

1 A bill to be entitled
 2 An act relating to taxation; amending s. 125.0104,
 3 F.S.; removing a short title; removing definitions;
 4 revising the purposes for which certain tax revenues
 5 may be used; removing requirements for a tourist
 6 development council revising procedures for levying a
 7 certain tax; requiring tax revenues be used towards
 8 completing certain projects; prohibiting certain
 9 contracts from being renewed or extended; authorizing
 10 certain bonds to be refinanced under certain
 11 conditions; authorizing certain revenues to be used
 12 for any public purpose; requiring a reduction in ad
 13 valorem tax beginning in a specified year in a certain
 14 manner; providing construction; removing requirements
 15 for automatic expiration of bonds; removing
 16 requirement for county tourism promotion agencies;
 17 providing applicability; requiring certain tourist
 18 development councils to be dissolved by a certain
 19 date; requiring certain county tourism promotion
 20 agencies to meet certain requirements in order to
 21 continue; amending s. 125.0168, F.S.; providing that a
 22 non-ad valorem special assessment on a recreational
 23 vehicle park levied by a county must be levied in a
 24 specified manner; requiring counties to consider a
 25 recreational vehicle park's occupancy rates for a

26 | certain purpose; amending s. 163.3206, F.S.;

27 | conforming a cross-reference; amending s. 166.223,

28 | F.S.; providing that a non-ad valorem special

29 | assessment on a recreational vehicle park levied by a

30 | municipality must be levied in a specified manner;

31 | requiring municipalities to consider a recreational

32 | vehicle park's occupancy rates for a certain purpose;

33 | amending s. 170.201, F.S.; revising entities that

34 | qualify for a specified tax exemption; defining the

35 | term "preschool"; amending s. 189.052, F.S.; providing

36 | that a non-ad valorem special assessment on a

37 | recreational vehicle park levied by a special district

38 | must be levied in a specified manner; requiring

39 | special districts to consider a recreational vehicle

40 | park's occupancy rates for a certain purpose; amending

41 | s. 194.011, F.S.; revising conditions under which the

42 | property appraiser must provide a certain list to a

43 | petitioner; amending s. 194.013, F.S.; increasing the

44 | maximum amount of a certain filing fee; amending s.

45 | 194.032, F.S.; requiring parties to be permitted to

46 | appear before specified entities using certain

47 | technology; requiring a request to appear in such a

48 | manner be made within a certain time period; requiring

49 | the value adjustment board to ensure that specified

50 | equipment meets certain requirements; amending s.

51 196.012, F.S.; providing the method for determining
52 ownership of certain flight simulation training
53 devices for a specified purpose; providing
54 applicability; amending s. 196.1978, F.S.; revising
55 requirements for receiving a specified tax exemption;
56 expanding a specified tax exemption to include certain
57 improvements; removing a taxing authority's
58 authorization to make certain elections; authorizing
59 the Department of Revenue to adopt certain emergency
60 rules; providing that such rules are effective for a
61 specified length of time and may be renewed under
62 certain conditions; providing for future expiration;
63 providing applicability; providing construction;
64 creating s. 196.19781, F.S.; providing that property
65 is eligible for a specified tax exemption if it meets
66 certain conditions; requiring the property appraiser
67 to apply such tax exemption in a specified manner;
68 providing that property that no longer meets certain
69 requirements loses eligibility for such tax exemption;
70 requiring the property appraiser to make a certain
71 determination; authorizing the property appraiser to
72 request and review certain information; requiring the
73 property appraiser to take certain steps upon a
74 determination that the property was not entitled to
75 such tax exemption; providing applicability; amending

76 s. 202.19, F.S.; revising the date on which specified
 77 tax rates may be increased; requiring counties and
 78 municipalities to prioritize certain activities when
 79 using specified funds; revising the date on which
 80 certain increases may be added to a specified tax;
 81 amending s. 203.0011, F.S.; decreasing specified tax
 82 rates; amending s. 206.42, F.S.; conforming cross-
 83 references; repealing part III of ch. 206, F.S.,
 84 relating to aviation fuel; amending s. 206.9915, F.S.;
 85 conforming cross-references; amending s. 206.9925,
 86 F.S.; defining the term "aviation fuel"; amending s.
 87 206.9942, F.S.; conforming a cross-reference; amending
 88 s. 206.9955, F.S.; revising certain fuel tax rates and
 89 the dates on which such rates may be imposed; revising
 90 the method for determining a specified tax beginning
 91 in a specified year; amending ss. 207.003 and 207.005,
 92 F.S.; conforming cross-references; amending ss.
 93 212.03, 212.031, 212.04, 212.05, 212.0501, 212.05011,
 94 212.0515, and 212.0506, F.S.; decreasing specified tax
 95 rates; amending s. 212.055, F.S.; authorizing certain
 96 boards who levy a specified tax to reduce or repeal
 97 such tax beginning on a certain date; providing
 98 procedures for such review or repeal; amending s.
 99 212.06, F.S.; defining the term "electronic database";
 100 revising information required on certain forwarding

101 agent applications; providing that certain applicants
102 are not required to submit an application to register
103 as a dealer; revising the circumstances under which a
104 forwarding agent is required to remit certain taxes;
105 requiring a forwarding agent to surrender its
106 certificate within a certain time period under
107 specified circumstances; requiring the department to
108 report certain tax rates as zero in a specified
109 system; providing an exception; prohibiting certain
110 dealers from collecting a specified tax; amending s.
111 212.08, F.S.; exempting from sales and use tax the
112 retail sale of aviation fuel; revising an exemption
113 from sales and use tax for bullion; decreasing a
114 specified tax rate; amending s. 212.181, F.S.;
115 conforming a cross-reference; amending s. 213.053,
116 F.S.; conforming a cross-reference; amending s.
117 220.03, F.S.; revising the definition of the term
118 "Internal Revenue Code"; providing retroactive
119 applicability; revising the definition of the term
120 "corporation"; providing applicability; amending s.
121 288.005, F.S.; conforming a cross-reference; amending
122 ss. 332.007, 332.009, and 376.3071, F.S.; conforming
123 provisions and cross-references to changes made by the
124 act; amending s. 402.62, F.S.; specifying that a
125 certain form is only required to be filed in certain

126 | circumstances; amending s. 571.265, F.S.; removing
 127 | references to the Florida Thoroughbred Breeders'
 128 | Association, Inc.; revising certain funding
 129 | distributions; amending s. 849.086, F.S.; decreasing a
 130 | specified tax rate; amending s. 56 of chapter 2017-36,
 131 | Laws of Florida, as amended; revising the date by
 132 | which certain enterprise zone multi-phase projects
 133 | must be completed; providing applicability;
 134 | authorizing the department to adopt certain emergency
 135 | rules; providing that such rules are effective for a
 136 | specified length of time and may be renewed under
 137 | certain conditions; providing for future expiration;
 138 | providing effective dates.

139 |
 140 | Be It Enacted by the Legislature of the State of Florida:

141 |
 142 | **Section 1. Section 125.0104, Florida Statutes, is amended**
 143 | **to read:**

144 | 125.0104 Tourist development tax; procedure for levying;
 145 | authorized uses; referendum; enforcement.—

146 | ~~(1) SHORT TITLE.—This section shall be known and may be~~
 147 | ~~cited as the "Local Option Tourist Development Act."~~

148 | (1)~~(2)~~ APPLICATION; ~~DEFINITIONS.~~—

149 | ~~(a) Application.—~~The provisions contained in chapter 212
 150 | apply to the administration of any tax levied pursuant to this

151 section.

152 ~~(b) Definitions. For purposes of this section:~~

153 ~~1. "Promotion" means marketing or advertising designed to~~
 154 ~~increase tourist-related business activities.~~

155 ~~2. "Tourist" means a person who participates in trade or~~
 156 ~~recreation activities outside the county of his or her permanent~~
 157 ~~residence or who rents or leases transient accommodations as~~
 158 ~~described in paragraph (3) (a).~~

159 ~~3. "Retained spring training franchise" means a spring~~
 160 ~~training franchise that had a location in this state on or~~
 161 ~~before December 31, 1998, and that has continuously remained at~~
 162 ~~that location for at least the 10 years preceding that date.~~

163 (2)~~(3)~~ TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.-

164 (a)1. It is declared to be the intent of the Legislature
 165 that every person who rents, leases, or lets for consideration
 166 any living quarters or accommodations in any hotel, apartment
 167 hotel, motel, resort motel, apartment, apartment motel,
 168 roominghouse, mobile home park, recreational vehicle park,
 169 condominium, or timeshare resort for a term of 6 months or less
 170 is exercising a privilege which is subject to taxation under
 171 this section, unless such person rents, leases, or lets for
 172 consideration any living quarters or accommodations which are
 173 exempt according to the provisions of chapter 212.

174 2.a. Tax shall be due on the consideration paid for
 175 occupancy in the county pursuant to a regulated short-term

176 product, as defined in s. 721.05, or occupancy in the county
177 pursuant to a product that would be deemed a regulated short-
178 term product if the agreement to purchase the short-term right
179 were executed in this state. Such tax shall be collected on the
180 last day of occupancy within the county unless such
181 consideration is applied to the purchase of a timeshare estate.
182 The occupancy of an accommodation of a timeshare resort pursuant
183 to a timeshare plan, a multisite timeshare plan, or an exchange
184 transaction in an exchange program, as defined in s. 721.05, by
185 the owner of a timeshare interest or such owner's guest, which
186 guest is not paying monetary consideration to the owner or to a
187 third party for the benefit of the owner, is not a privilege
188 subject to taxation under this section. A membership or
189 transaction fee paid by a timeshare owner that does not provide
190 the timeshare owner with the right to occupy any specific
191 timeshare unit but merely provides the timeshare owner with the
192 opportunity to exchange a timeshare interest through an exchange
193 program is a service charge and not subject to taxation under
194 this section.

195 b. Consideration paid for the purchase of a timeshare
196 license in a timeshare plan, as defined in s. 721.05, is rent
197 subject to taxation under this section.

198 (b) Subject to the provisions of this section, any county
199 in this state may levy and impose a tourist development tax on
200 the exercise within its boundaries of the taxable privilege

201 described in paragraph (a), except that there shall be no
 202 additional levy under this section in any cities or towns
 203 presently imposing a municipal resort tax as authorized under
 204 chapter 67-930, Laws of Florida, and this section shall not in
 205 any way affect the powers and existence of any tourist
 206 development authority created pursuant to chapter 67-930, Laws
 207 of Florida. No county authorized to levy a convention
 208 development tax pursuant to s. 212.0305, or to s. 8 of chapter
 209 84-324, Laws of Florida, shall be allowed to levy more than the
 210 2-percent tax authorized by this section. A county may elect to
 211 levy and impose the tourist development tax in a subcounty
 212 special district of the county. However, if a county so elects
 213 to levy and impose the tax on a subcounty special district
 214 basis, the district shall embrace all or a significant
 215 contiguous portion of the county, and the county shall assist
 216 the Department of Revenue in identifying the rental units
 217 subject to tax in the district.

218 (c) The tourist development tax shall be levied, imposed,
 219 and set by the governing board of the county at a rate of 1
 220 percent or 2 percent of each dollar and major fraction of each
 221 dollar of the total consideration charged for such lease or
 222 rental. When receipt of consideration is by way of property
 223 other than money, the tax shall be levied and imposed on the
 224 fair market value of such nonmonetary consideration.

225 (d) In addition to any 1-percent or 2-percent tax imposed

226 | under paragraph (c), the governing board of the county may levy,
227 | impose, and set an additional 1 percent of each dollar above the
228 | tax rate set under paragraph (c) for the purposes set forth in
229 | subsection (4) ~~(5)~~ by referendum of the registered electors
230 | within the county or subcounty special district pursuant to
231 | subsection (5) ~~(6)~~. A county may not levy, impose, and set the
232 | tax authorized under this paragraph unless the county has
233 | imposed the 1-percent or 2-percent tax authorized under
234 | paragraph (c) for a minimum of 3 years before the effective date
235 | of the levy and imposition of the tax authorized by this
236 | paragraph. ~~Revenues raised by the additional tax authorized~~
237 | ~~under this paragraph may not be used for debt service on or~~
238 | ~~refinancing of existing facilities as specified in subparagraph~~
239 | ~~(5)(a)1. unless approved by referendum pursuant to subsection~~
240 | ~~(6).~~ If the 1-percent or 2-percent tax authorized in paragraph
241 | (c) is levied within a subcounty special taxing district, the
242 | additional tax authorized in this paragraph shall only be levied
243 | therein. The provisions of subsection (3) ~~paragraphs (4)(a)-(d)~~
244 | shall ~~not~~ apply to the adoption of the additional tax authorized
245 | in this paragraph. ~~The effective date of the levy and imposition~~
246 | ~~of the tax authorized under this paragraph is the first day of~~
247 | ~~the second month following approval of the ordinance by~~
248 | ~~referendum or the first day of any subsequent month specified in~~
249 | ~~the ordinance. A certified copy of such ordinance shall be~~
250 | ~~furnished by the county to the Department of Revenue within 10~~

251 ~~days after approval of such ordinance.~~

252 (e) The tourist development tax shall be in addition to
 253 any other tax imposed pursuant to chapter 212 and in addition to
 254 all other taxes and fees and the consideration for the rental or
 255 lease.

256 (f) The tourist development tax shall be charged by the
 257 person receiving the consideration for the lease or rental, and
 258 it shall be collected from the lessee, tenant, or customer at
 259 the time of payment of the consideration for such lease or
 260 rental.

261 (g) The person receiving the consideration for such rental
 262 or lease shall receive, account for, and remit the tax to the
 263 Department of Revenue at the time and in the manner provided for
 264 persons who collect and remit taxes under s. 212.03. The same
 265 duties and privileges imposed by chapter 212 upon dealers in
 266 tangible property, respecting the collection and remission of
 267 tax; the making of returns; the keeping of books, records, and
 268 accounts; and compliance with the rules of the Department of
 269 Revenue in the administration of that chapter shall apply to and
 270 be binding upon all persons who are subject to the provisions of
 271 this section. However, the Department of Revenue may authorize a
 272 quarterly return and payment when the tax remitted by the dealer
 273 for the preceding quarter did not exceed \$25.

274 (h) The Department of Revenue shall keep records showing
 275 the amount of taxes collected, which records shall also include

276 records disclosing the amount of taxes collected for and from
 277 each county in which the tax authorized by this section is
 278 applicable. These records shall be open for inspection during
 279 the regular office hours of the Department of Revenue, subject
 280 to the provisions of s. 213.053.

281 (i) Collections received by the Department of Revenue from
 282 the tax, less costs of administration of this section, shall be
 283 paid and returned monthly to the county which imposed the tax,
 284 for use by the county in accordance with the provisions of this
 285 section. They shall be placed in the county tourist development
 286 trust fund of the respective county, which shall be established
 287 by each county as a condition precedent to receipt of such
 288 funds.

289 (j) The Department of Revenue is authorized to employ
 290 persons and incur other expenses for which funds are
 291 appropriated by the Legislature.

292 (k) The Department of Revenue shall promulgate such rules
 293 and shall prescribe and publish such forms as may be necessary
 294 to effectuate the purposes of this section.

295 (l) In addition to any other tax which is imposed pursuant
 296 to this section, a county may impose up to an additional 1-
 297 percent tax on the exercise of the privilege described in
 298 paragraph (a) by ordinance approved by referendum pursuant to
 299 subsection (5). ~~(6) to:~~

300 ~~1. Pay the debt service on bonds issued to finance the~~

301 ~~construction, reconstruction, or renovation of a professional~~
 302 ~~sports franchise facility, or the acquisition, construction,~~
 303 ~~reconstruction, or renovation of a retained spring training~~
 304 ~~franchise facility, either publicly owned and operated, or~~
 305 ~~publicly owned and operated by the owner of a professional~~
 306 ~~sports franchise or other lessee with sufficient expertise or~~
 307 ~~financial capability to operate such facility, and to pay the~~
 308 ~~planning and design costs incurred prior to the issuance of such~~
 309 ~~bonds.~~

310 ~~2. Pay the debt service on bonds issued to finance the~~
 311 ~~construction, reconstruction, or renovation of a convention~~
 312 ~~center, and to pay the planning and design costs incurred prior~~
 313 ~~to the issuance of such bonds.~~

314 ~~3. Pay the operation and maintenance costs of a convention~~
 315 ~~center for a period of up to 10 years. Only counties that have~~
 316 ~~elected to levy the tax for the purposes authorized in~~
 317 ~~subparagraph 2. may use the tax for the purposes enumerated in~~
 318 ~~this subparagraph. Any county that elects to levy the tax for~~
 319 ~~the purposes authorized in subparagraph 2. after July 1, 2000,~~
 320 ~~may use the proceeds of the tax to pay the operation and~~
 321 ~~maintenance costs of a convention center for the life of the~~
 322 ~~bonds.~~

323 ~~4. Promote and advertise tourism in the State of Florida~~
 324 ~~and nationally and internationally; however, if tax revenues are~~
 325 ~~expended for an activity, service, venue, or event, the~~

326 ~~activity, service, venue, or event shall have as one of its main~~
327 ~~purposes the attraction of tourists as evidenced by the~~
328 ~~promotion of the activity, service, venue, or event to tourists.~~

329
330 The provision of paragraph (b) which prohibits any county
331 authorized to levy a convention development tax pursuant to s.
332 212.0305 from levying more than the 2-percent tax authorized by
333 this section, and the provisions of subsection (3) ~~paragraphs~~
334 ~~(4) (a) (d)~~, shall ~~not~~ apply to the additional tax authorized in
335 this paragraph. ~~The effective date of the levy and imposition of~~
336 ~~the tax authorized under this paragraph is the first day of the~~
337 ~~second month following approval of the ordinance by referendum~~
338 ~~or the first day of any subsequent month specified in the~~
339 ~~ordinance. A certified copy of such ordinance shall be furnished~~
340 ~~by the county to the Department of Revenue within 10 days after~~
341 ~~approval of such ordinance.~~

342 (m)1. In addition to any other tax which is imposed
343 pursuant to this section, a high tourism impact county may
344 impose an additional 1-percent tax on the exercise of the
345 privilege described in paragraph (a) by ordinance approved by
346 referendum pursuant to subsection (5) ~~(6)~~. ~~The tax revenues~~
347 ~~received pursuant to this paragraph shall be used for one or~~
348 ~~more of the authorized uses pursuant to subsection (5).~~

349 2. A county is considered to be a high tourism impact
350 county after the Department of Revenue has certified to such

351 county that the sales subject to the tax levied pursuant to this
 352 section exceeded \$600 million during the previous calendar year,
 353 or were at least 18 percent of the county's total taxable sales
 354 under chapter 212 where the sales subject to the tax levied
 355 pursuant to this section were a minimum of \$200 million, except
 356 that no county authorized to levy a convention development tax
 357 pursuant to s. 212.0305 shall be considered a high tourism
 358 impact county. Once a county qualifies as a high tourism impact
 359 county, it shall retain this designation for the period the tax
 360 is levied pursuant to this paragraph.

361 3. The provisions of subsection (3) ~~paragraphs (4) (a) - (d)~~
 362 shall ~~not~~ apply to the adoption of the additional tax authorized
 363 in this paragraph. ~~The effective date of the levy and imposition~~
 364 ~~of the tax authorized under this paragraph is the first day of~~
 365 ~~the second month following approval of the ordinance by~~
 366 ~~referendum or the first day of any subsequent month specified in~~
 367 ~~the ordinance. A certified copy of such ordinance shall be~~
 368 ~~furnished by the county to the Department of Revenue within 10~~
 369 ~~days after approval of such ordinance.~~

370 (n) In addition to any other tax that is imposed under
 371 this section, a county that has imposed the tax under paragraph
 372 (1) may impose an additional tax that is no greater than 1
 373 percent on the exercise of the privilege described in paragraph
 374 (a) by ordinance approved by referendum pursuant to subsection
 375 (5) ~~(6) to:~~

376 ~~1. Pay the debt service on bonds issued to finance:~~

377 ~~a. The construction, reconstruction, or renovation of a~~
378 ~~facility either publicly owned and operated, or publicly owned~~
379 ~~and operated by the owner of a professional sports franchise or~~
380 ~~other lessee with sufficient expertise or financial capability~~
381 ~~to operate such facility, and to pay the planning and design~~
382 ~~costs incurred prior to the issuance of such bonds for a new~~
383 ~~professional sports franchise as defined in s. 288.1162.~~

384 ~~b. The acquisition, construction, reconstruction, or~~
385 ~~renovation of a facility either publicly owned and operated, or~~
386 ~~publicly owned and operated by the owner of a professional~~
387 ~~sports franchise or other lessee with sufficient expertise or~~
388 ~~financial capability to operate such facility, and to pay the~~
389 ~~planning and design costs incurred prior to the issuance of such~~
390 ~~bonds for a retained spring training franchise.~~

391 ~~2. Promote and advertise tourism in the State of Florida~~
392 ~~and nationally and internationally; however, if tax revenues are~~
393 ~~expended for an activity, service, venue, or event, the~~
394 ~~activity, service, venue, or event shall have as one of its main~~
395 ~~purposes the attraction of tourists as evidenced by the~~
396 ~~promotion of the activity, service, venue, or event to tourists.~~

397
398 ~~A county that imposes the tax authorized in this paragraph may~~
399 ~~not expend any ad valorem tax revenues for the acquisition,~~
400 ~~construction, reconstruction, or renovation of a facility for~~

401 ~~which tax revenues are used pursuant to subparagraph 1.~~ The
 402 provision of paragraph (b) which prohibits any county authorized
 403 to levy a convention development tax pursuant to s. 212.0305
 404 from levying more than the 2-percent tax authorized by this
 405 section shall not apply to the additional tax authorized by this
 406 paragraph in counties which levy convention development taxes
 407 pursuant to s. 212.0305(4) (a). Subsection (3) ~~(4)~~ applies ~~does~~
 408 ~~not apply~~ to the adoption of the additional tax authorized in
 409 this paragraph. ~~The effective date of the levy and imposition of~~
 410 ~~the tax authorized under this paragraph is the first day of the~~
 411 ~~second month following approval of the ordinance by referendum~~
 412 ~~or the first day of any subsequent month specified in the~~
 413 ~~ordinance. A certified copy of such ordinance shall be furnished~~
 414 ~~by the county to the Department of Revenue within 10 days after~~
 415 ~~approval of the ordinance.~~

416 (3) ~~(4)~~ ORDINANCE LEVY TAX; PROCEDURE.—

417 (a) The tourist development tax shall be levied and
 418 imposed pursuant to an ordinance ~~containing the county tourist~~
 419 ~~development plan prescribed under paragraph (c), enacted by the~~
 420 ~~governing board of the county.~~ The ordinance levying and
 421 imposing the tourist development tax shall not be effective
 422 unless the electors of the county or the electors in the
 423 subcounty special district in which the tax is to be levied
 424 approve the ordinance authorizing the levy and imposition of the
 425 tax, in accordance with subsection (5) ~~(6)~~. The effective date

426 of the levy and imposition of the tax is the first day of the
427 second month following approval of the ordinance ~~by referendum~~
428 ~~or the first day of any subsequent month specified in the~~
429 ~~ordinance~~. A certified copy of the ordinance shall be furnished
430 by the county to the Department of Revenue within 10 days after
431 approval of such ordinance. The governing authority of any
432 county levying such tax shall notify the department, within 10
433 days after approval of the ordinance by referendum, of the time
434 period during which the tax will be levied.

