororities certified by the
444 president of the college or university to the appropriate
445 property appraiser as being essential to the educational process
446 are exempt from ad valorem taxation. The use of property by
447 public fairs and expositions chartered by chapter 616 is
448 presumed to be an educational use of such property and is exempt
449 from ad valorem taxation to the extent of such use. Property
450 used exclusively for educational purposes shall be deemed owned

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451 by an educational institution if the entity owning 100 percent
452 of the educational institution is owned by the identical persons
453 who own the property, or if the entity owning 100 percent of the
454 educational institution and the entity owning the property are
455 owned by the identical natural persons, or if the educational
456 institution is a lessee that owns the leasehold interest in a
457 bona fide lease for a nominal amount per year having an original
458 term of 98 years or more. Land, buildings, and other
459 improvements to real property used exclusively for educational
460 purposes shall be deemed owned by an educational institution if
461 the entity owning 100 percent of the land is a nonprofit entity
462 and the land is used, under a ground lease or other contractual
463 arrangement, by an educational institution that owns the
464 buildings and other improvements to the real property, is a
465 nonprofit entity under s. 501(c) (3) of the Internal Revenue
466 Code, and provides education limited to students in
467 prekindergarten through grade 8. Land, buildings, and other
468 improvements to real property used exclusively for educational
469 purposes are deemed owned by an educational institution if the
470 educational institution that currently uses the land, buildings,
471 and other improvements for educational purposes is an
472 educational institution described in s. 212.0602, and, under a
473 lease, the educational institution is responsible for any taxes
474 owed and for ongoing maintenance and operational expenses for
475 the land, buildings, and other improvements. For such leasehold

476 | properties, the educational institution shall receive the full
477 | benefit of the exemption. The owner of the property shall
478 | disclose to the educational institution the full amount of the
479 | benefit derived from the exemption and the method for ensuring
480 | that the educational institution receives the benefit.
481 | Notwithstanding ss. 196.195 and 196.196, property owned by a
482 | house of public worship and used by an educational institution
483 | for educational purposes limited to students in preschool
484 | through grade 8 shall be exempt from ad valorem taxes. If legal
485 | title to property is held by a governmental agency that leases
486 | the property to a lessee, the property shall be deemed to be
487 | owned by the governmental agency and used exclusively for
488 | educational purposes if the governmental agency continues to use
489 | such property exclusively for educational purposes pursuant to a
490 | sublease or other contractual agreement with that lessee. If the
491 | title to land is held by the trustee of an irrevocable inter
492 | vivos trust and if the trust grantor owns 100 percent of the
493 | entity that owns an educational institution that is using the
494 | land exclusively for educational purposes, the land is deemed to
495 | be property owned by the educational institution for purposes of
496 | this exemption. Property owned by an educational institution
497 | shall be deemed to be used for an educational purpose if the
498 | institution has taken affirmative steps to prepare the property
499 | for educational use. The term "affirmative steps" means
500 | environmental or land use permitting activities, creation of

501 architectural plans or schematic drawings, land clearing or site
 502 preparation, construction or renovation activities, or other
 503 similar activities that demonstrate commitment of the property
 504 to an educational use.

505 Section 8. Section 197.319, Florida Statutes, is amended
 506 to read:

507 197.319 Refund of taxes for residential improvements
 508 rendered uninhabitable by a catastrophic event.—

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

510 (a) "Catastrophic event" means an event of misfortune or
 511 calamity that renders one or more residential improvements
 512 uninhabitable. It does not include an event caused, directly or
 513 indirectly, by the property owner with the intent to damage or
 514 destroy the residential improvement.

515 (b) "Catastrophic event refund" means the product arrived
 516 at by multiplying the damage differential by the amount of
 517 timely paid taxes that were initially levied in the year in
 518 which the catastrophic event occurred.

519 (c) "Damage differential" means the product arrived at by
 520 multiplying the percent change in value by a ratio, the
 521 numerator of which is the number of days the residential
 522 improvement was rendered uninhabitable in the year in which the
 523 catastrophic event occurred, and the denominator of which is
 524 365.

525 (d) "Percent change in value" means the difference between

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526 ~~the a residential parcel's~~ just value of a residential parcel as
527 of January 1 of the year in which the catastrophic event
528 occurred and its postcatastrophic event just value, expressed as
529 a percentage of the parcel's just value as of January 1 of the
530 year in which the catastrophic event occurred.

531 (e) "Postcatastrophic event just value" means the just
532 value of the residential parcel on January 1 of the year in
533 which a catastrophic event occurred, adjusted by subtracting
534 ~~reduced to reflect~~ the just value of the residential improvement
535 on January 1 of the year in which a catastrophic event occurred
536 ~~parcel after the catastrophic event that rendered the~~
537 ~~residential improvement thereon uninhabitable and before any~~
538 ~~subsequent repairs. For purposes of this paragraph, a~~
539 ~~residential improvement that is uninhabitable has no value~~
540 ~~attached to it. The catastrophic event refund is determined only~~
541 ~~for purposes of calculating tax refunds for the year or years in~~
542 ~~which the residential improvement is uninhabitable as a result~~
543 ~~of the catastrophic event and does not determine a parcel's just~~
544 ~~value as of January 1 each year.~~

545 (f) "Residential improvement" means a residential dwelling
546 or house on real estate used and owned as a homestead as defined
547 in s. 196.012(13) or used as nonhomestead residential property
548 as defined in s. 193.1554(1). A residential improvement does not
549 include a structure that is not essential to the use and
550 occupancy of the residential dwelling or house, including, but

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551 not limited to, a detached utility building, detached carport,
552 detached garage, bulkhead, fence, or swimming pool, and does not
553 include land.

554 (g) "Uninhabitable" means the loss of use and occupancy of
555 a residential improvement for the purpose for which it was
556 constructed resulting from damage to or destruction of, or from
557 a condition that compromises the structural integrity of, the
558 residential improvement which was caused by a catastrophic
559 event, ~~as evidenced by documentation, including, but not limited~~
560 ~~to, utility bills, insurance information, contractors'~~
561 ~~statements, building permit applications, or building inspection~~
562 ~~certificates of occupancy.~~

563 (2) If a residential improvement is rendered uninhabitable
564 for at least 30 days due to a catastrophic event, taxes
565 originally levied and paid for the year in which the
566 catastrophic event occurred may be refunded in the following
567 manner:

568 (a) The property owner must file an application for refund
569 with the property appraiser on a form prescribed by the
570 department and furnished by the property appraiser.

571 ~~1. If the residential improvement is restored to a~~
572 ~~habitable condition before December 1 of the year in which the~~
573 ~~catastrophic event occurred, no sooner than 30 days after the~~
574 ~~residential improvement that was rendered uninhabitable has been~~
575 ~~restored to a habitable condition; or~~

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576 ~~2.~~ no later than March 1 of the year immediately following
577 the catastrophic event. The property appraiser may allow
578 applications to be filed electronically.

579 (b) The application for refund must describe the
580 catastrophic event, be made on a form prescribed by the
581 department and furnished by the property appraiser. The property
582 appraiser may request supporting documentation be submitted
583 along with the application, including, but not limited to,
584 utility bills, insurance information, contractors' statements,
585 building permit applications, or building inspection
586 certificates of occupancy, for purposes of determining
587 conditions of uninhabitability and subsequent habitability
588 following any repairs.

589 ~~(b)~~ The application for refund must identify the
590 residential parcel upon which the residential improvement was
591 rendered uninhabitable by a catastrophic event, the date on
592 which the catastrophic event occurred, and the number of days
593 the residential improvement was uninhabitable during the
594 calendar year in which the catastrophic event occurred. For
595 purposes of determining uninhabitability, the application must
596 be accompanied by supporting documentation, including, but not
597 limited to, utility bills, insurance information, contractors'
598 statements, building permit applications, or building inspection
599 certificates of occupancy.

600 (c) The application for refund must be verified under oath

601 and is subject to penalty of perjury.

602 (d) ~~Upon receipt of an application for refund, The~~
 603 property appraiser shall review ~~must investigate the statements~~
 604 ~~contained in the application and~~ ~~to~~ determine if the applicant
 605 is entitled to a refund of taxes. No later than April 1 of the
 606 year following the date on which the catastrophic event
 607 occurred, the property appraiser must:

608 1. Notify the applicant if the property appraiser
 609 determines that the applicant is not entitled to receive a
 610 refund. If the property appraiser determines that the applicant
 611 is not entitled to a refund, the applicant may file a petition
 612 with the value adjustment board, pursuant to s. 194.011(3),
 613 requesting that the refund be granted. The petition must be
 614 filed with the value adjustment board on or before the 30th day
 615 following the issuance of the notice by the property appraiser.

