

POST-LEGISLATIVE

REVIEW



2024

Changes to Florida Tax Laws

EX-000014

R. 09/24

The Florida Department of Revenue (Department) compiled this Post-Legislative Review to provide information about general laws enacted by the Florida Legislature during the 2024 Legislative session.

Use this booklet for reference only. The discussion of each item is brief and may not include every detail of the law that could affect a taxpayer. Before applying changes to a specific decision on taxes, please review the applicable statute or Department rule. For current statutes, please visit the Florida Legislature's website at www.leg.state.fl.us.

If you have questions about general tax issues, you may call Taxpayer Services at (850) 488-6800, request a written response to a tax question by writing to Taxpayer Services, Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112, or send an email request to DORGTA@floridarevenue.com.

If you have specific questions about property tax issues you may contact the respective county official's office. For general questions regarding Property Tax Oversight, you may mail your inquiry to Property Tax Oversight, Florida Department of Revenue, P.O. Box 3000, Tallahassee, Florida 32315-3000 or send an email request to DORPTO@floridarevenue.com.

For additional information about the Department, please visit our website at www.floridarevenue.com.

We hope you find this information useful. Please write to our Office of Legislative and Cabinet Services at P.O. Box 5906, Tallahassee, Florida 32314-5906 or email jamie.peate@floridarevenue.com to share your comments or suggestions.

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Abbreviations used in this publication:

ch. – Chapter	chs. – Chapters
Clerk – Clerk of the Court	CS – Committee Substitute
Eng. – Engrossed	F.S. – Florida Statutes
Enr. – Enrolled	HB – House Bill
HJR – House Joint Resolution	SB – Senate Bill
s. - section	ss. – sections

CORPORATE INCOME TAX

➤ Adoption of the 2024 U.S. Internal Revenue Code

Effective Date: May 7, 2024 (Retroactive to January 1, 2024)
Statute Reference: Section 220.03, F.S.
Chapter Law: Sections 37 and 38, 2024-158 (HB 7073, 1st Eng.)

Updates the references in the Florida Income Tax Code to conform to the United States Internal Revenue Code (IRC) in effect on January 1, 2024.

➤ Child Care Tax Credit

Effective Date: July 1, 2024
Statute Reference: Section 220.19, F.S.
Chapter Law: Section 39, 2024-158 (HB 7073, 1st Eng.)

Amends s. 220.19, F.S., to allow for a credit under the provisions of s. 402.261, F.S., against corporate income/franchise tax for taxable years beginning on or after January 1, 2024, for taxpayers who operate a child care facility or make contributions to child care facilities on behalf of employees.

➤ Credit for Qualified Railroad Reconstruction or Replacement Expenditures

Effective Date: July 1, 2024
Statute Reference: Section 220.1915, F.S.
Chapter Law: Section 40, 2024-158 (HB 7073, 1st Eng.)

Amends s. 220.1915(1)(c), F.S., to require the Department of Transportation to certify to the Department of Revenue by the last business day of January for the prior year ending December 31, the number of miles of railroad track within this state that each qualifying railroad owned or leased on the last day of each calendar year.

Amends s. 220.1915(3), F.S., to provide that the application for credit from a qualifying railroad is not required to be remitted with the taxpayer's return. The application must specify the taxable year for which the credit is requested. The application must be filed no later than May 1 of the year following the year in which the qualifying expenditures were made but may be filed at any time during that taxable year once the qualifying expenditures have been made. Only one application per qualifying railroad may be filed per taxable year.

Removes the requirement for a qualifying railroad that is not a taxpayer under ch. 220, F.S., to submit the application and required documentation or information to the Department of Revenue no later than May 1 of the calendar year following the year in which the qualified expenditures were made.

Amends provisions regarding the required affidavit to require the applicant provide any relevant information, as determined by the Department of Revenue, to verify eligibility of qualified expenditures made in Florida. Specifies that a transferred credit may be used in the taxable year in which the credit is earned or any of the five subsequent taxable years.

➤ **Individuals with Unique Abilities Tax Credit Program**

Effective Date: July 1, 2024
Statute Reference: Sections 220.02 and 220.1992, F.S.
Chapter Law: Sections 36 and 41, 2024-158 (HB 7073, 1st Eng.)

Creates s. 220.1992, F.S., which provides a tax credit for taxable years beginning on or after January 1, 2024, against corporate income/franchise tax imposed by ch. 220, F.S., for a taxpayer who employs an individual who has a disability, as defined in s. 413.801, F.S. The employee is required to have worked for the taxpayer for at least six months.

The credit is equal to one dollar for each hour that the qualified employee worked during the taxable year, up to 1,000 hours. The credit must be approved by the Department of Revenue prior to the taxpayer claiming the credit on a return. The Department will approve tax credits on a first-come, first-served basis. A taxpayer may not claim a credit greater than \$10,000 in any one taxable year. A taxpayer may carry forward an unused portion of the credit for up to five taxable years. Provides for a credit cap of \$5 million in each of state fiscal years 2024-2025, 2025-2026, and 2026-2027.

➤ **Extension of Due Date; State of Emergency**

Effective Date: July 1, 2024
Statute Reference: Section 220.222(2), F.S.
Chapter Law: Section 42, 2024-158 (HB 7073, 1st Eng.)

Amends s. 220.222(2)(c), F.S., to provide an automatic extension until the 15th day after the due date for a taxpayer who has been granted an extension or extensions of time within which to file its federal income tax return for any taxable year due to a federally declared disaster.

DOCUMENTARY STAMP TAX

➤ Exemption for Certain Notes and Obligations

Effective Date: July 1, 2024
Statute Reference: Section 201.21, F.S.
Chapter Law: Sections 20 and 21, 2024-158 (HB 7073, 1st Eng.)

Amends s. 201.21, F.S., to provide an exemption from documentary stamp tax for all non-interest-bearing promissory notes, nonnegotiable notes, and other specified notes and obligations made, executed, delivered, sold, transferred, assigned, or renewed in Florida, of \$3,500 or less, when given by a customer to an alarm system contractor, in connection with the sale of an alarm system. The exemption is repealed effective June 30, 2027, unless reviewed and reenacted by the Legislature.

➤ Reverse Mortgages

Effective Date: July 1, 2024
Statute Reference: Section 201.08, F.S.
Chapter Law: Sections 18 and 19, 2024-158 (HB 7073, 1st Eng.)

Amends s. 201.08, F.S., to provide that documentary stamp tax is assessed only on the principal limit available to a borrower for a home equity conversion mortgage (reverse mortgage), as defined in 12 CFR s. 1026.33(a). Provides that the maximum claim amount and the stated mortgage amount are not subject to the tax. Defines the term “principal limit” to mean the gross amount of loan proceeds available to the borrower without consideration of any use restrictions. Provides the tax must be calculated based on the principal limit amount determined at the time of closing as evidenced by the recorded mortgage or any supporting attached documents.

FUEL TAX

➤ Levy of Natural Gas Fuel Tax, Registration, Reporting

Effective Date: July 1, 2024

Statute Reference: Sections 206.9955, 206.996, and 206.997, F.S.

Chapter Law: Sections 23, 24, and 25, 2024-158 (HB 7073, 1st Eng.)

