

1 A bill to be entitled
 2 An act relating to taxation; amending s. 125.0104,
 3 F.S.; requiring specified ordinances to expire after a
 4 certain amount of time; authorizing the adoption of a
 5 new ordinance; requiring certain taxes to be renewed
 6 by a certain date to remain in effect; providing
 7 applicability; providing an exception; amending s.
 8 192.001, F.S.; revising the definition of the term
 9 "tangible personal property" to specify the conditions
 10 under which certain work is deemed substantially
 11 completed; providing applicability; providing for
 12 retroactive operation; amending s. 193.624, F.S.;
 13 revising the definition of the term "renewable energy
 14 source device"; providing applicability; amending s.
 15 194.037, F.S.; revising obsolete provisions; amending
 16 s. 201.08, F.S.; providing applicability to certain
 17 mortgages; defining term; providing retroactive
 18 operation; amending s. 212.0306, F.S.; clarifying the
 19 necessary vote for the levy of a tax; amending s.
 20 212.031, F.S.; providing a temporary reduction in a
 21 specified tax rate; amending s. 212.05, F.S.;
 22 providing a sales tax exemption for certain leases and
 23 rentals; amending s. 212.055, F.S.; revising the
 24 number of years that certain taxes may be levied;
 25 requiring approval of certain taxes in a referendum;

26 removing a restriction on counties that may levy a
 27 specified tax; revising the date when a certain tax
 28 may expire; amending s. 212.11, F.S.; authorizing an
 29 automatic extension for filing returns and remitting
 30 sales and use tax when specified states of emergency
 31 are declared; amending s. 212.20, F.S.; extending the
 32 date a certain distribution will be repealed; amending
 33 s. 220.02, F.S.; revising the order in which credits
 34 may be taken to include a specified credit; amending
 35 s. 220.03, F.S.; revising the date of adoption of the
 36 Internal Revenue Code and other federal income tax
 37 statutes for purposes of the state corporate income
 38 tax; providing retroactive operation; creating s.
 39 220.1992, F.S.; defining the terms "qualified
 40 employee" and "qualified taxpayer"; establishing a
 41 credit against specified taxes for taxpayers that
 42 employ specified individuals; providing the maximum
 43 amount of such credit; providing how such credit is
 44 determined; providing application requirements;
 45 requiring credits to be approved prior to being used;
 46 requiring credits to be approved in a specified
 47 manner; providing the maximum credit that may be
 48 claimed by a single taxpayer; authorizing carryforward
 49 of credits in a specified manner; providing the
 50 maximum amount of credit that may be granted during

51 specified fiscal years; authorizing the Department of
 52 Revenue to consult with specified entities for a
 53 certain purpose; authorizing rulemaking; amending s.
 54 220.222, F.S.; providing an automatic extension of the
 55 due date for a specified tax return in certain
 56 circumstances; amending s. 374.986, F.S.; revising
 57 obsolete provisions; amending s. 402.62, F.S.;
 58 increasing the Strong Families Tax Credit cap;
 59 providing when applications may be submitted to the
 60 Department of Revenue; amending s. 413.4021, F.S.;
 61 increasing the distribution for a specified program;
 62 amending s. 571.265, F.S.; extending the date of a
 63 future repeal; exempting from sales and use tax
 64 specified disaster preparedness supplies during
 65 specified timeframes; defining terms; specifying
 66 locations where the tax exemptions do not apply;
 67 exempting from sales and use tax admissions to certain
 68 events, performances, and facilities, certain season
 69 tickets, and the retail sale of certain boating and
 70 water activity, camping, fishing, general outdoor, and
 71 residential pool supplies and sporting equipment
 72 during specified timeframes; providing definitions;
 73 specifying locations where the tax exemptions do not
 74 apply; authorizing the Department of Revenue to adopt
 75 emergency rules; exempting from sales and use tax the

76 retail sale of certain clothing, wallets, bags, school
 77 supplies, learning aids and jigsaw puzzles, and
 78 personal computers and personal computer-related
 79 accessories during specified timeframes; providing
 80 definitions; specifying locations where the tax
 81 exemptions do not apply; authorizing certain dealers
 82 to opt out of participating in the tax holiday,
 83 subject to certain requirements; authorizing the
 84 Department of Revenue to adopt emergency rules;
 85 exempting from the sales and use tax the retail sale
 86 of certain tools during a specified timeframe;
 87 specifying locations where the tax exemptions do not
 88 apply; authorizing the Department of Revenue to adopt
 89 emergency rules; requiring certain counties to use
 90 specified tax revenue for affordable housing;
 91 providing requirements for housing financed with such
 92 revenue; providing for distribution of such funds;
 93 authorizing the Department of Revenue to adopt
 94 emergency rules for specified provisions; providing
 95 for future repeal; providing effective dates.

96
 97 Be It Enacted by the Legislature of the State of Florida:

98
 99 Section 1. Paragraphs (f), (g), and (h) are added to
 100 subsection (4) of section 125.0104, Florida Statutes, to read:

101 125.0104 Tourist development tax; procedure for levying;
 102 authorized uses; referendum; enforcement.—

103 (4) ORDINANCE LEVY TAX; PROCEDURE.—

104 (f) An ordinance that levies and imposes a tax pursuant to
 105 this section expires 6 years after the date the ordinance is
 106 approved in a referendum, but may be renewed for subsequent 6-
 107 year periods if each 6-year period is approved in a referendum
 108 held pursuant to subsection (6).

109 (g) Any tax imposed pursuant to this section and in effect
 110 on June 30, 2024, must be renewed by an ordinance approved in a
 111 referendum held pursuant to subsection (6) on or before July 1,
 112 2029, in order to remain in effect after July 1, 2029.

113 (h) The state covenants with holders of bonds or other
 114 instruments of indebtedness issued by counties before July 1,
 115 2024, that it will not impair or materially alter the rights of
 116 those holders or relieve counties of the duty to meet their
 117 obligations as a result of previous pledges or assignments
 118 entered into under this section as it existed before July 1,
 119 2024. Therefore, paragraph (g) does not apply in any case in
 120 which the proceeds of a tax levied pursuant to this section on
 121 or before June 30, 2024, have been pledged to secure and
 122 liquidate revenue bonds or revenue refunding bonds as authorized
 123 by this section, unless such bonds are retired before July 1,
 124 2029. If the bonds are not retired on July 1, 2029, paragraph
 125 (g) shall apply as though July 1, 2029, was instead replaced

126 with July 1 of the year following the retirement of such bonds.

127 Section 2. Paragraph (d) of subsection (11) of section
 128 192.001, Florida Statutes, is amended to read:

129 192.001 Definitions.—All definitions set out in chapters 1
 130 and 200 that are applicable to this chapter are included herein.
 131 In addition, the following definitions shall apply in the
 132 imposition of ad valorem taxes:

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

135 (d) "Tangible personal property" means all goods,
 136 chattels, and other articles of value (but does not include the
 137 vehicular items enumerated in s. 1(b), Art. VII of the State
 138 Constitution and elsewhere defined) capable of manual possession
 139 and whose chief value is intrinsic to the article itself.

140 "Construction work in progress" consists of those items of
 141 tangible personal property commonly known as fixtures,
 142 machinery, and equipment when in the process of being installed
 143 in new or expanded improvements to real property and whose value
 144 is materially enhanced upon connection or use with a
 145 preexisting, taxable, operational system or facility.

146 Construction work in progress shall be deemed substantially
 147 completed when connected with the preexisting, taxable,
 148 operational system or facility. For the purpose of tangible
 149 personal property constructed or installed by an electric
 150 utility, construction work in progress shall not be deemed

151 substantially completed unless all permits or approvals required
 152 for commercial operation have been received or approved.

153 Inventory and household goods are expressly excluded from this
 154 definition.

155 Section 3. The amendment made by this act to s. 192.001,
 156 Florida Statutes, first applies to the 2024 property tax roll,
 157 and operates retroactively to January 1, 2024.

158 Section 4. Subsection (1) of section 193.624, Florida
 159 Statutes, is amended to read:

160 193.624 Assessment of renewable energy source devices.—

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

166 (a) Solar energy collectors, photovoltaic modules, and
 167 inverters.

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

170 (c) Rockbeds.

171 (d) Thermostats and other control devices.

172 (e) Heat exchange devices.

173 (f) Pumps and fans.

174 (g) Roof ponds.

175 (h) Freestanding thermal containers.

176 (i) Pipes, ducts, wiring, structural supports, refrigerant
 177 handling systems, and other components used as integral parts of
 178 such systems; however, such equipment does not include
 179 conventional backup systems of any type or any equipment or
 180 structure that would be required in the absence of the renewable
 181 energy source device.

182 (j) Windmills and wind turbines.

183 (k) Wind-driven generators.

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

187 (m) Pipes and other equipment used to transmit hot
 188 geothermal water to a dwelling or structure from a geothermal
 189 deposit.

