

POST-LEGISLATIVE

REVIEW



DEPARTMENT OF REVENUE

FLORIDA

2022

Changes to Florida Tax Laws

EX-000014
R. 09/22

The Florida Department of Revenue (Department) compiled this Post-Legislative Review to provide information about general laws enacted by the Florida Legislature during the 2022 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 the 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:

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|------------------------------|---------------------------|
| 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 |

CHILD SUPPORT PROGRAM

➤ Electronic Remittance of Child Support by Employers

Effective Date: January 1, 2023

Statute Reference: Section 213.755(1), F.S.

Chapter Law: Section 2, 2022-151 (SB 2514, 1st Eng.)

Employers who are subject to and paid tax in the prior state fiscal year in an amount equal to or greater than \$5,000 are required by s. 61.1824(6)(a), F.S., to remit support payments and associated case data electronically to the State Disbursement Unit when deducting support payments in accordance with an income deduction order or income deduction notice issued by the Department. The prior threshold requiring electronic remittance was \$20,000 in taxes owed and paid in the prior state fiscal year. Employers who are unable to report electronically can request a waiver.

➤ Parent Resource Webpage and Child Support Notices

Effective Date: July 1, 2022

Statute Reference: Sections 409.2557(4) and 409.2564(9)(c), F.S.

Chapter Law: Sections 12 and 13, 2022-67 (HB 7065, 1st Eng.)

The Department is required to establish a dedicated webpage with information for obligors who have difficulty paying child support due to economic hardship. There must be a link to the webpage on the Child Support Program's main webpage. The webpage must be in plain language and include, at a minimum, information on how an obligor can modify a child support order, information on how to access services from CareerSource Florida and organizations awarded grants by the Department of Economic Opportunity under s. 409.25996, F.S., and a link to the website for CareerSource Florida.

The Department is required to include information on how to access the parent resource webpage on written notices provided to a parent regarding delinquent support.

COMMUNICATIONS SERVICES TAX

➤ Payment of Taxes by Electronic Funds Transfer; Filing of Returns by Electronic Data Interchange

Effective Date: January 1, 2023

Statute Reference: Section 202.30(1), F.S.

Chapter Law: Section 1, 2022-151 (SB 2514, 1st Eng.)

Amends the statute to provide that a dealer of communications services is required to remit taxes by electronic funds transfer, in the manner prescribed by the Department, when the amount of tax paid by the dealer under chs. 202, 203, or 212, F.S., in the previous state fiscal year was greater than or equal to the amount provided s. 213.755(1), F.S. A dealer who is required to remit taxes by electronic funds transfer shall make a return in a manner that is initiated through an electronic data interchange.

Section 2 of ch. 2022-151, L.O.F., amends s. 213.755, F.S., to provide that the Executive Director of the Department has authority to require a taxpayer to file returns and remit payments by electronic means where the taxpayer is subject to tax and has paid that tax in the prior state fiscal year in an amount greater than or equal to \$5,000.

CORPORATE INCOME TAX

➤ “Adjusted federal income” Defined

Effective Date: July 1, 2022

Statute Reference: Section 220.13(1)(a), F.S.

Chapter Law: Section 28, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends the statute to include a required addition to federal taxable income for the amount taken as a credit for the taxable year under s. 220.1915, F.S. (Credit for Qualified Railroad Reconstruction or Replacement Expenditures).

➤ Adoption of the 2022 U.S. Internal Revenue Code

Effective Date: May 6, 2022 (Retroactive to January 1, 2022)

Statute Reference: Section 220.03(1)(n) and (2)(c), F.S.

Chapter Law: Sections 26-27, 2022-97 (CS/HB 7071, 2nd Eng.)

Updates the references in the Florida Income Tax Code to conform to the United States Internal Revenue Code (IRC) in effect January 1, 2022.

➤ Community Contribution Tax Credit

Effective Date: July 1, 2022

Statute Reference: Section 220.183(1)(c), F.S.

Chapter Law: Section 29, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends s. 220.183, F.S., to provide that the total amount of credit which may be granted for all programs under ss. 220.183, 212.08(5)(p), and 624.5105, F.S., is \$14.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs and homeownership opportunities for low-income households or very-low-income households and \$4.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for all other projects.

➤ **Credit for Contributions to Eligible Charitable Organizations**

Effective Date: May 6, 2022 (Retroactive to July 1, 2021)

Statute Reference: Section 220.1877(1), F.S.