Amends s. 206.9955, F.S., to provide that the following natural gas fuel taxes on natural gas fuel used in motor vehicles beginning on January 1, 2026, until December 31, 2026:

- An excise tax of 2 cents upon each motor fuel equivalent gallon of natural gas fuel
- A "ninth-cent fuel tax" of 0.5 cent upon each motor fuel equivalent gallon of natural gas fuel
- A "local option fuel tax" of 0.5 cent on each motor fuel equivalent gallon of natural gas fuel by each county
- The base rate of the "state comprehensive enhanced transportation system (SCETS) tax" of 2.9 cents on each motor fuel equivalent gallon of natural gas fuel
- The base rate of the "additional tax for the privilege of selling natural gas fuel" of 4.6 cents on each motor fuel equivalent gallon of natural gas fuel

Provides that the natural gas fuel taxes on natural gas fuel used in motor vehicles will increase to the following beginning on January 1, 2027:

- An excise tax of 4 cents upon each motor fuel equivalent gallon of natural gas fuel
- A "ninth-cent fuel tax" of 1 cent upon each motor fuel equivalent gallon of natural gas fuel
- A "local option fuel tax" of 1 cent on each motor fuel equivalent gallon of natural gas fuel by each county
- The base rate of the "state comprehensive enhanced transportation system (SCETS) tax" of 5.8 cents on each motor fuel equivalent gallon of natural gas fuel
- The base rate of the "additional tax for the privilege of selling natural gas fuel" of 9.2 cents on each motor fuel equivalent gallon of natural gas fuel

Requires the Department of Revenue to determine the tax rate applicable to the sale of natural gas fuel for the following 12-month period by January 1, 2027, and each year thereafter.

➤ **Pollutant Tax Registration Fee**

Effective Date: July 1, 2024
Statute Reference: Section 206.9931, F.S.
Chapter Law: Section 22, 2024-158 (HB 7073, 1st Eng.)

Amends s. 206.9931, F.S., to remove reference to the \$30 registration fee imposed on persons that will produce, import, or cause to be imported taxable pollutants for sale or use within Florida due to the repeal of registration fees as provided in ch. 2017-36, L.O.F.

INSURANCE PREMIUM TAX

➤ **Child Care Tax Credit**

Effective Date: July 1, 2024
Statute Reference: Sections 624.509 and 624.5107, F.S.
Chapter Law: Sections 53 and 54, 2024-158 (HB 7073, 1st Eng.)

Amends s. 624.5107, F.S., to allow for a credit, beginning January 1, 2025, against insurance premium tax due under s. 624.509(1), F.S., for startup and operating costs of a child care facility operated by a taxpayer for its employees or for payments made to a child care facility in the name of and for the benefit of an employee of the taxpayer whose child or grandchild attends the child care facility.

➤ **Property Insurance Premium Deduction and Insurer Credit for Deductions**

Effective Date: July 1, 2024
Statute Reference: Section 624.5108, F.S.
Chapter Law: Section 56, 2024-158 (HB 7073, 1st Eng.)

Creates s. 624.5108, F.S., which authorizes insurers to deduct 1.75 percent of the premium due from the policyholder and the amount charged for the State Fire Marshal regulatory assessment under s. 624.515, F.S., for a policy that provides residential coverage on a dwelling. Also permits insurers to deduct 1.75 percent of the premium due from the policyholder of a flood insurance policy, whether personal or commercial lines coverage. The deductions apply to policies that provide coverage for a 12-month period with an effective date between October 1, 2024, and September 30, 2025. For taxable years beginning January 1, 2024, and January 1, 2025, the insurer may claim a tax credit against insurance premium tax equal to the deduction provided to the policyholder. The Department of Revenue is required to refund unused credits that were not fully used in any one taxable year because of insufficient tax liability. The authorized deductions and credits are to be repealed effective December 31, 2030.

MULTI-TAX CREDITS

➤ Child Care Tax Credit

Effective Date: July 1, 2024
Statute Reference: Chapters 211, 212, 220, 402, 561, and 624, F.S.
Chapter Law: Sections 26, 32, 39, 44, 49, 53, and 54, 2024-158 (HB 7073, 1st Eng.)

Creates s. 402.261, F.S., to provide a new child care tax credit available against any tax due under chs. 211, 220, 561, or 624, F.S., or tax due under ch. 212 from a direct pay permitholder, for startup and operating costs of a child care facility operated by a taxpayer for its employees or for payments made to a child care facility in the name of and for the benefit of an employee of the taxpayer whose child or grandchild attends the child care facility.

➤ The New Worlds Reading Initiative

Effective Date: July 1, 2024
Statute Reference: Section 1003.485, F.S.
Chapter Law: Section 4, 2024-162 (HB 1361 1st Eng.)

Amends s. 1003.485(1)(a), F.S., to provide that the University of Florida Lastinger Center for Learning is the “administrator” of the New Worlds Reading Initiative.

➤ Strong Families Tax Credit

Effective Date: July 1, 2024
Statute Reference: Section 402.62, F.S.
Chapter Law: Sections 45 and 46, 2024-158 (HB 7073, 1st Eng.)

Amends s. 402.62(5), F.S., to provide that beginning in fiscal year 2024-2025, the tax credit cap for the Strong Families Tax Credit is \$40 million in each state fiscal year. Provides that taxpayers may submit applications to the Department of Revenue beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday. Taxpayers may submit applications to the Department beginning at 9 a.m. on July 1, 2024, to apply for the \$20 million in additional credit under s. 402.62, F.S., available for fiscal year 2024-25.

PROPERTY TAX OVERSIGHT

➤ Tax Collections and Sales

Effective Date: July 1, 2024
Statute Reference: Section 197.374, F.S.
Chapter Law: Section 1, 2024-91 (HB 113)

Removes a \$10 processing fee associated with each partial payment of current year taxes payable to the tax collector.

➤ Tax Collections and Sales

Effective Date: July 1, 2024
Statute Reference: Section 197.492, F.S.
Chapter Law: Section 2, 2024-91 (HB 113)

Requires that tax collectors revise their annual errors and insolvencies report on tax collections to include credit given to properties subject to federal bankruptcies, properties in which the taxes are below the minimum tax bill, and properties assigned to the list of lands available for taxes. The report must include names of parties on whose account the credit is to be allowed, excluding credits given for discounts.

➤ Tax Collections and Sales

Effective Date: July 1, 2024
Statute Reference: Section 197.502, F.S.
Chapter Law: Section 3, 2024-91 (HB 113)

Clarifies language that requires that the tax certificate on which the canceled tax deed application was based shall earn interest at the original bid rate of the tax certificate and remain inclusive of all tax years paid and costs associated with the tax deed application.

➤ Charter Schools

Effective Date: July 1, 2024
Statute Reference: Section 196.011, F.S.
Chapter Law: Section 4, 2024-101 (HB 1285)

Provides that it is not necessary for an owner or lessee of property to annually apply for a property tax exemption on property used to house a charter school pursuant to s. 196.1983, F.S. The property appraiser must be notified when the use of the charter school property or the status or condition of the owner or lessee changes. Provides penalties for failure to notify the property appraiser of exemption or status changes.

➤ **Public Records/Recording Notification Service**

Effective Date: May 6, 2024
Statute Reference: Section 28.47, F.S.
Chapter Law: Sections 1, 2, and 3, 2024-149 (CS/CS/HB 285)

Creates a public record exemption for all electronic mail addresses, telephone numbers, personal and business names, and parcel identification numbers submitted to the clerks or property appraisers by persons who register for a recording notification service or a related service. This information is confidential and exempt from public inspection except upon court order, and the exemption applies to information held by the clerks or property appraisers before, on, and after the effective date.