435 (b) At least 60 days before the enactment or renewal of
436 the ordinance levying the tax, the governing board of the county
437 shall adopt a resolution ~~establishing and appointing the members~~
438 ~~of the county tourist development council, as prescribed in~~
439 ~~paragraph (c), and~~ indicating the intention of the county to
440 consider the enactment or renewal of an ordinance levying and
441 imposing the tourist development tax.

442 ~~(c) Before a referendum to enact or renew the ordinance~~
443 ~~levying and imposing the tax, the county tourist development~~
444 ~~council shall prepare and submit to the governing board of the~~
445 ~~county for its approval a plan for tourist development. The plan~~
446 ~~shall set forth the anticipated net tourist development tax~~
447 ~~revenue to be derived by the county for the 24 months following~~
448 ~~the levy of the tax; the tax district in which the enactment or~~
449 ~~renewal of the ordinance levying and imposing the tourist~~
450 ~~development tax is proposed; and a list, in the order of~~

451 ~~priority, of the proposed uses of the tax revenue by specific~~
452 ~~project or special use as the same are authorized under~~
453 ~~subsection (5). The plan shall include the approximate cost or~~
454 ~~expense allocation for each specific project or special use.~~

455 ~~(d) The governing board of the county shall adopt the~~
456 ~~county plan for tourist development as part of the ordinance~~
457 ~~levying the tax. After enactment or renewal of the ordinance~~
458 ~~levying and imposing the tax, the plan for tourist development~~
459 ~~may not be substantially amended except by ordinance enacted by~~
460 ~~an affirmative vote of a majority plus one additional member of~~
461 ~~the governing board.~~

462 ~~(e) The governing board of each county which levies and~~
463 ~~imposes a tourist development tax under this section shall~~
464 ~~appoint an advisory council to be known as the "... (name of~~
465 ~~county)... Tourist Development Council." The council shall be~~
466 ~~established by ordinance and composed of nine members who shall~~
467 ~~be appointed by the governing board. The chair of the governing~~
468 ~~board of the county or any other member of the governing board~~
469 ~~as designated by the chair shall serve on the council. Two~~
470 ~~members of the council shall be elected municipal officials, at~~
471 ~~least one of whom shall be from the most populous municipality~~
472 ~~in the county or subcounty special taxing district in which the~~
473 ~~tax is levied. Six members of the council shall be persons who~~
474 ~~are involved in the tourist industry and who have demonstrated~~
475 ~~an interest in tourist development, of which members, not less~~

476 ~~than three nor more than four shall be owners or operators of~~
477 ~~motels, hotels, recreational vehicle parks, or other tourist~~
478 ~~accommodations in the county and subject to the tax. All members~~
479 ~~of the council shall be electors of the county. The governing~~
480 ~~board of the county shall have the option of designating the~~
481 ~~chair of the council or allowing the council to elect a chair.~~
482 ~~The chair shall be appointed or elected annually and may be~~
483 ~~reelected or reappointed. The members of the council shall serve~~
484 ~~for staggered terms of 4 years. The terms of office of the~~
485 ~~original members shall be prescribed in the resolution required~~
486 ~~under paragraph (b). The council shall meet at least once each~~
487 ~~quarter and, from time to time, shall make recommendations to~~
488 ~~the county governing board for the effective operation of the~~
489 ~~special projects or for uses of the tourist development tax~~
490 ~~revenue and perform such other duties as may be prescribed by~~
491 ~~county ordinance or resolution. The council shall continuously~~
492 ~~review expenditures of revenues from the tourist development~~
493 ~~trust fund and shall receive, at least quarterly, expenditure~~
494 ~~reports from the county governing board or its designee.~~
495 ~~Expenditures which the council believes to be unauthorized shall~~
496 ~~be reported to the county governing board and the Department of~~
497 ~~Revenue. The governing board and the department shall review the~~
498 ~~findings of the council and take appropriate administrative or~~
499 ~~judicial action to ensure compliance with this section.~~

500 (4)~~(5)~~ AUTHORIZED USES OF REVENUE.—

501 (a)1. All tax revenues received pursuant to this section
 502 by a county imposing the tourist development tax ~~may shall~~ be
 503 used by that county to complete any project under way as of July
 504 1, 2025, or performance of any contract in existence on January
 505 1, 2025, pursuant to this section as this section existed prior
 506 to July 1, 2025. Any such contracts may not be renewed or
 507 extended. Bonds or other debt outstanding as of July 1, 2025,
 508 may be refinanced, but the duration of such debt may not be
 509 extended and the outstanding principal may not be increased,
 510 except to account for costs of issuance.

511 2. Revenues not needed for projects, contracts, or debt
 512 obligations pursuant to subparagraph 1. may be used for any
 513 public purpose, including, but not limited to, pledging such
 514 revenues for the repayment of current or future bonded
 515 indebtedness.

516 (b)1. Beginning with local fiscal year 2026-2027, each
 517 county shall reduce its ad valorem tax levy by the amount of
 518 revenue received by the county from the taxes imposed under this
 519 section in the prior state fiscal year, less the amount
 520 necessary to make payments pursuant to subparagraph (a)1., which
 521 shall be called the "adjusted collections". Such reduction shall
 522 be through a credit against the county tax due on each affected
 523 tax notice issued pursuant to s. 197.322, in an amount equal to
 524 the adjusted collections:

525 a. Multiplied by the proportionate share of the county tax

526 amount levied on each bill compared to the sum of all county tax
 527 amounts levied on all bills, or

528 b. As allocated pursuant to an ordinance adopted by the
 529 Board of County Commissioners that specifies a different method
 530 of applying credits to tax bills based on specific categories of
 531 properties.

532 2. For purposes of determining the rolled-back rate
 533 pursuant to s. 200.065 for county budgets enacted local fiscal
 534 year 2027-2028 and thereafter, the amount of reduction in ad
 535 valorem revenue achieved through credits under this paragraph
 536 shall not reduce the ad valorem tax revenue levied in the prior
 537 local fiscal year. for the following purposes only:

538 ~~1. To acquire, construct, extend, enlarge, remodel,~~
 539 ~~repair, improve, maintain, operate, or promote one or more:~~

540 ~~a. Publicly owned and operated convention centers, sports~~
 541 ~~stadiums, sports arenas, coliseums, or auditoriums within the~~
 542 ~~boundaries of the county or subcounty special taxing district in~~
 543 ~~which the tax is levied;~~

544 ~~b. Auditoriums that are publicly owned but are operated by~~
 545 ~~organizations that are exempt from federal taxation pursuant to~~
 546 ~~26 U.S.C. s. 501(c)(3) and open to the public, within the~~
 547 ~~boundaries of the county or subcounty special taxing district in~~
 548 ~~which the tax is levied; or~~

549 ~~e. Aquariums or museums that are publicly owned and~~
 550 ~~operated or owned and operated by not-for-profit organizations~~

551 ~~and open to the public, within the boundaries of the county or~~
552 ~~subcounty special taxing district in which the tax is levied;~~

553 ~~2. To promote zoological parks that are publicly owned and~~
554 ~~operated or owned and operated by not-for-profit organizations~~
555 ~~and open to the public;~~

556 ~~3. To promote and advertise tourism in this state and~~
557 ~~nationally and internationally; however, if tax revenues are~~
558 ~~expended for an activity, service, venue, or event, the~~
559 ~~activity, service, venue, or event must have as one of its main~~
560 ~~purposes the attraction of tourists as evidenced by the~~
561 ~~promotion of the activity, service, venue, or event to tourists;~~

562 ~~4. To fund convention bureaus, tourist bureaus, tourist~~
563 ~~information centers, and news bureaus as county agencies or by~~
564 ~~contract with the chambers of commerce or similar associations~~
565 ~~in the county, which may include any indirect administrative~~
566 ~~costs for services performed by the county on behalf of the~~
567 ~~promotion agency;~~

568 ~~5. To finance beach park facilities, or beach, channel,~~
569 ~~estuary, or lagoon improvement, maintenance, renourishment,~~
570 ~~restoration, and erosion control, including construction of~~
571 ~~beach groins and shoreline protection, enhancement, cleanup, or~~
572 ~~restoration of inland lakes and rivers to which there is public~~
573 ~~access as those uses relate to the physical preservation of the~~
574 ~~beach, shoreline, channel, estuary, lagoon, or inland lake or~~
575 ~~river. However, any funds identified by a county as the local~~

576 ~~matching source for beach renourishment, restoration, or erosion~~
577 ~~control projects included in the long-range budget plan of the~~
578 ~~state's Beach Management Plan, pursuant to s. 161.091, or funds~~
579 ~~contractually obligated by a county in the financial plan for a~~
580 ~~federally authorized shore protection project may not be used or~~
581 ~~loaned for any other purpose. In counties of fewer than 100,000~~
582 ~~population, up to 10 percent of the revenues from the tourist~~
583 ~~development tax may be used for beach park facilities; or~~
584 ~~6. To acquire, construct, extend, enlarge, remodel,~~
585 ~~repair, improve, maintain, operate, or finance public facilities~~
586 ~~within the boundaries of the county or subcounty special taxing~~
587 ~~district in which the tax is levied, if the public facilities~~
588 ~~are needed to increase tourist-related business activities in~~
589 ~~the county or subcounty special district and are recommended by~~
590 ~~the county tourist development council created pursuant to~~
591 ~~paragraph (4) (c). Tax revenues may be used for any related land~~
592 ~~acquisition, land improvement, design and engineering costs, and~~
593 ~~all other professional and related costs required to bring the~~
594 ~~public facilities into service. As used in this subparagraph,~~
595 ~~the term "public facilities" means major capital improvements~~
596 ~~that have a life expectancy of 5 or more years, including, but~~
597 ~~not limited to, transportation, sanitary sewer, solid waste,~~
598 ~~drainage, potable water, and pedestrian facilities. Tax revenues~~
599 ~~may be used for these purposes only if the following conditions~~
600 ~~are satisfied:~~

601 ~~a. In the county fiscal year immediately preceding the~~
602 ~~fiscal year in which the tax revenues were initially used for~~
603 ~~such purposes, at least \$10 million in tourist development tax~~
604 ~~revenue was received;~~

605 ~~b. The county governing board approves the use for the~~
606 ~~proposed public facilities by a vote of at least two thirds of~~
607 ~~its membership;~~

608 ~~c. No more than 70 percent of the cost of the proposed~~
609 ~~public facilities will be paid for with tourist development tax~~
610 ~~revenues, and sources of funding for the remaining cost are~~
611 ~~identified and confirmed by the county governing board;~~

612 ~~d. At least 40 percent of all tourist development tax~~
613 ~~revenues collected in the county are spent to promote and~~
614 ~~advertise tourism as provided by this subsection; and~~

615 ~~e. An independent professional analysis, performed at the~~
616 ~~expense of the county tourist development council, demonstrates~~
617 ~~the positive impact of the infrastructure project on tourist-~~
618 ~~related businesses in the county.~~

619
620 ~~Subparagraphs 1. and 2. may be implemented through service~~
621 ~~contracts and leases with lessees that have sufficient expertise~~
622 ~~or financial capability to operate such facilities.~~

623 ~~(b) Tax revenues received pursuant to this section by a~~
624 ~~county of less than 950,000 population imposing a tourist~~
625 ~~development tax may only be used by that county for the~~

626 ~~following purposes in addition to those purposes allowed~~
627 ~~pursuant to paragraph (a): to acquire, construct, extend,~~
628 ~~enlarge, remodel, repair, improve, maintain, operate, or promote~~
629 ~~one or more zoological parks, fishing piers or nature centers~~
630 ~~which are publicly owned and operated or owned and operated by~~
631 ~~not-for-profit organizations and open to the public. All~~
632 ~~population figures relating to this subsection shall be based on~~
633 ~~the most recent population estimates prepared pursuant to the~~
634 ~~provisions of s. 186.901. These population estimates shall be~~
635 ~~those in effect on July 1 of each year.~~

636 ~~(c) A county located adjacent to the Gulf of Mexico or the~~
637 ~~Atlantic Ocean, except a county that receives revenue from taxes~~
638 ~~levied pursuant to s. 125.0108, which meets the following~~
639 ~~criteria may use up to 10 percent of the tax revenue received~~
640 ~~pursuant to this section to reimburse expenses incurred in~~
641 ~~providing public safety services, including emergency medical~~
642 ~~services as defined in s. 401.107(3), and law enforcement~~
643 ~~services, which are needed to address impacts related to~~
644 ~~increased tourism and visitors to an area. However, if taxes~~
645 ~~collected pursuant to this section are used to reimburse~~
646 ~~emergency medical services or public safety services for tourism~~
647 ~~or special events, the governing board of a county or~~
648 ~~municipality may not use such taxes to supplant the normal~~
649 ~~operating expenses of an emergency medical services department,~~
650 ~~a fire department, a sheriff's office, or a police department.~~

651 ~~To receive reimbursement, the county must:~~
 652 ~~1.a. Generate a minimum of \$10 million in annual proceeds~~
 653 ~~from any tax, or any combination of taxes, authorized to be~~
 654 ~~levied pursuant to this section;~~
 655 ~~b. Have at least three municipalities; and~~
 656 ~~e. Have an estimated population of less than 275,000,~~
 657 ~~according to the most recent population estimate prepared~~
 658 ~~pursuant to s. 186.901, excluding the inmate population; or~~
 659 ~~2. Be a fiscally constrained county as described in s.~~
 660 ~~218.67(1).~~

661
 662 ~~The board of county commissioners must by majority vote approve~~
 663 ~~reimbursement made pursuant to this paragraph upon receipt of a~~
 664 ~~recommendation from the tourist development council.~~

665 ~~(d) The revenues to be derived from the tourist~~
 666 ~~development tax may be pledged to secure and liquidate revenue~~
 667 ~~bonds issued by the county for the purposes set forth in~~
 668 ~~subparagraphs (a)1., 2., and 5. or for the purpose of refunding~~
 669 ~~bonds previously issued for such purposes, or both; however, no~~
 670 ~~more than 50 percent of the revenues from the tourist~~
 671 ~~development tax may be pledged to secure and liquidate revenue~~
 672 ~~bonds or revenue refunding bonds issued for the purposes set~~
 673 ~~forth in subparagraph (a)5. Such revenue bonds and revenue~~
 674 ~~refunding bonds may be authorized and issued in such principal~~
 675 ~~amounts, with such interest rates and maturity dates, and~~

676 ~~subject to such other terms, conditions, and covenants as the~~
 677 ~~governing board of the county shall provide. The Legislature~~
 678 ~~intends that this paragraph be full and complete authority for~~
 679 ~~accomplishing such purposes, but such authority is supplemental~~
 680 ~~and additional to, and not in derogation of, any powers now~~
 681 ~~existing or later conferred under law.~~

682 ~~(c) Any use of the local option tourist development tax~~
 683 ~~revenues collected pursuant to this section for a purpose not~~
 684 ~~expressly authorized by paragraph (3) (l) or paragraph (3) (n) or~~
 685 ~~paragraphs (a) (d) of this subsection is expressly prohibited.~~

686 (5) ~~(6)~~ REFERENDUM.—

687 (a) An ordinance enacted or renewed by a county levying
 688 the tax authorized by this section may not take effect until the
 689 ordinance levying and imposing the tax has been approved in a
 690 referendum held at a general election, as defined in s. 97.021,
 691 by a majority of the electors voting in such election in the
 692 county or by a majority of the electors voting in the subcounty
 693 special tax district affected by the tax.

694 (b) The governing board of the county levying the tax
 695 shall arrange to place a question on the ballot at a general
 696 election, as defined in s. 97.021, to be held within the county,
 697 which question shall be in substantially the following form:

- 698FOR the Tourist Development Tax
- 699AGAINST the Tourist Development Tax

700 (c) If a majority of the electors voting on the question

701 approve the levy, the ordinance shall be deemed to be in effect.

702 (d) In any case where an ordinance levying and imposing
 703 the tax has been approved by referendum pursuant to this section
 704 and 15 percent of the electors in the county or 15 percent of
 705 the electors in the subcounty special district in which the tax
 706 is levied file a petition with the board of county commissioners
 707 for a referendum to repeal the tax, the board of county
 708 commissioners shall cause an election to be held for the repeal
 709 of the tax which election shall be subject only to the
 710 outstanding bonds for which the tax has been pledged. However,
 711 the repeal of the tax shall not be effective with respect to any
 712 portion of taxes initially levied in November 1989, which has
 713 been pledged or is being used to support bonds under paragraph
 714 (2) (d) ~~(3) (d)~~ or paragraph (2) (1) ~~(3) (1)~~ until the retirement of
 715 those bonds.

716 (e) A referendum to reenact an expiring tourist
 717 development tax must be held at a general election occurring
 718 within the 48-month period immediately preceding the effective
 719 date of the reenacted tax, and the referendum may appear on the
 720 ballot only once within the 48-month period.

721 ~~(7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—~~
 722 ~~Notwithstanding any other provision of this section, if the plan~~
 723 ~~for tourist development approved by the governing board of the~~
 724 ~~county, as amended pursuant to paragraph (4) (d), includes the~~
 725 ~~acquisition, construction, extension, enlargement, remodeling,~~

726 ~~repair, or improvement of a publicly owned and operated~~
727 ~~convention center, sports stadium, sports arena, coliseum, or~~
728 ~~auditorium, or museum or aquarium that is publicly owned and~~
729 ~~operated or owned and operated by a not-for-profit organization,~~
730 ~~the county ordinance levying and imposing the tax automatically~~
731 ~~expires upon the later of:~~

732 ~~(a) The retirement of all bonds issued by the county for~~
733 ~~financing the acquisition, construction, extension, enlargement,~~
734 ~~remodeling, repair, or improvement of a publicly owned and~~
735 ~~operated convention center, sports stadium, sports arena,~~
736 ~~coliseum, or auditorium, or museum or aquarium that is publicly~~
737 ~~owned and operated or owned and operated by a not-for-profit~~
738 ~~organization; or~~

739 ~~(b) The expiration of any agreement by the county for the~~
740 ~~operation or maintenance, or both, of a publicly owned and~~
741 ~~operated convention center, sports stadium, sports arena,~~
742 ~~coliseum, auditorium, aquarium, or museum. However, this does~~
743 ~~not preclude that county from amending the ordinance extending~~
744 ~~the tax to the extent that the board of the county determines to~~
745 ~~be necessary to provide funds to operate, maintain, repair, or~~
746 ~~renew and replace a publicly owned and operated convention~~
747 ~~center, sports stadium, sports arena, coliseum, auditorium,~~
748 ~~aquarium, or museum or from enacting an ordinance that takes~~
749 ~~effect without referendum approval, unless the original~~
750 ~~referendum required ordinance expiration, pursuant to the~~

751 ~~provisions of this section reimposing a tourist development tax,~~
 752 ~~upon or following the expiration of the previous ordinance.~~

753 (6)~~(8)~~ PROHIBITED ACTS; ENFORCEMENT; PENALTIES.—

754 (a) Any person who is taxable hereunder who fails or
 755 refuses to charge and collect from the person paying any rental
 756 or lease the taxes herein provided, either by himself or herself
 757 or through agents or employees, is, in addition to being
 758 personally liable for the payment of the tax, guilty of a
 759 misdemeanor of the first degree, punishable as provided in s.
 760 775.082 or s. 775.083.

761 (b) No person shall advertise or hold out to the public in
 762 any manner, directly or indirectly, that he or she will absorb
 763 all or any part of the tax, that he or she will relieve the
 764 person paying the rental of the payment of all or any part of
 765 the tax, or that the tax will not be added to the rental or
 766 lease consideration or, when added, that it or any part thereof
 767 will be refunded or refused, either directly or indirectly, by
 768 any method whatsoever. Any person who willfully violates any
 769 provision of this subsection is guilty of a misdemeanor of the
 770 first degree, punishable as provided in s. 775.082 or s.
 771 775.083.

772 (c) The tax authorized to be levied by this section shall
 773 constitute a lien on the property of the lessee, customer, or
 774 tenant in the same manner as, and shall be collectible as are,
 775 liens authorized and imposed in ss. 713.67, 713.68, and 713.69.