Chapter Law: Section 31, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends s. 220.1877, F.S., to provide that a credit against corporate income/franchise tax under the Strong Families Tax Credit may be taken starting with taxable years beginning on or after January 1, 2021.

➤ **Credit for Contributions to the New Worlds Reading Initiative**

Effective Date: May 6, 2022 (Retroactive to July 1, 2021)

Statute Reference: Section 220.1876(1), F.S.

Chapter Law: Section 30, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends s. 220.1876, F.S., to provide that a credit against corporate income/franchise tax under the New Worlds Reading Initiative may be taken starting with taxable years beginning on or after January 1, 2021.

➤ **Credit for Qualified Railroad Reconstruction or Replacement Expenditures**

Effective Date: July 1, 2022

Statute Reference: Section 220.1915, F.S.

Chapter Law: Section 32, 2022-97 (CS/HB 7071, 2nd Eng.)

Creates s. 220.1915, F.S., which provides a credit against corporate income tax equal to 50 percent of a qualifying railroad's qualified expenditures incurred in Florida for taxable years beginning on or after January 1, 2023.

The amount of the credit may not exceed the product of \$3,500 and the number of miles of railroad track owned or leased within Florida by the qualifying railroad as of the end of the taxable year in which the qualified expenditures were incurred.

A "qualifying railroad" means any taxpayer that was a Class II or Class III railroad operating in Florida on the last day of the taxable year for which the credit is claimed, pursuant to the classifications in effect for that year as set by the United States Surface Transportation Board or its successor.

"Qualified expenditures" means gross expenditures made in Florida by a qualifying railroad during the taxable year in which the credit is claimed, provided such expenditures were made on track that was owned or leased by a qualifying railroad, and were:

- For the maintenance, reconstruction, or replacement of railroad infrastructure, including track, roadbed, bridges, industrial leads and sidings, or track-related structures which were owned or leased by the qualifying railroad; or
- For new construction by the qualifying railroad of industrial leads, switches, spurs and sidings, and extensions of existing sidings located in Florida.

A qualifying railroad must submit to the Department with its return an application including any information or documentation required by the Department to demonstrate eligibility for the credit allowed.

A qualifying railroad that is not a taxpayer under ch. 220, F.S., must submit the required application, including any required documentation or information, directly to the Department no later than May 1 of the calendar year following the year in which the qualified expenditures were made, in accordance with rules adopted by the Department.

If the credit is not fully used in any one taxable year because of insufficient tax liability on the part of the qualifying railroad, or because the qualifying railroad is not subject to tax under ch. 220, F.S., the unused amount may be carried forward for a period not to exceed 5 taxable years or may be transferred.

The credit may be transferred at any time during the 5 taxable years following the taxable year in which the credit was originally earned to a taxpayer subject to the tax under ch. 220, F.S., and that either transports property using the rail facilities of the qualifying railroad or furnishes railroad-related property or services to any railroad operating in Florida, or is a railroad, as those terms are defined in 26 C.F.R. s. 1.45G-1(b). Notification of a transfer of credit must be submitted to the Department on a form adopted by rule of the Department.

DOCUMENTARY STAMP TAX

➤ Tax Exemptions for Certain Federal Loans

Effective Date: July 1, 2022

Statute Reference: Section 201.25, F.S.

Chapter Law: Section 18, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends the statute to provide that any federal loan that is related to a state of emergency declared by executive order or proclamation of the Governor shall be exempt from all taxes imposed by ch. 201, F.S.

FUEL TAX

➤ Florida Motor Fuel Tax Relief Act of 2022

Effective Date: July 1, 2022

Statute Reference: N/A

Chapter Law: Section 47, 2022-97 (CS/HB 7071, 2nd Eng.)

From October 1, 2022, through October 31, 2022:

- The tax levied pursuant to s. 206.41(1)(b), F.S. ("county fuel tax"), shall be reduced by 1 cent per gallon;
- The tax levied pursuant to s. 206.41(1)(c), F.S. ("municipal fuel tax"), shall be reduced by 1 cent per gallon;
- The tax levied pursuant to s. 206.41(1)(f), F.S. ("State Comprehensive Transportation System Tax"), shall be reduced by 8.3 cents per gallon; and

- The tax levied pursuant to s. 206.41(1)(g), F.S. (“fuel sales tax”), shall be reduced by 15 cents per gallon.