616 ~~2.(e) If the property appraiser determines that the~~
 617 ~~applicant is entitled to a refund, the property appraiser must~~
 618 Issue an official written statement to the tax collector and the
 619 applicant within 30 days after the determination, but no later
 620 than by April 1 of the year following the date on which the
 621 catastrophic event occurred, if the property appraiser
 622 determines that the applicant is entitled to a refund. The
 623 statement must provide, that provides:

624 ~~a.1.~~ The just value of the residential improvement as
 625 determined by the property appraiser on January 1 of the year in

626 | which the catastrophic event for which the applicant is claiming
 627 | a refund occurred.

628 | ~~b.2.~~ The number of days during the calendar year during
 629 | which the residential improvement was uninhabitable.

630 | ~~c.3.~~ The postcatastrophic event just value of the
 631 | residential parcel as determined by the property appraiser.

632 | ~~d.4.~~ The percent change in value applicable to the
 633 | residential parcel.

634 | (3) Upon receipt of the written statement from the
 635 | property appraiser, the tax collector shall calculate the damage
 636 | differential pursuant to this section ~~and process a refund in an~~
 637 | ~~amount equal to the catastrophic event refund.~~

638 | (a) If the property taxes for the year in which the
 639 | catastrophic event occurred have been paid, the tax collector
 640 | must process a refund in an amount equal to the catastrophic
 641 | event refund.

642 | (b) If the property taxes for the year in which the
 643 | catastrophic event occurred have not been paid, the tax
 644 | collector must process a refund in an amount equal to the
 645 | catastrophic event refund only upon receipt of timely payment of
 646 | the property taxes for the year in which the catastrophic event
 647 | occurred.

648 | (4) Any person who is qualified to have his or her
 649 | property taxes refunded under this section ~~subsection (2)~~ but
 650 | fails to file an application by March 1 of the year immediately

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651 following the year in which the catastrophic event occurred may
652 file an application for refund under this subsection and may
653 file a petition with the value adjustment board, pursuant to s.
654 194.011(3), requesting that a refund under this subsection be
655 granted. Such petition may be filed at any time during the
656 taxable year on or before the 25th day following the mailing of
657 the notice of proposed property taxes and non-ad valorem
658 assessments by the property appraiser as provided in s.
659 194.011(1). Upon reviewing the petition, if the person is
660 qualified to receive the refund under this subsection and
661 demonstrates particular extenuating circumstances determined by
662 the property appraiser or the value adjustment board to warrant
663 granting a late application for refund, the property appraiser
664 or the value adjustment board may grant a refund.

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

667 (a) The department of the total reduction in taxes for all
668 properties that qualified for a refund pursuant to this section
669 for the year.

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

673 (6) For purposes of this section, a residential
674 improvement that is uninhabitable has no value.

675 (7) The disaster relief refund is determined only for

676 purposes of calculating tax refunds for the year in which the
 677 residential improvement is uninhabitable as a result of the
 678 catastrophic event and does not determine a parcel's just value
 679 as of January 1 of any subsequent year.

680 (8)(6) This section does not affect the requirements of s.
 681 197.333.

682 Section 9. The amendments made by this act to s. 197.319,
 683 Florida Statutes, first apply to the 2024 ad valorem tax roll.

684 Section 10. Subsection (2) of section 199.145, Florida
 685 Statutes, is amended to read:

686 199.145 Corrective mortgages; assignments; assumptions;
 687 refinancing.—

688 (2)(a) No additional nonrecurring tax shall be due upon
 689 the assignment by the obligee of a note, bond, or other
 690 obligation for the payment of money upon which a nonrecurring
 691 tax has previously been paid.

692 (b) Notes and mortgages for a Federal Government small
 693 business loan program transaction pursuant to 15 U.S.C. ss. 695-
 694 697g, also known as 504 loans, where the Small Business
 695 Administration (SBA) is the obligee or mortgagee, that increases
 696 the principal balance of a note or mortgage that is part of an
 697 interim loan for purposes of debenture guarantee funding upon
 698 which nonrecurring tax has previously been paid, will be subject
 699 to additional tax only on the increase above the current
 700 principal balance. The obligor and mortgagor must be the same as

701 on the prior note and mortgage, and there may not be new or
 702 additional obligors or mortgagors. The prior note or the book
 703 and page number of the recorded interim mortgage must be
 704 referenced in the SBA note or mortgage.

705 Section 11. Subsection (3) of section 201.08, Florida
 706 Statutes, is amended to read:

707 201.08 Tax on promissory or nonnegotiable notes, written
 708 obligations to pay money, or assignments of wages or other
 709 compensation; exception.—

710 (3)(a) No tax shall be required on promissory notes
 711 executed for students to receive financial aid from federal or
 712 state educational assistance programs, from loans guaranteed by
 713 the Federal Government or the state when federal regulations
 714 prohibit the assessment of such taxes against the borrower, or
 715 for any financial aid program administered by a state university
 716 or community college, and the holders of such promissory notes
 717 shall not lose any rights incident to the payment of such tax.

718 (b) Notes and mortgages for a Federal Government small
 719 business loan program transaction pursuant to 15 U.S.C. ss. 695-
 720 697g, also known as 504 loans, where the Small Business
 721 Administration (SBA) is the obligee or mortgagee, that increases
 722 the principal balance of a note or mortgage that is part of an
 723 interim loan for purposes of debenture guarantee funding upon
 724 which documentary stamp tax has previously been paid, will be
 725 subject to additional tax only on the increase above the current

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726 principal balance. The obligor and mortgagor must be the same as
727 on the prior note and mortgage, and there may not be new or
728 additional obligors or mortgagors. The prior note or the book
729 and page number of the recorded interim mortgage must be
730 referenced in the SBA note or mortgage.

731 Section 12. Subsections (1) and (5) of section 202.19,
732 Florida Statutes, are amended, and paragraph (d) is added to
733 subsection (2) of that section, to read:

734 202.19 Authorization to impose local communications
735 services tax.—

736 (1) The governing authority of each county and
737 municipality may, by ordinance, levy a local ~~discretionary~~
738 communications services tax as provided in this section.

739 (2)

740 (d) The local communications services tax rate in effect
741 on January 1, 2023, may not be increased before January 1, 2026.

742 (5) In addition to the communications services taxes
743 authorized by subsection (1), a discretionary sales surtax that
744 a county or school board has levied under s. 212.055 is imposed
745 as a local communications services tax under this section, and
746 the rate shall be determined in accordance with s. 202.20(3).
747 However, any increase to the discretionary sales surtax levied
748 under s. 212.055 on or after January 1, 2023, may not be added
749 to the local communication services tax under this section
750 before January 1, 2026.

751 (a) Except as otherwise provided in this subsection, each
 752 such tax rate shall be applied, in addition to the other tax
 753 rates applied under this chapter, to communications services
 754 subject to tax under s. 202.12 which:

- 755 1. Originate or terminate in this state; and
- 756 2. Are charged to a service address in the county.

757 (b) With respect to private communications services, the
 758 tax shall be on the sales price of such services provided within
 759 the county, which shall be determined in accordance with the
 760 following provisions:

- 761 1. Any charge with respect to a channel termination point
 762 located within such county;
- 763 2. Any charge for the use of a channel between two channel
 764 termination points located in such county; and
- 765 3. Where channel termination points are located both
 766 within and outside of such county:
 - 767 a. If any segment between two such channel termination
 768 points is separately billed, 50 percent of such charge; and
 - 769 b. If any segment of the circuit is not separately billed,
 770 an amount equal to the total charge for such circuit multiplied
 771 by a fraction, the numerator of which is the number of channel
 772 termination points within such county and the denominator of
 773 which is the total number of channel termination points of the
 774 circuit.

775 Section 13. Subsections (3) and (8) of section 206.9952,

776 Florida Statutes, are amended to read:

777 206.9952 Application for license as a natural gas fuel
778 retailer.—

779 (3)(a) Any person who acts as a natural gas retailer and
780 does not hold a valid natural gas fuel retailer license shall
781 pay a penalty of \$200 for each month of operation without a
782 license. This paragraph expires December 31, 2025 ~~2023~~.

783 (b) Effective January 1, 2026 ~~2024~~, any person who acts as
784 a natural gas fuel retailer and does not hold a valid natural
785 gas fuel retailer license shall pay a penalty of 25 percent of
786 the tax assessed on the total purchases made during the
787 unlicensed period.

788 (8) With the exception of a state or federal agency or a
789 political subdivision licensed under this chapter, each person,
790 as defined in this part, who operates as a natural gas fuel
791 retailer shall report monthly to the department and pay a tax on
792 all natural gas fuel purchases beginning January 1, 2026 ~~2024~~.

793 Section 14. Subsection (2) of section 206.9955, Florida
794 Statutes, is amended to read:

795 206.9955 Levy of natural gas fuel tax.—

796 (2) Effective January 1, 2026 ~~2024~~, the following taxes
797 shall be imposed:

798 (a) An excise tax of 4 cents upon each motor fuel
799 equivalent gallon of natural gas fuel.

800 (b) An additional tax of 1 cent upon each motor fuel

801 equivalent gallon of natural gas fuel, which is designated as
 802 the "ninth-cent fuel tax."