776 ~~(9) COUNTY TOURISM PROMOTION AGENCIES. In addition to any~~
777 ~~other powers and duties provided for agencies created for the~~
778 ~~purpose of tourism promotion by a county levying the tourist~~
779 ~~development tax, such agencies are authorized and empowered to:~~
780 ~~(a) Provide, arrange, and make expenditures for~~
781 ~~transportation, lodging, meals, and other reasonable and~~
782 ~~necessary items and services for such persons, as determined by~~
783 ~~the head of the agency, in connection with the performance of~~
784 ~~promotional and other duties of the agency. However,~~
785 ~~entertainment expenses shall be authorized only when meeting~~
786 ~~with travel writers, tour brokers, or other persons connected~~
787 ~~with the tourist industry. All travel and entertainment related~~
788 ~~expenditures in excess of \$10 made pursuant to this subsection~~
789 ~~shall be substantiated by paid bills therefor. Complete and~~
790 ~~detailed justification for all travel and entertainment related~~
791 ~~expenditures made pursuant to this subsection shall be shown on~~
792 ~~the travel expense voucher or attached thereto. Transportation~~
793 ~~and other incidental expenses, other than those provided in s.~~
794 ~~112.061, shall only be authorized for officers and employees of~~
795 ~~the agency, other authorized persons, travel writers, tour~~
796 ~~brokers, or other persons connected with the tourist industry~~
797 ~~when traveling pursuant to paragraph (c). All other~~
798 ~~transportation and incidental expenses pursuant to this~~
799 ~~subsection shall be as provided in s. 112.061. Operational or~~
800 ~~promotional advancements, as defined in s. 288.35(4), obtained~~

801 ~~pursuant to this subsection, shall not be commingled with any~~
802 ~~other funds.~~

803 ~~(b) Pay by advancement or reimbursement, or a combination~~
804 ~~thereof, the costs of per diem and incidental expenses of~~
805 ~~officers and employees of the agency and other authorized~~
806 ~~persons, for foreign travel at the current rates as specified in~~
807 ~~the federal publication "Standardized Regulations (Government~~
808 ~~Civilians, Foreign Areas)." The provisions of this paragraph~~
809 ~~shall apply for any officer or employee of the agency traveling~~
810 ~~in foreign countries for the purposes of promoting tourism and~~
811 ~~travel to the county, if such travel expenses are approved and~~
812 ~~certified by the agency head from whose funds the traveler is~~
813 ~~paid. As used in this paragraph, the term "authorized person"~~
814 ~~shall have the same meaning as provided in s. 112.061(2)(c).~~
815 ~~With the exception of provisions concerning rates of payment for~~
816 ~~per diem, the provisions of s. 112.061 are applicable to the~~
817 ~~travel described in this paragraph. As used in this paragraph,~~
818 ~~"foreign travel" means all travel outside the United States.~~
819 ~~Persons traveling in foreign countries pursuant to this~~
820 ~~subsection shall not be entitled to reimbursements or~~
821 ~~advancements pursuant to s. 112.061(6)(a)2.~~

822 ~~(c) Pay by advancement or reimbursement, or by a~~
823 ~~combination thereof, the actual reasonable and necessary costs~~
824 ~~of travel, meals, lodging, and incidental expenses of officers~~
825 ~~and employees of the agency and other authorized persons when~~

826 ~~meeting with travel writers, tour brokers, or other persons~~
827 ~~connected with the tourist industry, and while attending or~~
828 ~~traveling in connection with travel or trade shows. With the~~
829 ~~exception of provisions concerning rates of payment, the~~
830 ~~provisions of s. 112.061 are applicable to the travel described~~
831 ~~in this paragraph.~~

832 ~~(d) Undertake marketing research and advertising research~~
833 ~~studies and provide reservations services and convention and~~
834 ~~meetings booking services consistent with the authorized uses of~~
835 ~~revenue as set forth in subsection (5).~~

836 ~~1. Information given to a county tourism promotion agency~~
837 ~~which, if released, would reveal the identity of persons or~~
838 ~~entities who provide data or other information as a response to~~
839 ~~a sales promotion effort, an advertisement, or a research~~
840 ~~project or whose names, addresses, meeting or convention plan~~
841 ~~information or accommodations or other visitation needs become~~
842 ~~booking or reservation list data, is exempt from s. 119.07(1)~~
843 ~~and s. 24(a), Art. I of the State Constitution.~~

844 ~~2. The following information, when held by a county~~
845 ~~tourism promotion agency, is exempt from s. 119.07(1) and s.~~
846 ~~24(a), Art. I of the State Constitution:~~

847 ~~a. Booking business records, as defined in s. 255.047.~~

848 ~~b. Trade secrets and commercial or financial information~~
849 ~~gathered from a person and privileged or confidential, as~~
850 ~~defined and interpreted under 5 U.S.C. s. 552(b)(4), or any~~

851 ~~amendments thereto.~~

852 ~~(c) Represent themselves to the public as convention and~~
 853 ~~visitors bureaus, visitors bureaus, tourist development~~
 854 ~~councils, vacation bureaus, or county tourism promotion agencies~~
 855 ~~operating under any other name or names specifically designated~~
 856 ~~by ordinance.~~

857 (7) ~~(10)~~ LOCAL ADMINISTRATION OF TAX.—

858 (a) A county levying a tax under this section or s.
 859 125.0108 may be exempted from the requirements of the respective
 860 section that:

861 1. The tax collected be remitted to the Department of
 862 Revenue before being returned to the county; and

863 2. The tax be administered according to chapter 212,
 864
 865 if the county adopts an ordinance providing for the local
 866 collection and administration of the tax.

867 (b) The ordinance shall include provision for, but need
 868 not be limited to:

869 1. Initial collection of the tax to be made in the same
 870 manner as the tax imposed under chapter 212.

871 2. Designation of the local official to whom the tax shall
 872 be remitted, and that official's powers and duties with respect
 873 thereto. Tax revenues may be used only in accordance with the
 874 provisions of this section.

875 3. Requirements respecting the keeping of appropriate

876 | books, records, and accounts by those responsible for collecting
 877 | and administering the tax.

878 | 4. Provision for payment of a dealer's credit as required
 879 | under chapter 212.

880 | 5. A portion of the tax collected may be retained by the
 881 | county for costs of administration, but such portion shall not
 882 | exceed 3 percent of collections.

883 | (c) A county adopting an ordinance providing for the
 884 | collection and administration of the tax on a local basis shall
 885 | also adopt an ordinance electing either to assume all
 886 | responsibility for auditing the records and accounts of dealers,
 887 | and assessing, collecting, and enforcing payments of delinquent
 888 | taxes, or to delegate such authority to the Department of
 889 | Revenue. If the county elects to assume such responsibility, it
 890 | shall be bound by all rules promulgated by the Department of
 891 | Revenue pursuant to paragraph (2) (k) ~~(3) (k)~~, as well as those
 892 | rules pertaining to the sales and use tax on transient rentals
 893 | imposed by s. 212.03. The county may use any power granted in
 894 | this section to the department to determine the amount of tax,
 895 | penalties, and interest to be paid by each dealer and to enforce
 896 | payment of such tax, penalties, and interest. The county may use
 897 | a certified public accountant licensed in this state in the
 898 | administration of its statutory duties and responsibilities.
 899 | Such certified public accountants are bound by the same
 900 | confidentiality requirements and subject to the same penalties

901 as the county under s. 213.053. If the county delegates such
 902 authority to the department, the department shall distribute any
 903 collections so received, less costs of administration, to the
 904 county. The amount deducted for costs of administration by the
 905 department shall be used only for those costs which are solely
 906 and directly attributable to auditing, assessing, collecting,
 907 processing, and enforcing payments of delinquent taxes
 908 authorized in this section. If a county elects to delegate such
 909 authority to the department, the department shall audit only
 910 those businesses in the county that it audits pursuant to
 911 chapter 212.

912 (8)~~(11)~~ INTEREST PAID ON DISTRIBUTIONS.—

913 (a) Interest shall be paid on undistributed taxes
 914 collected and remitted to the Department of Revenue under this
 915 section. Such interest shall be included along with the tax
 916 proceeds distributed to the counties and shall be paid from
 917 moneys transferred from the General Revenue Fund. The department
 918 shall calculate the interest for net tax distributions using the
 919 average daily rate that was earned by the State Treasury for the
 920 preceding calendar quarter and paid to the General Revenue Fund.
 921 This rate shall be certified by the Chief Financial Officer to
 922 the department by the 20th day following the close of each
 923 quarter.

924 (b) The interest applicable to taxes collected under this
 925 section shall be calculated by multiplying the tax amounts to be

926 distributed times the daily rate times the number of days after
 927 the third working day following the date the tax is due and
 928 payable pursuant to s. 212.11 until the date the department
 929 issues a voucher to request the Chief Financial Officer to issue
 930 the payment warrant. The warrant shall be issued within 7 days
 931 after the request.

932 (c) If an overdistribution of taxes is made by the
 933 department, interest shall be paid on the overpaid amount
 934 beginning on the date the warrant including the overpayment was
 935 issued until the third working day following the due date of the
 936 payment period from which the overpayment is being deducted. The
 937 interest on an overpayment shall be calculated using the average
 938 daily rate from the applicable calendar quarter and shall be
 939 deducted from moneys distributed to the county under this
 940 section.

941 **Section 2.** (1) The changes made by this act to s.
 942 125.0104, Florida Statutes, apply to all taxes levied under that
 943 section on or before June 30, 2025, as that section existed
 944 prior to July 1, 2025, and to all taxes thereafter levied
 945 pursuant to section 125.0104, Florida Statutes, as amended by
 946 this act.

947 (2) Any tourist development council created pursuant to s.
 948 125.0104(4)(e), Florida Statutes, as it existed prior to July 1,
 949 2025, shall be dissolved no later than December 31, 2025.

950 (3) Any county tourism promotion agency created pursuant to s.

951 125.0104(9), Florida Statutes, may continue as an agency of the
952 county beyond December 31, 2025, only if affirmatively approved
953 by resolution of the board of county commissioners on or before
954 December 31, 2025, and only for the express purposes set forth
955 in such resolution and in accordance with the provisions of s.
956 125.012(25), Florida Statutes.

957 **Section 3. Effective upon this act becoming a law, section**
958 **125.0168, Florida Statutes, is amended to read:**

959 125.0168 Special assessments levied on recreational
960 vehicle parks regulated under chapter 513.—When a county levies
961 a non-ad valorem special assessment on a recreational vehicle
962 park regulated under chapter 513, the non-ad valorem special
963 assessment may ~~shall~~ not be based on the assertion that the
964 recreational vehicle park is comprised of residential units.
965 Instead, recreational vehicle parks regulated under chapter 513
966 shall be assessed as a commercial entity in the same manner as a
967 hotel, motel, or other similar facility. The non-ad valorem
968 special assessment may not be levied against the portion of a
969 recreational vehicle parking space or campsite which exceeds the
970 maximum square footage of a recreational vehicle-type unit
971 pursuant to s. 320.01(1)(b), regardless of the size of the
972 recreational vehicle parking space or campsite. A county shall
973 consider the recreational vehicle park's occupancy rates to
974 ensure any special assessment is fairly and reasonably
975 apportioned among the recreational vehicle parks that receive

976 | the special benefit.

977 | **Section 4. Paragraph (a) of subsection (2) of section**
 978 | **163.3206, Florida Statutes, is amended to read:**

979 | 163.3206 Fuel terminals.—

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

981 | (a) "Fuel" means any of the following:

- 982 | 1. Alternative fuel as defined in s. 525.01.
- 983 | 2. Aviation fuel as defined in s. 206.9925 ~~s. 206.9815~~.
- 984 | 3. Diesel fuel as defined in s. 206.86.
- 985 | 4. Gas as defined in s. 206.9925.
- 986 | 5. Motor fuel as defined in s. 206.01.
- 987 | 6. Natural gas fuel as defined in s. 206.9951.
- 988 | 7. Oil as defined in s. 206.9925.
- 989 | 8. Petroleum fuel as defined in s. 525.01.
- 990 | 9. Petroleum product as defined in s. 206.9925.

991 | **Section 5. Effective upon this act becoming a law, section**
 992 | **166.223, Florida Statutes, is amended to read:**

993 | 166.223 Special assessments levied on recreational vehicle
 994 | parks regulated under chapter 513.—When a municipality levies a
 995 | non-ad valorem special assessment on a recreational vehicle park
 996 | regulated under chapter 513, the non-ad valorem special
 997 | assessment may ~~shall~~ not be based on the assertion that the
 998 | recreational vehicle park is comprised of residential units.
 999 | Instead, recreational vehicle parks regulated under chapter 513
 1000 | shall be assessed as a commercial entity in the same manner as a

1001 hotel, motel, or other similar facility. The non-ad valorem
 1002 special assessment may not be levied against the portion of a
 1003 recreational vehicle parking space or campsite which exceeds the
 1004 maximum square footage of a recreational vehicle-type unit
 1005 pursuant to s. 320.01(1)(b), regardless of the size of the
 1006 recreational vehicle parking space or campsite. A municipality
 1007 shall consider the recreational vehicle park's occupancy rates
 1008 to ensure any special assessment is fairly and reasonably
 1009 apportioned among the recreational vehicle parks that receive
 1010 the special benefit.

1011 **Section 6. Effective January 1, 2026, subsection (2) of**
 1012 **section 170.201, Florida Statutes, is amended to read:**

1013 170.201 Special assessments.—

1014 (2) Property owned or occupied by a religious institution
 1015 and used as a place of worship or education; by a public or
 1016 private preschool, elementary school, middle school, or high
 1017 school; or by a governmentally financed, insured, or subsidized
 1018 housing facility that is used primarily for persons who are
 1019 elderly or disabled shall be exempt from any special assessment
 1020 levied by a municipality to fund any service if the municipality
 1021 so desires. As used in this subsection, the term "religious
 1022 institution" means any church, synagogue, or other established
 1023 physical place for worship at which nonprofit religious services
 1024 and activities are regularly conducted and carried on and the
 1025 term "governmentally financed, insured, or subsidized housing

1026 facility" means a facility that is financed by a mortgage loan
 1027 made or insured by the United States Department of Housing and
 1028 Urban Development under s. 8, s. 202, s. 221(d)(3) or (4), s.
 1029 232, or s. 236 of the National Housing Act and is owned or
 1030 operated by an entity that qualifies as an exempt charitable
 1031 organization under s. 501(c)(3) of the Internal Revenue Code. As
 1032 used in this subsection, the term "preschool" means any child
 1033 care facility licensed under s. 402.305.

1034 **Section 7. Effective upon this act becoming a law, section**
 1035 **189.052, Florida Statutes, is amended to read:**

1036 189.052 Assessments levied on facilities regulated under
 1037 chapter 513.—When an independent or dependent special district
 1038 levies an assessment on a facility regulated under chapter 513,
 1039 the assessment may ~~shall~~ not be based on the assertion that the
 1040 facility is comprised of residential units. Instead, facilities
 1041 regulated under chapter 513 shall be assessed in the same manner
 1042 as a hotel, motel, or other similar facility. The assessment may
 1043 not be levied against the portion of a recreational vehicle
 1044 parking space or campsite which exceeds the maximum square
 1045 footage of a recreational vehicle-type unit pursuant to s.
 1046 320.01(1)(b), regardless of the size of the recreational vehicle
 1047 parking space or campsite. A special district shall consider the
 1048 recreational vehicle park's occupancy rates to ensure any
 1049 assessment is fairly and reasonably apportioned among the
 1050 recreational vehicle parks that receive the special benefit.

1051 **Section 8. Paragraph (b) of subsection (4) and paragraph**
 1052 **(a) of subsection (5) of section 194.011, Florida Statutes, are**
 1053 **amended to read:**

1054 194.011 Assessment notice; objections to assessments.—

1055 (4)

1056 (b) At least 15 ~~No later than 7~~ days before the hearing,
 1057 ~~if the petitioner has provided the information required under~~
 1058 ~~paragraph (a), and if requested in writing by the petitioner,~~
 1059 the property appraiser shall provide to the petitioner a list of
 1060 evidence to be presented at the hearing, together with copies of
 1061 all documentation to be considered by the value adjustment board
 1062 and a summary of evidence to be presented by witnesses. The
 1063 evidence list must contain the property appraiser's property
 1064 record card. Failure of the property appraiser to timely comply
 1065 with the requirements of this paragraph shall result in a
 1066 rescheduling of the hearing.

1067 (5) (a) The department shall by rule prescribe uniform
 1068 procedures for hearings before the value adjustment board which
 1069 include requiring:

1070 1. Procedures for the exchange of information and evidence
 1071 by the property appraiser and the petitioner consistent with
 1072 subsection (4) and s. 194.032.

1073 2. That the value adjustment board hold an organizational
 1074 meeting for the purpose of making these procedures available to
 1075 petitioners.

1076 **Section 9. Subsection (1) of section 194.013, Florida**
 1077 **Statutes, is amended to read:**

1078 194.013 Filing fees for petitions; disposition; waiver.—

1079 (1) If required by resolution of the value adjustment
 1080 board, a petition filed pursuant to s. 194.011 shall be
 1081 accompanied by a filing fee to be paid to the clerk of the value
 1082 adjustment board in an amount determined by the board not to
 1083 exceed \$50 ~~\$15~~ for each separate parcel of property, real or
 1084 personal, covered by the petition and subject to appeal.

1085 However, such filing fee may not be required with respect to an
 1086 appeal from the disapproval of homestead exemption under s.
 1087 196.151 or from the denial of tax deferral under s. 197.2425.
 1088 Only a single filing fee shall be charged under this section as
 1089 to any particular parcel of real property or tangible personal
 1090 property account despite the existence of multiple issues and
 1091 hearings pertaining to such parcel or account. For joint
 1092 petitions filed pursuant to s. 194.011(3)(e), (f), or (g), a
 1093 single filing fee shall be charged. Such fee shall be calculated
 1094 as the cost of the special magistrate for the time involved in
 1095 hearing the joint petition and shall not exceed \$5 per parcel of
 1096 real property or tangible property account. Such fee is to be
 1097 proportionately paid by affected parcel owners.

1098 **Section 10. Paragraphs (b) and (c) of subsection (2) of**
 1099 **section 194.032, Florida Statutes, are redesignated as**
 1100 **paragraphs (c) and (d), respectively, paragraph (a) of that**

1101 **subsection is amended, and a new paragraph (b) is added to that**
 1102 **subsection, to read:**

1103 194.032 Hearing purposes; timetable.—

1104 (2) (a) The clerk of the governing body of the county shall
 1105 prepare a schedule of appearances before the board based on
 1106 petitions timely filed with him or her. The clerk shall notify
 1107 each petitioner of the scheduled time of his or her appearance
 1108 at least 25 calendar days before the day of the scheduled
 1109 appearance. The notice must indicate whether the petition has
 1110 been scheduled to be heard at a particular time or during a
 1111 block of time. If the petition has been scheduled to be heard
 1112 within a block of time, the beginning and ending of that block
 1113 of time must be indicated on the notice; however, as provided in
 1114 paragraph (c) ~~(b)~~, a petitioner may not be required to wait for
 1115 more than a reasonable time, not to exceed 2 hours, after the
 1116 beginning of the block of time. The property appraiser must
 1117 provide a copy of the property record card containing
 1118 information relevant to the computation of the current
 1119 assessment, with confidential information redacted, to the
 1120 petitioner upon receipt of the petition from the clerk
 1121 regardless of whether the petitioner initiates evidence
 1122 exchange, unless the property record card is available online
 1123 from the property appraiser, in which case the property
 1124 appraiser must notify the petitioner that the property record
 1125 card is available online. The petitioner and the property

1126 appraiser may each reschedule the hearing a single time for good
1127 cause. As used in this paragraph, the term "good cause" means
1128 circumstances beyond the control of the person seeking to
1129 reschedule the hearing which reasonably prevent the party from
1130 having adequate representation at the hearing. If the hearing is
1131 rescheduled by the petitioner or the property appraiser, the
1132 clerk shall notify the petitioner of the rescheduled time of his
1133 or her appearance at least 15 calendar days before the day of
1134 the rescheduled appearance, unless this notice is waived by both
1135 parties.

1136 (b) Any party shall be permitted to appear at a hearing
1137 before a board or special magistrate by telephone, video
1138 conference, or other electronic means. Such request to appear by
1139 telephone, video conference, or other electronic means shall be
1140 made at least 1 business day before the hearing date. For any
1141 hearing conducted by telephone, video conference, or other
1142 electronic means, the board shall ensure that all equipment is
1143 adequate, functional, and allows for clear communication among
1144 the participants and for creating the hearing records required
1145 by law.

1146 **Section 11. Subsection (6) of section 196.012, Florida**
1147 **Statutes, is amended to read:**

1148 196.012 Definitions.—For the purpose of this chapter, the
1149 following terms are defined as follows, except where the context
1150 clearly indicates otherwise:

1151 (6) Governmental, municipal, or public purpose or function
 1152 shall be deemed to be served or performed when the lessee under
 1153 any leasehold interest created in property of the United States,
 1154 the state or any of its political subdivisions, or any
 1155 municipality, agency, special district, authority, or other
 1156 public body corporate of the state is demonstrated to perform a
 1157 function or serve a governmental purpose which could properly be
 1158 performed or served by an appropriate governmental unit or which
 1159 is demonstrated to perform a function or serve a purpose which
 1160 would otherwise be a valid subject for the allocation of public
 1161 funds. For purposes of the preceding sentence, an activity
 1162 undertaken by a lessee which is permitted under the terms of its
 1163 lease of real property designated as an aviation area on an
 1164 airport layout plan which has been approved by the Federal
 1165 Aviation Administration and which real property is used for the
 1166 administration, operation, business offices and activities
 1167 related specifically thereto in connection with the conduct of
 1168 an aircraft full service fixed base operation which provides
 1169 goods and services to the general aviation public in the
 1170 promotion of air commerce shall be deemed an activity which
 1171 serves a governmental, municipal, or public purpose or function.
 1172 Any activity undertaken by a lessee which is permitted under the
 1173 terms of its lease of real property designated as a public
 1174 airport as defined in s. 332.004(14) by municipalities,
 1175 agencies, special districts, authorities, or other public bodies

1176 corporate and public bodies politic of the state, a spaceport as
 1177 defined in s. 331.303, or which is located in a deepwater port
 1178 identified in s. 403.021(9)(b) and owned by one of the foregoing
 1179 governmental units, subject to a leasehold or other possessory
 1180 interest of a nongovernmental lessee that is deemed to perform
 1181 an aviation, airport, aerospace, maritime, or port purpose or
 1182 operation shall be deemed an activity that serves a
 1183 governmental, municipal, or public purpose. The use by a lessee,
 1184 licensee, or management company of real property or a portion
 1185 thereof as a convention center, visitor center, sports facility
 1186 with permanent seating, concert hall, arena, stadium, park, or
 1187 beach is deemed a use that serves a governmental, municipal, or
 1188 public purpose or function when access to the property is open
 1189 to the general public with or without a charge for admission. If
 1190 property deeded to a municipality by the United States is
 1191 subject to a requirement that the Federal Government, through a
 1192 schedule established by the Secretary of the Interior, determine
 1193 that the property is being maintained for public historic
 1194 preservation, park, or recreational purposes and if those
 1195 conditions are not met the property will revert back to the
 1196 Federal Government, then such property shall be deemed to serve
 1197 a municipal or public purpose. The term "governmental purpose"
 1198 also includes a direct use of property on federal lands in
 1199 connection with the Federal Government's Space Exploration
 1200 Program or spaceport activities as defined in s. 212.02(22).