190 (n) Pipes, equipment, structural facilities, structural
 191 support, and any other machinery integral to the
 192 interconnection, production, storage, compression,
 193 transportation, processing, and conversion of biogas from
 194 landfill waste, livestock farm waste, including manure, food
 195 waste, or treated wastewater into renewable natural gas as
 196 defined in s. 366.91.

197
 198 The term does not include equipment that is on the distribution
 199 or transmission side of the point at which a renewable energy
 200 source device is interconnected to an electric utility's

201 distribution grid or transmission lines or a natural gas
 202 pipeline or distribution system.

203 Section 5. The amendments made by this act to s. 193.624,
 204 Florida Statutes, first apply to the 2025 property tax roll.

205 Section 6. Paragraph (f) of subsection (1) of section
 206 194.037, Florida Statutes, is amended to read:

207 194.037 Disclosure of tax impact.—

208 (1) After hearing all petitions, complaints, appeals, and
 209 disputes, the clerk shall make public notice of the findings and
 210 results of the board as provided in chapter 50. If published in
 211 the print edition of a newspaper, the notice must be in at least
 212 a quarter-page size advertisement of a standard size or tabloid
 213 size newspaper, and the headline shall be in a type no smaller
 214 than 18 point. The advertisement shall not be placed in that
 215 portion of the newspaper where legal notices and classified
 216 advertisements appear. The advertisement shall be published in a
 217 newspaper in the county. The newspaper selected shall be one of
 218 general interest and readership in the community pursuant to
 219 chapter 50. For all advertisements published pursuant to this
 220 section, the headline shall read: TAX IMPACT OF VALUE ADJUSTMENT
 221 BOARD. The public notice shall list the members of the value
 222 adjustment board and the taxing authorities to which they are
 223 elected. The form shall show, in columnar form, for each of the
 224 property classes listed under subsection (2), the following
 225 information, with appropriate column totals:

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

229 Section 7. Subsections (6), (7), and (8) of section
 230 201.08, Florida Statutes, are renumbered as subsections (7),
 231 (8), and (9), respectively, and subsection (6) is added to that
 232 section, and paragraph (b) of subsection (1) of that section is
 233 republished to read:

234 201.08 Tax on promissory or nonnegotiable notes, written
 235 obligations to pay money, or assignments of wages or other
 236 compensation; exception.—

237 (1)

238 (b) On mortgages, trust deeds, security agreements, or
 239 other evidences of indebtedness filed or recorded in this state,
 240 and for each renewal of the same, the tax shall be 35 cents on
 241 each \$100 or fraction thereof of the indebtedness or obligation
 242 evidenced thereby. Mortgages, including, but not limited to,
 243 mortgages executed without the state and recorded in the state,
 244 which incorporate the certificate of indebtedness, not otherwise
 245 shown in separate instruments, are subject to the same tax at
 246 the same rate. When there is both a mortgage, trust deed, or
 247 security agreement and a note, certificate of indebtedness, or
 248 obligation, the tax shall be paid on the mortgage, trust deed,
 249 or security agreement at the time of recordation. A notation
 250 shall be made on the note, certificate of indebtedness, or
 251 obligation that the tax has been paid on the mortgage, trust

252 deed, or security agreement. If a mortgage, trust deed, security
 253 agreement, or other evidence of indebtedness is subsequently
 254 filed or recorded in this state to evidence an indebtedness or
 255 obligation upon which tax was paid under paragraph (a) or
 256 subsection (2), tax shall be paid on the mortgage, trust deed,
 257 security agreement, or other evidence of indebtedness on the
 258 amount of the indebtedness or obligation evidenced which exceeds
 259 the aggregate amount upon which tax was previously paid under
 260 this paragraph and under paragraph (a) or subsection (2). If the
 261 mortgage, trust deed, security agreement, or other evidence of
 262 indebtedness subject to the tax levied by this section secures
 263 future advances, as provided in s. 697.04, the tax shall be paid
 264 at the time of recordation on the initial debt or obligation
 265 secured, excluding future advances; at the time and so often as
 266 any future advance is made, the tax shall be paid on all sums
 267 then advanced regardless of where such advance is made.
 268 Notwithstanding the aforestated general rule, any increase in
 269 the amount of original indebtedness caused by interest accruing
 270 under an adjustable rate note or mortgage having an initial
 271 interest rate adjustment interval of not less than 6 months
 272 shall be taxable as a future advance only to the extent such
 273 increase is a computable sum certain when the document is
 274 executed. Failure to pay the tax shall not affect the lien for
 275 any such future advance given by s. 697.04, but any person who
 276 fails or refuses to pay such tax due by him or her is guilty of
 277 a misdemeanor of the first degree. The mortgage, trust deed, or
 278 other instrument shall not be enforceable in any court of this

279 state as to any such advance unless and until the tax due
 280 thereon upon each advance that may have been made thereunder has
 281 been paid.

282 (6) For a home equity conversion mortgage as defined in 12
 283 CFR s. 1026.33(a), only the principal limit available to the
 284 borrower is subject to the tax imposed in this section. The
 285 maximum claim amount and the stated mortgage amount are not
 286 subject to the tax imposed in this section. As used in this
 287 subsection, the term "principal limit" means the gross amount of
 288 loan proceeds available to the borrower without consideration of
 289 any use restrictions. For purposes of this subsection, the tax
 290 must be calculated based on the principal limit amount
 291 determined at the time of closing as evidenced by the recorded
 292 mortgage or any supporting documents attached thereto.

293 Section 8. The amendment to s. 201.08, Florida Statutes,
 294 made by this act is intended to be remedial in nature and shall
 295 apply retroactively, but does not create a right to a refund or
 296 credit of any tax paid before the effective date of this act.
 297 For any home equity conversion mortgage recorded before the
 298 effective date of this act, the taxpayer may evidence the
 299 principal limit using related loan documents.

300 Section 9. Paragraph (d) of subsection (2) of section
 301 212.0306, Florida Statutes, is amended to read:

302 212.0306 Local option food and beverage tax; procedure for
 303 levying; authorized uses; administration.-

304 (2)

305 (d) Sales in cities or towns presently imposing a
 306 municipal resort tax as authorized by chapter 67-930, Laws of
 307 Florida, are exempt from the taxes authorized by subsection (1);
 308 however, the tax authorized by paragraph (1)(b) may be levied in
 309 such city or town if the governing authority of the city or town
 310 adopts an ordinance that is subsequently approved by a majority
 311 of the registered electors in such city or town voting in ~~at~~ a
 312 referendum held at a general election as defined in s. 97.021.
 313 Any tax levied in a city or town pursuant to this paragraph
 314 takes effect on the first day of January following the general
 315 election in which the ordinance was approved. A referendum to
 316 reenact an expiring tax authorized under this paragraph must be
 317 held at a general election occurring within the 48-month period
 318 immediately preceding the effective date of the reenacted tax,
 319 and the referendum may appear on the ballot only once within the
 320 48-month period.

321 Section 10. Paragraph (f) is added to subsection (1) of
 322 section 212.031, Florida Statutes, to read:

323 212.031 Tax on rental or license fee for use of real
 324 property.—

325 (1)

326 (f) From July 1, 2024, through June 30, 2025, the tax rate
 327 under paragraphs (c) and (d) shall be 1.25 percent.

328 Section 11. Paragraph (c) of subsection (1) of section
 329 212.05, Florida Statutes, is amended to read:

330 212.05 Sales, storage, use tax.—It is hereby declared to
 331 be the legislative intent that every person is exercising a
 332 taxable privilege who engages in the business of selling
 333 tangible personal property at retail in this state, including
 334 the business of making or facilitating remote sales; who rents
 335 or furnishes any of the things or services taxable under this
 336 chapter; or who stores for use or consumption in this state any
 337 item or article of tangible personal property as defined herein
 338 and who leases or rents such property within the state.

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

342 (c) At the rate of 6 percent of the gross proceeds derived
 343 from the lease or rental of tangible personal property, as
 344 defined herein; however, the following special provisions apply
 345 to the lease or rental of motor vehicles and to peer-to-peer
 346 car-sharing programs:

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

351 a. If the motor vehicle is rented in Florida, the entire
 352 amount of such rental is taxable, even if the vehicle is dropped
 353 off in another state.

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

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

356 | c. If the motor vehicle is rented through a peer-to-peer
357 | car-sharing program, the peer-to-peer car-sharing program shall
358 | collect and remit the applicable tax due in connection with the
359 | rental.

360 | 2. Except as provided in subparagraph 3., for the lease or
361 | rental of a motor vehicle for a period of not less than 12
362 | months, sales tax is due on the lease or rental payments if the
363 | vehicle is registered in this state; provided, however, that no
364 | tax shall be due if the taxpayer documents use of the motor
365 | vehicle outside this state and tax is being paid on the lease or
366 | rental payments in another state.