➤ **Affordable Housing**

Effective Date: May 16, 2024
Statute Reference: Section 196.1978, F.S.
Chapter Law: Section 4, 2024-188 (CS/CS/HB 328, 1st Eng.)

Updates the definition for “newly constructed” as an improvement to real property which was substantially completed within five years before the date of an applicant’s first submission of a request for a certification notice pursuant to subsection 196.1978(3), F.S.

Adds to the list of conditions for portions of property used for a charitable purpose to be eligible to receive a property tax exemption. Portions of property within a newly constructed multifamily project in an area of critical state concern, as designated by s. 380.0552, F.S., or ch. 28-36, Florida Administrative Code, which contains more than 10 units dedicated to housing persons or families meeting the income limitations found in paragraph 196.1978(3)(d), F.S., are considered eligible.

Revises authorization for the affordable housing exemption, the property appraiser shall exempt:

- 75 percent of the assessed value of the units in multifamily projects meeting the requirements of s. 196.1978(3), F.S., and used to house persons or families whose annual household income is greater than 80 percent but not more than 120 percent of the median annual adjusted gross income for households within the metropolitan statistical area, or, if not within a metropolitan statistical area, within the county in which the person or family resides
- The units in multifamily projects meeting the requirements of s. 196.1978(3), F.S., used to house natural persons or families whose annual household income does not exceed 80 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides

Adds clarification that when determining the value of a unit for purposes of applying an exemption, the property appraiser must include in his or her valuation the proportionate share of the residential common areas, including the land, that are attributable to the unit.

Adds authorization that the property appraiser must review the application and determine whether the applicant meets all requirements and is entitled to the exemption. The property appraiser may request additional information necessary to make his or her determination. A property appraiser may grant an exemption only for a property for which the Florida Housing Finance Corporation (FHFC) has issued a certification notice and which the property appraiser determines is entitled to an exemption.

FHFC reviews a request for a certification notice and certifies whether a property meets the criteria of s. 196.1978(3)(b) and (c), F.S. The determination by FHFC regarding a request for certification notice does not constitute a grant of an exemption or final agency action per ch. 120, F.S.

Adds that units used as a transient public lodging establishment are not eligible for an affordable housing exemption.

➤ **Affordable Housing**

Effective Date: January 1, 2024
Statute Reference: Section 196.1979, F.S.
Chapter Law: Section 5, 2024-188 (CS/CS/HB 328, 1st Eng.)

Provides clarification that if 100 percent of the multifamily project's residential units are used to provide affordable housing, meeting the requirements of s. 196.1979, F.S., up to 100 percent of the assessed value of each residential unit used to provide affordable housing may receive a property tax exemption.

Changes language that a residential unit received an exemption instead of qualified for the exemption in the prior year under s. 196.1979, F.S.

Clarifies an ordinance granting the exemption must state that if a local entity denies an application for certification (instead of exemption), it must notify the applicant and include reasons for the denial.

The ordinance granting the affordable housing exemption must require the property owner to apply for the exemption to the property appraiser no later than the deadline specified in s. 196.011, F.S., of each year.

Additionally, the ordinance granting the exemption must require the county or municipality to post on its website a list of properties receiving the exemption.

Revises language that the board of county commissioners or governing body of a municipality shall deliver a copy of an ordinance to the Department of Revenue and the property appraiser within 10 days after its adoption but no later than January 1 of the year the exemption takes effect. If the ordinance expires or is repealed, the board of county commissioners or governing body of the municipality must notify the Department and the property appraiser within 10 days after its expiration or repeal but no later than January 1 of the year the repeal or expiration of the exemption takes effect.

Adds new subsection to state that the property appraiser reviews each application for exemption and determines whether the applicant is entitled to the exemption. A property appraiser may request and review additional information necessary to make the determination. A property appraiser may grant an exemption only for a property for which the local entity has certified as qualified property and which the property appraiser determines is entitled to the exemption.

Adds a new subsection to state that when determining the value of a unit for purposes of applying an exemption, the property appraiser must include the proportionate share of the residential common areas, including the land, attributable to the unit.

The amendments made by this act apply retroactively to January 1, 2024.

➤ **Local Government Employees**

Effective Date: July 1, 2024
Statute Reference: Sections 145.11 and 445.09, F.S.
Chapter Law: Sections 1 and 3, 2024-90 (SB 958)

Increases the base salaries by \$5,000 for county tax collectors.

Provides that a county tax collector may budget for and pay a hiring or retention bonus to an employee if the expenditure is approved by the Department of Revenue in the tax collector's budget.

➤ **Verification of Eligibility for Homestead Exemption**

Effective Date: July 1, 2024
Statute Reference: Section 196.092, F.S.
Chapter Law: Section 1, 2024-217 (CS/HB 1161, 1st Eng.)

Requires the Department of Revenue provide a form that a county property appraiser may use to tentatively verify a veteran or surviving spouse who believes they will qualify for an exemption or discount under s. 196.081, s. 196.082, or s. 196.091, F.S., once they purchase a homestead property. The property appraiser may issue the form if the person provides the forms, documentation, or other proof necessary to qualify for the exemption. The person must still apply after the purchase and in each subsequent year to receive the exemption. The tentative verification by the property appraiser is not binding on the taxpayer or the property appraiser. Decisions by the property appraiser regarding whether to issue a letter are not subject to administrative or judicial appeal under ch. 194, F.S.

➤ **Education**

Effective Date: July 1, 2024
Statute Reference: Section 196.011, F.S.
Chapter Law: Section 4, 2024-101 (CS/CS/HB 1285, 2nd Eng.)

Adds new subsection (5) that provides that it is not necessary for an owner or lessee of property to annually apply for a property tax exemption on property used to house a charter school pursuant to s. 196.1983, F.S. Requires that the property appraiser must be notified when the use of the charter school property or the status or condition of the owner or lessee changes. Provides penalties for failure to notify the property appraiser of exemption or status changes. Subsections (5) through (12) are renumbered to (6) through (13).

➤ **Method of Fixing Millage**

Effective Date: July 1, 2024
Statute Reference: Section 200.065, F.S.
Chapter Law: Section 1, 2024-159 (CS/SB 7002, 1st Eng.)

Requires each school district to advertise its intent to adopt a tentative budget on a publicly accessible website if the district school board doesn't advertise in a newspaper of general circulation. The term "publicly accessible website" includes a district school board's official website if the school board website satisfies the requirements of s. 50.0311, F.S. The information must be posted on the school district's website if the district school board uses a different method of advertisement.

➤ **Taxation**

Effective Date: January 1, 2024
Statute Reference: Section 192.001, F.S.
Chapter Law: Sections 1 and 2, 2024-158 (CS/HB 7073, 1st Eng.)

For the purposes of tangible personal property constructed or installed by an electric utility, construction work in progress shall be deemed substantially completed upon the earlier of when all permits or approvals required for commercial operation have been received or approved, or one year after the construction work in progress has been connected with the preexisting, taxable, operational system or facility. This amendment applies retroactively beginning with the 2024 property tax roll. This section shall take effect upon becoming a law.

➤ **Taxpayer Rights**

Effective Date: July 1, 2024
Statute Reference: Section 192.0105, F.S.
Chapter Law: Section 3, 2024-158 (CS/HB 7073, 1st Eng.)