During this period, licensed terminal suppliers, wholesalers, and importers of motor fuel shall charge and collect the reduced rate of tax on sales of motor fuel to retail dealers located in Florida.

It is the intent of the Legislature that the tax reduction set forth in this section be passed on to the ultimate consumer.

A retail dealer of motor fuel, at the dealer's option, may manage its motor fuel inventory in such a way that the benefit to residents of Florida of the tax reduction is maximized during the month. A retail dealer of motor fuel may sell motor fuel purchased without the tax reduction at an amount determined as if the tax reduction applied and may sell motor fuel purchased with the tax reduction at an amount determined as if the tax reduction did not apply, if the retail dealer can show that the number of gallons purchased with the reduced tax equals the number of gallons sold at a price reflecting the reduced tax.

The Attorney General may investigate violations of this act.

Refunds authorized pursuant to s. 206.41(4), F.S., for fuel purchased during the tax relief period shall be reduced by the amount of the tax reduction.

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

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

- One hundred eighteen million six hundred thousand dollars shall be transferred into the State Transportation Trust Fund;
- Seven million nine hundred thousand dollars shall be transferred into the Fuel Tax Collection Trust Fund for distribution as provided in s. 206.60, F.S.;
- Seven million nine hundred thousand dollars shall be transferred into the Fuel Tax Collection Trust Fund for distribution as provided in s. 206.605, F.S.; and
- Sixty-five million six hundred thousand dollars shall be transferred into the Fuel Tax Collection Trust Fund for distribution as provided in s. 206.608, F.S.

This section expires July 1, 2023.

INSURANCE PREMIUM TAX

➤ Community Contribution Tax Credit

Effective Date: July 1, 2022

Statute Reference: Section 624.5105(1)(c), F.S.

Chapter Law: Section 34, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends s. 624.5105, F.S., to provide that the total amount of credit which may be granted for all programs under ss. 220.183, 212.08(5)(p), and 220.183, F.S., is \$14.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs and homeownership opportunities for low-income households or very-low-income households and \$4.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for all other projects.

➤ **Credit for Contributions to Eligible Charitable Organizations**

Effective Date: May 6, 2022 (Retroactive to July 1, 2021)

Statute Reference: Section 624.51057(1), F.S.

Chapter Law: Section 36, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends s. 624.51057, F.S., to provide that a credit against insurance premium tax under the Strong Families Tax Credit may be taken starting with taxable years beginning on or after January 1, 2021.

➤ **Credit for Contributions to the New Worlds Reading Initiative**

Effective Date: May 6, 2022 (Retroactive to July 1, 2021)

Statute Reference: Section 624.51056(1), F.S.

Chapter Law: Section 35, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends s. 624.51056, F.S., to provide that a credit against insurance premium tax under the New Worlds Reading Initiative may be taken starting with taxable years beginning on or after January 1, 2021.

MULTI-TAX CREDITS

➤ **The New Worlds Reading Initiative**

Effective Date: May 6, 2022 (Retroactive to July 1, 2021)

Statute Reference: Section 1003.485(3), F.S.

Chapter Law: Section 37, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends s. 1003.485, F.S., to provide that the tax credit cap for the New Worlds Reading Initiative is increased to \$60 million in each state fiscal year, beginning with the 2023-2024 state fiscal year.

➤ **Strong Families Tax Credit**

Effective Date: July 1, 2022

Statute Reference: Section 402.62(5), F.S.

Chapter Law: Section 33, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends s. 402.62, F.S., to provide that the tax credit cap for the Strong Families Tax Credit is increased to \$10 million in each state fiscal year, beginning with the 2022-2023 state fiscal year.

PROPERTY TAX OVERSIGHT

➤ **Abatement of Ad Valorem Taxes and Non-Ad Valorem Assessments Following Destruction Caused by a Sudden and Unforeseen Collapse**

Effective Date: May 6, 2022 (Retroactive to January 1, 2021)

Statute Reference: Section 197.3195, F.S.

Chapter Law: Sections 16-17, 2022-97 (CS/HB 7071, 2nd Eng.)

Creates s. 197.3195, F.S., to provide tax relief to parcel owners who are affected by a sudden and unforeseen collapse of a residential building. The tax collector will abate all taxes and non-ad valorem assessments for destroyed parcels and the property appraiser must notify the owners of the abatement.