367 | 3. The tax imposed by this chapter does not apply to the
368 | lease or rental of a commercial motor vehicle as defined in s.
369 | 316.003(14)(a) to one lessee or rentee, or of a motor vehicle as
370 | defined in s. 316.003 which is to be used primarily in the trade
371 | or established business of the lessee or rentee, for a period of
372 | not less than 12 months when tax was paid on the purchase price
373 | of such vehicle by the lessor. To the extent tax was paid with
374 | respect to the purchase of such vehicle in another state,
375 | territory of the United States, or the District of Columbia, the
376 | Florida tax payable shall be reduced in accordance with s.
377 | 212.06(7). This subparagraph shall only be available when the
378 | lease or rental of such property is an established business or
379 | part of an established business or the same is incidental or

380 germane to such business.

381 Section 12. Paragraph (f) of subsection (1), paragraphs
 382 (a) and (d) of subsection (3), paragraph (a) of subsection (4),
 383 subsection (5), paragraph (f) of subsection (9), and subsection
 384 (10) of section 212.055, Florida Statutes, are amended to read:

385 212.055 Discretionary sales surtaxes; legislative intent;
 386 authorization and use of proceeds.—It is the legislative intent
 387 that any authorization for imposition of a discretionary sales
 388 surtax shall be published in the Florida Statutes as a
 389 subsection of this section, irrespective of the duration of the
 390 levy. Each enactment shall specify the types of counties
 391 authorized to levy; the rate or rates which may be imposed; the
 392 maximum length of time the surtax may be imposed, if any; the
 393 procedure which must be followed to secure voter approval, if
 394 required; the purpose for which the proceeds may be expended;
 395 and such other requirements as the Legislature may provide.
 396 Taxable transactions and administrative procedures shall be as
 397 provided in s. 212.054.

398 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
 399 SURTAX.—

400 (f) Any discretionary sales surtax levied under this
 401 subsection pursuant to a referendum held on or after July 1,
 402 2024 ~~2020~~, may not be levied for more than 10 ~~30~~ years.

403 (3) SMALL COUNTY SURTAX.—

404 (a) The governing authority in each county that has a

405 population of 50,000 or less on April 1, 1992, may levy a
 406 discretionary sales surtax of 0.5 percent or 1 percent. The levy
 407 of the surtax shall be pursuant to ordinance enacted by an
 408 extraordinary vote of the members of the county governing
 409 authority and ~~if the surtax revenues are expended for operating~~
 410 ~~purposes. If the surtax revenues are expended for the purpose of~~
 411 ~~servicing bond indebtedness, the surtax shall be approved by a~~
 412 majority of the electors of the county voting in a referendum on
 413 the surtax.

414 (d)1. ~~If the surtax is levied pursuant to a referendum,~~
 415 The proceeds of the surtax and any interest accrued thereto may
 416 be expended by the school district or within the county and
 417 municipalities within the county, or, in the case of a
 418 negotiated joint county agreement, within another county, for
 419 the purpose of servicing bond indebtedness to finance, plan, and
 420 construct infrastructure and to acquire land for public
 421 recreation or conservation or protection of natural resources.
 422 ~~However, if the surtax is levied pursuant to an ordinance~~
 423 ~~approved by an extraordinary vote of the members of the county~~
 424 ~~governing authority,~~ The proceeds and any interest accrued
 425 thereto may also be used for operational expenses of any
 426 infrastructure or for any public purpose authorized in the
 427 ordinance under which the surtax is levied.

428 2. For the purposes of this paragraph, "infrastructure"
 429 means any fixed capital expenditure or fixed capital costs

430 associated with the construction, reconstruction, or improvement
 431 of public facilities that have a life expectancy of 5 or more
 432 years and any land acquisition, land improvement, design, and
 433 engineering costs related thereto.

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

435 (a)1. The governing body in each county that ~~the~~
 436 ~~government of which is not consolidated with that of one or more~~
 437 ~~municipalities, which~~ has a population of at least 800,000
 438 residents and is not authorized to levy a surtax under
 439 subsection (5), may levy, pursuant to an ordinance ~~either~~
 440 ~~approved by an extraordinary vote of the governing body or~~
 441 conditioned to take effect only upon approval by a majority vote
 442 of the electors of the county voting in a referendum, a
 443 discretionary sales surtax at a rate that may not exceed 0.5
 444 percent.

445 2. ~~If the ordinance is conditioned on a referendum,~~ A
 446 statement that includes a brief and general description of the
 447 purposes to be funded by the surtax and that conforms to the
 448 requirements of s. 101.161 shall be placed on the ballot by the
 449 governing body of the county. The following questions shall be
 450 placed on the ballot:

451 FOR THE. . . .CENTS TAX

452 AGAINST THE. . . .CENTS TAX

453 3. The ordinance adopted by the governing body providing
 454 for the imposition of the surtax shall set forth a plan for

455 providing health care services to qualified residents, as
 456 defined in subparagraph 4. Such plan and subsequent amendments
 457 to it shall fund a broad range of health care services for both
 458 indigent persons and the medically poor, including, but not
 459 limited to, primary care and preventive care as well as hospital
 460 care. The plan must also address the services to be provided by
 461 the Level I trauma center. It shall emphasize a continuity of
 462 care in the most cost-effective setting, taking into
 463 consideration both a high quality of care and geographic access.
 464 Where consistent with these objectives, it shall include,
 465 without limitation, services rendered by physicians, clinics,
 466 community hospitals, mental health centers, and alternative
 467 delivery sites, as well as at least one regional referral
 468 hospital where appropriate. It shall provide that agreements
 469 negotiated between the county and providers, including hospitals
 470 with a Level I trauma center, will include reimbursement
 471 methodologies that take into account the cost of services
 472 rendered to eligible patients, recognize hospitals that render a
 473 disproportionate share of indigent care, provide other
 474 incentives to promote the delivery of charity care, promote the
 475 advancement of technology in medical services, recognize the
 476 level of responsiveness to medical needs in trauma cases, and
 477 require cost containment including, but not limited to, case
 478 management. It must also provide that any hospitals that are
 479 owned and operated by government entities on May 21, 1991, must,

480 as a condition of receiving funds under this subsection, afford
 481 public access equal to that provided under s. 286.011 as to
 482 meetings of the governing board, the subject of which is
 483 budgeting resources for the rendition of charity care as that
 484 term is defined in the Florida Hospital Uniform Reporting System
 485 (FHURS) manual referenced in s. 408.07. The plan shall also
 486 include innovative health care programs that provide cost-
 487 effective alternatives to traditional methods of service
 488 delivery and funding.

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

491 a. Qualified as indigent persons as certified by the
 492 authorizing county;

493 b. Certified by the authorizing county as meeting the
 494 definition of the medically poor, defined as persons having
 495 insufficient income, resources, and assets to provide the needed
 496 medical care without using resources required to meet basic
 497 needs for shelter, food, clothing, and personal expenses; or not
 498 being eligible for any other state or federal program, or having
 499 medical needs that are not covered by any such program; or
 500 having insufficient third-party insurance coverage. In all
 501 cases, the authorizing county is intended to serve as the payor
 502 of last resort; or

503 c. Participating in innovative, cost-effective programs
 504 approved by the authorizing county.

505 5. Moneys collected pursuant to this paragraph remain the
 506 property of the state and shall be distributed by the Department
 507 of Revenue on a regular and periodic basis to the clerk of the
 508 circuit court as ex officio custodian of the funds of the
 509 authorizing county. The clerk of the circuit court shall:

510 a. Maintain the moneys in an indigent health care trust
 511 fund;

512 b. Invest any funds held on deposit in the trust fund
 513 pursuant to general law;

514 c. Disburse the funds, including any interest earned, to
 515 any provider of health care services, as provided in
 516 subparagraphs 3. and 4., upon directive from the authorizing
 517 county. However, if a county has a population of at least
 518 800,000 residents and has levied the surtax authorized in this
 519 paragraph, notwithstanding any directive from the authorizing
 520 county, on October 1 of each calendar year, the clerk of the
 521 court shall issue a check in the amount of \$6.5 million to a
 522 hospital in its jurisdiction that has a Level I trauma center or
 523 shall issue a check in the amount of \$3.5 million to a hospital
 524 in its jurisdiction that has a Level I trauma center if that
 525 county enacts and implements a hospital lien law in accordance
 526 with chapter 98-499, Laws of Florida. The issuance of the checks
 527 on October 1 of each year is provided in recognition of the
 528 Level I trauma center status and shall be in addition to the
 529 base contract amount received during fiscal year 1999-2000 and

530 any additional amount negotiated to the base contract. If the
 531 hospital receiving funds for its Level I trauma center status
 532 requests such funds to be used to generate federal matching
 533 funds under Medicaid, the clerk of the court shall instead issue
 534 a check to the Agency for Health Care Administration to
 535 accomplish that purpose to the extent that it is allowed through
 536 the General Appropriations Act; and

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

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

545 (5) COUNTY PUBLIC HOSPITAL SURTAX.— Any county as defined
 546 in s. 125.011(1) may levy the surtax authorized in this
 547 subsection pursuant to an ordinance ~~either approved by~~
 548 ~~extraordinary vote of the county commission or~~ conditioned to
 549 take effect only upon approval by a majority vote of the
 550 electors of the county voting in a referendum. In a county as
 551 defined in s. 125.011(1), for the purposes of this subsection,
 552 "county public general hospital" means a general hospital as
 553 defined in s. 395.002 which is owned, operated, maintained, or
 554 governed by the county or its agency, authority, or public

555 health trust.