For property determined not to have been entitled to homestead exemption in a prior year, the taxpayer has the right to information regarding why he or she was not entitled to the exemption and how taxes, penalties, and interest are calculated and the right to pay tax, penalty, and interest before a property appraiser records a tax lien for any prior year.

➤ **Homestead Assessments**

Effective Date: January 1, 2024
Statute Reference: Section 193.155, F.S.
Chapter Law: Section 4, 2024-158 (CS/HB 7073, 1st Eng.)

Extends the timeframe for changes, additions, or improvements to homestead property, providing they must be reassessed within five years, rather than three years, after January 1 following damage or destruction of the homestead.

If a property appraiser determines that for any year(s) within the prior 10 years a person not entitled to a homestead property assessment limitation was granted a homestead property assessment limitation, the amendment adds that the property appraiser must serve the owner a notice of intent to record a notice of tax lien against any property owned by that person in the county and include with the notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes, penalties, and interest are due, and the manner in which unpaid taxes, penalties, and interest have been calculated.

For homestead property, no back taxes are due if the person who received the limitation because of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the limitation. If the person receiving the limitation because of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to it, back taxes shall be due for any year(s) the owner was not entitled to the limitation within the five years before the property appraiser notified the owner of the mistakes or omission. The property appraiser shall serve the owner that owes back taxes a notice of intent to record a notice of tax lien against any property owned by that person in the county and the property must be identified in the notice of tax lien. The property appraiser must explain why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the way the unpaid taxes are calculated. The person must be given 30 days to pay the taxes before a lien may be filed.

➤ **Assessment of Renewable Energy Source Devices**

Effective Date: January 1, 2025
Statute Reference: Section 193.624, F.S.
Chapter Law: Sections 5 and 6, 2024-158 (CS/HB 7073, 1st Eng.)

For a property tax exemption for renewable energy devices, the amendment adds equipment used to collect biogas as a renewable energy source device.

This first applies to the 2025 property tax roll.

➤ **Reduction in Assessment for Living Quarters of Parents or Grandparents**

Effective Date: January 1, 2025
Statute Reference: Section 193.703, F.S.
Chapter Law: Section 7, 2024-158 (CS/HB 7073, 1st Eng.)

If a person is erroneously receiving a reduction in assessment for living quarters of parents or grandparents, before the property appraiser files a lien against their property, the owner must be given 30 days to pay the taxes, penalties, and interest. No back taxes are due if the person receiving the reduction in assessed value because of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the reduction in assessed value before the property appraiser notifies the owner of the mistake or omission. If the person does not voluntarily disclose that he or she was not entitled to the limitation, back taxes are due for any year(s) the owner was not entitled to the limitation within the five years before the property appraiser notified the owner of the mistake or omission. The property appraiser must inform the owner with a notice of tax lien against any property owned by that person in the county and include with the notice information explaining why the owner is not entitled to the limitation, the year(s) for which the unpaid taxes are due, and the way in which unpaid taxes have been calculated.

➤ **Disclosure of Tax Impact**

Effective Date: July 1, 2024
Statute Reference: Section 194.037, F.S.
Chapter Law: Section 8, 2024-158 (CS/HB 7073, 1st Eng.)

Amends s. 194.037(1)(f), F.S., to change the word “assessor” to “property appraiser.”

➤ **Annual Application Required for Exemption**

Effective Date: January 1, 2025
Statute Reference: Section 196.011, F.S.
Chapter Law: Section 9, 2024-158 (CS/HB 7073, 1st Eng.)

If the homestead exemption status of a property changes, and the property appraiser is not notified, the property appraiser shall record a notice of tax lien against the property. Before the lien is filed, the person must be given 30 days to pay the back taxes. The taxpayer may not be assessed a penalty or interest if a homestead exemption is granted because of a clerical mistake or omission by the property appraiser. No back taxes are due if the person erroneously receiving the exemption because of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the homestead exemption. If the person receiving the homestead exemption because of a clerical mistake or omission does not voluntarily disclose that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, back taxes are due for any year(s) the owner was not entitled to the property assessment limitation within the five years before the property appraiser notified the owner of the mistake or omission. The property appraiser shall serve an owner who owes back taxes a notice of intent to record a notice of tax lien against any property owned by that person in the county. The property must be identified in the notice. The property appraiser shall include an explanation why the owner is not entitled to the property assessment limitation, the

years the unpaid taxes are due, and the way unpaid taxes are calculated. The person must be given 30 days to pay the taxes before a lien may be filed.

➤ **Exemption of Homesteads**

Effective Date: January 1, 2025
Statute Reference: Section 196.031, F.S.
Chapter Law: Section 10, 2024-158 (CS/HB 7073, 1st Eng.)

A property owner now has five years, rather than three, after January 1 following a property's damage or destruction to commence repair or rebuilding of homestead property. Failure to begin repair or rebuilding constitutes abandonment of the property.

➤ **Additional Homestead Exemption for Persons 65 and Older**

Effective Date: January 1, 2025
Statute Reference: Section 196.075(9), F.S.
Chapter Law: Section 11, 2024-158 (CS/HB 7073, 1st Eng.)

If a person is erroneously receiving the additional homestead exemption for persons 65 and older, before the property appraiser files a lien against the property, the owner must be given 30 days to pay the taxes, penalties, and interest. No back taxes are due if the person receiving the reduction in assessed value because of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the reduction in assessed value before the property appraiser notifies the owner of the mistake or omission. If the person does not voluntarily disclose that he or she was not entitled to the limitation property assessment limitation back taxes are due for any year(s) the owner was not entitled to the property assessment limitation within the five years before the property appraiser notified the owner of the mistake or omission. The property appraiser must inform the owner with a notice of tax lien against any property owned by that person in the county and include with the notice information explaining why the owner is not entitled to the property assessment limitation, the year(s) for which the unpaid taxes are due, and the way in which unpaid taxes have been calculated.

➤ **Homestead Exemptions; Lien Imposed on Property of Person Claiming Exemption Although not a Permanent Resident**

Effective Date: January 1, 2025
Statute Reference: Section 196.161, F.S.
Chapter Law: Section 12, 2024-158 (CS/HB 7073, 1st Eng.)

If a person who is not a permanent resident of Florida was granted a homestead exemption, back taxes shall apply only as follows:

- If the person receiving the homestead exemption because of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notified the owner of the mistake or omission, no back taxes are due.

- If the person receiving the homestead exemption because of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to it before the property appraiser notifies the owner of the mistake or omission, back taxes are due for any year(s) the owner was not entitled to the property assessment limitation within the five years before the property appraiser notified the owner of the mistake or omission.
- If back taxes are due, the property appraiser shall serve the owner a notice of intent to file a notice of tax lien against any property owned by that person in the county, and the property must be identified in the notice of tax lien. The property appraiser must include information with the notice that explains why the owner is not entitled to the property assessment limitation, the year(s) for which unpaid taxes are due, and the way the unpaid taxes have been calculated.

➤ **Affordable Housing Property Exemption**

Effective Date: January 1, 2024
Statute Reference: Section 196.1978, F.S.
Chapter Law: Section 13, 2024-158 (CS/HB 7073, 1st Eng.)

Section 196.1978, F.S., provides the affordable housing property tax exemption.