803 (c) An additional tax of 1 cent on each motor fuel
 804 equivalent gallon of natural gas fuel by each county, which is
 805 designated as the "local option fuel tax."

806 (d) An additional tax on each motor fuel equivalent gallon
 807 of natural gas fuel, which is designated as the "State
 808 Comprehensive Enhanced Transportation System Tax," at a rate
 809 determined pursuant to this paragraph. Before January 1, 2026
 810 ~~2024~~, and each year thereafter, the department shall determine
 811 the tax rate applicable to the sale of natural gas fuel for the
 812 following 12-month period beginning January 1, rounded to the
 813 nearest tenth of a cent, by adjusting the tax rate of 5.8 cents
 814 per gallon by the percentage change in the average of the
 815 Consumer Price Index issued by the United States Department of
 816 Labor for the most recent 12-month period ending September 30,
 817 compared to the base year average, which is the average for the
 818 12-month period ending September 30, 2013.

819 (e)1. An additional tax is imposed on each motor fuel
 820 equivalent gallon of natural gas fuel for the privilege of
 821 selling natural gas fuel. Before January 1, 2026 ~~2024~~, and each
 822 year thereafter, the department shall determine the tax rate
 823 applicable to the sale of natural gas fuel, rounded to the
 824 nearest tenth of a cent, for the following 12-month period
 825 beginning January 1, by adjusting the tax rate of 9.2 cents per

826 | gallon by the percentage change in the average of the Consumer
 827 | Price Index issued by the United States Department of Labor for
 828 | the most recent 12-month period ending September 30, compared to
 829 | the base year average, which is the average for the 12-month
 830 | period ending September 30, 2013.

831 | 2. The department is authorized to adopt rules and publish
 832 | forms to administer this paragraph.

833 | Section 15. Subsection (1) of section 206.996, Florida
 834 | Statutes, is amended to read:

835 | 206.996 Monthly reports by natural gas fuel retailers;
 836 | deductions.—

837 | (1) For the purpose of determining the amount of taxes
 838 | imposed by s. 206.9955, each natural gas fuel retailer shall
 839 | file beginning with February 2026 ~~2024~~, and each month
 840 | thereafter, no later than the 20th day of each month, monthly
 841 | reports electronically with the department showing information
 842 | on inventory, purchases, nontaxable disposals, taxable uses, and
 843 | taxable sales in gallons of natural gas fuel for the preceding
 844 | month. However, if the 20th day of the month falls on a
 845 | Saturday, Sunday, or federal or state legal holiday, a return
 846 | must be accepted if it is electronically filed on the next
 847 | succeeding business day. The reports must include, or be
 848 | verified by, a written declaration stating that such report is
 849 | made under the penalties of perjury. The natural gas fuel
 850 | retailer shall deduct from the amount of taxes shown by the

851 report to be payable an amount equivalent to 0.67 percent of the
 852 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
 853 which deduction is allowed to the natural gas fuel retailer to
 854 compensate it for services rendered and expenses incurred in
 855 complying with the requirements of this part. This allowance is
 856 not deductible unless payment of applicable taxes is made on or
 857 before the 20th day of the month. This subsection may not be
 858 construed as authorizing a deduction from the constitutional
 859 fuel tax or the fuel sales tax.

860 Section 16. Paragraphs (c) and (d) of subsection (1) of
 861 section 212.031, Florida Statutes, are amended to read:

862 212.031 Tax on rental or license fee for use of real
 863 property.—

864 (1)

865 (c) For the exercise of such privilege, a tax is levied at
 866 the rate of 4.5 ~~5.5~~ percent of and on the total rent or license
 867 fee charged for such real property by the person charging or
 868 collecting the rental or license fee. The total rent or license
 869 fee charged for such real property shall include payments for
 870 the granting of a privilege to use or occupy real property for
 871 any purpose and shall include base rent, percentage rents, or
 872 similar charges. Such charges shall be included in the total
 873 rent or license fee subject to tax under this section whether or
 874 not they can be attributed to the ability of the lessor's or
 875 licensor's property as used or operated to attract customers.

876 | Payments for intrinsically valuable personal property such as
 877 | franchises, trademarks, service marks, logos, or patents are not
 878 | subject to tax under this section. In the case of a contractual
 879 | arrangement that provides for both payments taxable as total
 880 | rent or license fee and payments not subject to tax, the tax
 881 | shall be based on a reasonable allocation of such payments and
 882 | shall not apply to that portion which is for the nontaxable
 883 | payments.

884 | (d) If the rental or license fee of any such real property
 885 | is paid by way of property, goods, wares, merchandise, services,
 886 | or other thing of value, the tax shall be at the rate of 4.5 ~~5.5~~
 887 | percent of the value of the property, goods, wares, merchandise,
 888 | services, or other thing of value.

889 | Section 17. Subsection (9) is added to section 212.054,
 890 | Florida Statutes, to read:

891 | 212.054 Discretionary sales surtax; limitations,
 892 | administration, and collection.—

893 | (9) When there has been a final adjudication that any
 894 | discretionary sales surtax enacted pursuant to ss. 212.054 and
 895 | 212.055 was enacted, levied, collected, or otherwise found to be
 896 | contrary to the Constitution of the United States or the State
 897 | Constitution, the provisions of this subsection shall apply. For
 898 | purposes of this subsection, a "final adjudication" is a final
 899 | order of a court of competent jurisdiction from which no appeal
 900 | can be taken or from which no appeal has been taken and the time

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901 for such appeal has expired.

902 (a) If such discretionary sales surtaxes have been
903 collected, but not expended, any county, municipality, school
904 board, or other entity that received funds from such surtax
905 shall transfer the surtax proceeds, along with any interest
906 earned upon such proceeds, to the department within 60 days from
907 the date of the final adjudication. The department shall deposit
908 all amounts received pursuant to this subsection in a separate
909 account in the Discretionary Sales Surtax Clearing Trust Fund
910 for that county for disposition as follows:

911 1.a. If there are multiple valid discretionary sales
912 surtaxes being levied within the same county for which a
913 discretionary sales surtax was found to be invalid as described
914 in this subsection, such surtaxes, other than the school capital
915 outlay surtax authorized by s. 212.055(6), shall be temporarily
916 suspended beginning October 1 of the year following the year the
917 department receives such surtax proceeds under this paragraph.

918 b. If there is only one valid discretionary sales surtax
919 being levied within the same county for which a discretionary
920 sales surtax was found to be invalid as described in this
921 subsection, such surtax shall be temporarily suspended beginning
922 October 1 of the year following the year the department receives
923 such surtax proceeds.

924 2. The department shall continue to distribute moneys in
925 the Discretionary Sales Surtax Clearing Trust Fund's separate

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926 account for that county to such county in an amount equal to
927 that which would have been distributed pursuant to all legally
928 levied surtaxes in such county under this section but for the
929 temporary suspension of such surtaxes under this subsection.

930 3. The temporary suspension of surtaxes under this
931 subsection shall end on the last day of the month preceding the
932 first month the department estimates that the balance of the
933 county's separate account within the Discretionary Sales Surtax
934 Clearing Trust Fund will be insufficient to fully make the
935 distribution necessary under subparagraph 2. Any remaining
936 undistributed surtax proceeds shall be transferred to the
937 General Revenue Fund.

938 4. The department shall monitor the balance of proceeds
939 transferred to the department under this subsection and shall
940 estimate the month in which the temporary discretionary sales
941 surtax suspension will end. At least two months prior to the
942 expiration of the surtax suspension under this section, the
943 department shall provide notice to affected dealers and the
944 public of when the suspension will end.

945 (b) Subsection (5) does not apply to the suspension of
946 surtaxes provided for under this subsection.

947 Section 18. Paragraph (a) of subsection (5) of section
948 212.08, Florida Statutes, as amended by section 12 of chapter
949 2023-17, Laws of Florida, is amended, paragraph (w) is added to
950 subsection (5) of that section, and paragraphs (qqq), (rrr),

951 (sss), and (ttt) are added to subsection (7) of that section, to
 952 read:

953 212.08 Sales, rental, use, consumption, distribution, and
 954 storage tax; specified exemptions.—The sale at retail, the
 955 rental, the use, the consumption, the distribution, and the
 956 storage to be used or consumed in this state of the following
 957 are hereby specifically exempt from the tax imposed by this
 958 chapter.