“Residential improvement” is defined as a multistory residential building that consists of at least 50 dwelling units. In order for owners of homestead property or nonhomestead residential property within the development to be eligible for an abatement of all taxes and non-ad valorem assessments, the property appraiser must determine the condition of the residential improvement on January 1 immediately preceding the collapse was such that the residential improvement had no value due to a latent defect of the property that was not readily discernable by inspection.

The property appraiser shall provide the tax collector an official written statement providing the necessary information for the tax collector to abate the taxes and non-ad valorem assessments for each parcel owner.

For parcel owners who meet the requirements to receive a property tax abatement, the parcel owner is not required to remit a payment, the property appraiser may not issue a notice of proposed property taxes, and the tax collector may not issue a tax notice. The property appraiser must notify the taxpayer that all taxes and non-ad valorem assessments have been abated for the year in which the property was destroyed. Value adjustment boards must dismiss any petitions filed by parcel owners who challenge the value of the parcel for the year of the destruction.

To determine the Save Our Homes assessment limitation (s. 193.155(8), F.S.) for a new homestead established by an owner of a parcel within the destroyed residential improvement, the property appraiser shall use the just value and assessed value of the destroyed parcel on the January 1 of the year preceding the year of the destruction.

Taxes received by the tax collector for the taxes levied in the year of destruction are eligible to be refunded when an application is made to the tax collector. The parcel owner or the parcel owner’s legal representative may apply for a refund.

Section 197.3195, F.S., is repealed December 31, 2023, unless it is reenacted by the Legislature.

➤ Affordable Housing Property Exemption for a Multifamily Project

Effective Date: January 1, 2023

Statute Reference: Section 196.1978(2), F.S.

Chapter Law: Sections 10-11, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends the statute to provide that property in a multifamily project meeting the requirements of s. 196.1978(2), F.S., is considered property used for a charitable purpose and is exempt from ad valorem tax beginning with the January 1 assessment after the 15th completed year from the earliest of:

- The effective date of the recorded agreement on the portions of the affordable housing property that provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004, F.S.;
- The first day of the first taxable year in which the property was placed in service as an affordable housing property that provides housing to natural persons or families meeting the income limits specified in s. 420.0004, F.S.; or
- The date the property received a certificate of occupancy or a certificate of substantial completion, allowing the property to be used as an affordable housing property that provides housing to natural persons or families meeting the income limits specified in s. 420.0004, F.S.

The amendments made to s. 196.1978(2), F.S., first apply to the 2023 ad valorem tax roll.

➤ Agricultural Lands Used in Production of Aquaculture

Effective Date: January 1, 2023

Statute Reference: Section 193.4613, F.S.

Chapter Law: Sections 2-3, 2022-97 (CS/HB 7071, 2nd Eng.)

Creates s. 193.4613, F.S., which provides that when proper application for agricultural assessment has been made and granted pursuant to s. 193.461, F.S., land used in the production of aquaculture products will be assessed solely on its agricultural use. Requires property appraisers to rely on 5-year moving average data when using the income methodology approach in an assessment of such property.

For purposes of the income methodology approach to the assessment of land used to produce aquaculture products, structures and equipment are considered part of the average yield per acre, rather than separately assessable value.

Once a request has been granted for agricultural assessment, the property must be assessed in this manner for 10 years, unless the ownership or use of the property changes. The property appraiser may not require annual application but may require annual audited financial statements.

When proper application has not been filed with the property appraiser, the land shall be assessed as provided in s. 193.011, F.S.

Section 193.4613, F.S., first applies to the 2023 ad valorem tax roll and applies to assessments made on or after January 1, 2023.

➤ **Application Deadline for Additional Ad Valorem Tax Exemption for Specified Deployments**

Effective Date: May 6, 2022

Statute Reference: Section 196.173(2), F.S.

Chapter Law: Section 9, 2022-97 (CS/HB 7071, 2nd Eng.)

Provides applicability language that states the deadline for an applicant to file an application with the property appraiser for an additional ad valorem tax exemption under s. 196.173, F.S., for the 2022 tax roll is extended to June 1, 2022. If an application is not timely filed, a property appraiser may grant the exemption if:

- The applicant files an application on or before the 25th day after the property appraiser mails the notice (Notice of Proposed Property Taxes and Non-Ad Valorem Assessments) required under s. 194.011(1), F.S.;
- The applicant is qualified for the exemption; and
- The applicant produces sufficient evidence, as determined by the property appraiser, demonstrating the applicant was unable to timely apply for the exemption or otherwise demonstrates extenuating circumstances warranting the exemption.