1201 Real property and tangible personal property owned by the
 1202 Federal Government or Space Florida and used for defense and
 1203 space exploration purposes or which is put to a use in support
 1204 thereof shall be deemed to perform an essential national
 1205 governmental purpose and shall be exempt. "Owned by the lessee"
 1206 as used in this chapter does not include personal property,
 1207 buildings, or other real property improvements used for the
 1208 administration, operation, business offices and activities
 1209 related specifically thereto in connection with the conduct of
 1210 an aircraft full service fixed based operation which provides
 1211 goods and services to the general aviation public in the
 1212 promotion of air commerce provided that the real property is
 1213 designated as an aviation area on an airport layout plan
 1214 approved by the Federal Aviation Administration. For purposes of
 1215 determination of "ownership," buildings and other real property
 1216 improvements which will revert to the airport authority or other
 1217 governmental unit upon expiration of the term of the lease shall
 1218 be deemed "owned" by the governmental unit and not the lessee.
 1219 Also, for purposes of determination of ownership under this
 1220 section or s. 196.199(5), flight simulation training devices
 1221 qualified by the Federal Aviation Administration, and the
 1222 equipment and software necessary for the operation of such
 1223 devices, shall be deemed "owned" by a governmental unit and not
 1224 the lessee if such devices will revert to that governmental unit
 1225 upon the expiration of the term of the lease, provided the

1226 governing body of the governmental unit has approved the lease
 1227 in writing. Providing two-way telecommunications services to the
 1228 public for hire by the use of a telecommunications facility, as
 1229 defined in s. 364.02(14), and for which a certificate is
 1230 required under chapter 364 does not constitute an exempt use for
 1231 purposes of s. 196.199, unless the telecommunications services
 1232 are provided by the operator of a public-use airport, as defined
 1233 in s. 332.004, for the operator's provision of
 1234 telecommunications services for the airport or its tenants,
 1235 concessionaires, or licensees, or unless the telecommunications
 1236 services are provided by a public hospital.

1237 **Section 12.** The amendment made by this act to s. 196.012,
 1238 Florida Statutes, first applies to the 2026 tax roll.

1239 **Section 13. Paragraph (b) of subsection (1) and paragraph**
 1240 **(o) of subsection (3) of section 196.1978, Florida Statutes, are**
 1241 **amended to read:**

1242 196.1978 Affordable housing property exemption.—

1243 (1)

1244 (b) Land that is owned entirely, or is leased from a
 1245 governmental entity pursuant to part IV of chapter 159, by a
 1246 nonprofit entity that is a corporation not for profit, qualified
 1247 as charitable under s. 501(c)(3) of the Internal Revenue Code
 1248 and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, and is
 1249 leased for a minimum of 99 years for the purpose of, and is
 1250 predominantly used for, providing housing to natural persons or

1251 families meeting the extremely-low-income, very-low-income, low-
1252 income, or moderate-income limits specified in s. 420.0004 is
1253 exempt from ad valorem taxation. For purposes of this paragraph,
1254 land is predominantly used for qualifying purposes if the square
1255 footage of the improvements on the land used to provide
1256 qualifying housing is greater than 50 percent of the square
1257 footage of all improvements on the land. All improvements used
1258 to provide qualifying housing on the exempt property are also
1259 exempt from such taxation. This paragraph first applies to the
1260 2024 tax roll and is repealed December 31, 2059.

1261 (3)

1262 ~~(e)1. Beginning with the 2025 tax roll, a taxing authority~~
1263 ~~may elect, upon adoption of an ordinance or resolution approved~~
1264 ~~by a two-thirds vote of the governing body, not to exempt~~
1265 ~~property under sub-subparagraph (d)1.a. located in a county~~
1266 ~~specified pursuant to subparagraph 2., subject to the conditions~~
1267 ~~of this paragraph.~~

1268 ~~2. A taxing authority must make a finding in the ordinance~~
1269 ~~or resolution that the most recently published Shimberg Center~~
1270 ~~for Housing Studies Annual Report, prepared pursuant to s.~~
1271 ~~420.6075, identifies that a county that is part of the~~
1272 ~~jurisdiction of the taxing authority is within a metropolitan~~
1273 ~~statistical area or region where the number of affordable and~~
1274 ~~available units in the metropolitan statistical area or region~~
1275 ~~is greater than the number of renter households in the~~

1276 ~~metropolitan statistical area or region for the category~~
1277 ~~entitled "0-120 percent AMI."~~

1278 ~~3. An election made pursuant to this paragraph may apply~~
1279 ~~only to the ad valorem property tax levies imposed within a~~
1280 ~~county specified pursuant to subparagraph 2. by the taxing~~
1281 ~~authority making the election.~~

1282 ~~4. The ordinance or resolution must take effect on the~~
1283 ~~January 1 immediately succeeding adoption and shall expire on~~
1284 ~~the second January 1 after the January 1 in which the ordinance~~
1285 ~~or resolution takes effect. The ordinance or resolution may be~~
1286 ~~renewed prior to its expiration pursuant to this paragraph.~~

1287 ~~5. The taxing authority proposing to make an election~~
1288 ~~under this paragraph must advertise the ordinance or resolution~~
1289 ~~or renewal thereof pursuant to the requirements of s. 50.011(1)~~
1290 ~~prior to adoption.~~

1291 ~~6. The taxing authority must provide to the property~~
1292 ~~appraiser the adopted ordinance or resolution or renewal thereof~~
1293 ~~by the effective date of the ordinance or resolution or renewal~~
1294 ~~thereof.~~

1295 ~~7. Notwithstanding an ordinance or resolution or renewal~~
1296 ~~thereof adopted pursuant to this paragraph, a property owner of~~
1297 ~~a multifamily project who was granted an exemption pursuant to~~
1298 ~~sub-subparagraph (d)1.a. before the adoption or renewal of such~~
1299 ~~ordinance or resolution may continue to receive such exemption~~
1300 ~~for each subsequent consecutive year that the property owner~~

1301 ~~applies for and is granted the exemption.~~

1302 **Section 14.** (1) The Department of Revenue may, and all
 1303 conditions are deemed met to, adopt emergency rules pursuant to
 1304 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1305 s. 196.1978(3), Florida Statutes, as amended by this act.
 1306 Notwithstanding any other law, emergency rules adopted pursuant
 1307 to this section are effective for 6 months after adoption and
 1308 may be renewed during the pendency of procedures to adopt
 1309 permanent rules addressing the subject of the emergency rules.

1310 (2) This section shall take effect upon this act becoming
 1311 a law and expires July 1, 2028.

1312 **Section 15.** The amendments made by this act to s.
 1313 196.1978(1)(b), Florida Statutes, first apply to the 2026 tax
 1314 roll.

1315 **Section 16.** Any election made by ordinance or resolution
 1316 by any taxing authority pursuant to s. 196.1978(3)(o), Florida
 1317 Statutes, before July 1, 2025, may remain in effect for the
 1318 original term of the ordinance or resolution or until January 1,
 1319 2028, whichever is earlier, but may not be renewed. A new
 1320 election under s. 196.1978(3)(o), Florida Statutes, may not be
 1321 made on or after July 1, 2025.

1322 **Section 17. Section 196.19781, Florida Statutes, is**
 1323 **created to read:**

1324 196.19781 Affordable housing exemption for properties
 1325 owned by this state.—

1326 (1) Portions of property used to provide more than 70
 1327 units of affordable housing to natural persons or families
 1328 meeting the extremely-low-income, very-low-income, low-income,
 1329 or moderate-income limits specified in s. 420.0004 are
 1330 considered property owned by an exempt entity and used for a
 1331 charitable purpose and are exempt from ad valorem tax if:

1332 (a) The land upon which improvements have been made is
 1333 owned entirely by this state;

1334 (b) The property is subject to a lease or restrictive use
 1335 agreement recorded in the official records of the county in
 1336 which the property is located that requires the property to be
 1337 used to provide affordable housing for at least 60 years;

1338 (c) The owner or operator of the property applies to
 1339 receive the exemption each year by March 1; and

1340 (d) The property is not receiving an exemption under s.
 1341 196.1978.

1342 (2) The property appraiser shall apply the exemption to
 1343 the proportionate share of the residential common areas,
 1344 including the land, fairly attributable to the portion of the
 1345 property providing affordable housing under this section.

1346 (3) Property that does not provide at least 70 units of
 1347 affordable housing to natural persons or families meeting the
 1348 income limits specified in subsection (1) on January 1 of any
 1349 year is no longer eligible for this exemption.

1350 (4) The property appraiser shall determine whether the

1351 applicant meets all of the requirements of this section and is
 1352 entitled to an exemption. A property appraiser may request and
 1353 review additional information necessary to make such
 1354 determination.

1355 (5) If the property appraiser determines that for any year
 1356 during the immediately previous 10 years a property that was not
 1357 entitled to an exemption under this section was granted such an
 1358 exemption, the property appraiser must serve upon the operator a
 1359 notice of intent to record in the public records of the county a
 1360 notice of tax lien against any property owned by that operator
 1361 in the county, and that property must be identified in the
 1362 notice of tax lien. Any property owned by the operator and
 1363 situated in this state is subject to the taxes exempted by the
 1364 improper exemption, plus a penalty of 50 percent of the unpaid
 1365 taxes for each year and interest at a rate of 15 percent per
 1366 annum. If an exemption is improperly granted as a result of a
 1367 clerical mistake or an omission by the property appraiser, the
 1368 property improperly receiving the exemption may not be assessed
 1369 a penalty or interest.

1370 **Section 18.** The exemption created by this act in s.
 1371 196.19781, Florida Statutes, first applies to the 2026 tax roll.

1372 **Section 19.** **Paragraph (d) of subsection (2) and subsection**
 1373 **(5) of section 202.19, Florida Statutes, are amended, and**
 1374 **paragraph (c) is added to subsection (3) of that section, to**
 1375 **read:**

1376 202.19 Authorization to impose local communications
 1377 services tax.—
 1378 (2)
 1379 (d) The local communications services tax rate in effect
 1380 on January 1, 2023, may not be increased before January 1, 2031
 1381 ~~2026~~.
 1382 (3)
 1383 (c) Each county and municipality must prioritize the use
 1384 of proceeds distributed pursuant to s. 202.18(3)(c) on the
 1385 timely review, processing, and approval of permit applications
 1386 for the use of rights-of-way by communications services
 1387 providers to ensure that the county or municipality complies
 1388 with state and federal law, including, but not limited to, the
 1389 timelines under s. 337.401(7)(d).
 1390 (5) In addition to the communications services taxes
 1391 authorized by subsection (1), a discretionary sales surtax that
 1392 a county or school board has levied under s. 212.055 is imposed
 1393 as a local communications services tax under this section, and
 1394 the rate shall be determined in accordance with s. 202.20(3).
 1395 However, any increase to the discretionary sales surtax levied
 1396 under s. 212.055 on or after January 1, 2023, may not be added
 1397 to the local communications services tax under this section
 1398 before January 1, 2031 ~~2026~~.
 1399 (a) Except as otherwise provided in this subsection, each
 1400 such tax rate shall be applied, in addition to the other tax

1401 rates applied under this chapter, to communications services
 1402 subject to tax under s. 202.12 which:
 1403 1. Originate or terminate in this state; and
 1404 2. Are charged to a service address in the county.
 1405 (b) With respect to private communications services, the
 1406 tax shall be on the sales price of such services provided within
 1407 the county, which shall be determined in accordance with the
 1408 following provisions:
 1409 1. Any charge with respect to a channel termination point
 1410 located within such county;
 1411 2. Any charge for the use of a channel between two channel
 1412 termination points located in such county; and
 1413 3. Where channel termination points are located both
 1414 within and outside of such county:
 1415 a. If any segment between two such channel termination
 1416 points is separately billed, 50 percent of such charge; and
 1417 b. If any segment of the circuit is not separately billed,
 1418 an amount equal to the total charge for such circuit multiplied
 1419 by a fraction, the numerator of which is the number of channel
 1420 termination points within such county and the denominator of
 1421 which is the total number of channel termination points of the
 1422 circuit.
 1423 **Section 20. Section 203.0011, Florida Statutes, is amended**
 1424 **to read:**
 1425 203.0011 Combined rate for tax collected pursuant to ss.

1426 203.01(1)(b)4. and 212.05(1)(e)1.c.—In complying with the
1427 amendments to ss. 203.01 and 212.05, relating to the additional
1428 tax on electrical power or energy, made by this act, a seller of
1429 electrical power or energy may collect a combined rate of 6.2
1430 ~~6.95~~ percent, which consists of the 3.6 ~~4.35~~ percent and 2.6
1431 percent required under ss. 212.05(1)(e)1.c. and 203.01(1)(b)4.,
1432 respectively, if the provider properly reflects the tax
1433 collected with respect to the two provisions as required in the
1434 return to the Department of Revenue.

1435 **Section 21. Effective January 1, 2026, subsections (1),**
1436 **(3), and (4) of section 206.42, Florida Statutes, are amended to**
1437 **read:**

1438 206.42 Aviation gasoline exempt from excise tax; rocket
1439 fuel.—

1440 (1) Each and every dealer in aviation gasoline in the
1441 state by whatever name designated who purchases from any
1442 terminal supplier, importer, or wholesaler, and sells, aviation
1443 gasoline (A.S.T.M. specification D-910 or current
1444 specification), of such quality not adapted for use in ordinary
1445 motor vehicles, being designed for and sold and exclusively used
1446 for aircraft, is exempted from the payment of taxes levied under
1447 this part, ~~but is subject to the tax levied under part III.~~

1448 (3) All sales of aviation motor fuel must be in compliance
1449 with the requirements of this part, part II ~~parts I, II, and III~~
1450 of this chapter, and chapter 212 to qualify for the exemption.

1451 (4) Fuels of such quality not adapted for use in ordinary
 1452 motor vehicles, being produced for and sold and exclusively used
 1453 for space flight as defined in s. 212.02 are not subject to the
 1454 tax pursuant to this part, part II of this chapter ~~parts II and~~
 1455 ~~III~~, and chapter 212.

1456 **Section 22.** Effective January 1, 2026, part III of chapter
 1457 206, Florida Statutes, consisting of ss. 206.9815, 206.9825,
 1458 206.9826, 206.9835, 206.9837, 206.9845, 206.9855, 206.9865, and
 1459 206.9875, Florida Statutes, is repealed; and parts IV and V of
 1460 chapter 206, Florida Statutes, are redesignated as parts III and
 1461 IV, respectively.

1462 **Section 23. Effective January 1, 2026, subsections (2) and**
 1463 **(3) of section 206.9915, Florida Statutes, are amended to read:**

1464 206.9915 Legislative intent and general provisions.—

1465 (2) ~~The provisions of Parts I and II~~ I-III of this chapter
 1466 apply shall be applicable to the taxes imposed herein only by
 1467 express reference to this part.

1468 (3) Sections ~~the provisions of ss.~~ 206.01, 206.02,
 1469 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055,
 1470 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10,
 1471 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175,
 1472 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215,
 1473 206.22, 206.24, 206.27, 206.28, 206.416, 206.42, 206.44, 206.48,
 1474 206.49, 206.56, 206.59, 206.86, 206.87, 206.872, 206.873,
 1475 206.8735, 206.874, 206.8741, 206.8745, 206.94, and 206.945, ~~and~~

1476 ~~206.9815~~ shall, as far as lawful or practicable, be applicable
1477 to the levy and collection of taxes imposed pursuant to this
1478 part as if fully set out in this part and made expressly
1479 applicable to the taxes imposed herein.

1480 **Section 24. Effective January 1, 2026, section 206.9925,**
1481 **Florida Statutes, is amended to read:**

1482 206.9925 Definitions.—As used in this part:

1483 (1) "Aviation fuel" means fuel for use in aircraft, and
1484 includes aviation gasoline and aviation turbine fuels and
1485 kerosene.

1486 (2)~~(1)~~ "Barrel" means 42 U.S. gallons at 60°F.

1487 (3)~~(7)~~ "Consume" means to destroy or to alter the chemical
1488 or physical structure of a solvent so that it is no longer
1489 identifiable as the solvent it was.

1490 (4)~~(3)~~ "Gas" means all natural gas, including casinghead
1491 gas, and all other hydrocarbons not defined as oil ~~in subsection~~
1492 ~~(2)~~.

1493 (5)~~(2)~~ "Oil" means crude petroleum oil and other
1494 hydrocarbons, regardless of gravity, which are produced at the
1495 well in liquid form by ordinary production methods and which are
1496 not the result of condensation of gas after it leaves the
1497 reservoir.

1498 (6)~~(4)~~ "Petroleum product" means any refined liquid
1499 commodity made wholly or partially from oil or gas, or blends or
1500 mixtures of oil with one or more liquid products or byproducts

1501 derived from oil or gas, or blends or mixtures of two or more
1502 liquid products or byproducts derived from oil or gas, and
1503 includes, but is not limited to, motor gasoline, gasohol,
1504 aviation gasoline, naphtha-type jet fuel, kerosene-type jet
1505 fuel, kerosene, distillate fuel oil, residual fuel oil, motor
1506 oil and other lubricants, naphtha of less than 400°F for
1507 petroleum feed, special naphthas, road oil, still gas,
1508 unfinished oils, motor gas blending components, including
1509 petroleum-derived ethanol when used for such purpose, and
1510 aviation gas blending components.

1511 (7)~~(5)~~ "Pollutants" includes any petroleum product ~~as~~
1512 ~~defined in subsection (4)~~ as well as pesticides, ammonia, and
1513 chlorine; lead-acid batteries, including, but not limited to,
1514 batteries that are a component part of other tangible personal
1515 property; and solvents ~~as defined in subsection (6)~~, but the
1516 term excludes liquefied petroleum gas, medicinal oils, and
1517 waxes. Products intended for application to the human body or
1518 for use in human personal hygiene or for human ingestion are not
1519 pollutants, regardless of their contents. For the purpose of the
1520 tax imposed under s. 206.9935(1), "pollutants" also includes
1521 crude oil.

1522 (8)~~(6)~~ "Solvents" means the following organic compounds,
1523 if the listed organic compound is in liquid form: acetamide,
1524 acetone, acetonitrile, acetophenone, amyl acetates (all),
1525 aniline, benzene, butyl acetates (all), butyl alcohols (all),

1526 butyl benzyl phthalate, carbon disulfide, carbon tetrachloride,
 1527 chlorobenzene, chloroform, cumene, cyclohexane, cyclohexanone,
 1528 dibutyl phthalate, dichlorobenzenes (all),
 1529 dichlorodifluoromethane, diethyl phthalate, dimethyl phthalate,
 1530 dioctyl phthalate (di2-ethyl hexyl phthalate), n-dioctyl
 1531 phthalate, 1,4-dioxane, petroleum-derived ethanol, ethyl
 1532 acetate, ethyl benzene, ethylene dichloride, 2-ethoxy ethanol
 1533 (ethylene glycol ethyl ether), ethylene glycol, furfural,
 1534 formaldehyde, n-hexane, isophorone, isopropyl alcohol, methanol,
 1535 2-methoxy ethanol (ethylene glycol methyl ether), methyl tert-
 1536 butyl ether, methylene chloride (dichloromethane), methyl ethyl
 1537 ketone, methyl isobutyl ketone, mineral spirits, 140-F naphtha,
 1538 naphthalene, nitrobenzene, 2-nitropropane, pentachlorobenzene,
 1539 phenol, perchloroethylene (tetrachloroethylene), stoddard
 1540 solvent, tetrahydrofuran, toluene, 1,1,1-trichloroethane,
 1541 trichloroethylene, 1,1,2-trichloro-1,2,2-trifluoroethane, and
 1542 xylenes (all).

1543 (9)~~(8)~~ "Storage facility" means a location owned,
 1544 operated, or leased by a licensed terminal operator, which
 1545 location contains any stationary tank or tanks for holding
 1546 petroleum products.

1547 **Section 25. Effective January 1, 2026, subsection (3) of**
 1548 **section 206.9942, Florida Statutes, is amended to read:**

1549 206.9942 Refunds and credits.—

1550 (3) Any person licensed pursuant to this chapter who has

1551 produced, imported, or purchased solvents on which the tax has
 1552 been paid pursuant to s. 206.9935(2) to the state or to his or
 1553 her supplier and which solvents are subsequently consumed in the
 1554 manufacture or production of a product which is not itself a
 1555 pollutant as defined in s. 206.9925 ~~s. 206.9925(5)~~ may deduct
 1556 the amount of tax paid thereon pursuant to s. 206.9935(2) from
 1557 the amount owed to the state and remitted pursuant to s.
 1558 206.9931(2) or may apply for a refund of the amount of tax paid
 1559 thereon pursuant to s. 206.9935(2).