959 (5) EXEMPTIONS; ACCOUNT OF USE.—

960 (a) Items in agricultural use and certain nets.—There are
 961 exempt from the tax imposed by this chapter nets designed and
 962 used exclusively by commercial fisheries; disinfectants,
 963 fertilizers, insecticides, pesticides, herbicides, fungicides,
 964 and weed killers used for application on crops or groves,
 965 including commercial nurseries and home vegetable gardens, used
 966 in dairy barns or on poultry farms for the purpose of protecting
 967 poultry or livestock, or used directly on poultry or livestock;
 968 animal health products that are administered to, applied to, or
 969 consumed by livestock or poultry to alleviate pain or cure or
 970 prevent sickness, disease, or suffering, including, but not
 971 limited to, antiseptics, absorbent cotton, gauze for bandages,
 972 lotions, vaccines, vitamins, and worm remedies; aquaculture
 973 health products that are used by aquaculture producers, as
 974 defined in s. 597.0015, to prevent or treat fungi, bacteria, and
 975 parasitic diseases; portable containers or movable receptacles

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976 in which portable containers are placed, used for processing
977 farm products; field and garden seeds, including flower seeds;
978 nursery stock, seedlings, cuttings, or other propagative
979 material purchased for growing stock; seeds, seedlings,
980 cuttings, and plants used to produce food for human consumption;
981 cloth, plastic, and other similar materials used for shade,
982 mulch, or protection from frost or insects on a farm; hog wire
983 and barbed wire fencing, including gates and materials used to
984 construct or repair such fencing, used in agricultural
985 production on lands classified as agricultural lands under s.
986 193.461; materials used to construct or repair permanent or
987 temporary fencing used to contain, confine, or process cattle,
988 including gates and energized fencing systems, used in
989 agricultural operations on lands classified as agricultural
990 lands under s. 193.461; stakes used by a farmer to support
991 plants during agricultural production; generators used on
992 poultry farms; and liquefied petroleum gas or other fuel used to
993 heat a structure in which started pullets or broilers are
994 raised; however, such exemption is not allowed unless the
995 purchaser or lessee signs a certificate stating that the item to
996 be exempted is for the exclusive use designated herein. Also
997 exempt are cellophane wrappers, glue for tin and glass
998 (apiarists), mailing cases for honey, shipping cases, window
999 cartons, and baling wire and twine used for baling hay, when
1000 used by a farmer to contain, produce, or process an agricultural

1001 commodity.

1002 (w) Renewable natural gas machinery and equipment.-

1003 1. As used in this paragraph, the term "renewable natural

1004 gas" means anaerobically generated biogas, landfill gas, or

1005 wastewater treatment gas refined to a methane content of 90

1006 percent or greater, which may be used as transportation fuel or

1007 for electric generation or is of a quality capable of being

1008 injected into a natural gas pipeline. For purposes of this

1009 paragraph, any reference to natural gas includes renewable

1010 natural gas.

1011 2. The purchase of machinery and equipment that is

1012 primarily used in the production, storage, transportation,

1013 compression, or blending of renewable natural gas and that is

1014 used at a fixed location is exempt from the tax imposed by this

1015 chapter.

1016 3. Purchasers of machinery and equipment qualifying for

1017 the exemption provided in this paragraph must furnish the vendor

1018 with an affidavit stating that the item or items to be exempted

1019 are for the use designated herein. Purchasers with self-accrual

1020 authority pursuant to s. 212.183 are not required to provide

1021 this affidavit, but shall maintain all documentation necessary

1022 to prove the exempt status of purchases.

1023 4. A person furnishing a false affidavit to the vendor for

1024 the purpose of evading payment of the tax imposed under this

1025 chapter is subject to the penalty set forth in s. 212.085 and as

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1026 otherwise provided by law.

1027 5. The department may adopt rules to administer this
1028 paragraph.

1029 (7) MISCELLANEOUS EXEMPTIONS.— Exemptions provided to any
1030 entity by this chapter do not inure to any transaction that is
1031 otherwise taxable under this chapter when payment is made by a
1032 representative or employee of the entity by any means,
1033 including, but not limited to, cash, check, or credit card, even
1034 when that representative or employee is subsequently reimbursed
1035 by the entity. In addition, exemptions provided to any entity by
1036 this subsection do not inure to any transaction that is
1037 otherwise taxable under this chapter unless the entity has
1038 obtained a sales tax exemption certificate from the department
1039 or the entity obtains or provides other documentation as
1040 required by the department. Eligible purchases or leases made
1041 with such a certificate must be in strict compliance with this
1042 subsection and departmental rules, and any person who makes an
1043 exempt purchase with a certificate that is not in strict
1044 compliance with this subsection and the rules is liable for and
1045 shall pay the tax. The department may adopt rules to administer
1046 this subsection.

1047 (qqq) Baby and toddler products.—Also exempt from the tax
1048 imposed by this chapter are:

1049 1. Baby cribs, including baby playpens and baby play
1050 yards;

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- 1051 2. Baby strollers;
- 1052 3. Baby safety gates;
- 1053 4. Baby monitors;
- 1054 5. Child safety cabinet locks and latches and electrical
- 1055 socket covers;
- 1056 6. Bicycle child carrier seats and trailers designed for
- 1057 carrying young children, including any adaptors and accessories
- 1058 for these seats and trailers;
- 1059 7. Baby exercisers, jumpers, bouncer seats, and swings;
- 1060 8. Breast pumps, bottle sterilizers, baby bottles and
- 1061 nipples, pacifiers, and teething rings;
- 1062 9. Baby wipes;
- 1063 10. Changing tables and changing pads;
- 1064 11. Children's diapers, including single-use diapers,
- 1065 reusable diapers, and reusable diaper inserts; and
- 1066 12. Baby and toddler clothing, apparel, and shoes,
- 1067 primarily intended for and marketed for children age 5 or
- 1068 younger. Baby and toddler clothing size 5T and smaller and baby
- 1069 and toddler shoes size 13T and smaller are presumed to be
- 1070 primarily intended for and marketed for children age 5 or
- 1071 younger.
- 1072 (rrr) Diapers and incontinence products.—The sale for
- 1073 human use of diapers, incontinence undergarments, incontinence
- 1074 pads, or incontinence liners is exempt from the tax imposed by
- 1075 this chapter.

1076 (sss) Oral Hygiene Products.-
 1077 1. Also exempt from the tax imposed by this chapter are
 1078 oral hygiene products.
 1079 2. As used in this paragraph, the term "oral hygiene
 1080 products" means electric and manual toothbrushes, toothpaste,
 1081 dental floss, dental picks, oral irrigators, and mouthwash.
 1082 (ttt) Small private investigative agencies.-
 1083 1. As used in this paragraph, the term:
 1084 a. "Private investigation services" has the same meaning
 1085 as "private investigation," as defined in s. 493.6101(17).
 1086 b. "Small private investigative agency" means a private
 1087 investigator licensed under s. 493.6201 which:
 1088 (I) Employs three or fewer full-time or part-time
 1089 employees, including those performing services pursuant to an
 1090 employee leasing arrangement as defined in s. 468.520(4), in
 1091 total; and
 1092 (II) During the previous calendar year, performs private
 1093 investigation services otherwise taxable under this chapter in
 1094 which the charges for the services performed were less than
 1095 \$150,000 for all its businesses related through common
 1096 ownership.
 1097 2. The sale of private investigation services by a small
 1098 private investigative agency to a client is exempt from the tax
 1099 imposed by this chapter.
 1100 3. The exemption provided by this paragraph may not apply

1101 in the first calendar year a small private investigative agency
 1102 conducts sales of private investigation services taxable under
 1103 this chapter.

1104 Section 19. Paragraph (o) of subsection (8) of section
 1105 213.053, Florida Statutes, is amended to read:

1106 213.053 Confidentiality and information sharing.—

1107 (8) Notwithstanding any other provision of this section,
 1108 the department may provide:

1109 (o) Information relative to ss. 220.1845, 220.199, and
 1110 376.30781 to the Department of Environmental Protection in the
 1111 conduct of its official business.

1112
 1113 Disclosure of information under this subsection shall be
 1114 pursuant to a written agreement between the executive director
 1115 and the agency. Such agencies, governmental or nongovernmental,
 1116 shall be bound by the same requirements of confidentiality as
 1117 the Department of Revenue. Breach of confidentiality is a
 1118 misdemeanor of the first degree, punishable as provided by s.
 1119 775.082 or s. 775.083.

1120 Section 20. Subsection (8) of section 220.02, Florida
 1121 Statutes, is amended to read:

1122 220.02 Legislative intent.—

1123 (8) It is the intent of the Legislature that credits
 1124 against either the corporate income tax or the franchise tax be
 1125 applied in the following order: those enumerated in s. 631.828,

1126 those enumerated in s. 220.191, those enumerated in s. 220.181,
 1127 those enumerated in s. 220.183, those enumerated in s. 220.182,
 1128 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 1129 those enumerated in s. 220.184, those enumerated in s. 220.186,
 1130 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 1131 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 1132 those enumerated in s. 220.1876, those enumerated in s.
 1133 220.1877, those enumerated in s. 220.193, those enumerated in s.
 1134 288.9916, those enumerated in s. 220.1899, those enumerated in
 1135 s. 220.194, those enumerated in s. 220.196, those enumerated in
 1136 s. 220.198, ~~and~~ those enumerated in s. 220.1915, those
 1137 enumerated in s. 220.199, and those enumerated in s. 220.1991.