If a property appraiser denies an application, the applicant may file, pursuant to s. 194.011(3), F.S., a petition with the value adjustment board requesting the exemption be granted. The petition must be filed on or before the 25th day after the property appraiser mails the notice required under s. 194.011(1), F.S. The servicemember is not required to pay a filing fee for the petition. The value adjustment board may grant the exemption if the applicant is qualified and demonstrates extenuating circumstances, as determined by the board.

➤ **Assessment of Agricultural Equipment Rendered Unable to be Used Due to Hurricane Michael**

Effective Date: May 13, 2022

Statute Reference: Section 193.4517, F.S.

Chapter Law: Section 11, 2022-04 (SB 848, Enr.)

The statute citations are updated from s. 823.14(3)(b), to (3)(c), F.S.; and from s. 823.14(3)(c), to (3)(d), F.S.

➤ **Exemption for Classified Use Properties that Contain a Homestead**

Effective Date: July 1, 2022

Statute Reference: Section 196.031, F.S.

Chapter Law: Sections 5-6, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends the statute by clarifying the application of homestead exemptions for classified use properties. For the purposes of applying exemptions listed in s. 196.031, F.S., real property includes portions of the real property and contiguous real property assessed solely on the basis of character or use pursuant to ss. 193.461 or 193.501, F.S., or assessed pursuant to s. 193.505, F.S.

The amendments made to s. 196.031, F.S., are intended to be remedial and clarifying in nature and apply retroactively, but do not provide a basis for an assessment of any tax or create a right to a refund of any tax paid before the effective date of this act. The amendments do not affect the provisions set forth in s. 193.155, F.S., limiting the application of that section only to the residence and curtilage.

➤ **Exemption for Deployed Servicemembers**

Effective Date: July 1, 2022

Statute Reference: Section 196.173(2), F.S.

Chapter Law: Sections 7-8, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends the statute, which provides an exemption for servicemembers who were deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of certain military operations, by deleting Operation Observant Compass and adding Operation Enduring Freedom – Horn of Africa, and European Reassurance Initiative (ERI)/European Deterrence Initiative (EDI).

The amendment made to s. 196.173(2), F.S., first applies to the 2022 ad valorem tax roll.

➤ **Internet Website Publication**

Effective Date: January 1, 2023

Statute Reference: Section 50.0211, F.S.

Chapter Law: Sections 3-5, 2022-103 (CS/HB 7049, 1st Eng.)

Repeals the statute that allows a governmental agency to publish legal notices on a newspaper's website and provides that a governmental agency may publish legal notices on the publicly accessible website of the county in which it lies instead.

➤ **Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled**

Effective Date: January 1, 2023

Statute Reference: Section 196.202(1), F.S.

Chapter Law: Sections 12-13, 2022-97 (CS/HB 7071, 2nd Eng.)

Increases the exemption on the property of every widow, widower, blind person, or totally and permanently disabled person who is a bona fide Florida resident to \$5,000.

The amendment made to s. 196.202(1), F.S., first applies to the 2023 ad valorem tax roll.

➤ Refund of Taxes for Residential Improvements Rendered Uninhabitable by a Catastrophic Event

Effective Date: January 1, 2023

Statute Reference: Section 197.319, F.S.

Chapter Law: Sections 14-15, 2022-97 (CS/HB 7071, 2nd Eng.)

Creates s. 197.319, F.S., to allow for a refund of taxes for residential dwellings rendered uninhabitable by a catastrophic event.

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

- The property owner must file an application for refund with the property appraiser no sooner than 30 days after the residential dwelling was rendered uninhabitable and has been restored to a habitable condition, or no later than March 1 of the tax year immediately following the catastrophic event.
- The refund application must be made on a form prescribed by the Department and furnished by the property appraiser. The property appraiser may request supporting documentation from the applicant.
- The refund application identifies the residential parcel on which the residential improvement was rendered uninhabitable by a catastrophic event, the date of the catastrophic event, and the number of days the residential improvement was uninhabitable during the calendar year in which the catastrophic event occurred.
- The application for refund is verified under oath and subject to the penalty of perjury.
- When the property appraiser receives the application for refund, he or she will investigate the statements it contains to determine if the applicant is entitled to a refund of taxes. If the property appraiser determines that the applicant is not entitled to a refund, the applicant may file a petition with the value adjustment board pursuant to s. 194.011(3), F.S., requesting that the refund be granted.
- If the property appraiser determines that the applicant is entitled to a refund, the property appraiser shall issue an official written statement to the tax collector within 30 days of such determination, but no later than April 1 of the year following the date of the catastrophic event, that provides:
 - The just value of the residential improvement as the property appraiser determined, on January 1 of the year when the catastrophic event occurred.
 - The number of days during the calendar year that the residential improvement was uninhabitable.
 - The postcatastrophic event just value of the residential parcel, as determined by the property appraiser.
 - The residential parcel's percent change in value.