1560 **Section 26. Effective upon this act becoming a law,**
 1561 **subsection (2) of section 206.9955, Florida Statutes, is amended**
 1562 **to read:**

1563 206.9955 Levy of natural gas fuel tax.—

1564 (2) Effective January 1, 2030, the following taxes shall
 1565 be imposed:

1566 (a) An excise tax of 4 cents upon each motor fuel
 1567 equivalent gallon of natural gas fuel÷

1568 ~~1. Effective January 1, 2026, and until December 31, 2026,~~
 1569 ~~an excise tax of 2 cents.~~

1570 ~~2. Effective January 1, 2027, an excise tax of 4 cents.~~

1571 (b) An additional tax of 1 cent upon each motor fuel
 1572 equivalent gallon of natural gas fuel, which is designated as
 1573 the "ninth-cent fuel tax."÷

1574 ~~1. Effective January 1, 2026, and until December 31, 2026,~~
 1575 ~~an additional tax of 0.5 cents.~~

1576 ~~2. Effective January 1, 2027, an additional tax of 1 cent.~~

1577 (c) An additional tax of 1 cent upon each motor fuel
 1578 equivalent gallon of natural gas fuel by each county, which is
 1579 designated as the "local option fuel tax."

1580 ~~1. Effective January 1, 2026, and until December 31, 2026,~~
 1581 ~~an additional tax of 0.5 cents.~~

1582 ~~2. Effective January 1, 2027, an additional tax of 1 cent.~~

1583 (d) An additional tax on each motor fuel equivalent gallon
 1584 of natural gas fuel, which is designated as the "State
 1585 Comprehensive Enhanced Transportation System Tax," at a rate
 1586 determined pursuant to this paragraph.

1587 ~~1. Before January 1, 2026, the department shall determine~~
 1588 ~~the tax rate applicable to the sale of natural gas fuel for the~~
 1589 ~~following 12-month period beginning January 1, rounded to the~~
 1590 ~~nearest tenth of a cent, by adjusting the tax rate of 2.9 cents~~
 1591 ~~per gallon by the percentage change in the average of the~~
 1592 ~~Consumer Price Index issued by the United States Department of~~
 1593 ~~Labor for the most recent 12-month period ending September 30,~~
 1594 ~~compared to the base year average, which is the average for the~~
 1595 ~~12-month period ending September 30, 2013.~~

1596 ~~2.~~ Before January 1, 2030 ~~2027~~, and each year thereafter,
 1597 the department shall determine the tax rate applicable to the
 1598 sale of natural gas fuel for the following 12-month period
 1599 beginning January 1, rounded to the nearest tenth of a cent, by
 1600 adjusting the tax rate of 5.8 cents per gallon by the percentage

1601 change in the average of the Consumer Price Index issued by the
 1602 United States Department of Labor for the most recent 12-month
 1603 period ending September 30, compared to the base year average,
 1604 which is the average for the 12-month period ending September
 1605 30, 2013.

1606 (e)1. An additional tax is imposed on each motor fuel
 1607 equivalent gallon of natural gas fuel for the privilege of
 1608 selling natural gas fuel, ~~at a rate determined pursuant to this~~
 1609 ~~subparagraph.~~

1610 ~~a. Before January 1, 2026, the department shall determine~~
 1611 ~~the tax rate applicable to the sale of natural gas fuel, rounded~~
 1612 ~~to the nearest tenth of a cent, for the following 12-month~~
 1613 ~~period beginning January 1, by adjusting the tax rate of 4.6~~
 1614 ~~cents per gallon by the percentage change in the average of the~~
 1615 ~~Consumer Price Index issued by the United States Department of~~
 1616 ~~Labor for the most recent 12-month period ending September 30,~~
 1617 ~~compared to the base year average, which is the average for the~~
 1618 ~~12-month period ending September 30, 2013.~~

1619 ~~b.~~ Before January 1, 2030 ~~2027~~, and each year thereafter,
 1620 the department shall determine the tax rate applicable to the
 1621 sale of natural gas fuel, rounded to the nearest tenth of a
 1622 cent, for the following 12-month period beginning January 1, by
 1623 adjusting the tax rate of 9.2 cents per gallon by the percentage
 1624 change in the average of the Consumer Price Index issued by the
 1625 United States Department of Labor for the most recent 12-month

1626 period ending September 30, compared to the base year average,
 1627 which is the average for the 12-month period ending September
 1628 30, 2013.

1629 2. The department is authorized to adopt rules and publish
 1630 forms to administer this paragraph.

1631 **Section 27. Effective January 1, 2026, section 207.003,**
 1632 **Florida Statutes, is amended to read:**

1633 207.003 Privilege tax levied.—A tax for the privilege of
 1634 operating any commercial motor vehicle upon the public highways
 1635 of this state shall be levied upon every motor carrier at a rate
 1636 which includes the minimum rates provided in parts I, II, and
 1637 III ~~IV~~ of chapter 206 on each gallon of diesel fuel or motor
 1638 fuel used for the propulsion of a commercial motor vehicle by
 1639 such motor carrier within the state.

1640 **Section 28. Effective January 1, 2026, subsection (3) of**
 1641 **section 207.005, Florida Statutes, is amended to read:**

1642 207.005 Returns and payment of tax; delinquencies;
 1643 calculation of fuel used during operations in the state; credit;
 1644 bond.—

1645 (3) For the purpose of computing the carrier's liability
 1646 for the road privilege tax, the total gallons of fuel used in
 1647 the propulsion of any commercial motor vehicle in this state
 1648 shall be multiplied by the rates provided in parts I, II, and
 1649 III ~~IV~~ of chapter 206. From the sum determined by this
 1650 calculation, there shall be allowed a credit equal to the amount

1651 of the tax per gallon under parts I, II, and III ~~IV~~ of chapter
 1652 206 for each gallon of fuel purchased in this state during the
 1653 reporting period when the diesel fuel or motor fuel tax was paid
 1654 at the time of purchase. If the tax paid under parts I, II, and
 1655 III ~~IV~~ of chapter 206 exceeds the total tax due under this
 1656 chapter, the excess may be allowed as a credit against future
 1657 tax payments, until the credit is fully offset or until eight
 1658 calendar quarters shall have passed since the end of the
 1659 calendar quarter in which the credit accrued, whichever occurs
 1660 first. A refund may be made for this credit provided it exceeds
 1661 \$10.

1662 **Section 29. Paragraph (a) of subsection (1), subsection**
 1663 **(3), and paragraph (a) of subsection (6) of section 212.03,**
 1664 **Florida Statutes, are amended to read:**

1665 212.03 Transient rentals tax; rate, procedure,
 1666 enforcement, exemptions.—

1667 (1)(a) It is hereby declared to be the legislative intent
 1668 that every person is exercising a taxable privilege who engages
 1669 in the business of renting, leasing, letting, or granting a
 1670 license to use any living quarters or sleeping or housekeeping
 1671 accommodations in, from, or a part of, or in connection with any
 1672 hotel, apartment house, roominghouse, tourist or trailer camp,
 1673 mobile home park, recreational vehicle park, condominium, or
 1674 timeshare resort. However, any person who rents, leases, lets,
 1675 or grants a license to others to use, occupy, or enter upon any

1676 living quarters or sleeping or housekeeping accommodations in
 1677 any apartment house, roominghouse, tourist camp, trailer camp,
 1678 mobile home park, recreational vehicle park, condominium, or
 1679 timeshare resort and who exclusively enters into a bona fide
 1680 written agreement for continuous residence for longer than 6
 1681 months in duration at such property is not exercising a taxable
 1682 privilege. For the exercise of such taxable privilege, a tax is
 1683 hereby levied in an amount equal to 5.25 ~~6~~ percent of and on the
 1684 total rental charged for such living quarters or sleeping or
 1685 housekeeping accommodations by the person charging or collecting
 1686 the rental. Such tax shall apply to hotels, apartment houses,
 1687 roominghouses, tourist or trailer camps, mobile home parks,
 1688 recreational vehicle parks, condominiums, or timeshare resorts,
 1689 whether or not these facilities have dining rooms, cafes, or
 1690 other places where meals or lunches are sold or served to
 1691 guests.

1692 (3) When rentals are received by way of property, goods,
 1693 wares, merchandise, services, or other things of value, the tax
 1694 shall be at the rate of 5.25 ~~6~~ percent of the value of the
 1695 property, goods, wares, merchandise, services, or other things
 1696 of value.

1697 (6) The Legislature finds that every person who leases or
 1698 rents parking or storage spaces for motor vehicles in parking
 1699 lots or garages, including storage facilities for towed
 1700 vehicles, who leases or rents docking or storage spaces for

1701 boats in boat docks or marinas, or who leases or rents tie-down
 1702 or storage space for aircraft at airports is engaging in a
 1703 taxable privilege.

1704 (a) For the exercise of this privilege, a tax is hereby
 1705 levied at the rate of 5.25 ~~6~~ percent on the total rental
 1706 charged.

1707 **Section 30. Paragraphs (c) and (d) of subsection (1) of**
 1708 **section 212.031, Florida Statutes, are amended to read:**

1709 212.031 Tax on rental or license fee for use of real
 1710 property.—

1711 (1)

1712 (c) For the exercise of such privilege, a tax is levied at
 1713 the rate of 1.25 ~~2.0~~ percent of and on the total rent or license
 1714 fee charged for such real property by the person charging or
 1715 collecting the rental or license fee. The total rent or license
 1716 fee charged for such real property shall include payments for
 1717 the granting of a privilege to use or occupy real property for
 1718 any purpose and shall include base rent, percentage rents, or
 1719 similar charges. Such charges shall be included in the total
 1720 rent or license fee subject to tax under this section whether or
 1721 not they can be attributed to the ability of the lessor's or
 1722 licensor's property as used or operated to attract customers.
 1723 Payments for intrinsically valuable personal property such as
 1724 franchises, trademarks, service marks, logos, or patents are not
 1725 subject to tax under this section. In the case of a contractual

1726 arrangement that provides for both payments taxable as total
 1727 rent or license fee and payments not subject to tax, the tax
 1728 shall be based on a reasonable allocation of such payments and
 1729 shall not apply to that portion which is for the nontaxable
 1730 payments.

1731 (d) If the rental or license fee of any such real property
 1732 is paid by way of property, goods, wares, merchandise, services,
 1733 or other thing of value, the tax shall be at the rate of 1.25
 1734 ~~2.0~~ percent of the value of the property, goods, wares,
 1735 merchandise, services, or other thing of value.

1736 **Section 31. Paragraph (b) of subsection (1) and paragraph**
 1737 **(a) of subsection (2) of section 212.04, Florida Statutes, are**
 1738 **amended to read:**

1739 212.04 Admissions tax; rate, procedure, enforcement.—

1740 (1)

1741 (b) For the exercise of such privilege, a tax is levied at
 1742 the rate of 5.25 ~~6~~ percent of sales price, or the actual value
 1743 received from such admissions, which 5.25 ~~6~~ percent shall be
 1744 added to and collected with all such admissions from the
 1745 purchaser thereof, and such tax shall be paid for the exercise
 1746 of the privilege as defined in the preceding paragraph. Each
 1747 ticket must show on its face the actual sales price of the
 1748 admission, or each dealer selling the admission must prominently
 1749 display at the box office or other place where the admission
 1750 charge is made a notice disclosing the price of the admission,

1751 and the tax shall be computed and collected on the basis of the
 1752 actual price of the admission charged by the dealer. The sale
 1753 price or actual value of admission shall, for the purpose of
 1754 this chapter, be that price remaining after deduction of federal
 1755 taxes and state or locally imposed or authorized seat
 1756 surcharges, taxes, or fees, if any, imposed upon such admission.
 1757 The sale price or actual value does not include separately
 1758 stated ticket service charges that are imposed by a facility
 1759 ticket office or a ticketing service and added to a separately
 1760 stated, established ticket price. The rate of tax on each
 1761 admission shall be according to the algorithm provided in s.
 1762 212.12.

1763 (2) (a) A tax may not be levied on:

1764 1. Admissions to athletic or other events sponsored by
 1765 elementary schools, junior high schools, middle schools, high
 1766 schools, community colleges, public or private colleges and
 1767 universities, deaf and blind schools, facilities of the youth
 1768 services programs of the Department of Children and Families,
 1769 and state correctional institutions if only student, faculty, or
 1770 inmate talent is used. However, this exemption does not apply to
 1771 admission to athletic events sponsored by a state university,
 1772 and the proceeds of the tax collected on such admissions shall
 1773 be retained and used by each institution to support women's
 1774 athletics as provided in s. 1006.71(2)(c).

1775 2. Dues, membership fees, and admission charges imposed by

1776 not-for-profit sponsoring organizations. To receive this
 1777 exemption, the sponsoring organization must qualify as a not-
 1778 for-profit entity under s. 501(c)(3) of the Internal Revenue
 1779 Code of 1954, as amended.

1780 3. Admission charges to an event sponsored by a
 1781 governmental entity, sports authority, or sports commission if
 1782 held in a convention hall, exhibition hall, auditorium, stadium,
 1783 theater, arena, civic center, performing arts center, or
 1784 publicly owned recreational facility and if 100 percent of the
 1785 risk of success or failure lies with the sponsor of the event
 1786 and 100 percent of the funds at risk for the event belong to the
 1787 sponsor, and student or faculty talent is not exclusively used.
 1788 As used in this subparagraph, the terms "sports authority" and
 1789 "sports commission" mean a nonprofit organization that is exempt
 1790 from federal income tax under s. 501(c)(3) of the Internal
 1791 Revenue Code and that contracts with a county or municipal
 1792 government for the purpose of promoting and attracting sports-
 1793 tourism events to the community with which it contracts.

1794 4. An admission paid by a student, or on the student's
 1795 behalf, to any required place of sport or recreation if the
 1796 student's participation in the sport or recreational activity is
 1797 required as a part of a program or activity sponsored by, and
 1798 under the jurisdiction of, the student's educational institution
 1799 if his or her attendance is as a participant and not as a
 1800 spectator.

1801 5. Admissions to the National Football League championship
 1802 game or Pro Bowl; admissions to any semifinal game or
 1803 championship game of a national collegiate tournament;
 1804 admissions to a Major League Baseball, Major League Soccer,
 1805 National Basketball Association, or National Hockey League all-
 1806 star game; admissions to the Major League Baseball Home Run
 1807 Derby held before the Major League Baseball All-Star Game;
 1808 admissions to any FIFA World Cup match sanctioned by the
 1809 Fédération Internationale de Football Association (FIFA),
 1810 including any qualifying match held up to 12 months before the
 1811 FIFA World Cup matches; admissions to any Formula One Grand Prix
 1812 race sanctioned by the Fédération Internationale de
 1813 l'Automobile, including any qualifying or support races held at
 1814 the circuit up to 72 hours before the grand prix race;
 1815 admissions to the Daytona 500 sanctioned by the National
 1816 Association for Stock Car Auto Racing, including any qualifying
 1817 or support races held at the same track up to 72 hours before
 1818 the race; or admissions to National Basketball Association all-
 1819 star events produced by the National Basketball Association and
 1820 held at a facility such as an arena, convention center, or
 1821 municipal facility.

1822 6. A participation fee or sponsorship fee imposed by a
 1823 governmental entity as described in s. 212.08(6) for an athletic
 1824 or recreational program if the governmental entity by itself, or
 1825 in conjunction with an organization exempt under s. 501(c)(3) of

1826 | the Internal Revenue Code of 1954, as amended, sponsors,
 1827 | administers, plans, supervises, directs, and controls the
 1828 | athletic or recreational program.

1829 | 7. Admissions to live theater, live opera, or live ballet
 1830 | productions in this state which are sponsored by an organization
 1831 | that has received a determination from the Internal Revenue
 1832 | Service that the organization is exempt from federal income tax
 1833 | under s. 501(c)(3) of the Internal Revenue Code of 1954, as
 1834 | amended, if the organization actively participates in planning
 1835 | and conducting the event; is responsible for the safety and
 1836 | success of the event; is organized for the purpose of sponsoring
 1837 | live theater, live opera, or live ballet productions in this
 1838 | state; has more than 10,000 subscribing members and has among
 1839 | the stated purposes in its charter the promotion of arts
 1840 | education in the communities it serves; and will receive at
 1841 | least 20 percent of the net profits, if any, of the events the
 1842 | organization sponsors and will bear the risk of at least 20
 1843 | percent of the losses, if any, from the events it sponsors if
 1844 | the organization employs other persons as agents to provide
 1845 | services in connection with a sponsored event. Before March 1 of
 1846 | each year, such organization may apply to the department for a
 1847 | certificate of exemption for admissions to such events sponsored
 1848 | in this state by the organization during the immediately
 1849 | following state fiscal year. The application must state the
 1850 | total dollar amount of admissions receipts collected by the

1851 organization or its agents from such events in this state
 1852 sponsored by the organization or its agents in the year
 1853 immediately preceding the year in which the organization applies
 1854 for the exemption. Such organization shall receive the exemption
 1855 only to the extent of \$1.5 million multiplied by the ratio that
 1856 such receipts bear to the total of such receipts of all
 1857 organizations applying for the exemption in such year; however,
 1858 such exemption granted to any organization may not exceed 5.25 ~~6~~
 1859 percent of such admissions receipts collected by the
 1860 organization or its agents in the year immediately preceding the
 1861 year in which the organization applies for the exemption. Each
 1862 organization receiving the exemption shall report each month to
 1863 the department the total admissions receipts collected from such
 1864 events sponsored by the organization during the preceding month
 1865 and shall remit to the department an amount equal to 5.25 ~~6~~
 1866 percent of such receipts reduced by any amount remaining under
 1867 the exemption. Tickets for such events sold by such
 1868 organizations may not reflect the tax otherwise imposed under
 1869 this section.

1870 8. Entry fees for participation in freshwater fishing
 1871 tournaments.

1872 9. Participation or entry fees charged to participants in
 1873 a game, race, or other sport or recreational event if spectators
 1874 are charged a taxable admission to such event.

1875 10. Admissions to any postseason collegiate football game

1876 sanctioned by the National Collegiate Athletic Association.

1877 11. Admissions to and membership fees for gun clubs. For
 1878 purposes of this subparagraph, the term "gun club" means an
 1879 organization whose primary purpose is to offer its members
 1880 access to one or more shooting ranges for target or skeet
 1881 shooting.

1882 **Section 32. Paragraphs (a) through (k) and (n) of**
 1883 **subsection (1) of section 212.05, Florida Statutes, are amended**
 1884 **to read:**

1885 212.05 Sales, storage, use tax.—It is hereby declared to
 1886 be the legislative intent that every person is exercising a
 1887 taxable privilege who engages in the business of selling
 1888 tangible personal property at retail in this state, including
 1889 the business of making or facilitating remote sales; who rents
 1890 or furnishes any of the things or services taxable under this
 1891 chapter; or who stores for use or consumption in this state any
 1892 item or article of tangible personal property as defined herein
 1893 and who leases or rents such property within the state.

1894 (1) For the exercise of such privilege, a tax is levied on
 1895 each taxable transaction or incident, which tax is due and
 1896 payable as follows:

1897 (a)1.a. At the rate of 5.25 ~~6~~ percent of the sales price
 1898 of each item or article of tangible personal property when sold
 1899 at retail in this state, computed on each taxable sale for the
 1900 purpose of remitting the amount of tax due the state, and

1901 including each and every retail sale.

1902 b. Each occasional or isolated sale of an aircraft, boat,

1903 mobile home, or motor vehicle of a class or type which is

1904 required to be registered, licensed, titled, or documented in

1905 this state or by the United States Government shall be subject

1906 to tax at the rate provided in this paragraph. The department

1907 shall by rule adopt any nationally recognized publication for

1908 valuation of used motor vehicles as the reference price list for

1909 any used motor vehicle which is required to be licensed pursuant

1910 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any

1911 party to an occasional or isolated sale of such a vehicle

1912 reports to the tax collector a sales price which is less than 80

1913 percent of the average loan price for the specified model and

1914 year of such vehicle as listed in the most recent reference

1915 price list, the tax levied under this paragraph shall be

1916 computed by the department on such average loan price unless the

1917 parties to the sale have provided to the tax collector an

1918 affidavit signed by each party, or other substantial proof,

1919 stating the actual sales price. Any party to such sale who

1920 reports a sales price less than the actual sales price is guilty

1921 of a misdemeanor of the first degree, punishable as provided in

1922 s. 775.082 or s. 775.083. The department shall collect or

1923 attempt to collect from such party any delinquent sales taxes.

1924 In addition, such party shall pay any tax due and any penalty

1925 and interest assessed plus a penalty equal to twice the amount

1926 of the additional tax owed. Notwithstanding any other provision
 1927 of law, the Department of Revenue may waive or compromise any
 1928 penalty imposed pursuant to this subparagraph.

1929 2. This paragraph does not apply to the sale of a boat or
 1930 aircraft by or through a registered dealer under this chapter to
 1931 a purchaser who, at the time of taking delivery, is a
 1932 nonresident of this state, does not make his or her permanent
 1933 place of abode in this state, and is not engaged in carrying on
 1934 in this state any employment, trade, business, or profession in
 1935 which the boat or aircraft will be used in this state, or is a
 1936 corporation none of the officers or directors of which is a
 1937 resident of, or makes his or her permanent place of abode in,
 1938 this state, or is a noncorporate entity that has no individual
 1939 vested with authority to participate in the management,
 1940 direction, or control of the entity's affairs who is a resident
 1941 of, or makes his or her permanent abode in, this state. For
 1942 purposes of this exemption, either a registered dealer acting on
 1943 his or her own behalf as seller, a registered dealer acting as
 1944 broker on behalf of a seller, or a registered dealer acting as
 1945 broker on behalf of the nonresident purchaser may be deemed to
 1946 be the selling dealer. This exemption is not allowed unless:

1947 a. The nonresident purchaser removes a qualifying boat, as
 1948 described in sub-subparagraph f., from this state within 90 days
 1949 after the date of purchase or extension, or the nonresident
 1950 purchaser removes a nonqualifying boat or an aircraft from this

1951 state within 10 days after the date of purchase or, when the
 1952 boat or aircraft is repaired or altered, within 20 days after
 1953 completion of the repairs or alterations; or if the aircraft
 1954 will be registered in a foreign jurisdiction and:

1955 (I) Application for the aircraft's registration is
 1956 properly filed with a civil airworthiness authority of a foreign
 1957 jurisdiction within 10 days after the date of purchase;

1958 (II) The nonresident purchaser removes the aircraft from
 1959 this state to a foreign jurisdiction within 10 days after the
 1960 date the aircraft is registered by the applicable foreign
 1961 airworthiness authority; and

1962 (III) The aircraft is operated in this state solely to
 1963 remove it from this state to a foreign jurisdiction.