Adds to the list of conditions for portions of property used for a charitable purpose to be eligible to receive a property tax exemption. Portions of property within a newly constructed multifamily project in an area of critical state concern which contains more than 10 units dedicated to housing persons or families meeting the income limitations found in s. 196.1978(3)(d), F.S., are considered eligible.

Revises authorization for the affordable housing exemption that the property appraiser shall exempt:

- 75 percent of the assessed value of the units in multifamily projects meeting the requirements of s. 196.1978(3), F.S., and used to house persons or families whose annual household income is greater than 80 percent but not more than 120 percent of the median annual adjusted gross income for households within the metropolitan statistical area, or, if not within a metropolitan statistical area, within the county in which the person or family resides
- From ad valorem property taxes the units in multifamily projects meeting the requirements of s. 196.1978(3), F.S., used to house natural persons or families whose annual household income does not exceed 80 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides

Clarifies that when determining the value of a unit for purposes of applying an exemption, the property appraiser must include in his or her valuation the proportionate share of the residential common areas, including the land, that are attributable to the unit.

Adds authorization that the property appraiser must review the application and determine whether the applicant meets all requirements and is entitled to the exemption. The property appraiser may request additional information necessary to make his or her determination. A property appraiser may grant an exemption only for a property for which the Florida Housing Finance Corporation (FHFC) has issued a certification notice and which the property appraiser determines is entitled to an exemption.

The FHFC reviews a request for a certification notice and certifies whether a property meets the criteria of s. 196.1978(3)(b) and (c), F.S. The determination by the FHFC regarding a request for certification notice does not constitute granting an exemption or final agency action.

Adds that units used as a transient public lodging establishment as defined in s. 509.013, F.S., are not eligible for an affordable housing exemption.

These changes first apply to the 2024 tax roll and are repealed December 31, 2059.

➤ **County and Municipal Affordable Housing Property Exemption**

Effective Date: May 7, 2024
Statute Reference: Section 196.1979, F.S.
Chapter Law: Section 14, 2024-158 (CS/HB 7073, 1st Eng.)

Section 196.1979, F.S., provides for counties and municipalities to adopt ordinances to exempt portions of property used to provide affordable housing and describes the requirements necessary for properties in the county or municipality to be eligible to receive the exemption.

Provides clarification that if 100 percent of the multifamily project's residential units are used to provide affordable housing, up to 100 percent of the assessed value of each residential unit used to provide affordable housing may receive a property tax exemption.

The ordinance granting the exemption must:

1. State that if a local entity denies an application for certification (instead of exemption), it must notify the applicant and include reasons for the denial
2. Require the property owner to apply for exemption to the property appraiser no later than the deadline specified (March 1 of each year)
3. Require the county or municipality to post on its website a list of properties receiving the exemption

Revises language to update that the board of county commissioners or governing body of a municipality shall deliver a copy of an ordinance to the Department of Revenue and the property appraiser within 10 days after its adoption but no later than January 1 of the year the exemption takes effect. If the ordinance expires or is repealed, the board of county commissioners or governing body of the municipality must notify the Department and the property appraiser within 10 days after its expiration or repeal but no later than January 1 of the year the repeal or expiration of the exemption takes effect.

Adds new subsection to state that the property appraiser reviews each application for exemption and determines whether the applicant is entitled to the exemption. A property appraiser may request and review additional information necessary to make the determination. A property appraiser may grant an exemption only for a property for which the local entity has certified as qualified property and which the property appraiser determines is entitled to the exemption.

Adds a new subsection to state that when determining the value of a unit for purposes of applying an exemption, the property appraiser must include the proportionate share of the residential common areas, including the land, attributable to the unit.

➤ **Taxation**

Effective Date: January 1, 2024
Statute Reference: Sections 196.1978 and 196.1979, F.S.
Chapter Law: Section 15, 2024-158 (CS/HB 7073, 1st Eng.)

For the affordable housing property tax exemption amendments provided in ss. 196.1978 and 196.1979, F.S., the changes made are remedial and clarifying in nature and apply retroactively to January 1, 2024.

➤ **Affordable Housing Property Exemption**

Effective Date: January 1, 2024
Statute Reference: Sections 196.1978, F.S.
Chapter Law: Section 16, 2024-158 (CS/HB 7073, 1st Eng.)

For the affordable housing property tax exemptions provided by s. 196.1978, F.S., a new subsection is created to provide that, beginning with the 2025 tax roll, a taxing authority may elect not to exempt certain property under s. 196.1978(3)(d)1.a., F.S., located in a county specified under s. 196.1978(3)(d)2, F.S. Provides requirements for identifying these properties.

Adds that property meeting the requirements of new s. 196.1978(4), F.S., is considered property used for a charitable purpose. This first applies to the 2026 tax roll.

Provides the requirements that a multifamily project must meet, including that the improvement must be “substantially completed” within two years before the first submission of an application for exemption.

Provides the property appraiser shall review the application and determine whether the applicant meets all requirements of s. 196.1978(4), F.S., and is entitled to the exemption. The property appraiser may request additional information necessary to make his or her determination.

If a person who was not entitled to an exemption was granted an exemption, the property appraiser shall serve the owner a notice of intent to record a notice of tax lien against any property owned by that person in the county. The property is subject to the exempted taxes, a 50 percent penalty of the unpaid taxes for each year, and 15 percent interest per year. If the exemption was improperly granted because of a clerical mistake or omission by the property appraiser, the person shall not be assessed penalty and interest.

➤ **Taxation**

Effective Date: January 1, 2024
Statute Reference: Sections 193.155, 193.703, 196.011, 196.031, 196.075, and 196.161, F.S.
Chapter Law: Section 17, 2024-158 (CS/HB 7073, 1st Eng.)

The changes made to ss. 193.155, 193.703, 196.011, 196.031, 196.075, and 196.161, F.S., first apply beginning with the 2025 property tax roll.

➤ **Taxation**

Effective Date: May 7, 2024
Statute Reference: Section 197.319, F.S.
Chapter Law: Section 62, 2024-158 (CS/HB 7073, 1st Eng.)

For fiscal year 2024-2025, \$200,000 is appropriated from the General Revenue Fund to the Department of Revenue to offset reductions in ad valorem tax revenue experienced by fiscally constrained counties in complying with s. 197.319, F.S. Each affected taxing jurisdiction must apply to the Department by October 1, 2024, providing certain documentation in the form and manner prescribed by the Department. The Department is authorized to adopt emergency rules for implementing this section, which shall take effect upon becoming law and is repealed June 30, 2026.

➤ **Annual Adjustment to Homestead Exemption Value**

Effective Date: If approved by voters, effective January 1, 2025
Statute Reference: N/A
Chapter Law: N/A (CS/HJR 7017)

Creates Article VII, section 6(a)(2), Florida Constitution. The \$25,000 exemption provided in s. 6(a)(1)b., Florida Constitution, shall be adjusted annually on January 1 of each year for inflation using the percent changes in the Consumer Price Index if the percent change is positive.

Creates Article VII, section 6(a)(3), Florida Constitution. The amount of the exemption added to the constitution after January 1, 2025, shall be adjusted annually on January 1 of each year for inflation using the percent change in the Consumer Price Index if the percent change is positive, beginning the year following the effective date of such exemption.