556 (a) The rate shall be 0.5 percent.

557 (b) ~~If the ordinance is conditioned on a referendum,~~ The
 558 proposal to adopt the county public hospital surtax shall be
 559 placed on the ballot in accordance with subsection (10). The
 560 referendum question on the ballot shall include a brief general
 561 description of the health care services to be funded by the
 562 surtax.

563 (c) Proceeds from the surtax shall be:

564 1. Deposited by the county in a special fund, set aside
 565 from other county funds, to be used only for the operation,
 566 maintenance, and administration of the county public general
 567 hospital; and

568 2. Remitted promptly by the county to the agency,
 569 authority, or public health trust created by law which
 570 administers or operates the county public general hospital.

571 (d) Except as provided in subparagraphs 1. and 2., the
 572 county must continue to contribute each year an amount equal to
 573 at least 80 percent of that percentage of the total county
 574 budget appropriated for the operation, administration, and
 575 maintenance of the county public general hospital from the
 576 county's general revenues in the fiscal year of the county
 577 ending September 30, 1991:

578 1. Twenty-five percent of such amount must be remitted to
 579 a governing board, agency, or authority that is wholly

580 independent from the public health trust, agency, or authority
 581 responsible for the county public general hospital, to be used
 582 solely for the purpose of funding the plan for indigent health
 583 care services provided for in paragraph (e);

584 2. However, in the first year of the plan, a total of \$10
 585 million shall be remitted to such governing board, agency, or
 586 authority, to be used solely for the purpose of funding the plan
 587 for indigent health care services provided for in paragraph (e),
 588 and in the second year of the plan, a total of \$15 million shall
 589 be so remitted and used.

590 (e) A governing board, agency, or authority shall be
 591 chartered by the county commission upon this act becoming law.
 592 The governing board, agency, or authority shall adopt and
 593 implement a health care plan for indigent health care services.
 594 The governing board, agency, or authority shall consist of no
 595 more than seven and no fewer than five members appointed by the
 596 county commission. The members of the governing board, agency,
 597 or authority shall be at least 18 years of age and residents of
 598 the county. No member may be employed by or affiliated with a
 599 health care provider or the public health trust, agency, or
 600 authority responsible for the county public general hospital.
 601 The following community organizations shall each appoint a
 602 representative to a nominating committee: the South Florida
 603 Hospital and Healthcare Association, the Miami-Dade County
 604 Public Health Trust, the Dade County Medical Association, the

605 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade
 606 County. This committee shall nominate between 10 and 14 county
 607 citizens for the governing board, agency, or authority. The
 608 slate shall be presented to the county commission and the county
 609 commission shall confirm the top five to seven nominees,
 610 depending on the size of the governing board. Until such time as
 611 the governing board, agency, or authority is created, the funds
 612 provided for in subparagraph (d)2. shall be placed in a
 613 restricted account set aside from other county funds and not
 614 disbursed by the county for any other purpose.

615 1. The plan shall divide the county into a minimum of four
 616 and maximum of six service areas, with no more than one
 617 participant hospital per service area. The county public general
 618 hospital shall be designated as the provider for one of the
 619 service areas. Services shall be provided through participants'
 620 primary acute care facilities.

621 2. The plan and subsequent amendments to it shall fund a
 622 defined range of health care services for both indigent persons
 623 and the medically poor, including primary care, preventive care,
 624 hospital emergency room care, and hospital care necessary to
 625 stabilize the patient. For the purposes of this section,
 626 "stabilization" means stabilization as defined in s. 397.311.
 627 Where consistent with these objectives, the plan may include
 628 services rendered by physicians, clinics, community hospitals,
 629 and alternative delivery sites, as well as at least one regional

630 referral hospital per service area. The plan shall provide that
 631 agreements negotiated between the governing board, agency, or
 632 authority and providers shall recognize hospitals that render a
 633 disproportionate share of indigent care, provide other
 634 incentives to promote the delivery of charity care to draw down
 635 federal funds where appropriate, and require cost containment,
 636 including, but not limited to, case management. From the funds
 637 specified in subparagraphs (d)1. and 2. for indigent health care
 638 services, service providers shall receive reimbursement at a
 639 Medicaid rate to be determined by the governing board, agency,
 640 or authority created pursuant to this paragraph for the initial
 641 emergency room visit, and a per-member per-month fee or
 642 capitation for those members enrolled in their service area, as
 643 compensation for the services rendered following the initial
 644 emergency visit. Except for provisions of emergency services,
 645 upon determination of eligibility, enrollment shall be deemed to
 646 have occurred at the time services were rendered. The provisions
 647 for specific reimbursement of emergency services shall be
 648 repealed on July 1, 2001, unless otherwise reenacted by the
 649 Legislature. The capitation amount or rate shall be determined
 650 before program implementation by an independent actuarial
 651 consultant. In no event shall such reimbursement rates exceed
 652 the Medicaid rate. The plan must also provide that any hospitals
 653 owned and operated by government entities on or after the
 654 effective date of this act must, as a condition of receiving

655 funds under this subsection, afford public access equal to that
 656 provided under s. 286.011 as to any meeting of the governing
 657 board, agency, or authority the subject of which is budgeting
 658 resources for the retention of charity care, as that term is
 659 defined in the rules of the Agency for Health Care
 660 Administration. The plan shall also include innovative health
 661 care programs that provide cost-effective alternatives to
 662 traditional methods of service and delivery funding.

663 3. The plan's benefits shall be made available to all
 664 county residents currently eligible to receive health care
 665 services as indigents or medically poor as defined in paragraph
 666 (4) (d).

667 4. Eligible residents who participate in the health care
 668 plan shall receive coverage for a period of 12 months or the
 669 period extending from the time of enrollment to the end of the
 670 current fiscal year, per enrollment period, whichever is less.

671 5. At the end of each fiscal year, the governing board,
 672 agency, or authority shall prepare an audit that reviews the
 673 budget of the plan, delivery of services, and quality of
 674 services, and makes recommendations to increase the plan's
 675 efficiency. The audit shall take into account participant
 676 hospital satisfaction with the plan and assess the amount of
 677 poststabilization patient transfers requested, and accepted or
 678 denied, by the county public general hospital.

679 (f) Notwithstanding any other provision of this section, a

680 county may not levy local option sales surtaxes authorized in
 681 this subsection and subsections (2) and (3) in excess of a
 682 combined rate of 1 percent.

683 (9) PENSION LIABILITY SURTAX.—

684 (f) A pension liability surtax imposed pursuant to this
 685 subsection shall terminate on December 31 of the year in which
 686 the actuarial funding level is expected to reach or exceed 100
 687 percent for the defined benefit retirement plan or system for
 688 which the surtax was levied or December 31, ~~of the tenth year~~
 689 after the surtax was approved in a referendum under this
 690 subsection 2060, whichever occurs first. The most recent
 691 actuarial report submitted to the Department of Management
 692 Services pursuant to s. 112.63 must be used to establish the
 693 level of actuarial funding.

694 (10) DATES FOR REFERENDA; LIMITATIONS ON LEVY.—

695 (a) A referendum to adopt, amend, or reenact a local
 696 government discretionary sales surtax under this section must be
 697 held at a general election as defined in s. 97.021. A referendum
 698 to reenact an expiring surtax must be held at a general election
 699 occurring within the 48-month period immediately preceding the
 700 effective date of the reenacted surtax. Such a referendum may
 701 appear on the ballot only once within the 48-month period.

702 (b) Except as provided in paragraph (4) (b), any new or
 703 reenacted discretionary sales surtax levied pursuant to a
 704 referendum held on or after July 1, 2024, may not be levied for

705 more than 10 years, unless reenacted by ordinance subject to
 706 approval by a majority of the electors voting in a subsequent
 707 referendum.

708 Section 13. Paragraph (b) of subsection (1) and paragraph
 709 (b) of subsection (4) of section 212.11, Florida Statutes, are
 710 amended to read:

711 212.11 Tax returns and regulations.—

712 (1)

713 (b)1. For the purpose of ascertaining the amount of tax
 714 payable under this chapter, it shall be the duty of all dealers
 715 to file a return and remit the tax, on or before the 20th day of
 716 the month, to the department, upon forms prepared and furnished
 717 by it or in a format prescribed by it. Such return must show the
 718 rentals, admissions, gross sales, or purchases, as the case may
 719 be, arising from all leases, rentals, admissions, sales, or
 720 purchases taxable under this chapter during the preceding
 721 calendar month.

722 2. Notwithstanding subparagraph 1. and in addition to any
 723 extension or waiver ordered pursuant to s. 213.055, a dealer is
 724 granted an automatic 10 calendar day extension from the due date
 725 for filing a return and remitting the tax if all of the
 726 following conditions are met:

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

729 b. The declaration is the first declaration for the event

730 giving rise to the state of emergency, or expands the counties
 731 covered by the initial state of emergency without extending or
 732 renewing the period of time covered by the first declaration of
 733 a state of emergency.