1138 Section 21. Effective upon becoming a law, paragraph (n)
 1139 of subsection (1) and paragraph (c) of subsection (2) of section
 1140 220.03, Florida Statutes, are amended to read:

1141 220.03 Definitions.—

1142 (1) SPECIFIC TERMS.—When used in this code, and when not
 1143 otherwise distinctly expressed or manifestly incompatible with
 1144 the intent thereof, the following terms shall have the following
 1145 meanings:

1146 (n) "Internal Revenue Code" means the United States
 1147 Internal Revenue Code of 1986, as amended and in effect on
 1148 January 1, 2023 ~~2022~~, except as provided in subsection (3).

1149 (2) DEFINITIONAL RULES.—When used in this code and neither
 1150 otherwise distinctly expressed nor manifestly incompatible with

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1151 the intent thereof:

1152 (c) Any term used in this code has the same meaning as
1153 when used in a comparable context in the Internal Revenue Code
1154 and other statutes of the United States relating to federal
1155 income taxes, as such code and statutes are in effect on January
1156 1, 2023 ~~2022~~. However, if subsection (3) is implemented, the
1157 meaning of a term shall be taken at the time the term is applied
1158 under this code.

1159 Section 22. The amendments made by this act to s. 220.03,
1160 Florida Statutes, operate retroactively to January 1, 2023.

1161 Section 23. Paragraph (a) of subsection (1) of section
1162 220.13, Florida Statutes, is amended to read:

1163 220.13 "Adjusted federal income" defined.—

1164 (1) The term "adjusted federal income" means an amount
1165 equal to the taxpayer's taxable income as defined in subsection
1166 (2), or such taxable income of more than one taxpayer as
1167 provided in s. 220.131, for the taxable year, adjusted as
1168 follows:

1169 (a) Additions.—There shall be added to such taxable
1170 income:

1171 1.a. The amount of any tax upon or measured by income,
1172 excluding taxes based on gross receipts or revenues, paid or
1173 accrued as a liability to the District of Columbia or any state
1174 of the United States which is deductible from gross income in
1175 the computation of taxable income for the taxable year.

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1176 b. Notwithstanding sub-subparagraph a., if a credit taken
1177 under s. 220.1875, s. 220.1876, or s. 220.1877 is added to
1178 taxable income in a previous taxable year under subparagraph 11.
1179 and is taken as a deduction for federal tax purposes in the
1180 current taxable year, the amount of the deduction allowed shall
1181 not be added to taxable income in the current year. The
1182 exception in this sub-subparagraph is intended to ensure that
1183 the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is
1184 added in the applicable taxable year and does not result in a
1185 duplicate addition in a subsequent year.

1186 2. The amount of interest which is excluded from taxable
1187 income under s. 103(a) of the Internal Revenue Code or any other
1188 federal law, less the associated expenses disallowed in the
1189 computation of taxable income under s. 265 of the Internal
1190 Revenue Code or any other law, excluding 60 percent of any
1191 amounts included in alternative minimum taxable income, as
1192 defined in s. 55(b)(2) of the Internal Revenue Code, if the
1193 taxpayer pays tax under s. 220.11(3).

1194 3. In the case of a regulated investment company or real
1195 estate investment trust, an amount equal to the excess of the
1196 net long-term capital gain for the taxable year over the amount
1197 of the capital gain dividends attributable to the taxable year.

1198 4. That portion of the wages or salaries paid or incurred
1199 for the taxable year which is equal to the amount of the credit
1200 allowable for the taxable year under s. 220.181. This

1201 subparagraph shall expire on the date specified in s. 290.016
 1202 for the expiration of the Florida Enterprise Zone Act.

1203 5. That portion of the ad valorem school taxes paid or
 1204 incurred for the taxable year which is equal to the amount of
 1205 the credit allowable for the taxable year under s. 220.182. This
 1206 subparagraph shall expire on the date specified in s. 290.016
 1207 for the expiration of the Florida Enterprise Zone Act.

1208 6. The amount taken as a credit under s. 220.195 which is
 1209 deductible from gross income in the computation of taxable
 1210 income for the taxable year.

1211 7. That portion of assessments to fund a guaranty
 1212 association incurred for the taxable year which is equal to the
 1213 amount of the credit allowable for the taxable year.

1214 8. In the case of a nonprofit corporation which holds a
 1215 pari-mutuel permit and which is exempt from federal income tax
 1216 as a farmers' cooperative, an amount equal to the excess of the
 1217 gross income attributable to the pari-mutuel operations over the
 1218 attributable expenses for the taxable year.

1219 9. The amount taken as a credit for the taxable year under
 1220 s. 220.1895.

1221 10. Up to nine percent of the eligible basis of any
 1222 designated project which is equal to the credit allowable for
 1223 the taxable year under s. 220.185.

1224 11. Any amount taken as a credit for the taxable year
 1225 under s. 220.1875, s. 220.1876, or s. 220.1877. The addition in

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1226 | this subparagraph is intended to ensure that the same amount is
1227 | not allowed for the tax purposes of this state as both a
1228 | deduction from income and a credit against the tax. This
1229 | addition is not intended to result in adding the same expense
1230 | back to income more than once.

1231 | 12. The amount taken as a credit for the taxable year
1232 | under s. 220.193.

1233 | 13. Any portion of a qualified investment, as defined in
1234 | s. 288.9913, which is claimed as a deduction by the taxpayer and
1235 | taken as a credit against income tax pursuant to s. 288.9916.

1236 | 14. The costs to acquire a tax credit pursuant to s.
1237 | 288.1254(5) that are deducted from or otherwise reduce federal
1238 | taxable income for the taxable year.

1239 | 15. The amount taken as a credit for the taxable year
1240 | pursuant to s. 220.194.

1241 | 16. The amount taken as a credit for the taxable year
1242 | under s. 220.196. The addition in this subparagraph is intended
1243 | to ensure that the same amount is not allowed for the tax
1244 | purposes of this state as both a deduction from income and a
1245 | credit against the tax. The addition is not intended to result
1246 | in adding the same expense back to income more than once.

1247 | 17. The amount taken as a credit for the taxable year
1248 | pursuant to s. 220.198.

1249 | 18. The amount taken as a credit for the taxable year
1250 | pursuant to s. 220.1915.

1251 19. The amount taken as a credit for the taxable year
 1252 pursuant to s. 220.199.

1253 20. The amount taken as a credit for the taxable year
 1254 pursuant to s. 220.1991.

1255 Section 24. Section 220.199, Florida Statutes, is created
 1256 to read:

1257 220.199 Residential graywater system tax credit.—

1258 (1) For purposes of this section, the term:

1259 (a) "Developer" has the same meaning as in s. 380.031(2).

1260 (b) "Graywater" has the same meaning as in s.

1261 381.0065(2) (f) .

1262 (2) For taxable years beginning on or after January 1,
 1263 2024, a developer or homebuilder is eligible to receive a credit
 1264 against the tax imposed by this chapter in an amount up to 50
 1265 percent of the cost of each NSF/ANSI 350 Class R certified
 1266 noncommercial, residential graywater system purchased during the
 1267 taxable year. The tax credit may not exceed \$4,200 for each
 1268 system purchased or \$2,000,000 per developer or homebuilder per
 1269 taxable year.

1270 (3) (a) To claim a credit under this section, a developer
 1271 or homebuilder must submit an application to the Department of
 1272 Environmental Protection which includes documentation showing
 1273 that the developer or homebuilder has purchased for use in this
 1274 state a graywater system meeting the requirements of subsection
 1275 (2) and that the graywater system meets the functionality

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1276 assurances provided in s. 403.892(3)(c). The Department of
1277 Environmental Protection shall make a determination on the
1278 eligibility of the applicant for the credit sought and shall
1279 certify the determination to the applicant and the Department of
1280 Revenue within 60 days after receipt of a completed application.
1281 The taxpayer must attach the certification from the Department
1282 of Environmental Protection to the tax return on which the
1283 credit is claimed.

1284 (b) No credits may be certified by the Department of
1285 Environmental Protection for taxable years beginning on or after
1286 January 1, 2027.

1287 (4) Any unused tax credit authorized under this section
1288 may be carried forward and claimed by the taxpayer for up to 2
1289 taxable years.

1290 (5) The department may adopt rules to administer this
1291 section, including, but not limited to, rules prescribing the
1292 method to claim a credit certified by the Department of
1293 Environmental Protection under this section.

1294 (6) The Department of Environmental Protection may adopt
1295 rules to administer this section, including, but not limited to,
1296 rules relating to application forms for credit approval and
1297 certification and the application and certification procedures,
1298 guidelines, and requirements necessary to administer this
1299 section.

1300 (7) This section is repealed December 31, 2030.