➤ **Exemption of Homesteads**

Effective Date: If approved by voters, effective January 1, 2025
Statute Reference: Sections 196.031 and 218.136, F.S.
Chapter Law: Sections 1 and 2, 2024-241 (CS/HB 7019)

The \$25,000 value of the additional homestead exemption provided by s. 196.031(1)(b), F.S., shall be adjusted annually on January 1 for inflation using the percentage change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year, if the percent change is positive.

Beginning in the 2025-2026 fiscal year, the Legislature shall appropriate moneys to offset reductions in ad valorem tax revenue experienced by fiscally constrained counties. These losses in ad valorem tax revenue must occur as a direct result of the implementation of revisions of s. 6(a) of Article VII of the State Constitution approved in the November 2024 general election. The moneys to offset reductions in ad valorem tax revenue shall be distributed each January among the fiscally constrained counties based on each county's proportion of the total reduction in ad valorem tax revenue.

Provides that on or before November 15 of each year, each fiscally constrained county applies to the Department of Revenue to participate in the distribution of the appropriation and provides documentation that supports the county's estimated reduction in ad valorem tax revenue. The documentation is in the form and manner prescribed by the Department of Revenue.

Each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value multiplied by the lesser of the 2024 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the current year. If a fiscally constrained county does not apply for the distribution, its share reverts to the fund from which the appropriation was made.

SALES TAX

➤ Child Care Tax Credit

Effective Date: July 1, 2024
Statute Reference: Section 212.1835, F.S.
Chapter Law: Section 32, 2024-158 (HB 7073, 1st Eng.)

Creates s. 212.1835, F.S., to allow for a credit, beginning January 1, 2024, against the tax imposed by ch. 212, F.S., from a direct pay permit holder who operates a child care facility or makes contributions to child care facilities on behalf of employees.

➤ Discretionary Sales Surtax Limitation for Boats and Trailers

Effective Date: May 7, 2024
Statute Reference: Section 212.054, F.S.
Chapter Law: Section 29, 2024-158 (HB 7073, 1st Eng.)

Creates s. 212.054(2)(b)1.b., F.S., to specify that the sale of a boat and a trailer that is identified as a motor vehicle as defined in s. 320.01(1), F.S., must be taxed as a single item when they are sold to the same purchaser, at the same time, and included in the same invoice. Creates s. 212.054(3)(a)3., F.S., to specify that the sale of a boat and a trailer that meets the provisions of s. 212.054(2)(b)1.b., F.S., is considered to have occurred in the purchaser's county of residence as identified on the registration or title document of the boat and trailer.

➤ Discretionary Sales Surtax; Temporary Suspension and Distribution

Effective Date: July 1, 2024
Statute Reference: Section 212.054, F.S.
Chapter Law: Section 29, 2024-158 (HB 7073, 1st Eng.)
Section 102, 2024-228 (HB 5003 1st Eng.)
Section 284, 2024-231 (HB 5001 1st Eng.)

Creates s. 212.054(9), F.S., to provide an administrative procedure for funds collected pursuant to the imposition of a local discretionary sales surtax later found to be contrary to the Constitution of the United States or the State Constitution. Directs the Department of Revenue to retain interest earnings associated with such funds in a separate account for purposes of implementing a temporary suspension of surtaxes.

➤ **Discretionary Sales Surtax; Use of Proceeds**

Effective Date: July 1, 2024
Statute Reference: Section 212.055, F.S.
Chapter Law: Section 30, 2024-158 (HB 7073, 1st Eng.)

Amends s. 212.055(4)(a)1., F.S., to authorize counties consolidated with one or more municipality to levy an Indigent Care and Trauma Center surtax.

➤ **Exemption for Long Term Leases and Rentals of Motor Vehicles**

Effective Date: July 1, 2024
Statute Reference: Section 212.05, F.S.
Chapter Law: Section 28, 2024-158 (HB 7073, 1st Eng.)

Amends s. 212.05(1)(c)3., F.S., to provide that leases of motor vehicles, as defined in s. 316.003, F.S., are exempt from sales tax when the vehicles are leased or rented to one lessee or renter for a period greater than 12 months, used primarily in the trade or established business of the lessee or renter, and the lessor paid sales tax on the purchase price of the vehicle.

➤ **Extension of Due Date; State of Emergency**

Effective Date: July 1, 2024
Statute Reference: Section 212.11, F.S.
Chapter Law: Section 31, 2024-158 (HB 7073, 1st Eng.)

Amends s. 212.11(1)(b) and (4)(b), F.S., to provide dealers located in affected counties an automatic 10-day extension from the due date for filing a return, reporting estimated tax, and remitting the tax due when the Governor has declared a state of emergency.

➤ **The Hope Scholarship Program and Florida Tax Credit Scholarship Program**

Effective Date: July 1, 2024
Statute Reference: Sections 212.1832, 213.053, and 1002.40, F.S.
Chapter Law: Sections 1, 2, and 5, 2024-163 (HB 1403, 1st Eng.)

Amends s. 212.1832, F.S., to incorporate many of the administrative provisions of the Hope Scholarship Program currently provided in s. 1002.40, F.S. Amends s. 1002.40, F.S., to remove many of the administrative provisions for the Hope Scholarship Program and replace references to “the Hope Scholarship Program” with “the Florida Tax Credit Scholarship Program.”

➤ **Nonresident Purchasers of Aircraft and Boats**

Effective Date: July 1, 2024
Statute Reference: Section 212.05), F.S.
Chapter Law: Section 28, 2024-158 (HB 7073, 1st Eng.)

Amends s. 212.05(1)(a)2.d., F.S., to require that a nonresident purchaser of an aircraft or boat complete an affidavit that affirms that the nonresident purchaser qualifies for exemption from sales tax pursuant to s. 212.05(1)(a)2., F.S., and attests that the nonresident purchaser will provide the documentation required to substantiate the exemption claimed under s. 212.05(1)(a)2., F.S.

➤ **Sales Tax Holiday – Clothing, School Supplies, Learning Aids and Jigsaw Puzzles, Personal Computers and Personal Computer-Related Accessories**

Effective Date: May 7, 2024
Statute Reference: N/A
Chapter Law: Section 59, 2024-158 (HB 7073, 1st Eng.)

Provides an exemption from sales tax during the period of July 29, 2024, through August 11, 2024, on the retail sale of the following:

- Sales of clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$100 or less per item
- Sales of school supplies having a sales price of \$50 or less per item
- Sales of learning aids and jigsaw puzzles having a sales price of \$30 or less per item
- Sales of personal computers and related accessories having a sales price of \$1,500 or less per item purchased for noncommercial home or personal use

➤ **Sales Tax Holiday – Disaster Preparedness Supplies**

Effective Date: May 7, 2024
Statute Reference: N/A
Chapter Law: Section 57, 2024-158 (HB 7073, 1st Eng.)