1964
 1965 For purposes of this sub-subparagraph, the term "foreign
 1966 jurisdiction" means any jurisdiction outside of the United
 1967 States or any of its territories;

1968 b. The nonresident purchaser, within 90 days after the
 1969 date of departure, provides the department with written proof
 1970 that the nonresident purchaser licensed, registered, titled, or
 1971 documented the boat or aircraft outside this state. If such
 1972 written proof is unavailable, within 90 days the nonresident
 1973 purchaser must provide proof that the nonresident purchaser
 1974 applied for such license, title, registration, or documentation.
 1975 The nonresident purchaser shall forward to the department proof

1976 of title, license, registration, or documentation upon receipt;
 1977 c. The nonresident purchaser, within 30 days after
 1978 removing the boat or aircraft from this state, furnishes the
 1979 department with proof of removal in the form of receipts for
 1980 fuel, dockage, slippage, tie-down, or hangaring from outside of
 1981 Florida. The information so provided must clearly and
 1982 specifically identify the boat or aircraft;
 1983 d. The selling dealer, within 30 days after the date of
 1984 sale, provides to the department a copy of the sales invoice,
 1985 closing statement, bills of sale, and the original affidavit
 1986 signed by the nonresident purchaser affirming that the
 1987 nonresident purchaser qualifies for exemption from sales tax
 1988 pursuant to this subparagraph and attesting that the nonresident
 1989 purchaser will provide the documentation required to
 1990 substantiate the exemption claimed under this subparagraph;
 1991 e. The seller makes a copy of the affidavit a part of his
 1992 or her record for as long as required by s. 213.35; and
 1993 f. Unless the nonresident purchaser of a boat of 5 net
 1994 tons of admeasurement or larger intends to remove the boat from
 1995 this state within 10 days after the date of purchase or when the
 1996 boat is repaired or altered, within 20 days after completion of
 1997 the repairs or alterations, the nonresident purchaser applies to
 1998 the selling dealer for a decal which authorizes 90 days after
 1999 the date of purchase for removal of the boat. The nonresident
 2000 purchaser of a qualifying boat may apply to the selling dealer

2001 within 60 days after the date of purchase for an extension decal
 2002 that authorizes the boat to remain in this state for an
 2003 additional 90 days, but not more than a total of 180 days,
 2004 before the nonresident purchaser is required to pay the tax
 2005 imposed by this chapter. The department is authorized to issue
 2006 decals in advance to dealers. The number of decals issued in
 2007 advance to a dealer shall be consistent with the volume of the
 2008 dealer's past sales of boats which qualify under this sub-
 2009 subparagraph. The selling dealer or his or her agent shall mark
 2010 and affix the decals to qualifying boats in the manner
 2011 prescribed by the department, before delivery of the boat.

2012 (I) The department is hereby authorized to charge dealers
 2013 a fee sufficient to recover the costs of decals issued, except
 2014 the extension decal shall cost \$425.

2015 (II) The proceeds from the sale of decals will be
 2016 deposited into the administrative trust fund.

2017 (III) Decals shall display information to identify the
 2018 boat as a qualifying boat under this sub-subparagraph,
 2019 including, but not limited to, the decal's date of expiration.

2020 (IV) The department is authorized to require dealers who
 2021 purchase decals to file reports with the department and may
 2022 prescribe all necessary records by rule. All such records are
 2023 subject to inspection by the department.

2024 (V) Any dealer or his or her agent who issues a decal
 2025 falsely, fails to affix a decal, mismarks the expiration date of

2026 a decal, or fails to properly account for decals will be
 2027 considered prima facie to have committed a fraudulent act to
 2028 evade the tax and will be liable for payment of the tax plus a
 2029 mandatory penalty of 200 percent of the tax, and shall be liable
 2030 for fine and punishment as provided by law for a conviction of a
 2031 misdemeanor of the first degree, as provided in s. 775.082 or s.
 2032 775.083.

2033 (VI) Any nonresident purchaser of a boat who removes a
 2034 decal before permanently removing the boat from this state, or
 2035 defaces, changes, modifies, or alters a decal in a manner
 2036 affecting its expiration date before its expiration, or who
 2037 causes or allows the same to be done by another, will be
 2038 considered prima facie to have committed a fraudulent act to
 2039 evade the tax and will be liable for payment of the tax plus a
 2040 mandatory penalty of 200 percent of the tax, and shall be liable
 2041 for fine and punishment as provided by law for a conviction of a
 2042 misdemeanor of the first degree, as provided in s. 775.082 or s.
 2043 775.083.

2044 (VII) The department is authorized to adopt rules
 2045 necessary to administer and enforce this subparagraph and to
 2046 publish the necessary forms and instructions.

2047 (VIII) The department is hereby authorized to adopt
 2048 emergency rules pursuant to s. 120.54(4) to administer and
 2049 enforce the provisions of this subparagraph.

2050

2051 If the nonresident purchaser fails to remove the qualifying boat
 2052 from this state within the maximum 180 days after purchase or a
 2053 nonqualifying boat or an aircraft from this state within 10 days
 2054 after purchase or, when the boat or aircraft is repaired or
 2055 altered, within 20 days after completion of such repairs or
 2056 alterations, or permits the boat or aircraft to return to this
 2057 state within 6 months after the date of departure, except as
 2058 provided in s. 212.08(7)(fff), or if the nonresident purchaser
 2059 fails to furnish the department with any of the documentation
 2060 required by this subparagraph within the prescribed time period,
 2061 the nonresident purchaser is liable for use tax on the cost
 2062 price of the boat or aircraft and, in addition thereto, payment
 2063 of a penalty to the Department of Revenue equal to the tax
 2064 payable. This penalty is in lieu of the penalty imposed by s.
 2065 212.12(2). The maximum 180-day period following the sale of a
 2066 qualifying boat tax-exempt to a nonresident may not be tolled
 2067 for any reason.

2068 (b) At the rate of 5.25 ~~6~~ percent of the cost price of
 2069 each item or article of tangible personal property when the same
 2070 is not sold but is used, consumed, distributed, or stored for
 2071 use or consumption in this state; however, for tangible property
 2072 originally purchased exempt from tax for use exclusively for
 2073 lease and which is converted to the owner's own use, tax may be
 2074 paid on the fair market value of the property at the time of
 2075 conversion. If the fair market value of the property cannot be

2076 | determined, use tax at the time of conversion shall be based on
 2077 | the owner's acquisition cost. Under no circumstances may the
 2078 | aggregate amount of sales tax from leasing the property and use
 2079 | tax due at the time of conversion be less than the total sales
 2080 | tax that would have been due on the original acquisition cost
 2081 | paid by the owner.

2082 | (c) At the rate of 5.25 ~~6~~ percent of the gross proceeds
 2083 | derived from the lease or rental of tangible personal property,
 2084 | as defined herein; however, the following special provisions
 2085 | apply to the lease or rental of motor vehicles and to peer-to-
 2086 | peer car-sharing programs:

2087 | 1. When a motor vehicle is leased or rented by a motor
 2088 | vehicle rental company or through a peer-to-peer car-sharing
 2089 | program as those terms are defined in s. 212.0606(1) for a
 2090 | period of less than 12 months:

2091 | a. If the motor vehicle is rented in Florida, the entire
 2092 | amount of such rental is taxable, even if the vehicle is dropped
 2093 | off in another state.

2094 | b. If the motor vehicle is rented in another state and
 2095 | dropped off in Florida, the rental is exempt from Florida tax.

2096 | c. If the motor vehicle is rented through a peer-to-peer
 2097 | car-sharing program, the peer-to-peer car-sharing program shall
 2098 | collect and remit the applicable tax due in connection with the
 2099 | rental.

2100 | 2. Except as provided in subparagraph 3., for the lease or

2101 rental of a motor vehicle for a period of not less than 12
 2102 months, sales tax is due on the lease or rental payments if the
 2103 vehicle is registered in this state; provided, however, that no
 2104 tax shall be due if the taxpayer documents use of the motor
 2105 vehicle outside this state and tax is being paid on the lease or
 2106 rental payments in another state.

2107 3. The tax imposed by this chapter does not apply to the
 2108 lease or rental of a commercial motor vehicle as defined in s.
 2109 316.003(14)(a) to one lessee or rentee, or of a motor vehicle as
 2110 defined in s. 316.003 which is to be used primarily in the trade
 2111 or established business of the lessee or rentee, for a period of
 2112 not less than 12 months when tax was paid on the purchase price
 2113 of such vehicle by the lessor. To the extent tax was paid with
 2114 respect to the purchase of such vehicle in another state,
 2115 territory of the United States, or the District of Columbia, the
 2116 Florida tax payable shall be reduced in accordance with s.
 2117 212.06(7). This subparagraph shall only be available when the
 2118 lease or rental of such property is an established business or
 2119 part of an established business or the same is incidental or
 2120 germane to such business.

2121 (d) At the rate of 5.25 ~~6~~ percent of the lease or rental
 2122 price paid by a lessee or rentee, or contracted or agreed to be
 2123 paid by a lessee or rentee, to the owner of the tangible
 2124 personal property.

2125 (e)1. At the rate of 5.25 ~~6~~ percent on charges for:

2126 a. Prepaid calling arrangements. The tax on charges for
 2127 prepaid calling arrangements shall be collected at the time of
 2128 sale and remitted by the selling dealer.

2129 (I) "Prepaid calling arrangement" has the same meaning as
 2130 provided in s. 202.11.

2131 (II) If the sale or recharge of the prepaid calling
 2132 arrangement does not take place at the dealer's place of
 2133 business, it shall be deemed to have taken place at the
 2134 customer's shipping address or, if no item is shipped, at the
 2135 customer's address or the location associated with the
 2136 customer's mobile telephone number.

2137 (III) The sale or recharge of a prepaid calling
 2138 arrangement shall be treated as a sale of tangible personal
 2139 property for purposes of this chapter, regardless of whether a
 2140 tangible item evidencing such arrangement is furnished to the
 2141 purchaser, and such sale within this state subjects the selling
 2142 dealer to the jurisdiction of this state for purposes of this
 2143 subsection.

2144 (IV) No additional tax under this chapter or chapter 202
 2145 is due or payable if a purchaser of a prepaid calling
 2146 arrangement who has paid tax under this chapter on the sale or
 2147 recharge of such arrangement applies one or more units of the
 2148 prepaid calling arrangement to obtain communications services as
 2149 described in s. 202.11(9)(b)3., other services that are not
 2150 communications services, or products.

2151 b. The installation of telecommunication and telegraphic
2152 equipment.

2153 c. Electrical power or energy, except that the tax rate
2154 for charges for electrical power or energy is 3.6 ~~4.35~~ percent.
2155 Charges for electrical power and energy do not include taxes
2156 imposed under ss. 166.231 and 203.01(1)(a)3.

2157 2. Section 212.17(3), regarding credit for tax paid on
2158 charges subsequently found to be worthless, is equally
2159 applicable to any tax paid under this section on charges for
2160 prepaid calling arrangements, telecommunication or telegraph
2161 services, or electric power subsequently found to be
2162 uncollectible. As used in this paragraph, the term "charges"
2163 does not include any excise or similar tax levied by the Federal
2164 Government, a political subdivision of this state, or a
2165 municipality upon the purchase, sale, or recharge of prepaid
2166 calling arrangements or upon the purchase or sale of
2167 telecommunication, television system program, or telegraph
2168 service or electric power, which tax is collected by the seller
2169 from the purchaser.

2170 (f) At the rate of 5.25 ~~6~~ percent on the sale, rental,
2171 use, consumption, or storage for use in this state of machines
2172 and equipment, and parts and accessories therefor, used in
2173 manufacturing, processing, compounding, producing, mining, or
2174 quarrying personal property for sale or to be used in furnishing
2175 communications, transportation, or public utility services.

2176 (g)1. At the rate of 5.25 ~~6~~ percent on the retail price of
 2177 newspapers and magazines sold or used in Florida.

2178 2. Notwithstanding other provisions of this chapter,
 2179 inserts of printed materials which are distributed with a
 2180 newspaper or magazine are a component part of the newspaper or
 2181 magazine, and neither the sale nor use of such inserts is
 2182 subject to tax when:

2183 a. Printed by a newspaper or magazine publisher or
 2184 commercial printer and distributed as a component part of a
 2185 newspaper or magazine, which means that the items after being
 2186 printed are delivered directly to a newspaper or magazine
 2187 publisher by the printer for inclusion in editions of the
 2188 distributed newspaper or magazine;

2189 b. Such publications are labeled as part of the designated
 2190 newspaper or magazine publication into which they are to be
 2191 inserted; and

2192 c. The purchaser of the insert presents a resale
 2193 certificate to the vendor stating that the inserts are to be
 2194 distributed as a component part of a newspaper or magazine.

2195 (h)1. A tax is imposed at the rate of 3.25 ~~4~~ percent on
 2196 the charges for the use of coin-operated amusement machines. The
 2197 tax shall be calculated by dividing the gross receipts from such
 2198 charges for the applicable reporting period by a divisor,
 2199 determined as provided in this subparagraph, to compute gross
 2200 taxable sales, and then subtracting gross taxable sales from

2201 gross receipts to arrive at the amount of tax due. For counties
 2202 that do not impose a discretionary sales surtax, the divisor is
 2203 equal to 1.0325 ~~1.04~~; for counties that impose a 0.5 percent
 2204 discretionary sales surtax, the divisor is equal to 1.0375
 2205 ~~1.045~~; for counties that impose a 1 percent discretionary sales
 2206 surtax, the divisor is equal to 1.0425 ~~1.050~~; and for counties
 2207 that impose a 2 percent sales surtax, the divisor is equal to
 2208 1.0525 ~~1.060~~. If a county imposes a discretionary sales surtax
 2209 that is not listed in this subparagraph, the department shall
 2210 make the applicable divisor available in an electronic format or
 2211 otherwise. Additional divisors shall bear the same mathematical
 2212 relationship to the next higher and next lower divisors as the
 2213 new surtax rate bears to the next higher and next lower surtax
 2214 rates for which divisors have been established. When a machine
 2215 is activated by a slug, token, coupon, or any similar device
 2216 which has been purchased, the tax is on the price paid by the
 2217 user of the device for such device.

2218 2. As used in this paragraph, the term "operator" means
 2219 any person who possesses a coin-operated amusement machine for
 2220 the purpose of generating sales through that machine and who is
 2221 responsible for removing the receipts from the machine.

2222 a. If the owner of the machine is also the operator of it,
 2223 he or she shall be liable for payment of the tax without any
 2224 deduction for rent or a license fee paid to a location owner for
 2225 the use of any real property on which the machine is located.

2226 b. If the owner or lessee of the machine is also its
 2227 operator, he or she shall be liable for payment of the tax on
 2228 the purchase or lease of the machine, as well as the tax on
 2229 sales generated through the machine.

2230 c. If the proprietor of the business where the machine is
 2231 located does not own the machine, he or she shall be deemed to
 2232 be the lessee and operator of the machine and is responsible for
 2233 the payment of the tax on sales, unless such responsibility is
 2234 otherwise provided for in a written agreement between him or her
 2235 and the machine owner.

2236 3.a. An operator of a coin-operated amusement machine may
 2237 not operate or cause to be operated in this state any such
 2238 machine until the operator has registered with the department
 2239 and has conspicuously displayed an identifying certificate
 2240 issued by the department. The identifying certificate shall be
 2241 issued by the department upon application from the operator. The
 2242 identifying certificate shall include a unique number, and the
 2243 certificate shall be permanently marked with the operator's
 2244 name, the operator's sales tax number, and the maximum number of
 2245 machines to be operated under the certificate. An identifying
 2246 certificate shall not be transferred from one operator to
 2247 another. The identifying certificate must be conspicuously
 2248 displayed on the premises where the coin-operated amusement
 2249 machines are being operated.

2250 b. The operator of the machine must obtain an identifying

2251 certificate before the machine is first operated in the state
 2252 and by July 1 of each year thereafter. The annual fee for each
 2253 certificate shall be based on the number of machines identified
 2254 on the application times \$30 and is due and payable upon
 2255 application for the identifying device. The application shall
 2256 contain the operator's name, sales tax number, business address
 2257 where the machines are being operated, and the number of
 2258 machines in operation at that place of business by the operator.
 2259 No operator may operate more machines than are listed on the
 2260 certificate. A new certificate is required if more machines are
 2261 being operated at that location than are listed on the
 2262 certificate. The fee for the new certificate shall be based on
 2263 the number of additional machines identified on the application
 2264 form times \$30.

2265 c. A penalty of \$250 per machine is imposed on the
 2266 operator for failing to properly obtain and display the required
 2267 identifying certificate. A penalty of \$250 is imposed on the
 2268 lessee of any machine placed in a place of business without a
 2269 proper current identifying certificate. Such penalties shall
 2270 apply in addition to all other applicable taxes, interest, and
 2271 penalties.

2272 d. Operators of coin-operated amusement machines must
 2273 obtain a separate sales and use tax certificate of registration
 2274 for each county in which such machines are located. One sales
 2275 and use tax certificate of registration is sufficient for all of

2276 | the operator's machines within a single county.

2277 | 4. The provisions of this paragraph do not apply to coin-
 2278 | operated amusement machines owned and operated by churches or
 2279 | synagogues.

2280 | 5. In addition to any other penalties imposed by this
 2281 | chapter, a person who knowingly and willfully violates any
 2282 | provision of this paragraph commits a misdemeanor of the second
 2283 | degree, punishable as provided in s. 775.082 or s. 775.083.

2284 | 6. The department may adopt rules necessary to administer
 2285 | the provisions of this paragraph.

2286 | (i)1. At the rate of 5.25 ~~6~~ percent on charges for all:

2287 | a. Detective, burglar protection, and other protection
 2288 | services (NAICS National Numbers 561611, 561612, 561613, and
 2289 | 561621). Fingerprint services required under s. 790.06 or s.
 2290 | 790.062 are not subject to the tax. Any law enforcement officer,
 2291 | as defined in s. 943.10, who is performing approved duties as
 2292 | determined by his or her local law enforcement agency in his or
 2293 | her capacity as a law enforcement officer, and who is subject to
 2294 | the direct and immediate command of his or her law enforcement
 2295 | agency, and in the law enforcement officer's uniform as
 2296 | authorized by his or her law enforcement agency, is performing
 2297 | law enforcement and public safety services and is not performing
 2298 | detective, burglar protection, or other protective services, if
 2299 | the law enforcement officer is performing his or her approved
 2300 | duties in a geographical area in which the law enforcement

2301 officer has arrest jurisdiction. Such law enforcement and public
 2302 safety services are not subject to tax irrespective of whether
 2303 the duty is characterized as "extra duty," "off-duty," or
 2304 "secondary employment," and irrespective of whether the officer
 2305 is paid directly or through the officer's agency by an outside
 2306 source. The term "law enforcement officer" includes full-time or
 2307 part-time law enforcement officers, and any auxiliary law
 2308 enforcement officer, when such auxiliary law enforcement officer
 2309 is working under the direct supervision of a full-time or part-
 2310 time law enforcement officer.

2311 b. Nonresidential cleaning, excluding cleaning of the
 2312 interiors of transportation equipment, and nonresidential
 2313 building pest control services (NAICS National Numbers 561710
 2314 and 561720).

2315 2. As used in this paragraph, "NAICS" means those
 2316 classifications contained in the North American Industry
 2317 Classification System, as published in 2007 by the Office of
 2318 Management and Budget, Executive Office of the President.

2319 3. Charges for detective, burglar protection, and other
 2320 protection security services performed in this state but used
 2321 outside this state are exempt from taxation. Charges for
 2322 detective, burglar protection, and other protection security
 2323 services performed outside this state and used in this state are
 2324 subject to tax.

2325 4. If a transaction involves both the sale or use of a

2326 service taxable under this paragraph and the sale or use of a
 2327 service or any other item not taxable under this chapter, the
 2328 consideration paid must be separately identified and stated with
 2329 respect to the taxable and exempt portions of the transaction or
 2330 the entire transaction shall be presumed taxable. The burden
 2331 shall be on the seller of the service or the purchaser of the
 2332 service, whichever applicable, to overcome this presumption by
 2333 providing documentary evidence as to which portion of the
 2334 transaction is exempt from tax. The department is authorized to
 2335 adjust the amount of consideration identified as the taxable and
 2336 exempt portions of the transaction; however, a determination
 2337 that the taxable and exempt portions are inaccurately stated and
 2338 that the adjustment is applicable must be supported by
 2339 substantial competent evidence.

2340 5. Each seller of services subject to sales tax pursuant
 2341 to this paragraph shall maintain a monthly log showing each
 2342 transaction for which sales tax was not collected because the
 2343 services meet the requirements of subparagraph 3. for out-of-
 2344 state use. The log must identify the purchaser's name, location
 2345 and mailing address, and federal employer identification number,
 2346 if a business, or the social security number, if an individual,
 2347 the service sold, the price of the service, the date of sale,
 2348 the reason for the exemption, and the sales invoice number. The
 2349 monthly log shall be maintained pursuant to the same
 2350 requirements and subject to the same penalties imposed for the

2351 | keeping of similar records pursuant to this chapter.