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

737 (4)

738 (b)1. The amount of any estimated tax shall be due,
 739 payable, and remitted by electronic funds transfer by the 20th
 740 day of the month for which it is estimated. The difference
 741 between the amount of estimated tax paid and the actual amount
 742 of tax due under this chapter for such month shall be due and
 743 payable by the first day of the following month and remitted by
 744 electronic funds transfer by the 20th day thereof.

745 2. Notwithstanding subparagraph 1. and in addition to any
 746 extension or waiver ordered pursuant to s. 213.055, a dealer
 747 with a certificate of registration issued under s. 212.18 to
 748 engage in or conduct business in a county to which an emergency
 749 declaration applies in sub-subparagraph b. is granted an
 750 automatic 10 calendar day extension from the due date for filing
 751 a return and remitting the tax if all of the following
 752 conditions are met:

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

755 b. The declaration is the first declaration for the event
 756 giving rise to the state of emergency, or expands the counties
 757 covered by the initial state of emergency without extending or
 758 renewing the period of time covered by the first declaration of
 759 a state of emergency.

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

763 Section 14. Paragraph (d) of subsection (6) of section
 764 212.20, Florida Statutes, is amended to read:

765 212.20 Funds collected, disposition; additional powers of
 766 department; operational expense; refund of taxes adjudicated
 767 unconstitutionally collected.—

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

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

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

779 2. After the distribution under subparagraph 1., 8.9744

780 percent of the amount remitted by a sales tax dealer located
 781 within a participating county pursuant to s. 218.61 shall be
 782 transferred into the Local Government Half-cent Sales Tax
 783 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
 784 transferred shall be reduced by 0.1 percent, and the department
 785 shall distribute this amount to the Public Employees Relations
 786 Commission Trust Fund less \$5,000 each month, which shall be
 787 added to the amount calculated in subparagraph 3. and
 788 distributed accordingly.

789 3. After the distribution under subparagraphs 1. and 2.,
 790 0.0966 percent shall be transferred to the Local Government
 791 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
 792 to s. 218.65.

793 4. After the distributions under subparagraphs 1., 2., and
 794 3., 2.0810 percent of the available proceeds shall be
 795 transferred monthly to the Revenue Sharing Trust Fund for
 796 Counties pursuant to s. 218.215.

797 5. After the distributions under subparagraphs 1., 2., and
 798 3., 1.3653 percent of the available proceeds shall be
 799 transferred monthly to the Revenue Sharing Trust Fund for
 800 Municipalities pursuant to s. 218.215. If the total revenue to
 801 be distributed pursuant to this subparagraph is at least as
 802 great as the amount due from the Revenue Sharing Trust Fund for
 803 Municipalities and the former Municipal Financial Assistance
 804 Trust Fund in state fiscal year 1999-2000, no municipality shall

805 receive less than the amount due from the Revenue Sharing Trust
 806 Fund for Municipalities and the former Municipal Financial
 807 Assistance Trust Fund in state fiscal year 1999-2000. If the
 808 total proceeds to be distributed are less than the amount
 809 received in combination from the Revenue Sharing Trust Fund for
 810 Municipalities and the former Municipal Financial Assistance
 811 Trust Fund in state fiscal year 1999-2000, each municipality
 812 shall receive an amount proportionate to the amount it was due
 813 in state fiscal year 1999-2000.

814 6. Of the remaining proceeds:

815 a. In each fiscal year, the sum of \$29,915,500 shall be
 816 divided into as many equal parts as there are counties in the
 817 state, and one part shall be distributed to each county. The
 818 distribution among the several counties must begin each fiscal
 819 year on or before January 5th and continue monthly for a total
 820 of 4 months. If a local or special law required that any moneys
 821 accruing to a county in fiscal year 1999-2000 under the then-
 822 existing provisions of s. 550.135 be paid directly to the
 823 district school board, special district, or a municipal
 824 government, such payment must continue until the local or
 825 special law is amended or repealed. The state covenants with
 826 holders of bonds or other instruments of indebtedness issued by
 827 local governments, special districts, or district school boards
 828 before July 1, 2000, that it is not the intent of this
 829 subparagraph to adversely affect the rights of those holders or

830 | relieve local governments, special districts, or district school
 831 | boards of the duty to meet their obligations as a result of
 832 | previous pledges or assignments or trusts entered into which
 833 | obligated funds received from the distribution to county
 834 | governments under then-existing s. 550.135. This distribution
 835 | specifically is in lieu of funds distributed under s. 550.135
 836 | before July 1, 2000.

837 | b. The department shall distribute \$166,667 monthly to
 838 | each applicant certified as a facility for a new or retained
 839 | professional sports franchise pursuant to s. 288.1162. Up to
 840 | \$41,667 shall be distributed monthly by the department to each
 841 | certified applicant as defined in s. 288.11621 for a facility
 842 | for a spring training franchise. However, not more than \$416,670
 843 | may be distributed monthly in the aggregate to all certified
 844 | applicants for facilities for spring training franchises.
 845 | Distributions begin 60 days after such certification and
 846 | continue for not more than 30 years, except as otherwise
 847 | provided in s. 288.11621. A certified applicant identified in
 848 | this sub-subparagraph may not receive more in distributions than
 849 | expended by the applicant for the public purposes provided in s.
 850 | 288.1162(5) or s. 288.11621(3).

851 | c. The department shall distribute up to \$83,333 monthly
 852 | to each certified applicant as defined in s. 288.11631 for a
 853 | facility used by a single spring training franchise, or up to
 854 | \$166,667 monthly to each certified applicant as defined in s.

855 288.11631 for a facility used by more than one spring training
 856 franchise. Monthly distributions begin 60 days after such
 857 certification or July 1, 2016, whichever is later, and continue
 858 for not more than 20 years to each certified applicant as
 859 defined in s. 288.11631 for a facility used by a single spring
 860 training franchise or not more than 25 years to each certified
 861 applicant as defined in s. 288.11631 for a facility used by more
 862 than one spring training franchise. A certified applicant
 863 identified in this sub-subparagraph may not receive more in
 864 distributions than expended by the applicant for the public
 865 purposes provided in s. 288.11631(3).

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

868 e.(I) On or before July 25, 2021, August 25, 2021, and
 869 September 25, 2021, the department shall distribute \$324,533,334
 870 in each of those months to the Unemployment Compensation Trust
 871 Fund, less an adjustment for refunds issued from the General
 872 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
 873 distribution. The adjustments made by the department to the
 874 total distributions shall be equal to the total refunds made
 875 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
 876 subtracted from any single distribution exceeds the
 877 distribution, the department may not make that distribution and
 878 must subtract the remaining balance from the next distribution.

879 (II) Beginning July 2022, and on or before the 25th day of

880 each month, the department shall distribute \$90 million monthly
 881 to the Unemployment Compensation Trust Fund.

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

888 (IV) This sub-subparagraph is repealed, and the department
 889 shall end monthly distributions under sub-sub-subparagraph (II),
 890 on the date the department receives certification under sub-sub-
 891 subparagraph (III).

892 f. Beginning July 1, 2023, in each fiscal year, the
 893 department shall distribute \$27.5 million to the Florida
 894 Agricultural Promotional Campaign Trust Fund under s. 571.26,
 895 for further distribution in accordance with s. 571.265. This
 896 sub-subparagraph is repealed June 30, 2027 ~~2025~~.

897 7. All other proceeds must remain in the General Revenue
 898 Fund.

899 Section 15. Subsection (8) of section 220.02, Florida
 900 Statutes, is amended to read:

901 220.02 Legislative intent.—

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

905 those enumerated in s. 220.191, those enumerated in s. 220.181,
 906 those enumerated in s. 220.183, those enumerated in s. 220.182,
 907 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 908 those enumerated in s. 220.184, those enumerated in s. 220.186,
 909 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 910 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 911 those enumerated in s. 220.1876, those enumerated in s.
 912 220.1877, those enumerated in s. 220.1878, those enumerated in
 913 s. 220.193, those enumerated in former s. 288.9916, those
 914 enumerated in former s. 220.1899, those enumerated in former s.
 915 220.194, those enumerated in s. 220.196, those enumerated in s.
 916 220.198, those enumerated in s. 220.1915, those enumerated in s.
 917 220.199, ~~and~~ those enumerated in s. 220.1991, and those
 918 enumerated in s. 220.1992.

919 Section 16. Effective upon this act becoming a law,
 920 paragraph (n) of subsection (1) and paragraph (c) of subsection
 921 (2) of section 220.03, Florida Statutes, are amended to read:

922 220.03 Definitions.—

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

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

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

933 (c) Any term used in this code has the same meaning as
 934 when used in a comparable context in the Internal Revenue Code
 935 and other statutes of the United States relating to federal
 936 income taxes, as such code and statutes are in effect on January
 937 1, 2024 ~~2023~~. However, if subsection (3) is implemented, the
 938 meaning of a term shall be taken at the time the term is applied
 939 under this code.