1301 Section 25. Section 220.1991, Florida Statutes, is created
 1302 to read:

1303 220.1991 Credit for manufacturing of human breast milk
 1304 fortifiers.-

1305 (1) (a) For taxable years beginning on or after January 1,
 1306 2023, there is allowed a credit of 50 percent of the cost of
 1307 manufacturing equipment purchased for use in the production of
 1308 human breast milk fortifiers in this state. Such purchase must
 1309 be made on or before the date the taxpayer is required to file a
 1310 return pursuant to s. 220.222. The credit granted by this
 1311 section must be reduced by the difference between the amount of
 1312 federal corporate income tax, taking into account the credit
 1313 granted by this section, and the amount of federal corporate
 1314 income tax without application of the credit granted by this
 1315 section.

1316 (b) Qualifying manufacturing equipment must be equipment
 1317 for use in the production of human breast milk fortifiers:

1318 1. That can be sold as a shelf-stable product using a
 1319 pasteurization or sterilization process.

1320 2. In compliance with all applicable United States Food
 1321 and Drug Administration provisions.

1322 (c) Tax credits under this section are available only for
 1323 purchases of qualifying manufacturing equipment made during the
 1324 state fiscal year for which the application is submitted, or
 1325 during the 6 months preceding such state fiscal year.

1326 (2) (a) The combined total amount of tax credits which may
1327 be granted to taxpayers under this section is \$5 million in each
1328 of state fiscal years 2023-2024 and 2024-2025.

1329 (b) The annual limitation under paragraph (a) applies for
1330 taxpayers whose taxable years begin on or after January 1 of the
1331 calendar year preceding the start of the applicable state fiscal
1332 year.

1333 (3) (a) The department may adopt rules governing the manner
1334 and form of applications for the tax credit and establishing
1335 qualification requirements for the tax credit. The form must
1336 include an affidavit certifying that all information contained
1337 in the application is true and correct, and must require
1338 documentation of all costs incurred for which a credit is being
1339 claimed.

1340 (b) The department must approve the tax credit prior to
1341 the taxpayer taking the credit on a return. The department must
1342 approve credits on a first-come, first-served basis. If the
1343 department determines that an application is incomplete, the
1344 department shall notify the taxpayer in writing and the taxpayer
1345 shall have 30 days after receiving such notification to correct
1346 any deficiency. If corrected in a timely manner, the application
1347 shall be deemed completed as of the date the application was
1348 first submitted; however, no additional costs may be added to
1349 the application and the amount of credit requested on the
1350 application may not be increased during the correction period.

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1351 (c) A taxpayer may carry forward any unused portion of a
1352 tax credit under this section for up to 5 taxable years.

1353 (4) (a) A taxpayer who files a Florida consolidated return
1354 as a member of an affiliated group pursuant to s. 220.131(1) may
1355 be allowed the credit on a consolidated return basis.

1356 (b) A taxpayer may not convey, transfer, or assign an
1357 approved tax credit or a carryforward tax credit to another
1358 entity unless all of the assets of the taxpayer are conveyed,
1359 transferred, or assigned in the same transaction. However, a tax
1360 credit under s. 220.1991 may be conveyed, transferred, or
1361 assigned between members of an affiliated group of corporations.
1362 A taxpayer shall notify the Department of Revenue of its intent
1363 to convey, transfer, or assign a tax credit to another member
1364 within an affiliated group of corporations. The amount conveyed,
1365 transferred, or assigned is available to another member of the
1366 affiliated group of corporations upon approval by the Department
1367 of Revenue.

1368 (c) Within 10 days after approving or denying the
1369 conveyance, transfer, or assignment of a tax credit under
1370 paragraph (b), the Department of Revenue shall provide a copy of
1371 its approval or denial letter to the corporation.

1372 (5) If a taxpayer applies and is approved for a credit
1373 under this section after timely requesting an extension to file
1374 under s. 220.222(2), the:

1375 (a) Credit does not reduce the amount of tax due for

1376 purposes of the department's determination as to whether the
1377 taxpayer was in compliance with the requirement to pay tentative
1378 taxes under ss. 220.222 and 220.32.

1379 (b) Taxpayer's noncompliance with the requirement to pay
1380 tentative taxes shall result in the revocation and rescindment
1381 of any such credit.

1382 (c) Taxpayer shall be assessed for any taxes, penalties,
1383 or interest due from the taxpayer's noncompliance with the
1384 requirement to pay tentative taxes. For purposes of calculating
1385 the underpayment of estimated corporate income taxes under s.
1386 220.34, the final amount due is the amount after credits earned
1387 under s. 220.1991 are deducted.

1388 (6) For purposes of determining if a penalty or interest
1389 under s. 220.34(2)(d)1. will be imposed for underpayment of
1390 estimated corporate income tax, a taxpayer may, after earning a
1391 credit under s. 220.1991, reduce any estimated payment in that
1392 taxable year by the amount of the credit.

1393 (7) This section is repealed December 31, 2031.

1394 Section 26. Paragraph (c) of subsection (2) of section
1395 220.222, Florida Statutes, as amended by section 22 of chapter
1396 2023-17, Laws of Florida, is amended to read:

1397 220.222 Returns; time and place for filing.—

1398 (2)

1399 (c)1. For purposes of this subsection, a taxpayer is not
1400 in compliance with s. 220.32 if the taxpayer underpays the

1401 required payment by more than the greater of \$2,000 or 30
 1402 percent of the tax shown on the return when filed.

1403 2. For purposes of determining compliance with s. 220.32
 1404 under this paragraph, the "tax shown on the return when filed"
 1405 shall include the amount of the allowable credits taken on the
 1406 return pursuant to s. 220.1875, s. 220.1876, s. 220.1877, or s.
 1407 220.1878.

1408 Section 27. Paragraph (b) of subsection (2) and paragraph
 1409 (a) of subsection (5) of section 402.62, Florida Statutes, are
 1410 amended to read:

1411 402.62 Strong Families Tax Credit.—

1412 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

1413 (b) The Department of Children and Families may not
 1414 designate as an eligible charitable organization an organization
 1415 that:

1416 1. Provides abortions or pays for or provides coverage for
 1417 abortions; or

1418 2. Has received more than 50 percent of its total annual
 1419 revenue, not including revenue received pursuant to a contract
 1420 under s. 409.1464, from the Department of Children and Families,
 1421 either directly or via a contractor of the department, in the
 1422 prior fiscal year.

1423 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
 1424 AND LIMITATIONS.—

1425 (a) Beginning in fiscal year 2023-2024 ~~2022-2023~~, the tax

1426 credit cap amount is \$20 ~~\$10~~ million in each state fiscal year.

1427 Section 28. Clothing, wallets, and bags; school supplies;
 1428 learning aids and jigsaw puzzles; personal computers and
 1429 personal computer-related accessories; sales tax holidays.-

1430 (1) The tax levied under chapter 212, Florida Statutes,
 1431 may not be collected during the period from July 24, 2023,
 1432 through August 6, 2023, or during the period from January 1,
 1433 2024, through January 14, 2024, on the retail sale of:

1434 (a) Clothing, wallets, or bags, including handbags,
 1435 backpacks, fanny packs, and diaper bags, but excluding
 1436 briefcases, suitcases, and other garment bags, having a sales
 1437 price of \$100 or less per item. As used in this paragraph, the
 1438 term "clothing" means:

1439 1. Any article of wearing apparel intended to be worn on
 1440 or about the human body, excluding watches, watchbands, jewelry,
 1441 umbrellas, and handkerchiefs; and

1442 2. All footwear, excluding skis, swim fins, roller
 1443 blades, and skates.

1444 (b) School supplies having a sales price of \$50 or less
 1445 per item. As used in this paragraph, the term "school supplies"
 1446 means pens, pencils, erasers, crayons, notebooks, notebook
 1447 filler paper, legal pads, binders, lunch boxes, construction
 1448 paper, markers, folders, poster board, composition books, poster
 1449 paper, scissors, cellophane tape, glue or paste, rulers,

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1450 computer disks, staplers and staples used to secure paper
1451 products, protractors, compasses, and calculators.

1452 (c) Learning aids and jigsaw puzzles having a sales price
1453 of \$30 or less. As used in this paragraph, the term "learning
1454 aids" means flashcards or other learning cards, matching or
1455 other memory games, puzzle books and search-and-find books,
1456 interactive or electronic books and toys intended to teach
1457 reading or math skills, and stacking or nesting blocks or sets.

1458 (2) The tax levied under chapter 212, Florida Statutes,
1459 may not be collected during the period from July 24, 2023,
1460 through August 6, 2023, or during the period from January 1,
1461 2024, through January 14, 2024, on personal computers or
1462 personal computer-related accessories purchased for
1463 noncommercial home or personal use having a sales price of
1464 \$1,500 or less. As used in this subsection, the term:

1465 (a) "Personal computers" includes electronic book readers,
1466 laptops, desktops, handhelds, tablets, or tower computers. The
1467 term does not include cellular telephones, video game consoles,
1468 digital media receivers, or devices that are not primarily
1469 designed to process data.