Provides an exemption from sales tax during the period of June 1, 2024, through June 14, 2024, and during the period of August 24, 2024, through September 6, 2024, for the following items:

- A portable, self-powered light source with a sales price of \$40 or less
- A portable self-powered radio, two-way radio, or weather-band radio with a sales price of \$50 or less
- A tarpaulin or other flexible waterproof sheeting with a sales price of \$100 or less
- An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit with a sales price of \$100 or less
- A gas or diesel fuel tank with a sales price of \$50 or less
- A package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile or boat batteries, with a sales price of \$50 or less
- A nonelectric food storage cooler with a sales price of \$60 or less
- A portable generator used to provide light or communications or preserve food in the event of a power outage with a sales price of \$3,000 or less
- Reusable ice with a sales price of \$20 or less
- A portable power bank with a sales price of \$60 or less

- A smoke detector, smoke alarm, carbon monoxide detector, or fire extinguisher with a sales price of \$70 or less
- Items necessary for the evacuation of household pets purchased for noncommercial use:
 - Over-the-counter pet medications with a sales price of \$100 or less per item
 - A portable kennel or pet carrier with a sales price of \$100 or less
 - A bag of dry pet food weighing 50 or fewer pounds and with a sales price of \$100 or less
 - Cans or pouches of wet pet food with a sales price of \$10 or less per can or pouch, or the equivalent if sold in a box or case
 - A manual can opener with a sales price of \$15 or less
 - Leashes, collars, and muzzles with a sales price of \$20 or less per item
 - A collapsible or travel-sized food or water bowl with a sales price of \$15 or less
 - Cat litter weighing 25 or fewer pounds and with a sales price of \$25 or less per item
 - A cat litter pan with a sales price of \$15 or less
 - Pet waste disposal bags with a sales price of \$15 or less per package
 - Pet pads with a sales price of \$20 or less per box or package
 - Hamster or rabbit substrate with a sales price of \$15 or less per package
 - A pet bed with a sales price of \$40 or less

➤ **Sales Tax Holiday – Freedom Month**

Effective Date: May 7, 2024

Statute Reference: N/A

Chapter Law: Section 58, 2024-158 (HB 7073, 1st Eng.)

Provides an exemption from sales tax during the period from July 1, 2024, through July 31, 2024, for the following:

- Sales of admissions, as defined in s. 212.02(1), F.S., for:
 - A live music event scheduled to be held between July 1, 2024, and December 31, 2024
 - A live sporting event scheduled to be held between July 1, 2024, and December 31, 2024
 - A movie to be shown in a movie theater between July 1, 2024, and December 31, 2024
 - Entry to a museum, including any annual passes
 - Entry to a state park, including any annual passes
 - Entry to a ballet, play, or musical theatre performance scheduled to be held between July 1, 2024, and December 31, 2024
 - Season tickets for ballets, plays, music events, or musical theatre performances
 - Entry to a fair, festival, or cultural event scheduled to be held between July 1, 2024, and December 31, 2024
 - Use of or access to private and membership clubs providing physical fitness facilities between July 1, 2024, and December 31, 2024
- The retail sale of boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, residential pool supplies and electric scooters. Excludes supplies for commercial fishing purposes.
 - Boating and water activity supplies include:
 - Life jackets and coolers with a sales price of \$75 or less
 - Recreational pool tubes, pool floats, inflatable chairs, and pool toys with a sales price of \$35 or less
 - Safety flares with a sales price of \$50 or less
 - Water skis, wakeboards, kneeboards, and recreational inflatable water tubes or floats capable of being towed with a sales price of \$150 or less

- Paddleboards and surfboards with a sales price of \$300 or less
- Canoes and kayaks with a sales price of \$500 or less
- Paddles and oars with a sales price of \$75 or less
- Snorkels, goggles, and swimming masks with a sales price of \$25 or less
- Camping supplies include:
 - Tents with a sales price of \$200 or less
 - Sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs with a sales price of \$50 or less
 - Camping lanterns and flashlights with a sales price of \$30 or less
- Fishing supplies include:
 - Rods and reels with a sales price of \$75 or less if sold individually, or \$150 or less if sold as a set
 - Tackle boxes or bags with a sales price of \$30 or less
 - Bait or fishing tackle with a sales price of \$5 or less if sold individually, or \$10 or less if multiple items are sold together
- General outdoor supplies include:
 - Sunscreen, sunblock, or insect repellent with a sales price of \$15 or less
 - Sunglasses with a sales price of \$100 or less
 - Binoculars with a sales price of \$200 or less
 - Water bottles with a sales price of \$30 or less
 - Hydration packs with a sales price of \$50 or less
 - Outdoor gas or charcoal grills with a sales price of \$250 or less
 - Bicycle helmets with a sales price of \$50 or less
 - Bicycles with a sales price of \$500 or less
- Residential pool supplies include:
 - Individual residential pool and spa replacement parts, nets, filters, lights, and covers with a sales price of \$100 or less
 - Residential pool and spa chemicals purchased by an individual with a sales price of \$150 or less
- Electric sooters with a sales price of \$500 or less

➤ **Sales Tax Holiday – Tool Time; Tools Commonly Used by Skilled Trade Workers**

Effective Date: July 1, 2024
Statute Reference: N/A
Chapter Law: Section 60, 2024-158 (HB 7073, 1st Eng.)

Provides an exemption from sales tax beginning September 1, 2024, through September 7, 2024, on the retail sale of tools used by skilled workers. “Tools” included in the list of exempt items include the following products:

- Hand tools with a sales price of \$50 or less per item
- Power tools with a sales price of \$300 or less per item
- Power tool batteries with a sales price of \$150 or less per item
- Work gloves with a sales price of \$25 or less per pair
- Safety glasses with a sales price of \$50 or less per pair
- Protective coveralls with a sales price of \$50 or less per item
- Work boots with a sales price of \$175 or less per pair
- Tool belts with a sales price of \$100 or less per item
- Duffle/tote bags with a sales price of \$50 or less per item
- Toolboxes with a sales price of \$75 or less per item
- Toolboxes for vehicles with a sales price of \$300 or less per item
- Industry textbooks and code books with a sales price of \$125 or less per item

- Electrical voltage and testing equipment with a sales price of \$100 or less per item
- LED flashlights with a sales price of \$50 or less per item
- Shop lights with a sales price of \$100 or less per item
- Handheld pipe cutters, drain opening tools, and plumbing inspection equipment with a sales price of \$150 or less per item
- Shovels with a sales price of \$50 or less
- Rakes with a sales price of \$50 or less
- Hard hats and other head protection with a sales price of \$100 or less
- Hearing protection items with a sales price of \$75 or less
- Ladders with a sales price of \$250 or less
- Fuel cans with a sales price of \$50 or less
- High visibility safety vests with a sales price of \$30 or less

SECONDHAND DEALERS AND SECONDARY METALS RECYCLERS

➤ Child Care Tax Credit

Effective Date: July 1, 2024
Statute Reference: Section 211.0254, F.S.
Chapter Law: Section 26, 2024-158 (HB 7073, 1st Eng.)

Creates s. 211.0254, F.S., to allow for a credit, beginning January 1, 2024, against any tax due on the production of oil, gas, or solid minerals under ss. 211.02 or 211.025, F.S., for taxpayers who operate a child care facility or make contributions to child care facilities on behalf of employees.

TAX ADMINISTRATION

➤ Clerks of the Court

Effective Date: May 6, 2024
Statute Reference: Sections 27.52, 27.54, 34.041, 57.082, and 318.18, F.S.
Chapter Law: Sections 1, 2, 5, 6, and 10, 2024-153 (HB 1077, 1st Eng.)

Amends s. 27.52(7)(b), F.S., to require that the 25 percent of the amount recovered that is currently deposited by the Department of Revenue into the Grants and Donations Trust Fund within the Justice Administrative Commission is to be deposited in the Grants and Donations Trust Fund of the applicable state attorney.