940 Section 17. (1) The amendments made by this act to s.
 941 220.03, Florida Statutes, operate retroactively to January 1,
 942 2024.

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

944 Section 18. Section 220.1992, Florida Statutes, is created
 945 to read:

946 220.1992 Individuals with Unique Abilities Tax Credit
 947 Program.—

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

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

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

954 (2) For a taxable year beginning on or after January 1,

955 2024, a qualified taxpayer is eligible for a credit against the
 956 tax imposed by this chapter in an amount up to \$1,000 for each
 957 qualified employee such taxpayer employed during the taxable
 958 year. The tax credit shall equal one dollar for each hour the
 959 qualified employee worked during the taxable year, up to 1,000
 960 hours.

961 (3)(a) The department may adopt rules governing the manner
 962 and form of applications for the tax credit and establishing
 963 requirements for the proper administration of the tax credit.
 964 The form must include an affidavit certifying that all
 965 information contained within the application is true and correct
 966 and must require the taxpayer to specify the number of qualified
 967 employees for whom a credit under this section is being claimed
 968 and how many hours each qualified employee worked during the
 969 taxable year.

970 (b) The department must approve the tax credit prior to
 971 the taxpayer taking the credit on a return. The department must
 972 approve credits on a first-come, first-served basis. If the
 973 department determines that an application is incomplete, the
 974 department shall notify the taxpayer in writing and the taxpayer
 975 shall have 30 days after receiving such notification to correct
 976 any deficiency. If corrected in a timely manner, the application
 977 shall be deemed completed as of the date the application was
 978 first submitted.

979 (c) A taxpayer may not claim a tax credit of more than

980 \$10,000 under this section in any one taxable year.

981 (d) A taxpayer may carry forward any unused portion of a
 982 tax credit under this section for up to 5 taxable years. The
 983 carryover may be used in a subsequent year when the tax imposed
 984 by this chapter for such year exceeds the credit for such year
 985 under this section after applying the other credits and unused
 986 credit carryovers in the order provided in s. 220.02(8).

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

990 (5) The department may consult with the Department of
 991 Commerce and the Agency for Persons with Disabilities to
 992 determine if an individual is a qualified employee. The
 993 Department of Commerce and Agency for Persons with Disabilities
 994 shall provide technical assistance, when requested by the
 995 department, on any such question.

996 Section 19. Paragraphs (c) and (d) of subsection (2) of
 997 section 220.222, Florida Statutes, are redesignated as
 998 paragraphs (d) and (e), respectively, and a new paragraph (c) is
 999 added to that subsection, to read:

1000 220.222 Returns; time and place for filing.—

1001 (2)

1002 (c) When a taxpayer has been granted an extension or
 1003 extensions of time within which to file its federal income tax
 1004 return for any taxable year due to a federally declared disaster

1005 that included locations within the state of Florida, and if the
 1006 requirements of s. 220.32 are met, the due date of the return
 1007 required under this code is automatically extended to 15
 1008 calendar days after the due date for such taxpayer's federal
 1009 income tax return, including any extensions provided for such
 1010 return for a federally declared disaster. Nothing in this
 1011 paragraph affects the authority of the executive director to
 1012 order an extension or waiver pursuant to s. 213.055(2).

1013 Section 20. Section 374.986, Florida Statutes, is amended
 1014 to read:

1015 374.986 Taxing authority.—

1016 (1) The property appraiser ~~tax-assessor~~, tax collector,
 1017 and board of county commissioners of each and every county in
 1018 said district, shall, when requested by the board, prepare from
 1019 their official records and deliver any and all information that
 1020 may be from time to time requested from him or her or them or
 1021 either of them by the board regarding the tax valuation,
 1022 assessments, collection, and any other information regarding the
 1023 levy, assessment, and collection of taxes in each of said
 1024 counties.

1025 (2) The board may annually assess and levy against the
 1026 taxable property in the district a tax not to exceed one-tenth
 1027 mill on the dollar for each year, and the proceeds from such tax
 1028 shall be used by the district for all expenses of the district
 1029 including the purchase price of right-of-way and other property.

1030 The board shall, on or before the 31st day of July of each year,
 1031 prepare a tentative annual written budget of the district's
 1032 expected income and expenditures. In addition, the board shall
 1033 compute a proposed millage rate to be levied as taxes for that
 1034 year upon the taxable property in the district for the purposes
 1035 of said district. The proposed budget shall be submitted to the
 1036 Department of Environmental Protection for its approval. Prior
 1037 to adopting a final budget, the district shall comply with the
 1038 provisions of s. 200.065, relating to the method of fixing
 1039 millage, and shall fix the final millage rate by resolution of
 1040 the district and shall also, by resolution, adopt a final budget
 1041 pursuant to chapter 200. Copies of such resolutions executed in
 1042 the name of the board by its chair, and attested by its
 1043 secretary, shall be made and delivered to the county officials
 1044 specified in s. 200.065 of each and every county in the
 1045 district, to the Department of Revenue, and to the Chief
 1046 Financial Officer. Thereupon, it shall be the duty of the
 1047 property appraiser ~~assessor~~ of each of said counties to assess,
 1048 and the tax collector of each of said counties to collect, a tax
 1049 at the rate fixed by said resolution of the board upon all of
 1050 the real and personal taxable property in said counties for said
 1051 year (and such officers shall perform such duty) and said levy
 1052 shall be included in the warrant of the tax assessors of each of
 1053 said counties and attached to the assessment roll of taxes for
 1054 each of said counties. The tax collectors of each of said

1055 counties shall collect such taxes so levied by the board in the
 1056 same manner as other taxes are collected, and shall pay the same
 1057 within the time and in the manner prescribed by law, to the
 1058 treasurer of the board. It shall be the duty of the Chief
 1059 Financial Officer to assess and levy on all railroad lines and
 1060 railroad property and telegraph lines and telegraph property in
 1061 the district a tax at the rate prescribed by resolution of the
 1062 board, and to collect the tax thereon in the same manner as he
 1063 or she is required by law to assess and collect taxes for state
 1064 and county purposes and to remit the same to the treasurer of
 1065 the board. All such taxes shall be held by the treasurer of the
 1066 district for the credit of the district and paid out by him or
 1067 her as provided herein. The tax collector ~~assessor~~ and property
 1068 appraiser of each of said counties shall be entitled to payment
 1069 as provided for by general laws.

1070 Section 21. Paragraphs (a) and (b) of subsection (5) of
 1071 section 402.62, Florida Statutes, are amended to read:

1072 402.62 Strong Families Tax Credit.—

1073 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
 1074 AND LIMITATIONS.—

1075 (a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax
 1076 credit cap amount is \$40 ~~20~~ million in each state fiscal year.

1077 (b) ~~Beginning October 1, 2021,~~ A taxpayer may submit an
 1078 application to the Department of Revenue for a tax credit or
 1079 credits to be taken under one or more of s. 211.0253, s.

1080 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning
 1081 at 9 a.m. on the first day of the calendar year that is not a
 1082 Saturday, Sunday, or legal holiday.

1083 1. The taxpayer shall specify in the application each tax
 1084 for which the taxpayer requests a credit and the applicable
 1085 taxable year for a credit under s. 220.1877 or s. 624.51057 or
 1086 the applicable state fiscal year for a credit under s. 211.0253,
 1087 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a
 1088 taxpayer may apply for a credit to be used for a prior taxable
 1089 year before the date the taxpayer is required to file a return
 1090 for that year pursuant to s. 220.222. For purposes of s.
 1091 624.51057, a taxpayer may apply for a credit to be used for a
 1092 prior taxable year before the date the taxpayer is required to
 1093 file a return for that prior taxable year pursuant to ss.
 1094 624.509 and 624.5092. The application must specify the eligible
 1095 charitable organization to which the proposed contribution will
 1096 be made. The Department of Revenue shall approve tax credits on
 1097 a first-come, first-served basis and must obtain the division's
 1098 approval before approving a tax credit under s. 561.1213.

1099 2. Within 10 days after approving or denying an
 1100 application, the Department of Revenue shall provide a copy of
 1101 its approval or denial letter to the eligible charitable
 1102 organization specified by the taxpayer in the application.

1103 Section 22. For the \$20 million in additional credit under
 1104 s. 402.62 available for fiscal year 2024-25 pursuant to changes

1105 made by this act, a taxpayer may submit an application to the
 1106 Department of Revenue beginning at 9 a.m. on July 1, 2024.

1107 Section 23. Subsection (1) of section 413.4021, Florida
 1108 Statutes, is amended to read:

1109 413.4021 Program participant selection; tax collection
 1110 enforcement diversion program.—The Department of Revenue, in
 1111 coordination with the Florida Association of Centers for
 1112 Independent Living and the Florida Prosecuting Attorneys
 1113 Association, shall select judicial circuits in which to operate
 1114 the program. The association and the state attorneys' offices
 1115 shall develop and implement a tax collection enforcement
 1116 diversion program, which shall collect revenue due from persons
 1117 who have not remitted their collected sales tax. The criteria
 1118 for referral to the tax collection enforcement diversion program
 1119 shall be determined cooperatively between the state attorneys'
 1120 offices and the Department of Revenue.