1470 (b) "Personal computer-related accessories" includes
1471 keyboards, mice, personal digital assistants, monitors, other
1472 peripheral devices, modems, routers, and nonrecreational
1473 software, regardless of whether the accessories are used in
1474 association with a personal computer base unit. The term does

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1475 not include furniture or systems, devices, software, monitors
1476 with a television tuner, or peripherals that are designed or
1477 intended primarily for recreational use.

1478 (3) The tax exemptions provided in this section do not
1479 apply to sales within a theme park or entertainment complex as
1480 defined in s. 509.013(9), Florida Statutes, within a public
1481 lodging establishment as defined in s. 509.013(4), Florida
1482 Statutes, or within an airport as defined in s. 330.27(2),
1483 Florida Statutes.

1484 (4) The tax exemptions provided in this section apply at
1485 the option of the dealer if less than 5 percent of the dealer's
1486 gross sales of tangible personal property in the prior calendar
1487 year consisted of items that would be exempt under this section.
1488 If a qualifying dealer chooses not to participate in the tax
1489 holiday, by July 17, 2023, for the tax holiday beginning July
1490 24, 2023, and by December 23, 2023, for the tax holiday
1491 beginning January 1, 2024, the dealer must notify the Department
1492 of Revenue in writing of its election to collect sales tax
1493 during the holiday and must post a copy of that notice in a
1494 conspicuous location at its place of business.

1495 (5) The Department of Revenue is authorized, and all
1496 conditions are deemed met, to adopt emergency rules pursuant to
1497 s. 120.54(4), Florida Statutes, for the purpose of implementing
1498 this section.

1499 (6) This section shall take effect upon this act becoming

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1500 a law.

1501 Section 29. Disaster preparedness supplies; sales tax
1502 holiday.—

1503 (1) The tax levied under chapter 212, Florida Statutes,
1504 may not be collected during the period from May 27, 2023,
1505 through June 9, 2023, on the sale of:

1506 (a) A portable self-powered light source with a sales
1507 price of \$40 or less.

1508 (b) A portable self-powered radio, two-way radio, or
1509 weather-band radio with a sales price of \$50 or less.

1510 (c) A tarpaulin or other flexible waterproof sheeting with
1511 a sales price of \$100 or less.

1512 (d) An item normally sold as, or generally advertised as,
1513 a ground anchor system or tie-down kit with a sales price of
1514 \$100 or less.

1515 (e) A gas or diesel fuel tank with a sales price of \$50 or
1516 less.

1517 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
1518 volt, or 9-volt batteries, excluding automobile and boat
1519 batteries, with a sales price of \$50 or less.

1520 (g) A nonelectric food storage cooler with a sales price
1521 of \$60 or less.

1522 (h) A portable generator used to provide light or
1523 communications or preserve food in the event of a power outage
1524 with a sales price of \$3,000 or less.

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- 1525 (i) Reusable ice with a sales price of \$20 or less.
- 1526 (j) A portable power bank with a sales price of \$60 or
- 1527 less.
- 1528 (k) A smoke detector or smoke alarm with a sales price of
- 1529 \$70 or less.
- 1530 (l) A fire extinguisher with a sales price of \$70 or less.
- 1531 (m) A carbon monoxide detector with a sales price of \$70
- 1532 or less.
- 1533 (n) Supplies necessary for the evacuation of household
- 1534 pets. For purposes of this exemption, necessary supplies means
- 1535 the noncommercial purchase of:
- 1536 1. Bags of dry dog food or cat food weighing 50 or fewer
- 1537 pounds with a sales price of \$100 or less per bag.
- 1538 2. Cans or pouches of wet dog food or cat food with a
- 1539 sales price of \$10 or less per can or pouch or the equivalent if
- 1540 sold in a box or case.
- 1541 3. Over-the-counter pet medications with a sales price of
- 1542 \$100 or less per item.
- 1543 4. Portable kennels or pet carriers with a sales price of
- 1544 \$100 or less per item.
- 1545 5. Manual can openers with a sales price of \$15 or less
- 1546 per item.
- 1547 6. Leashes, collars, and muzzles with a sales price of \$20
- 1548 or less per item.

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1549 7. Collapsible or travel-sized food bowls or water bowls
1550 with a sales price of \$15 or less per item.

1551 8. Cat litter weighing 25 or fewer pounds with a sales
1552 price of \$25 or less per item.

1553 9. Cat litter pans with a sales price of \$15 or less per
1554 item.

1555 10. Pet waste disposal bags with a sales price of \$15 or
1556 less per package.

1557 11. Pet pads with a sales price of \$20 or less per box or
1558 package.

1559 12. Hamster or rabbit substrate with a sales price of \$15
1560 or less per package.

1561 13. Pet beds with a sales price of \$40 or less per item.

1562 (o) Common household consumable items with a sales price
1563 of \$30 or less. For purposes of this exemption, common household
1564 consumable items means:

1565 1. The following laundry detergent and supplies: powder
1566 detergent; liquid detergent; or pod detergent, fabric softener,
1567 dryer sheets, stain removers, and bleach.

1568 2. Toilet paper.

1569 3. Paper towels.

1570 4. Paper napkins and tissues.

1571 5. Facial tissues.

1572 6. Hand soap, bar soap and body wash.

1573 7. Sunscreen and sunblock.

1574 8. Dish soap and detergents, including powder detergents,
 1575 liquid detergents, or pod detergents or rinse agents that can be
 1576 used in dishwashers.

1577 9. Cleaning or disinfecting wipes and sprays.

1578 10. Hand sanitizer.

1579 11. Trash bags.

1580 (2) The tax exemptions provided in this section do not
 1581 apply to sales within a theme park or entertainment complex as
 1582 defined in s. 509.013(9), Florida Statutes, within a public
 1583 lodging establishment as defined in s. 509.013(4), Florida
 1584 Statutes, or within an airport as defined in s. 330.27(2),
 1585 Florida Statutes.

1586 (3) The Department of Revenue is authorized, and all
 1587 conditions are deemed met, to adopt emergency rules pursuant to
 1588 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1589 this section.

1590 (4) This section shall take effect upon this act becoming
 1591 a law.

1592 Section 30. Freedom Summer; sales tax holiday.-

1593 (1) The taxes levied under chapter 212, Florida Statutes,
 1594 may not be collected on purchases made during the period from
 1595 May 29, 2023, through September 4, 2023, on:

1596 (a) The sale by way of admissions, as defined in s.
 1597 212.02(1), Florida Statutes, for:

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- 1598 1. A live music event scheduled to be held on any date or
1599 dates from May 29, 2023, through December 31, 2023;
- 1600 2. A live sporting event scheduled to be held on any date
1601 or dates from May 29, 2023, through December 31, 2023;
- 1602 3. A movie to be shown in a movie theater on any date or
1603 dates from May 29, 2023, through December 31, 2023;
- 1604 4. Entry to a museum, including any annual passes;
- 1605 5. Entry to a state park, including any annual passes;
- 1606 6. Entry to a ballet, play, or musical theatre performance
1607 scheduled to be held on any date or dates from May 29, 2023,
1608 through December 31, 2023;
- 1609 7. Season tickets for ballets, plays, music events, or
1610 musical theatre performances;
- 1611 8. Entry to a fair, festival, or cultural event scheduled
1612 to be held on any date or dates from May 29, 2023, through
1613 December 31, 2023; or
- 1614 9. Use of or access to private and membership clubs
1615 providing physical fitness facilities from May 29, 2023, through
1616 December 31, 2023.
- 1617 (b) The retail sale of boating and water activity
1618 supplies, camping supplies, fishing supplies, general outdoor
1619 supplies, residential pool supplies, children's toys and
1620 children's athletic equipment. As used in this section, the
1621 term:

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1622 1. "Boating and water activity supplies" means life
1623 jackets and coolers with a sales price of \$75 or less;
1624 recreational pool tubes, pool floats, inflatable chairs, and
1625 pool toys with a sales price of \$35 or less; safety flares with
1626 a sales price of \$50 or less; water skis, wakeboards,
1627 kneeboards, and recreational inflatable water tubes or floats
1628 capable of being towed with a sales price of \$150 or less;
1629 paddleboards and surfboards with a sales price of \$300 or less;
1630 canoes and kayaks with a sales price of \$500 or less; paddles
1631 and oars with a sales price of \$75 or less; and snorkels,
1632 goggles, and swimming masks with a sales price of \$25 or less.

1633 2. "Camping supplies" means tents with a sales price of
1634 \$200 or less; sleeping bags, portable hammocks, camping stoves,
1635 and collapsible camping chairs with a sales price of \$50 or
1636 less; and camping lanterns and flashlights with a sales price of
1637 \$30 or less.

1638 3. "Fishing supplies" means rods and reels with a sales
1639 price of \$75 or less if sold individually, or \$150 or less if
1640 sold as a set; tackle boxes or bags with a sales price of \$30 or
1641 less; and bait or fishing tackle with a sales price of \$5 or
1642 less if sold individually, or \$10 or less if multiple items are
1643 sold together. The term does not include supplies used for
1644 commercial fishing purposes.