2352 | (j)1. Notwithstanding any other provision of this chapter,

2353 | there is hereby levied a tax on the sale, use, consumption, or

2354 | storage for use in this state of any coin or currency, whether

2355 | in circulation or not, when such coin or currency:

2356 | a. Is not legal tender;

2357 | b. If legal tender, is sold, exchanged, or traded at a

2358 | rate in excess of its face value; or

2359 | c. Is sold, exchanged, or traded at a rate based on its

2360 | precious metal content.

2361 | 2. Such tax shall be at a rate of 5.25 ~~6~~ percent of the

2362 | price at which the coin or currency is sold, exchanged, or

2363 | traded, except that, with respect to a coin or currency which is

2364 | legal tender of the United States and which is sold, exchanged,

2365 | or traded, such tax shall not be levied.

2366 | 3. There are exempt from this tax exchanges of coins or

2367 | currency which are in general circulation in, and legal tender

2368 | of, one nation for coins or currency which are in general

2369 | circulation in, and legal tender of, another nation when

2370 | exchanged solely for use as legal tender and at an exchange rate

2371 | based on the relative value of each as a medium of exchange.

2372 | 4. With respect to any transaction that involves the sale

2373 | of coins or currency taxable under this paragraph in which the

2374 | taxable amount represented by the sale of such coins or currency

2375 | exceeds \$500, the entire amount represented by the sale of such

2376 coins or currency is exempt from the tax imposed under this
 2377 paragraph. The dealer must maintain proper documentation, as
 2378 prescribed by rule of the department, to identify that portion
 2379 of a transaction which involves the sale of coins or currency
 2380 and is exempt under this subparagraph.

2381 (k) At the rate of 5.25 ~~6~~ percent of the sales price of
 2382 each gallon of diesel fuel not taxed under chapter 206 purchased
 2383 for use in a vessel, except dyed diesel fuel that is exempt
 2384 pursuant to s. 212.08(4)(a)4.

2385 (n) At the rate of 2.25 ~~3~~ percent of the sales price on
 2386 the retail sale of a new mobile home. As used in this paragraph,
 2387 the term "new mobile home" has the same meaning as in s.
 2388 319.001.

2389 **Section 33. Subsection (2) of section 212.0501, Florida**
 2390 **Statutes, is amended to read:**

2391 212.0501 Tax on diesel fuel for business purposes;
 2392 purchase, storage, and use.—

2393 (2) Each person who purchases diesel fuel for consumption,
 2394 use, or storage by a trade or business shall register as a
 2395 dealer and remit a use tax, at the rate of 5.25 ~~6~~ percent, on
 2396 the total cost price of diesel fuel consumed.

2397 **Section 34. Section 212.05011, Florida Statutes, is**
 2398 **amended to read:**

2399 212.05011 Combined rate for tax collected pursuant to ss.
 2400 203.01(1)(b)4. and 212.05(1)(e)1.c.—In complying with the

2401 amendments to ss. 203.01 and 212.05, relating to the additional
 2402 tax on electrical power or energy, made by this act, a seller of
 2403 electrical power or energy may collect a combined rate of 6.2
 2404 ~~6.95~~ percent, which consists of the 3.6 ~~4.35~~ percent and 2.6
 2405 percent required under ss. 212.05(1)(e)1.c. and 203.01(1)(b)4.,
 2406 respectively, if the provider properly reflects the tax
 2407 collected with respect to the two provisions as required in the
 2408 return to the Department of Revenue.

2409 **Section 35. Subsection (2) of section 212.0515, Florida**
 2410 **Statutes, is amended to read:**

2411 212.0515 Sales from vending machines; sales to vending
 2412 machine operators; special provisions; registration; penalties.—

2413 (2) Notwithstanding any other provision of law, the amount
 2414 of the tax to be paid on food, beverages, or other items of
 2415 tangible personal property that are sold in vending machines
 2416 shall be calculated by dividing the gross receipts from such
 2417 sales for the applicable reporting period by a divisor,
 2418 determined as provided in this subsection, to compute gross
 2419 taxable sales, and then subtracting gross taxable sales from
 2420 gross receipts to arrive at the amount of tax due. For counties
 2421 that do not impose a discretionary sales surtax, the divisor is
 2422 equal to the sum of 1.0570 ~~1.0645~~ for beverage and food items,
 2423 or 1.0584 ~~1.0659~~ for other items of tangible personal property.
 2424 For counties with a 0.5 percent sales surtax rate the divisor is
 2425 equal to the sum of 1.0611 ~~1.0686~~ for beverage and food items or

2426 | 1.0632 ~~1.0707~~ for other items of tangible personal property; for
 2427 | counties with a 0.75 percent sales surtax rate the divisor is
 2428 | equal to the sum of 1.0631 ~~1.0706~~ for beverage and food items or
 2429 | 1.0652 ~~1.0727~~ for other items of tangible personal property;
 2430 | for counties with a 1 percent sales surtax rate the divisor is
 2431 | equal to the sum of 1.0651 ~~1.0726~~ for beverage and food items or
 2432 | 1.0674 ~~1.0749~~ for other items of tangible personal property; for
 2433 | counties with a 1.5 percent sales surtax rate the divisor is
 2434 | equal to the sum of 1.0692 ~~1.0767~~ for beverage and food items or
 2435 | 1.0716 ~~1.0791~~ for other items of tangible personal property; and
 2436 | for counties with a 2 percent sales surtax rate the divisor is
 2437 | equal to the sum of 1.0733 ~~1.0808~~ for beverage and food items or
 2438 | 1.0758 ~~1.0833~~ for other items of tangible personal property.
 2439 | When a county imposes a surtax rate that is not listed in this
 2440 | subsection, the department shall make the applicable divisor
 2441 | available in an electronic format or otherwise. Additional
 2442 | divisors shall bear the same mathematical relationship to the
 2443 | next higher and next lower divisors as the new surtax rate bears
 2444 | to the next higher and next lower surtax rates for which
 2445 | divisors have been established. If an operator cannot account
 2446 | for each type of item sold through a vending machine, the
 2447 | highest tax rate shall be used for all products sold through
 2448 | that machine.

2449 | **Section 36. Subsection (2) of section 212.0506, Florida**
 2450 | **Statutes, is amended to read:**

2451 212.0506 Taxation of service warranties.—

2452 (2) For exercising such privilege, a tax is levied on each
 2453 taxable transaction or incident, which tax is due and payable at
 2454 the rate of 5.25 ~~6~~ percent on the total consideration received
 2455 or to be received by any person for issuing and delivering any
 2456 service warranty.

2457 **Section 37. Subsection (12) is added to section 212.055,**
 2458 **Florida Statutes, to read:**

2459 212.055 Discretionary sales surtaxes; legislative intent;
 2460 authorization and use of proceeds.—It is the legislative intent
 2461 that any authorization for imposition of a discretionary sales
 2462 surtax shall be published in the Florida Statutes as a
 2463 subsection of this section, irrespective of the duration of the
 2464 levy. Each enactment shall specify the types of counties
 2465 authorized to levy; the rate or rates which may be imposed; the
 2466 maximum length of time the surtax may be imposed, if any; the
 2467 procedure which must be followed to secure voter approval, if
 2468 required; the purpose for which the proceeds may be expended;
 2469 and such other requirements as the Legislature may provide.
 2470 Taxable transactions and administrative procedures shall be as
 2471 provided in s. 212.054.

2472 (12) REDUCTION OR REPEAL OF SURTAX.—Beginning on October 1
 2473 of the fourth year a surtax is levied under this section, the
 2474 governing board or school board that levies such surtax may, by
 2475 ordinance or resolution that is approved by a two-thirds vote of

2476 the governing board or school board, reduce the surtax to any
 2477 rate allowable under this chapter, or may repeal the surtax in
 2478 its entirety. Any reduction or repeal shall take effect on the
 2479 January 1 following approval of the ordinance or resolution
 2480 reducing the rate of, or repealing, a surtax under this
 2481 subsection, unless January 1 of a later year is specified in the
 2482 ordinance or resolution.

2483 **Section 38. Effective January 1, 2026, paragraph (b) of**
 2484 **subsection (5) of section 212.06, Florida Statutes, is amended**
 2485 **to read:**

2486 212.06 Sales, storage, use tax; collectible from dealers;
 2487 "dealer" defined; dealers to collect from purchasers;
 2488 legislative intent as to scope of tax.—

2489 (5)

2490 (b)1. As used in this subsection, the term:

2491 a. "Certificate" means a Florida Certificate of Forwarding
 2492 Agent Address.

2493 b. "Electronic database" means the database created and
 2494 maintained by the department pursuant to s. 202.22(2).

2495 ~~c.b.~~ "Facilitating" means preparation for or arranging for
 2496 export.

2497 ~~d.e.~~ "Forwarding agent" means a person or business whose
 2498 principal business activity is facilitating for compensation the
 2499 export of property owned by other persons.

2500 ~~e.d.~~ "NAICS" means those classifications contained in the

2501 North American Industry Classification System as published in
 2502 2007 by the Office of Management and Budget, Executive Office of
 2503 the President.

2504 f.e. "Principal business activity" means the activity from
 2505 which the person or business derives the highest percentage of
 2506 its total receipts.

2507 2. A forwarding agent engaged in international export may
 2508 apply to the department for a certificate.

2509 3. Each application must include all of the following:

2510 a. The designation of an address for the forwarding agent.

2511 b. A certification that:

2512 (I) The tangible personal property delivered to the
 2513 designated address ~~for export~~ originates with a United States
 2514 vendor.;

2515 (II) The tangible personal property delivered to the
 2516 designated address for export is irrevocably committed to export
 2517 out of the United States through a continuous and unbroken
 2518 exportation process.; ~~and~~

2519 (III) The designated address is used exclusively by the
 2520 forwarding agent for such export.

2521 c. A copy of the forwarding agent's last filed federal
 2522 income tax return showing the entity's principal business
 2523 activity classified under NAICS code 488510, except as provided
 2524 under subparagraph 4. or subparagraph 5.

2525 d. A statement of the total revenues of the forwarding

2526 agent.

2527 e. A statement of the amount of revenues associated with

2528 international export of the forwarding agent.

2529 f. A description of all business activity that occurs at

2530 the designated address.

2531 g. The name and contact information of a designated

2532 contact person of the forwarding agent.

2533 h. The forwarding agent's website address.

2534 i. Any additional information the department requires by

2535 rule to demonstrate eligibility for the certificate.

2536 j. ~~and~~ A signature attesting to the validity of the

2537 information provided.

2538 4. An applicant that has not filed a federal return for

2539 the preceding tax year under NAICS code 488510 shall provide all

2540 of the following:

2541 a. A statement of estimated total revenues.

2542 b. A statement of estimated revenues associated with

2543 international export.

2544 c. The NAICS code under which the forwarding agent intends

2545 to file a federal return.

2546 5. If an applicant does not file a federal return

2547 identifying a NAICS code, the applicant must ~~shall~~ provide

2548 documentation to support that its principal business activity is

2549 that of a forwarding agent and that the applicant is otherwise

2550 eligible for the certificate.

2551 6. A forwarding agent that applies for and receives a
 2552 certificate shall register as a dealer with the department. An
 2553 applicant is not required to submit an application to register
 2554 as a dealer when application is made for a certificate, or
 2555 renewal of a certificate, if the applicant is already registered
 2556 as a dealer with the department.

2557 7. A forwarding agent must ~~shall~~ remit the tax imposed
 2558 under this chapter on any tangible personal property shipped to
 2559 the certified ~~designated forwarding agent~~ address if no tax was
 2560 collected and the tangible personal property remained in this
 2561 state or if delivery to the purchaser or purchaser's
 2562 representative occurs in this state. This subparagraph does not
 2563 prohibit the forwarding agent from collecting such tax from the
 2564 consumer of the tangible personal property.

2565 8. A forwarding agent shall maintain the following
 2566 records:

2567 a. Copies of sales invoices or receipts between the vendor
 2568 and the consumer when provided by the vendor to the forwarding
 2569 agent. If sales invoices or receipts are not provided to the
 2570 forwarding agent, the forwarding agent must maintain export
 2571 documentation evidencing the value of the purchase consistent
 2572 with the federal Export Administration Regulations, 15 C.F.R.
 2573 parts 730-774.

2574 b. Copies of federal returns evidencing the forwarding
 2575 agent's NAICS principal business activity code.

- 2576 | c. Copies of invoices or other documentation evidencing
- 2577 | shipment to the forwarding agent.
- 2578 | d. Invoices between the forwarding agent and the consumer
- 2579 | or other documentation evidencing the ship-to destination
- 2580 | outside the United States.
- 2581 | e. Invoices for foreign postal or transportation services.
- 2582 | f. Bills of lading.
- 2583 | g. Any other export documentation.

2584

2585 | Such records must be kept in an electronic format and made
 2586 | available for the department's review pursuant to subparagraph
 2587 | 9. and ss. 212.13 and 213.35.

2588 | 9. Each certificate expires 5 years after the date of
 2589 | issuance, except as specified in this subparagraph.

2590 | a. At least 30 days before expiration, a new application
 2591 | must be submitted to renew the certificate, and the application
 2592 | must contain the information required in subparagraph 3. Upon
 2593 | application for renewal, the certificate is subject to the
 2594 | review and reissuance procedures prescribed by this chapter and
 2595 | department rule.

2596 | b. Each forwarding agent shall update its application
 2597 | information annually or within 30 days after any material
 2598 | change.

2599 | c. The department shall verify that the forwarding agent
 2600 | is actively engaged in facilitating the international export of

2601 | tangible personal property.

2602 | d. The department may suspend or revoke the certificate of
2603 | any forwarding agent that fails to respond within 30 days to a
2604 | written request for information regarding its business
2605 | transactions.

2606 | e. Each forwarding agent shall surrender its certificate
2607 | to the department within 30 days if:

2608 | (I) The forwarding agent has ceased to do business;

2609 | (II) The forwarding agent has changed addresses;

2610 | (III) The forwarding agent's principal business activity
2611 | has changed to something other than facilitating the
2612 | international export of property owned by other persons; or

2613 | (IV) The certified address is not used for export under
2614 | this paragraph.

2615 | 10.a. The department shall provide a list on the
2616 | department's website of forwarding agents that have applied for
2617 | and received a Florida Certificate of Forwarding Agent Address
2618 | from the department. The list must include a forwarding agent's
2619 | entity name, address, and expiration date as provided on the
2620 | Florida Certificate of Forwarding Agent Address.

2621 | b. For any certified address with a special five-digit zip
2622 | code provided by the United States Postal Service, the
2623 | department shall report the state sales tax rate and
2624 | discretionary sales surtax rate in the department's tax and
2625 | address lookup system as zero. This sub-subparagraph does not

2626 apply to a certified address with a special five-digit zip code
2627 provided by the United States Postal Service if that address
2628 includes a suite address or secondary address.

2629 11. A dealer, other than a forwarding agent that is
2630 required to remit tax pursuant to subparagraph 7., may not
2631 collect the tax imposed under this chapter on tangible personal
2632 property shipped to a certified address listed ~~accept a copy of~~
2633 ~~the forwarding agent's certificate or rely on the list of~~
2634 ~~forwarding agents' names and addresses on the department's~~
2635 ~~website~~ or the electronic database ~~in lieu of collecting the tax~~
2636 ~~imposed under this chapter when the property is required by~~
2637 ~~terms of the sale to be shipped to the designated address on the~~
2638 ~~certificate.~~ A dealer who accepts a valid copy of a certificate
2639 from the forwarding agent or who relies on the list of
2640 forwarding agents' names and addresses on the department's
2641 website or the electronic database and who in good faith ~~and~~
2642 ships ~~purchased~~ tangible personal property to a certified ~~the~~
2643 ~~address on the certificate~~ is not liable for any tax due on
2644 sales made during the effective dates indicated on the
2645 certificate.

2646 12. The department may revoke a forwarding agent's
2647 certificate for noncompliance with this paragraph. Any person
2648 found to fraudulently use the address on the certificate for the
2649 purpose of evading tax is subject to the penalties provided in
2650 s. 212.085.

2651 13. The department may adopt rules to administer this
 2652 paragraph, including, but not limited to, rules relating to
 2653 procedures, application and eligibility requirements, and forms.

2654 **Section 39. Paragraph (a) of subsection (1) of section**
 2655 **212.06, Florida Statutes, is amended to read:**

2656 212.06 Sales, storage, use tax; collectible from dealers;
 2657 "dealer" defined; dealers to collect from purchasers;
 2658 legislative intent as to scope of tax.-

2659 (1) (a) The aforesaid tax at the rate of 5.25 ~~6~~ percent of
 2660 the retail sales price as of the moment of sale, 5.25 ~~6~~ percent
 2661 of the cost price as of the moment of purchase, or 5.25 ~~6~~
 2662 percent of the cost price as of the moment of commingling with
 2663 the general mass of property in this state, as the case may be,
 2664 shall be collectible from all dealers as herein defined on the
 2665 sale at retail, the use, the consumption, the distribution, and
 2666 the storage for use or consumption in this state of tangible
 2667 personal property or services taxable under this chapter. The
 2668 full amount of the tax on a credit sale, installment sale, or
 2669 sale made on any kind of deferred payment plan shall be due at
 2670 the moment of the transaction in the same manner as on a cash
 2671 sale.

2672 **Section 40. Effective January 1, 2026, paragraph (a) of**
 2673 **subsection (4) of section 212.08, Florida Statutes, is amended**
 2674 **to read:**

2675 212.08 Sales, rental, use, consumption, distribution, and

2676 storage tax; specified exemptions.—The sale at retail, the
 2677 rental, the use, the consumption, the distribution, and the
 2678 storage to be used or consumed in this state of the following
 2679 are hereby specifically exempt from the tax imposed by this
 2680 chapter.

2681 (4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES, ETC.—

2682 (a) Also exempt are:

2683 1. Water delivered to the purchaser through pipes or
 2684 conduits or delivered for irrigation purposes. The sale of
 2685 drinking water in bottles, cans, or other containers, including
 2686 water that contains minerals or carbonation in its natural state
 2687 or water to which minerals have been added at a water treatment
 2688 facility regulated by the Department of Environmental Protection
 2689 or the Department of Health, is exempt. This exemption does not
 2690 apply to the sale of drinking water in bottles, cans, or other
 2691 containers if carbonation or flavorings, except those added at a
 2692 water treatment facility, have been added. Water that has been
 2693 enhanced by the addition of minerals and that does not contain
 2694 any added carbonation or flavorings is also exempt.

2695 2. All fuels used by a public or private utility,
 2696 including any municipal corporation or rural electric
 2697 cooperative association, in the generation of electric power or
 2698 energy for sale. Fuel other than motor fuel and diesel fuel is
 2699 taxable as provided in this chapter with the exception of fuel
 2700 expressly exempt herein. Natural gas and natural gas fuel as

2701 defined in s. 206.9951(2) are exempt from the tax imposed by
 2702 this chapter when placed into the fuel supply system of a motor
 2703 vehicle. Effective July 1, 2013, natural gas used to generate
 2704 electricity in a non-combustion fuel cell used in stationary
 2705 equipment is exempt from the tax imposed by this chapter. Motor
 2706 fuels and diesel fuels are taxable as provided in chapter 206,
 2707 with the exception of those motor fuels and diesel fuels used by
 2708 railroad locomotives or vessels to transport persons or property
 2709 in interstate or foreign commerce, which are taxable under this
 2710 chapter only to the extent provided herein. The basis of the tax
 2711 shall be the ratio of intrastate mileage to interstate or
 2712 foreign mileage traveled by the carrier's railroad locomotives
 2713 or vessels that were used in interstate or foreign commerce and
 2714 that had at least some Florida mileage during the previous
 2715 fiscal year of the carrier, such ratio to be determined at the
 2716 close of the fiscal year of the carrier. However, during the
 2717 fiscal year in which the carrier begins its initial operations
 2718 in this state, the carrier's mileage apportionment factor may be
 2719 determined on the basis of an estimated ratio of anticipated
 2720 miles in this state to anticipated total miles for that year,
 2721 and subsequently, additional tax shall be paid on the motor fuel
 2722 and diesel fuels, or a refund may be applied for, on the basis
 2723 of the actual ratio of the carrier's railroad locomotives' or
 2724 vessels' miles in this state to its total miles for that year.
 2725 This ratio shall be applied each month to the total Florida

2726 purchases made in this state of motor and diesel fuels to
 2727 establish that portion of the total used and consumed in
 2728 intrastate movement and subject to tax under this chapter. The
 2729 basis for imposition of any discretionary surtax shall be set
 2730 forth in s. 212.054. Fuels used exclusively in intrastate
 2731 commerce do not qualify for the proration of tax.

2732 3. The transmission or wheeling of electricity.

2733 4. Dyed diesel fuel placed into the storage tank of a
 2734 vessel used exclusively for the commercial fishing and
 2735 aquacultural purposes listed in s. 206.41(4)(c)3.

2736 5. Aviation fuel, as defined in s. 206.9925.

2737 **Section 41. Paragraph (ww) of subsection (7) and paragraph**
 2738 **(c) of subsection (11) of section 212.08, Florida Statutes, are**
 2739 **amended to read:**

2740 212.08 Sales, rental, use, consumption, distribution, and
 2741 storage tax; specified exemptions.—The sale at retail, the
 2742 rental, the use, the consumption, the distribution, and the
 2743 storage to be used or consumed in this state of the following
 2744 are hereby specifically exempt from the tax imposed by this
 2745 chapter.

2746 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 2747 entity by this chapter do not inure to any transaction that is
 2748 otherwise taxable under this chapter when payment is made by a
 2749 representative or employee of the entity by any means,
 2750 including, but not limited to, cash, check, or credit card, even

2751 when that representative or employee is subsequently reimbursed
 2752 by the entity. In addition, exemptions provided to any entity by
 2753 this subsection do not inure to any transaction that is
 2754 otherwise taxable under this chapter unless the entity has
 2755 obtained a sales tax exemption certificate from the department
 2756 or the entity obtains or provides other documentation as
 2757 required by the department. Eligible purchases or leases made
 2758 with such a certificate must be in strict compliance with this
 2759 subsection and departmental rules, and any person who makes an
 2760 exempt purchase with a certificate that is not in strict
 2761 compliance with this subsection and the rules is liable for and
 2762 shall pay the tax. The department may adopt rules to administer
 2763 this subsection.