1121 (1) Notwithstanding s. 212.20, 100 ~~75~~ percent of the
 1122 revenues collected from the tax collection enforcement diversion
 1123 program shall be deposited into the special reserve account of
 1124 the Florida Association of Centers for Independent Living, to be
 1125 used to administer the James Patrick Memorial Work Incentive
 1126 Personal Attendant Services and Employment Assistance Program
 1127 and to contract with the state attorneys participating in the
 1128 tax collection enforcement diversion program in an amount of not
 1129 more than \$75,000 for each state attorney.

1130 Section 24. Subsection (5) of section 571.265, Florida
 1131 Statutes, is amended to read:

1132 571.265 Promotion of Florida thoroughbred breeding and of
 1133 thoroughbred racing at Florida thoroughbred tracks; distribution
 1134 of funds.—

1135 (5) This section is repealed July 1, 2027 ~~2025~~, unless
 1136 reviewed and saved from repeal by the Legislature.

1137 Section 25. Disaster preparedness supplies; sales tax
 1138 holiday.—

1139 (1) The tax levied under chapter 212, Florida Statutes,
 1140 may not be collected during the period from June 1, 2024,
 1141 through June 14, 2024, or during the period from August 24,
 1142 2024, through September 6, 2024, on the sale of:

1143 (a) A portable self-powered light source with a sales
 1144 price of \$40 or less.

1145 (b) A portable self-powered radio, two-way radio, or
 1146 weather-band radio with a sales price of \$50 or less.

1147 (c) A tarpaulin or other flexible waterproof sheeting with
 1148 a sales price of \$100 or less.

1149 (d) An item normally sold as, or generally advertised as,
 1150 a ground anchor system or tie-down kit with a sales price of
 1151 \$100 or less.

1152 (e) A gas or diesel fuel tank with a sales price of \$50 or
 1153 less.

1154 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-

- 1155 | volt, or 9-volt batteries, excluding automobile and boat
 1156 | batteries, with a sales price of \$50 or less.
- 1157 | (g) A nonelectric food storage cooler with a sales price
 1158 | of \$60 or less.
- 1159 | (h) A portable generator used to provide light or
 1160 | communications or preserve food in the event of a power outage
 1161 | with a sales price of \$3,000 or less.
- 1162 | (i) Reusable ice with a sales price of \$20 or less.
- 1163 | (j) A portable power bank with a sales price of \$60 or
 1164 | less.
- 1165 | (k) A smoke detector or smoke alarm with a sales price of
 1166 | \$70 or less.
- 1167 | (l) A fire extinguisher with a sales price of \$70 or less.
- 1168 | (m) A carbon monoxide detector with a sales price of \$70
 1169 | or less.
- 1170 | (n) The following supplies necessary for the evacuation of
 1171 | household pets purchased for noncommercial use:
- 1172 | 1. Bags of dry dog food or cat food weighing 50 or fewer
 1173 | pounds with a sales price of \$100 or less per bag.
- 1174 | 2. Cans or pouches of wet dog food or cat food with a
 1175 | sales price of \$10 or less per can or pouch or the equivalent if
 1176 | sold in a box or case.
- 1177 | 3. Over-the-counter pet medications with a sales price of
 1178 | \$100 or less per item.
- 1179 | 4. Portable kennels or pet carriers with a sales price of

- 1180 \$100 or less per item.
- 1181 5. Manual can openers with a sales price of \$15 or less
- 1182 per item.
- 1183 6. Leashes, collars, and muzzles with a sales price of \$20
- 1184 or less per item.
- 1185 7. Collapsible or travel-sized food bowls or water bowls
- 1186 with a sales price of \$15 or less per item.
- 1187 8. Cat litter weighing 25 or fewer pounds with a sales
- 1188 price of \$25 or less per item.
- 1189 9. Cat litter pans with a sales price of \$15 or less per
- 1190 item.
- 1191 10. Pet waste disposal bags with a sales price of \$15 or
- 1192 less per package.
- 1193 11. Pet pads with a sales price of \$20 or less per box or
- 1194 package.
- 1195 12. Hamster or rabbit substrate with a sales price of \$15
- 1196 or less per package.
- 1197 13. Pet beds with a sales price of \$40 or less per item.
- 1198 (2) The tax exemptions provided in this section do not
- 1199 apply to sales within a theme park or entertainment complex as
- 1200 defined in s. 509.013(9), Florida Statutes, within a public
- 1201 lodging establishment as defined in s. 509.013(4), Florida
- 1202 Statutes, or within an airport as defined in s. 330.27(2),
- 1203 Florida Statutes.
- 1204 (3) The Department of Revenue is authorized, and all

1205 conditions are deemed met, to adopt emergency rules pursuant to
 1206 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1207 this section.

1208 (4) This section shall take effect upon this act becoming
 1209 a law.

1210 Section 26. Freedom Month; sales tax holiday.-

1211 (1) The taxes levied under chapter 212, Florida Statutes,
 1212 may not be collected on purchases made during the period from
 1213 July 1, 2024, through July 31, 2024, on:

1214 (a) The sale by way of admissions, as defined in s.
 1215 212.02(1), Florida Statutes, for:

1216 1. A live music event scheduled to be held on any date or
 1217 dates from July 1, 2024, through December 31, 2024;

1218 2. A live sporting event scheduled to be held on any date
 1219 or dates from July 1, 2024, through December 31, 2024;

1220 3. A movie to be shown in a movie theater on any date or
 1221 dates from July 1, 2024, through December 31, 2024;

1222 4. Entry to a museum, including any annual passes;

1223 5. Entry to a state park, including any annual passes;

1224 6. Entry to a ballet, play, or musical theatre performance
 1225 scheduled to be held on any date or dates from July 1, 2024,
 1226 through December 31, 2024;

1227 7. Season tickets for ballets, plays, music events, or
 1228 musical theatre performances;

1229 8. Entry to a fair, festival, or cultural event scheduled

1230 to be held on any date or dates from July 1, 2024, through
 1231 December 31, 2024; or

1232 9. Use of or access to private and membership clubs
 1233 providing physical fitness facilities from July 1, 2024, through
 1234 December 31, 2024.

1235 (b) The retail sale of boating and water activity
 1236 supplies, camping supplies, fishing supplies, general outdoor
 1237 supplies, residential pool supplies, children's toys and
 1238 children's athletic equipment. As used in this section, the
 1239 term:

1240 1. "Boating and water activity supplies" means life
 1241 jackets and coolers with a sales price of \$75 or less;
 1242 recreational pool tubes, pool floats, inflatable chairs, and
 1243 pool toys with a sales price of \$35 or less; safety flares with
 1244 a sales price of \$50 or less; water skis, wakeboards,
 1245 kneeboards, and recreational inflatable water tubes or floats
 1246 capable of being towed with a sales price of \$150 or less;
 1247 paddleboards and surfboards with a sales price of \$300 or less;
 1248 canoes and kayaks with a sales price of \$500 or less; paddles
 1249 and oars with a sales price of \$75 or less; and snorkels,
 1250 goggles, and swimming masks with a sales price of \$25 or less.

1251 2. "Camping supplies" means tents with a sales price of
 1252 \$200 or less; sleeping bags, portable hammocks, camping stoves,
 1253 and collapsible camping chairs with a sales price of \$50 or
 1254 less; and camping lanterns and flashlights with a sales price of

1255 \$30 or less.

1256 3. "Fishing supplies" means rods and reels with a sales
 1257 price of \$75 or less if sold individually, or \$150 or less if
 1258 sold as a set; tackle boxes or bags with a sales price of \$30 or
 1259 less; and bait or fishing tackle with a sales price of \$5 or
 1260 less if sold individually, or \$10 or less if multiple items are
 1261 sold together. The term does not include supplies used for
 1262 commercial fishing purposes.

1263 4. "General outdoor supplies" means sunscreen, sunblock,
 1264 or insect repellent with a sales price of \$15 or less;
 1265 sunglasses with a sales price of \$100 or less; binoculars with a
 1266 sales prices of \$200 or less; water bottles with a sales price
 1267 of \$30 or less; hydration packs with a sales price of \$50 or
 1268 less; outdoor gas or charcoal grills with a sales price of \$250
 1269 or less; bicycle helmets with a sales price of \$50 or less; and
 1270 bicycles with a sales price of \$500 or less.

1271 5. "Residential pool supplies" means individual
 1272 residential pool and spa replacement parts, nets, filters,
 1273 lights, and covers with a sales price of \$100 or less; and
 1274 residential pool and spa chemicals purchased by an individual
 1275 with a sales price of \$150 or less.