1645 4. "General outdoor supplies" means sunscreen or insect
1646 repellant with a sales price of \$15 or less; sunglasses with a

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1647 sales price of \$100 or less; binoculars with a sales prices of
1648 \$200 or less; water bottles with a sales price of \$30 or less;
1649 hydration packs with a sales price of \$50 or less; outdoor gas
1650 or charcoal grills with a sales price of \$250 or less; bicycle
1651 helmets with a sales price of \$50 or less; and bicycles with a
1652 sales price of \$500 or less.

1653 5. "Residential pool supplies" means individual
1654 residential pool and spa replacement parts, nets, filters,
1655 lights, and covers with a sales price of \$100 or less; and
1656 residential pool and spa chemicals purchased by an individual
1657 with a sales price of \$150 or less.

1658 6. "Children's athletic equipment" means a consumer
1659 product with a sales price of \$100 or less designed or intended
1660 by the manufacturer for use by a child 12 years of age or
1661 younger when the child engages in an athletic activity. In
1662 determining whether consumer products are designed or intended
1663 for use by a child 12 years of age or younger, the following
1664 factors shall be considered:

1665 a. A statement by a manufacturer about the intended use of
1666 such product, including a label on such product if such
1667 statement is reasonable.

1668 b. Whether the product is represented in its packaging,
1669 display, promotion, or advertising as appropriate for use by
1670 children 12 years of age or younger.

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1671 7. "Children's toys" means a consumer product with a sales
1672 price of \$75 or less designed or intended by the manufacturer
1673 for a child 12 years of age or younger for use by the child when
1674 the child plays. In determining whether consumer products are
1675 designed or intended for use by a child 12 years of age or
1676 younger, the following factors shall be considered:

1677 a. A statement by a manufacturer about the intended use of
1678 such product, including a label on such product if such
1679 statement is reasonable.

1680 b. Whether the product is represented in its packaging,
1681 display, promotion, or advertising as appropriate for use by
1682 children 12 years of age or younger.

1683 (2) The tax exemptions provided in this section do not
1684 apply to sales within a theme park or entertainment complex as
1685 defined in s. 509.013(9), Florida Statutes, within a public
1686 lodging establishment as defined in s. 509.013(4), Florida
1687 Statutes, or within an airport as defined in s. 330.27(2),
1688 Florida Statutes.

1689 (3) If a purchaser of an admission purchases the admission
1690 exempt from tax pursuant to this section and subsequently
1691 resells the admission, the purchaser shall collect tax on the
1692 full sales price of the resold admission.

1693 (4) The Department of Revenue is authorized, and all
1694 conditions are deemed met, to adopt emergency rules pursuant to

1695 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1696 this section.

1697 (5) This section shall take effect upon this act becoming
 1698 a law.

1699 Section 31. Tools commonly used by skilled trade workers;
 1700 Tool Time sales tax holiday.-

1701 (1) The tax levied under chapter 212, Florida Statutes,
 1702 may not be collected during the period from September 2, 2023,
 1703 through September 8, 2023, on the retail sale of:

1704 (a) Hand tools with a sales price of \$50 or less per item.

1705 (b) Power tools with a sales price of \$300 or less per
 1706 item.

1707 (c) Power tool batteries with a sales price of \$150 or
 1708 less per item.

1709 (d) Work gloves with a sales price of \$25 or less per
 1710 pair.

1711 (e) Safety glasses with a sales price of \$50 or less per
 1712 pair, or the equivalent if sold in sets of more than one pair.

1713 (f) Protective coveralls with a sales price of \$50 or less
 1714 per item.

1715 (g) Work boots with a sales price of \$175 or less per
 1716 pair.

1717 (h) Tool belts with a sales price of \$100 or less per
 1718 item.

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- 1719 (i) Duffle bags or tote bags with a sales price of \$50 or
1720 less per item.
- 1721 (j) Tool boxes with a sales price of \$75 or less per item.
- 1722 (k) Tool boxes for vehicles with a sales price of \$300 or
1723 less per item.
- 1724 (l) Industry textbooks and code books with a sales price
1725 of \$125 or less per item.
- 1726 (m) Electrical voltage and testing equipment with a sales
1727 price of \$100 or less per item.
- 1728 (n) LED flashlights with a sales price of \$50 or less per
1729 item.
- 1730 (o) Shop lights with a sales price of \$100 or less per
1731 item.
- 1732 (p) Handheld pipe cutters, drain opening tools, and
1733 plumbing inspection equipment with a sales price of \$150 or less
1734 per item.
- 1735 (q) Shovels with a sales price of \$50 or less.
- 1736 (r) Rakes with a sales price of \$50 or less.
- 1737 (s) Hard hats and other head protection with a sales price
1738 of \$100 or less.
- 1739 (t) Hearing protection items with a sales price of \$75 or
1740 less.
- 1741 (u) Ladders with a sales price of \$250 or less.
- 1742 (v) Fuel cans with a sales price of \$50 or less.

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1743 (w) High visibility safety vests with a sales price of \$30
1744 or less.

1745 (2) The tax exemptions provided in this section do not
1746 apply to sales within a theme park or entertainment complex as
1747 defined in s. 509.013(9), Florida Statutes, within a public
1748 lodging establishment as defined in s. 509.013(4), Florida
1749 Statutes, or within an airport as defined in s. 330.27(2),
1750 Florida Statutes.

1751 (3) The Department of Revenue is authorized, and all
1752 conditions are deemed met, to adopt emergency rules pursuant to
1753 s. 120.54(4), Florida Statutes, for the purpose of implementing
1754 this section.

1755 Section 32. (1) The tax levied under chapter 212, Florida
1756 Statutes, may not be collected during the period from July 1,
1757 2023, through June 30, 2024, on the retail sale of a new ENERGY
1758 STAR appliance for noncommercial use.

1759 (2) As used in this section, the term "ENERGY STAR
1760 appliance" means one of the following products, if such product
1761 is designated by the United States Environmental Protection
1762 Agency and the United States Department of Energy as meeting or
1763 exceeding each agency's requirements under the ENERGY STAR
1764 program, and is affixed with an ENERGY STAR label:

1765 (a) A washing machine with a sales price of \$1,500 or
1766 less;

1767 (b) A clothes dryer with a sales price of \$1,500 or less;

1768 (c) A water heater with a sales price of \$1,500 or less;
 1769 or

1770 (d) A refrigerator or combination refrigerator/freezer
 1771 with a sales price of \$4,500 or less.

1772 (3) This section shall take effect upon this act becoming
 1773 a law.

1774 Section 33. (1) The tax levied under chapter 212, Florida
 1775 Statutes, may not be collected during the period from July 1,
 1776 2023, through June 30, 2024, on the retail sale of gas ranges
 1777 and cooktops.

1778 (2) As used in this section, the term "gas ranges and
 1779 cooktops" means any range or cooktop fueled by combustible gas
 1780 such as natural gas, propane, butane, liquefied petroleum gas,
 1781 or other flammable gas. It does not include outdoor gas grills,
 1782 camping stoves, or other portable stoves.

1783 (3) This section shall take effect upon this act becoming
 1784 a law.

1785 Section 34. No later than 10 days after this act becomes
 1786 law, the Department of Revenue shall transfer the sum of
 1787 \$7,000,000 from the Discretionary Sales Surtax Clearing Trust
 1788 Fund's separate account for Hillsborough County, to the
 1789 department's Operating Trust Fund. For the 2023-2024 fiscal
 1790 year, the nonrecurring sums of \$6,214,557 for legal services and
 1791 \$785,443 for administrative costs are appropriated from the
 1792 Operating Trust Fund to the Department of Revenue for

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1793 expenditures associated with implementing this act.

1794 Section 35. (1) The Department of Revenue is authorized,
1795 and all conditions are deemed met, to adopt emergency rules
1796 pursuant to s. 120.54(4), Florida Statutes, to implement the
1797 amendments made by this act to ss. 212.031 and 212.08, Florida
1798 Statutes; the creation by this act of ss. 220.199 and 220.1991,
1799 Florida Statutes; and the creation by this act of the temporary
1800 tax exemptions for ENERGY STAR appliances, and gas ranges and
1801 cooktops. Notwithstanding any other provision of law, emergency
1802 rules adopted pursuant to this subsection are effective for 6
1803 months after adoption and may be renewed during the pendency of
1804 procedures to adopt permanent rules addressing the subject of
1805 the emergency rules.

1806 (2) This section shall take effect upon this act becoming
1807 a law and expires July 1, 2026.

1808 Section 36. The amendments made by this act to s. 212.054
1809 apply retroactively to January 1, 2018.

1810 Section 37. Except as otherwise provided in this act and
1811 except for this section, which shall take effect upon this act
1812 becoming a law, this act shall take effect July 1, 2023.