2764 (ww) Bullion.—The sale of gold, silver, or platinum
 2765 bullion, or any combination thereof, ~~in a single transaction is~~
 2766 ~~exempt if the sales price exceeds \$500. The dealer must maintain~~
 2767 ~~proper documentation, as prescribed by rule of the department,~~
 2768 ~~to identify that portion of a transaction which involves the~~
 2769 ~~sale of gold, silver, or platinum bullion and is exempt under~~
 2770 ~~this paragraph.~~

2771 (11) PARTIAL EXEMPTION; FLYABLE AIRCRAFT.—

2772 (c) The maximum tax collectible under this subsection may
 2773 not exceed 5.25 ~~6~~ percent of the sales price of such aircraft.
 2774 No Florida tax may be imposed on the sale of such aircraft if
 2775 the state in which the aircraft will be domiciled does not allow

2776 Florida sales or use tax to be credited against its sales or use
 2777 tax. Furthermore, no tax may be imposed on the sale of such
 2778 aircraft if the state in which the aircraft will be domiciled
 2779 has enacted a sales and use tax exemption for flyable aircraft
 2780 or if the aircraft will be domiciled outside the United States.

2781 **Section 42. Paragraph (b) of subsection (2) of section**
 2782 **212.181, Florida Statutes, is amended to read:**

2783 212.181 Determination of business address situs,
 2784 distributions, and adjustments.—

2785 (2)

2786 (b) A county that imposes a tourist development tax in a
 2787 subcounty special district pursuant to s. 125.0104(2)(b) ~~s.~~
 2788 ~~125.0104(3)(b)~~ must identify the subcounty special district
 2789 addresses to which the tourist development tax applies as part
 2790 of the address information submission required under paragraph
 2791 (a). This paragraph does not apply to counties that self-
 2792 administer the tax pursuant to s.125.0104(7) ~~s. 125.0104(10)~~.

2793 **Section 43. Effective January 1, 2026, paragraph (h) of**
 2794 **subsection (8) of section 213.053, Florida Statutes, is amended**
 2795 **to read:**

2796 213.053 Confidentiality and information sharing.—

2797 (8) Notwithstanding any other provision of this section,
 2798 the department may provide:

2799 (h) Names and addresses of persons paying taxes pursuant
 2800 to part III ~~IV~~ of chapter 206 to the Department of Environmental

2801 Protection in the conduct of its official duties.

2802

2803 Disclosure of information under this subsection shall be
 2804 pursuant to a written agreement between the executive director
 2805 and the agency. Such agencies, governmental or nongovernmental,
 2806 shall be bound by the same requirements of confidentiality as
 2807 the Department of Revenue. Breach of confidentiality is a
 2808 misdemeanor of the first degree, punishable as provided by s.
 2809 775.082 or s. 775.083.

2810 **Section 44. Effective upon this act becoming a law,**
 2811 **paragraph (n) of subsection (1) and paragraph (c) of subsection**
 2812 **(2) of section 220.03, Florida Statutes, are amended to read:**

2813 220.03 Definitions.—

2814 (1) SPECIFIC TERMS.—When used in this code, and when not
 2815 otherwise distinctly expressed or manifestly incompatible with
 2816 the intent thereof, the following terms shall have the following
 2817 meanings:

2818 (n) "Internal Revenue Code" means the United States
 2819 Internal Revenue Code of 1986, as amended and in effect on
 2820 January 1, 2025 ~~2024~~, except as provided in subsection (3).

2821 (2) DEFINITIONAL RULES.—When used in this code and neither
 2822 otherwise distinctly expressed nor manifestly incompatible with
 2823 the intent thereof:

2824 (c) Any term used in this code has the same meaning as
 2825 when used in a comparable context in the Internal Revenue Code

2826 and other statutes of the United States relating to federal
 2827 income taxes, as such code and statutes are in effect on January
 2828 1, 2025 ~~2024~~. However, if subsection (3) is implemented, the
 2829 meaning of a term shall be taken at the time the term is applied
 2830 under this code.

2831 **Section 45.** (1) The amendments made by this act to s.
 2832 220.03(1)(n) and (2)(c), Florida Statutes, operate retroactively
 2833 to January 1, 2025.

2834 (2) This section shall take effect upon this act becoming
 2835 a law.

2836 **Section 46. Paragraph (e) of subsection (1) of section**
 2837 **220.03, Florida Statutes, is amended to read:**

2838 220.03 Definitions.—

2839 (1) SPECIFIC TERMS.—When used in this code, and when not
 2840 otherwise distinctly expressed or manifestly incompatible with
 2841 the intent thereof, the following terms shall have the following
 2842 meanings:

2843 (e) "Corporation" includes all domestic corporations;
 2844 foreign corporations qualified to do business in this state or
 2845 actually doing business in this state; joint-stock companies;
 2846 limited liability companies, under chapter 605; common-law
 2847 declarations of trust, under chapter 609; corporations not for
 2848 profit, under chapter 617; agricultural cooperative marketing
 2849 associations, under chapter 618; professional service
 2850 corporations, under chapter 621; foreign unincorporated

2851 associations, under chapter 622; private school corporations,
 2852 under chapter 623; foreign corporations not for profit which are
 2853 carrying on their activities in this state; and all other
 2854 organizations, associations, legal entities, and artificial
 2855 persons which are created by or pursuant to the statutes of this
 2856 state, the United States, or any other state, territory,
 2857 possession, or jurisdiction. The term "corporation" does not
 2858 include proprietorships, even if using a fictitious name;
 2859 partnerships of any type, as such; limited liability companies
 2860 that are taxable as partnerships for federal income tax
 2861 purposes; state or public fairs or expositions, under chapter
 2862 616; estates of decedents or incompetents; testamentary trusts;
 2863 charitable trusts; or private trusts.

2864 **Section 47.** The amendment made by this act to s.
 2865 220.03(1)(e), Florida Statutes, first applies to taxable years
 2866 beginning on or after January 1, 2026.

2867 **Section 48. Subsection (9) of section 288.005, Florida**
 2868 **Statutes, is amended to read:**

2869 288.005 Definitions.—As used in this chapter, the term:
 2870 (9) "Tourist" means any person who participates in trade
 2871 or recreation activities outside the county of his or her
 2872 permanent residence or who rents or leases transient living
 2873 quarters or accommodations as described in s. 125.0104(2)(a) ~~s.~~
 2874 ~~125.0104(3)(a).~~

2875 **Section 49. Effective January 1, 2026, subsection (7) of**

2876 **section 332.007, Florida Statutes, is amended to read:**

2877 332.007 Administration and financing of aviation and
 2878 airport programs and projects; state plan.-

2879 (7) Subject to the availability of appropriated funds ~~in~~
 2880 ~~addition to aviation fuel tax revenues,~~ the department may
 2881 participate in the capital cost of eligible public airport and
 2882 aviation discretionary capacity improvement projects. The annual
 2883 legislative budget request shall be based on the funding
 2884 required for discretionary capacity improvement projects in the
 2885 aviation and airport work program.

2886 (a) The department shall provide priority funding in
 2887 support of:

2888 1. Land acquisition which provides additional capacity at
 2889 the qualifying international airport or at that airport's
 2890 supplemental air carrier airport.

2891 2. Runway and taxiway projects that add capacity or are
 2892 necessary to accommodate technological changes in the aviation
 2893 industry.

2894 3. Airport access transportation projects that improve
 2895 direct airport access and are approved by the airport sponsor.

2896 4. International terminal projects that increase
 2897 international gate capacity.

2898 (b) No single airport shall secure discretionary capacity
 2899 improvement project funds in excess of 50 percent of the total
 2900 discretionary capacity improvement project funds available in

2901 any given budget year.

2902 (c) Unless prohibited by the General Appropriations Act or
 2903 by law, the department may transfer funds within each category
 2904 of the airport and aviation discretionary capacity improvement
 2905 program to maximize the aviation services or federal aid
 2906 available to this state.

2907 (d) The department may fund up to 50 percent of the
 2908 portion of eligible project costs which are not funded by the
 2909 Federal Government except that the department may initially fund
 2910 up to 75 percent of the cost of land acquisition for a new
 2911 airport or for the expansion of an existing airport which is
 2912 owned and operated by a municipality, a county, or an authority,
 2913 and shall be reimbursed to the normal statutory project share
 2914 when federal funds become available or within 10 years after the
 2915 date of acquisition, whichever is earlier.

2916 **Section 50. Effective January 1, 2026, section 332.009,**
 2917 **Florida Statutes, is amended to read:**

2918 332.009 Limitation on operation of chapter. ~~Nothing in~~
 2919 ~~this chapter shall be construed to authorize expenditure of~~
 2920 ~~aviation fuel tax revenues on space transportation projects.~~
 2921 Nothing in this chapter shall be construed to limit the
 2922 department's authority under s. 331.360.

2923 **Section 51. Effective January 1, 2026, subsection (4) of**
 2924 **section 376.3071, Florida Statutes, is amended to read:**

2925 376.3071 Inland Protection Trust Fund; creation; purposes;

2926 | funding.—

2927 | (4) USES.—Whenever, in its determination, incidents of
 2928 | inland contamination, or potential incidents as provided in
 2929 | subsection (15), related to the storage of petroleum or
 2930 | petroleum products may pose a threat to the public health,
 2931 | safety, or welfare; water resources; or the environment, the
 2932 | department shall obligate moneys available in the fund to
 2933 | provide for:

2934 | (a) Prompt investigation and assessment of contamination
 2935 | sites.

2936 | (b) Expeditious restoration or replacement of potable
 2937 | water supplies as provided in s. 376.30(3)(c)1.

2938 | (c) Rehabilitation of contamination sites, which shall
 2939 | consist of cleanup of affected soil, groundwater, and inland
 2940 | surface waters, using the most cost-effective alternative that
 2941 | is technologically feasible and reliable and that provides
 2942 | adequate protection of the public health, safety, and welfare,
 2943 | and water resources, and that minimizes environmental damage,
 2944 | pursuant to the site selection and cleanup criteria established
 2945 | by the department under subsection (5), except that this
 2946 | paragraph does not authorize the department to obligate funds
 2947 | for payment of costs which may be associated with, but are not
 2948 | integral to, site rehabilitation, such as the cost for
 2949 | retrofitting or replacing petroleum storage systems.

2950 | (d) Maintenance and monitoring of contamination sites.

2951 (e) Inspection and supervision of activities described in
 2952 this subsection.

2953 (f) Payment of expenses incurred by the department in its
 2954 efforts to obtain from responsible parties the payment or
 2955 recovery of reasonable costs resulting from the activities
 2956 described in this subsection.

2957 (g) Payment of any other reasonable costs of
 2958 administration, including those administrative costs incurred by
 2959 the Department of Health in providing field and laboratory
 2960 services, toxicological risk assessment, and other assistance to
 2961 the department in the investigation of drinking water
 2962 contamination complaints and costs associated with public
 2963 information and education activities.

2964 (h) Establishment and implementation of the compliance
 2965 verification program as authorized in s. 376.303(1)(a),
 2966 including contracting with local governments or state agencies
 2967 to provide for the administration of such program through
 2968 locally administered programs, to minimize the potential for
 2969 further contamination sites.

2970 (i) Funding of the provisions of ss. 376.305(6) and
 2971 376.3072.

2972 (j) Activities related to removal and replacement of
 2973 petroleum storage systems, if repair, replacement, or other
 2974 preventive measures are authorized under subsection (15), or
 2975 exclusive of costs of any tank, piping, dispensing unit, or

2976 related hardware, if soil removal is approved as a component of
 2977 site rehabilitation and requires removal of the tank where
 2978 remediation is conducted under this section, or if such
 2979 activities were justified in an approved remedial action plan.

2980 (k) Reasonable costs of restoring property as nearly as
 2981 practicable to the conditions which existed before activities
 2982 associated with contamination assessment or remedial action
 2983 taken under s. 376.303(4).

2984 (l) Repayment of loans to the fund.

2985 (m) Expenditure of sums from the fund to cover ineligible
 2986 sites or costs as set forth in subsection (13), if the
 2987 department in its discretion deems it necessary to do so. In
 2988 such cases, the department may seek recovery and reimbursement
 2989 of costs in the same manner and pursuant to the same procedures
 2990 established for recovery and reimbursement of sums otherwise
 2991 owed to or expended from the fund.

2992 (n) Payment of amounts payable under any service contract
 2993 entered into by the department pursuant to s. 376.3075, subject
 2994 to annual appropriation by the Legislature.

2995 (o) Petroleum remediation pursuant to this section
 2996 throughout a state fiscal year. The department shall establish a
 2997 process to uniformly encumber appropriated funds throughout a
 2998 state fiscal year and shall allow for emergencies and imminent
 2999 threats to public health, safety, and welfare; water resources;
 3000 and the environment, as provided in paragraph (5)(a). This

3001 paragraph does not apply to appropriations associated with the
 3002 free product recovery initiative provided in paragraph (5)(c) or
 3003 the advanced cleanup program provided in s. 376.30713.

3004 (p) Enforcement of this section and ss. 376.30-376.317 by
 3005 the Fish and Wildlife Conservation Commission and the Department
 3006 of Environmental Protection. The department shall disburse
 3007 moneys to the commission for such purpose.

3008 (q) Payments for program deductibles, copayments, and
 3009 limited contamination assessment reports that otherwise would be
 3010 paid by another state agency for state-funded petroleum
 3011 contamination site rehabilitation.

3012 (r) Payments for the repair or replacement of, or other
 3013 preventive measures for, storage tanks, piping, or system
 3014 components as provided in subsection (15). Such costs may
 3015 include equipment, excavation, electrical work, and site
 3016 restoration.

3017
 3018 The issuance of a site rehabilitation completion order pursuant
 3019 to subsection (5) or paragraph (12)(b) for contamination
 3020 eligible for programs funded by this section does not alter the
 3021 project's eligibility for state-funded remediation if the
 3022 department determines that site conditions are not protective of
 3023 human health under actual or proposed circumstances of exposure
 3024 under subsection (5). The Inland Protection Trust Fund may be
 3025 used only to fund the activities in ss. 376.30-376.317 except

3026 ss. 376.3078 and 376.3079. Amounts on deposit in the fund in
 3027 each fiscal year must first be applied or allocated for the
 3028 payment of amounts payable by the department pursuant to
 3029 paragraph (n) under a service contract entered into by the
 3030 department pursuant to s. 376.3075 and appropriated in each year
 3031 by the Legislature before making or providing for other
 3032 disbursements from the fund. This subsection does not authorize
 3033 the use of the fund for cleanup of contamination caused
 3034 primarily by a discharge of solvents as defined in s. 206.9925
 3035 ~~s. 206.9925(6)~~, or polychlorinated biphenyls when their presence
 3036 causes them to be hazardous wastes, except solvent contamination
 3037 which is the result of chemical or physical breakdown of
 3038 petroleum products and is otherwise eligible. Facilities used
 3039 primarily for the storage of motor or diesel fuels as defined in
 3040 ss. 206.01 and 206.86 are not excluded from eligibility pursuant
 3041 to this section.

3042 **Section 52. Paragraph (c) of subsection (3) of section**
 3043 **402.62, Florida Statutes, is amended to read:**

3044 402.62 Strong Families Tax Credit.—

3045 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE
 3046 ORGANIZATIONS.—An eligible charitable organization that receives
 3047 a contribution under this section must do all of the following:

3048 (c) Annually submit to the Department of Children and
 3049 Families:

- 3050 1. An audit of the eligible charitable organization

3051 conducted by an independent certified public accountant in
 3052 accordance with auditing standards generally accepted in the
 3053 United States, government auditing standards, and rules adopted
 3054 by the Auditor General. The audit report must include a report
 3055 on financial statements presented in accordance with generally
 3056 accepted accounting principles. The audit report must be
 3057 provided to the Department of Children and Families within 180
 3058 days after completion of the eligible charitable organization's
 3059 fiscal year; and

3060 2. A copy of the eligible charitable organization's most
 3061 recent federal Internal Revenue Service Return of Organization
 3062 Exempt from Income Tax form (Form 990), if such form was
 3063 required to be filed with the Internal Revenue Service.

3064 **Section 53. Effective upon this act becoming a law,**
 3065 **subsections (1) and (3) of section 571.265, Florida Statutes,**
 3066 **are amended to read:**

3067 571.265 Promotion of Florida thoroughbred breeding and of
 3068 thoroughbred racing at Florida thoroughbred tracks; distribution
 3069 of funds.—

3070 (1) For purposes of this section, the term+

3071 ~~(a) "Association" means the Florida Thoroughbred Breeders'~~
 3072 ~~Association, Inc.~~

3073 ~~(b) "permitholder" has the same meaning as in s.~~
 3074 550.002 (23).

3075 (3) The department shall distribute the funds made

3076 available under this section as follows:

3077 ~~(a) Five million dollars shall be distributed to the~~
 3078 ~~association to be used for the following:~~

3079 ~~1. Purses or purse supplements for Florida-bred or~~
 3080 ~~Florida-sired horses registered with the association that~~
 3081 ~~participate in Florida thoroughbred races.~~

3082 ~~2. Awards to breeders of Florida-bred horses registered~~
 3083 ~~with the association that win, place, or show in Florida~~
 3084 ~~thoroughbred races.~~

3085 ~~3. Awards to owners of stallions who sired Florida-bred~~
 3086 ~~horses registered with the association that win Florida~~
 3087 ~~thoroughbred stakes races, if the stallions are registered with~~
 3088 ~~the association as Florida stallions standing in this state.~~

3089 ~~4. Other racing incentives connected to Florida-bred or~~
 3090 ~~Florida-sired horses registered with the association that~~
 3091 ~~participate in thoroughbred races in Florida.~~

3092 ~~5. Awards administration.~~

3093 ~~6. Promotion of the Florida thoroughbred breeding~~
 3094 ~~industry.~~

3095 (a)~~(b)~~ Five million dollars shall be distributed to Tampa
 3096 Bay Downs, Inc., to be used as purses in thoroughbred races
 3097 conducted at its pari-mutuel facilities and for the maintenance
 3098 and operation of that facility, pursuant to an agreement with
 3099 its local majority horsemen's group.

3100 (b)~~(e)~~ Fifteen million dollars shall be distributed to

3101 Gulfstream Park Racing Association, Inc., to be used as purses
 3102 in thoroughbred races conducted at its pari-mutuel facility and
 3103 for the maintenance and operation of its facility, pursuant to
 3104 an agreement with the Florida Horsemen's Benevolent and
 3105 Protective Association, Inc.

3106 (c) ~~(d)~~ Seven ~~Two~~ and one-half million dollars shall be
 3107 distributed as follows:

3108 1. Six ~~Two~~ million dollars to Gulfstream Park Racing
 3109 Association, Inc., to be used as purses and purse supplements
 3110 for Florida-bred or Florida-sired horses ~~registered with the~~
 3111 ~~association~~ that participate in thoroughbred races at the
 3112 permitholder's pari-mutuel facility, pursuant to a written
 3113 agreement filed with the department establishing the rates,
 3114 procedures, and eligibility requirements entered into by the
 3115 permitholder, ~~the association,~~ and the Florida Horsemen's
 3116 Benevolent and Protective Association, Inc.

3117 2. One and one-half million ~~Five hundred thousand~~ dollars
 3118 to Tampa Bay Downs, Inc., to be used as purses and purse
 3119 supplements for Florida-bred or Florida-sired horses ~~registered~~
 3120 ~~with the association~~ that participate in thoroughbred races at
 3121 the permitholder's pari-mutuel facility, pursuant to a written
 3122 agreement filed with the department establishing the rates,
 3123 procedures, and eligibility requirements entered into by the
 3124 permitholder, ~~the association,~~ and the local majority horsemen's
 3125 group at the permitholder's pari-mutuel facility.

3126 **Section 54. Paragraph (a) of subsection (13) of section**
 3127 **849.086, Florida Statutes, is amended to read:**

3128 849.086 Cardrooms authorized.—

3129 (13) TAXES AND OTHER PAYMENTS.—

3130 (a) Each cardroom operator shall pay a tax to the state of
 3131 8 ~~10~~ percent of the cardroom operation's monthly gross receipts.

3132 **Section 55. Section 56 of chapter 2017-36, Laws of**
 3133 **Florida, as amended by section 3 of chapter 2021-179, Laws of**
 3134 **Florida, is amended to read:**

3135 Section 56. Notwithstanding s. 290.016, Florida Statutes,
 3136 enterprise zone boundaries in existence before December 31,
 3137 2015, are preserved for the purpose of allowing local
 3138 governments to administer local incentive programs within these
 3139 boundaries through December 31, 2021, except for eligible
 3140 contiguous multi-phase projects in which at least one
 3141 certificate of use or occupancy has been issued before December
 3142 31, 2021, and which project will then vest the remaining project
 3143 phases until completion, but no later than December 31, 2035
 3144 ~~2025~~.

3145 **Section 56. (1) The amendments made by this act to ss.**
 3146 **125.0168, 166.223, and 189.052, Florida Statutes, first apply to**
 3147 **the 2025 tax roll.**

3148 (2) This section shall take effect upon this act becoming
 3149 a law.

3150 **Section 57. (1) The Department of Revenue may, and all**

3151 conditions are deemed met to, adopt emergency rules pursuant to
 3152 s. 120.54(4), Florida Statutes, to administer changes made to
 3153 the sales tax rate. Notwithstanding any other law, emergency
 3154 rules adopted pursuant to this section are effective for 6
 3155 months after adoption and may be renewed during the pendency of
 3156 procedures to adopt permanent rules addressing the subject of
 3157 the emergency rules.

3158 (2) This section shall take effect upon this act becoming
 3159 a law and expires July 1, 2027.

3160 **Section 58.** Except as otherwise expressly provided in this
 3161 act and except for this section, which shall take effect upon
 3162 this act becoming a law, this act shall take effect July 1,
 3163 2025.