1276 (2) The tax exemptions provided in this section do not
 1277 apply to sales within a theme park or entertainment complex as
 1278 defined in s. 509.013(9), Florida Statutes, within a public
 1279 lodging establishment as defined in s. 509.013(4), Florida

1280 Statutes, or within an airport as defined in s. 330.27(2),
 1281 Florida Statutes.

1282 (3) If a purchaser of an admission purchases the admission
 1283 exempt from tax pursuant to this section and subsequently
 1284 resells the admission, the purchaser shall collect tax on the
 1285 full sales price of the resold admission.

1286 (4) The Department of Revenue is authorized, and all
 1287 conditions are deemed met, to adopt emergency rules pursuant to
 1288 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1289 this section.

1290 (5) This section shall take effect upon this act becoming
 1291 a law.

1292 Section 27. Clothing, wallets, and bags; school supplies;
 1293 learning aids and jigsaw puzzles; personal computers and
 1294 personal computer-related accessories; sales tax holiday.-

1295 (1) The tax levied under chapter 212, Florida Statutes,
 1296 may not be collected during the period from July 29, 2024,
 1297 through August 11, 2024 on the retail sale of:

1298 (a) Clothing, wallets, or bags, including handbags,
 1299 backpacks, fanny packs, and diaper bags, but excluding
 1300 briefcases, suitcases, and other garment bags, having a sales
 1301 price of \$100 or less per item. As used in this paragraph, the
 1302 term "clothing" means:

1303 1. Any article of wearing apparel intended to be worn on
 1304 or about the human body, excluding watches, watchbands, jewelry,

1305 umbrellas, and handkerchiefs; and

1306 2. All footwear, excluding skis, swim fins, roller blades,
 1307 and skates.

1308 (b) School supplies having a sales price of \$50 or less
 1309 per item. As used in this paragraph, the term "school supplies"
 1310 means pens, pencils, erasers, crayons, notebooks, notebook
 1311 filler paper, legal pads, binders, lunch boxes, construction
 1312 paper, markers, folders, poster board, composition books, poster
 1313 paper, scissors, cellophane tape, glue or paste, rulers,
 1314 computer disks, staplers and staples used to secure paper
 1315 products, protractors, and compasses.

1316 (c) Learning aids and jigsaw puzzles having a sales price
 1317 of \$30 or less. As used in this paragraph, the term "learning
 1318 aids" means flashcards or other learning cards, matching or
 1319 other memory games, puzzle books and search-and-find books,
 1320 interactive or electronic books and toys intended to teach
 1321 reading or math skills, and stacking or nesting blocks or sets.

1322 (d) Personal computers or personal computer-related
 1323 accessories purchased for noncommercial home or personal use
 1324 having a sales price of \$1,500 or less. As used in this
 1325 paragraph, the term:

1326 1. "Personal computers" includes electronic book readers,
 1327 calculators, laptops, desktops, handhelds, tablets, or tower
 1328 computers. The term does not include cellular telephones, video
 1329 game consoles, digital media receivers, or devices that are not

1330 primarily designed to process data.

1331 2. "Personal computer-related accessories" includes
 1332 keyboards, mice, personal digital assistants, monitors, other
 1333 peripheral devices, modems, routers, and nonrecreational
 1334 software, regardless of whether the accessories are used in
 1335 association with a personal computer base unit. The term does
 1336 not include furniture or systems, devices, software, monitors
 1337 with a television tuner, or peripherals that are designed or
 1338 intended primarily for recreational use.

1339 (2) The tax exemptions provided in this section do not
 1340 apply to sales within a theme park or entertainment complex as
 1341 defined in s. 509.013(9), Florida Statutes, within a public
 1342 lodging establishment as defined in s. 509.013(4), Florida
 1343 Statutes, or within an airport as defined in s. 330.27(2),
 1344 Florida Statutes.

1345 (3) The tax exemptions provided in this section apply at
 1346 the option of the dealer if less than 5 percent of the dealer's
 1347 gross sales of tangible personal property in the prior calendar
 1348 year consisted of items that would be exempt under this section.
 1349 If a qualifying dealer chooses not to participate in the tax
 1350 holiday, by July 15, 2024, the dealer must notify the Department
 1351 of Revenue in writing of its election to collect sales tax
 1352 during the holiday and must post a copy of that notice in a
 1353 conspicuous location at its place of business.

1354 (4) The Department of Revenue is authorized, and all

1355 conditions are deemed met, to adopt emergency rules pursuant to
 1356 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1357 this section.

1358 (5) This section shall take effect upon this act becoming
 1359 a law.

1360 Section 28. Tools commonly used by skilled trade workers;
 1361 Tool Time sales tax holiday.—

1362 (1) The tax levied under chapter 212, Florida Statutes,
 1363 may not be collected during the period from September 1, 2024,
 1364 through September 7, 2024, on the retail sale of:

1365 (a) Hand tools with a sales price of \$50 or less per item.

1366 (b) Power tools with a sales price of \$300 or less per
 1367 item.

1368 (c) Power tool batteries with a sales price of \$150 or
 1369 less per item.

1370 (d) Work gloves with a sales price of \$25 or less per
 1371 pair.

1372 (e) Safety glasses with a sales price of \$50 or less per
 1373 pair, or the equivalent if sold in sets of more than one pair.

1374 (f) Protective coveralls with a sales price of \$50 or less
 1375 per item.

1376 (g) Work boots with a sales price of \$175 or less per
 1377 pair.

1378 (h) Tool belts with a sales price of \$100 or less per
 1379 item.

- 1380 (i) Duffle bags or tote bags with a sales price of \$50 or
- 1381 less per item.
- 1382 (j) Tool boxes with a sales price of \$75 or less per item.
- 1383 (k) Tool boxes for vehicles with a sales price of \$300 or
- 1384 less per item.
- 1385 (l) Industry textbooks and code books with a sales price
- 1386 of \$125 or less per item.
- 1387 (m) Electrical voltage and testing equipment with a sales
- 1388 price of \$100 or less per item.
- 1389 (n) LED flashlights with a sales price of \$50 or less per
- 1390 item.
- 1391 (o) Shop lights with a sales price of \$100 or less per
- 1392 item.
- 1393 (p) Handheld pipe cutters, drain opening tools, and
- 1394 plumbing inspection equipment with a sales price of \$150 or less
- 1395 per item.
- 1396 (q) Shovels with a sales price of \$50 or less.
- 1397 (r) Rakes with a sales price of \$50 or less.
- 1398 (s) Hard hats and other head protection with a sales price
- 1399 of \$100 or less.
- 1400 (t) Hearing protection items with a sales price of \$75 or
- 1401 less.
- 1402 (u) Ladders with a sales price of \$250 or less.
- 1403 (v) Fuel cans with a sales price of \$50 or less.
- 1404 (w) High visibility safety vests with a sales price of \$30

1405 or less.

1406 (2) The tax exemptions provided in this section do not
 1407 apply to sales within a theme park or entertainment complex as
 1408 defined in s. 509.013(9), Florida Statutes, within a public
 1409 lodging establishment as defined in s. 509.013(4), Florida
 1410 Statutes, or within an airport as defined in s. 330.27(2),
 1411 Florida Statutes.

1412 (3) The Department of Revenue is authorized, and all
 1413 conditions are deemed met, to adopt emergency rules pursuant to
 1414 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1415 this section.

1416 Section 29. (1) A county that has been designated as an
 1417 area of critical state concern by law or by action of the
 1418 Administration Commission pursuant to s. 380.05, Florida
 1419 Statutes, and that levies both a tourist development tax
 1420 pursuant to s. 125.0104, Florida Statutes, and a tourist impact
 1421 tax pursuant to s. 125.0108, Florida Statutes, shall use the
 1422 accumulated surplus from such taxes collected through September
 1423 30, 2024, whether held by the county directly or held by a land
 1424 authority in that county created pursuant to s. 380.0663,
 1425 Florida Statutes, for the purpose of providing housing that is
 1426 both:

1427 (a) Affordable, as defined in s. 420.0004, Florida
 1428 Statutes.

1429 (b) Available to employees of tourism-related businesses

1430 in the county.

1431 (2) Any housing financed with funds from this surplus
 1432 shall only be used to provide housing that is affordable, as
 1433 defined in s. 420.0004, Florida Statutes, for a period of no
 1434 fewer than 99 years.

1435 Section 30. (1) The Department of Revenue is authorized,
 1436 and all conditions are deemed met, to adopt emergency rules
 1437 pursuant to s. 120.54(4), Florida Statutes, to implement the
 1438 amendments made by this act to ss. 212.05, 212.031 and 220.03,
 1439 and the creation by this act of s. 220.1992, Florida Statutes.
 1440 Notwithstanding any other provision of law, emergency rules
 1441 adopted pursuant to this subsection are effective for 6 months
 1442 after adoption and may be renewed during the pendency of
 1443 procedures to adopt permanent rules addressing the subject of
 1444 the emergency rules.

1445 (2) This section shall take effect upon this act becoming
 1446 a law and expires July 1, 2027.

1447 Section 31. Except as otherwise provided in this act and
 1448 except for this section, which shall take effect upon this act
 1449 becoming a law, this act shall take effect July 1, 2024.