Amends s. 27.54(2)(c), F.S., to require that amounts recovered that are currently deposited by the Department into the Grants and Donations Trust Fund within the Justice Administrative Commission are to be deposited in the Grants and Donations Trust Fund of the applicable public defender or criminal conflict and civil regional counsel.

Amends s. 34.041(1)(d), F.S., to provide that the \$10 service charge collected by the clerk of the court for issuing a summons or an electronic certified copy of a summons that is currently remitted to the Department to be deposited into the General Revenue Fund is to be deposited by the clerk of the court into the fine and forfeiture fund established pursuant to s. 142.01, F.S.

Amends s. 57.082(7)(b), F.S., to provide that the 25 percent of the amount recovered that is currently deposited by the Department into the Grants and Donations Trust Fund within the Justice Administrative Commission is to be deposited in the Grants and Donations Trust Fund of the applicable state attorney.

Amends s. 318.18(18), F.S., to require that \$6.25 of the \$12.50 administrative fee imposed for all noncriminal moving and nonmoving violations under chs. 316, 320, and 322, F.S., that is currently remitted to the Department for deposit into the General Revenue Fund is to be retained by the clerk to be deposited in the Public Records Modernization Trust Fund and used exclusively for funding court-related technology needs of the clerk as provided in s. 29.008(1)(f)2. and (h), F.S. The remaining \$6.25 is to be deposited into the fine and forfeiture fund established pursuant to s. 142.01, F.S.

➤ **Consumer Protection**

Effective Date: July 1, 2024
Statute Reference: Section 212.134, F.S.
Chapter Law: Section 1, 2024-139 (HB 939, 2nd Eng.)

Amends s. 212.134, F.S., to require participating payees with an address in Florida that send payment via a third-party settlement organization to indicate whether the transaction is for “goods and services” or is “personal.” The third-party settlement organization is required to keep record of the payee’s indication. Provides that the information return that is submitted to the Department of Revenue is required of transactions for goods and services and does not include transactions indicated as personal by the payee. This provision does not apply to a third-party settlement organization that is contractually required to provide a third-party payment network to a participating payee solely to settle third-party network transactions for the provision of goods and services.

➤ **Department of Transportation**

Effective Date: July 1, 2024
Statute Reference: Sections 316.1575, 318.18, and 318.21, F.S.
Chapter Law: Sections 17, 18, 19, and 27, 2024-57 (HB 1301, 2nd Eng.)

Amends s. 316.1575, F.S., by imposing a fine of \$500 for first violations of obedience to traffic control devices at railroad highway grade crossings and \$1,000 for a second or subsequent violation. Clerks of the court are to remit the amounts collected to the Department of Revenue for deposit.

➤ **Energy Resources**

Effective Date: July 1, 2024
Statute Reference: Section 377.809, F.S.
Chapter Law: Section 13, 2024-186 (HB 1645, 2nd Eng.)

Repeals s. 377.809, F.S., which provided for credits and exemptions against sales and use tax available in section 212.08, F.S., to eligible businesses within an energy economic zone.

➤ **Florida Agricultural Promotional Campaign Trust Fund Distributions**

Effective Date: July 1, 2024
Statute Reference: Section 212.20., F.S.
Chapter Law: Section 33, 2024-158 (HB 7073, 1st Eng.)

Amends s. 212.20(6)(d)6.f., F.S., to reinstate the Department of Revenue's annual distribution of \$27.5 million of General Revenue to the Florida Agricultural Promotional Campaign Trust Fund.

➤ **Funding for Environmental Resource Management**

Effective Date: April 4, 2024
Statute Reference: Section 380.095, F.S.
Chapter Law: Section 1, 2024-58 (SB 1638, 1st Eng.)

Creates s. 380.095, F.S., to provide a recurring revenue source for further funding and planning associated with the protection of Florida's conservation lands and clean water infrastructure, as well as acquire and manage conservation lands and to fund the prioritization of critical clean water infrastructure investments. Requires the Department of Revenue to deposit upon receipt 96 percent of the revenue share payments received under the 2021 gaming compact between the Seminole Tribe of Florida and the State of Florida into the Indian Gaming Revenue Clearing Trust Fund within the Department of Financial Services. The remaining 4 percent will continue to be deposited into the Pari-mutuel Wagering Trust Fund, Indian Gaming Compact.

➤ **Garnishment**

Effective Date: July 1, 2024
Statute Reference: Section 213.67, F.S.
Chapter Law: Section 35, 2024-158 (HB 7073, 1st Eng.)

Amends s. 213.67, F.S., to authorize the Department of Revenue to include all taxes, penalties, interest, costs, surcharges, and fees authorized by law in a garnishment or levy. The levy must be accomplished by delivery of a notice of levy by registered mail, by personal service, or by electronic means, including, but not limited to, facsimile transmission or an electronic data exchange process using a web interface.

➤ **Informal Conferences; Compromises**

Effective Date: July 1, 2024
Statute Reference: Section 213.21, F.S.
Chapter Law: Section 34, 2024-158 (HB 7073, 1st Eng.)

Creates s. 213.21(11), F.S., to provide that the Department of Revenue may consider a request to settle or compromise any tax, interest, penalty, or other liability under s. 213.21, F.S., following the expiration of time for a taxpayer to challenge an assessment as provided in s. 72.011, F.S., if the taxpayer demonstrates that the failure to initiate a timely challenge was due to the death or life-threatening injury or illness of the taxpayer or an immediate family member of the taxpayer; the death or life-threatening injury or illness of an individual with substantial responsibility for the management or control of the taxpayer; acts of war or terrorism; natural disasters; fire; or other catastrophic loss. The Department may not consider a request received more than 180 days after the expiration of time allowed under s. 72.011, F.S.

➤ **Student Transportation Safety**

Effective Date: May 16, 2024
Statute Reference: Section 318.18, F.S.
Chapter Law: Section 2, 2024-190 (SB 994)

Amends s. 318.18(5), F.S., to require that the \$25 penalty imposed for a violation enforced by a school bus infraction detection system that is currently remitted to the Department of Revenue for deposit into the Emergency Medical Services Trust Fund of the Department of Health is to be remitted to the participating school district to be used for the installation or maintenance of school bus infraction detection systems on school buses, for any other technology that increases the safety of the transportation of students, or for the administration and costs associated with the enforcement of violations for a failure to stop for a school bus.

➤ **Tax Collection Enforcement Diversion Program**

Effective Date: July 1, 2024
Statute Reference: Section 413.4021, F.S.
Chapter Law: Section 47, 2024-158 (HB 7073, 1st Eng.)

Amends s. 413.4021, F.S., to increase the percentage of the funds received from the Tax Collection Enforcement Diversion Program that are deposited into the account to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program from 75 percent to 100 percent.

➤ **Violations Against Vulnerable Road Users**

Effective Date: July 1, 2024
Statute Reference: Section 318.14, F.S.
Chapter Law: Section 1, 2024-192 (HB 1133)

Amends s. 318.14(5), F.S., to require a presiding designated official to impose a civil penalty of not less than \$5,000, when a person is found to have committed an infraction which results in a crash that causes the death of “a vulnerable road user,” and to impose a civil penalty of not less than \$1,500 when a person is found to have committed an infraction which results in a crash that causes serious bodily injury of “a vulnerable road user,” as the term is defined in s. 316.027(1), F.S. Clerks of the court are to remit the amounts collected for the penalties to the Department of Revenue for deposit into the Department of Health Emergency Medical Services Trust Fund.