After receiving the written statement from the property appraiser, the tax collector will calculate the damage differential and process a refund in an amount equal to the catastrophic event refund.

Any person who is qualified to have property taxes refunded but fails to file an application by March 1 of the year immediately following the catastrophic event may file an application for refund and may file a petition with the value adjustment board requesting that a refund be granted. The petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice of proposed property taxes and non-ad valorem assessments by the property appraiser as provided in s. 194.011(1), F.S. After reviewing the petition, if the person is qualified to receive the refund and demonstrates particular extenuating circumstances determined by the property appraiser or the value

adjustment board to warrant granting a late application for refund, the property appraiser or the value adjustment board may grant a refund.

By September 1 of each year, the tax collector shall notify the Department of the total reduction in taxes for all properties that qualified for a refund for the year and the governing board of each affected local government of the reduction that will occur in that local government's taxes.

This section does not affect the requirements of s. 197.333, F.S.

Section 197.319, F.S., first applies to the 2023 ad valorem tax roll.

➤ **Section 197.318, Florida Statutes, is Repealed**

Effective Date: May 13, 2022

Statute Reference: Section 197.318, F.S.

Chapter Law: Section 4, 2022-05 (SB 850, Enr.)

This section, which relates to abatement of taxes for residential improvements damaged or destroyed by Hurricane Hermine, Hurricane Matthew, or Hurricane Irma, expired on its own terms, effective January 1, 2021.

➤ **Value Adjustment Board Hearing Purposes; Remove Abatement of Taxes**

Effective Date: May 13, 2022

Statute Reference: Section 194.032, F.S.

Chapter Law: Section 35, 2022-05 (SB 850, Enr.)

Removes the reference to the tax abatements under s. 197.318, F.S., for the value adjustment boards to hear appeals. Amended to conform to the repeal of s. 197.318, F.S.

➤ **Value Adjustment Board Hearing Purposes; Timetable**

Effective Date: May 6, 2022

Statute Reference: Section 194.032, F.S.

Chapter Law: Section 4, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends the statute to allow a value adjustment board to meet before the Department approves the assessment rolls, but not earlier than July 1, to hear appeals pertaining to tax abatements under ss. 197.318, 197.3195, and refunds under s. 197.319, F.S.

SALES TAX

➤ Admissions Tax – Sporting Events

Effective Date: July 1, 2022

Statute Reference: Section 212.04(2), F.S.

Chapter Law: Section 19, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends the statute to provide that tax may not be levied on:

- Admissions to any FIFA World Cup match sanctioned by the Fédération Internationale de Football Association (FIFA), including any qualifying match held up to 12 months before the FIFA World Cup matches;
- Admissions to any Formula One Grand Prix race sanctioned by Fédération Internationale de l'Automobile, including any qualifying or support races held at the circuit up to 72 hours before the grand prix race; or
- Admissions to the Daytona 500 sanctioned by the National Association for Stock Car Auto Racing, including any qualifying or support races held at the same track up to 72 hours before the race.

➤ Community Contribution Tax Credit

Effective Date: July 1, 2022

Statute Reference: Section 212.08(5)(p), F.S.

Chapter Law: Section 23, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends the statute to provide that the total amount of credit which may be granted for all programs under ss. 212.08(5)(p), 220.183, 624.5105, F.S., is \$14.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households and \$4.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for all other projects.

➤ Retail Sales of New Mobile Homes – Tax Rate

Effective Date: July 1, 2022

Statute Reference: Section 212.05(1), F.S.

Chapter Law: Section 20, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends s. 212.05, F.S., to provide that sales tax is levied at the rate of 3 percent of the sales price on the retail sale of a “new mobile home,” as that term is defined in s. 319.001, F.S.

➤ Sales Tax Exemptions – Boiler Fuels

Effective Date: July 1, 2022

Statute Reference: Section 212.08(7)(b), F.S.

Chapter Law: Section 23, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends the exemption provided in s. 212.08(7)(b), F.S., by including hydrogen in the list of certain combustible fuels that may be purchased tax exempt when such fuel is used in an industrial manufacturing, processing, compounding, or production process at a fixed location in Florida.

➤ **Sales Tax Exemptions – Certain Farm Equipment**

Effective Date: July 1, 2022

Statute Reference: Section 212.08(3), F.S.

Chapter Law: Section 23, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends the statute by removing sales price and weight limitations within the exemption from sales tax for the purchase of a trailer by a farmer for exclusive use in agricultural production or to transport farm products from his or her farm to the place where the farmer transfers ownership of the farm products to another. This exemption is not forfeited by using a trailer to transport the farmer's farm equipment. The exemption does not apply to the lease or rental of a trailer.

➤ **Sales Tax Exemptions – Green Hydrogen**

Effective Date: July 1, 2022

Statute Reference: Section 212.08(7)(ppp), F.S.

Chapter Law: Section 23, 2022-97 (CS/HB 7071, 2nd Eng.)

Creates s. 212.08(7)(ppp), F.S., which defines "green hydrogen" to mean hydrogen created using biomass or an electrolytic process powered from renewable energy sources, including solar energy, wind energy, biomass, and geothermal energy. The term also includes hydrogen created using the pyrolytic decomposition of methane gas.

Provides exemptions from sales tax for the purchase of machinery and equipment used at a fixed location in Florida in the production, storage, transportation, compression, or blending of green hydrogen and ammonia derived from green hydrogen, if the ammonia will be converted back to green hydrogen before its use or sale.

Also provides exemptions from sales tax for the purchase of machinery and equipment that are necessary to produce electrical energy resulting from the electrochemical reaction of green hydrogen and oxygen in a fuel cell. The electrical energy must be primarily used in manufacturing, processing, compounding, or producing for sale items of tangible personal property in Florida. The machinery and equipment must be used at a fixed location in Florida.

➤ **Sales Tax Exemptions – Items in Agricultural Use**

Effective Date: July 1, 2022

Statute Reference: Section 212.08(5)(a), F.S.

Chapter Law: Section 23, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends the statute to provide that hog wire and barbed wire fencing, including gates and materials used to construct or repair such fencing, used in agricultural production on lands classified as agricultural lands under s. 193.461, F.S., are exempt from tax.

➤ Sales Tax Exemptions – Machinery and Equipment Used in Production of Electrical or Steam Energy

Effective Date: July 1, 2022

Statute Reference: Section 212.08(5)(c), F.S.

Chapter Law: Section 23, 2022-97 (CS/HB 7071, 2nd Eng.)

Amends the exemption provided in s. 212.08(5)(c), F.S., for purchases of machinery and equipment for use at a fixed location where the machinery and equipment are necessary in the production of electrical or steam energy resulting from the burning of boiler fuels other than residual oil. The amendment specifies that the exemption applies if the production of electrical or steam energy is the result of the burning of hydrogen.

In facilities where machinery and equipment are necessary to burn hydrogen, or both residual and nonresidual fuels, the exemption shall be prorated. Such proration shall be based upon the production of electrical or steam energy from nonresidual fuels and hydrogen as a percentage of electrical or steam energy from all fuels.

➤ Sales Tax Holiday – Clothing and School Supplies

Effective Date: May 6, 2022

Statute Reference: N/A

Chapter Law: Section 43, 2022-97 (CS/HB 7071, 2nd Eng.)

Exempts, from July 25, 2022, through August 7, 2022, 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

"Clothing" is defined to mean:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs
2. All footwear, excluding skis, swim fins, roller blades, and skates.

"School supplies" is defined to mean pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue, paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

"Learning aids" is defined to mean flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets.

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

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

These exemptions do not apply to sales made within a theme park or entertainment complex, a public lodging establishment, or an airport.

Dealers whose sales of items that would be exempt during the holiday were less than 5% of the dealer's gross sales in the prior calendar year may choose not to participate in the holiday. Dealers choosing not to participate must notify the Department in writing by July 18, 2022, of their election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at their places of business.

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

Effective Date: May 6, 2022

Statute Reference: N/A

Chapter Law: Section 44, 2022-97 (CS/HB 7071, 2nd Eng.)

Exempts, from May 28, 2022, through June 10, 2022, the following:

- A portable self-powered light source selling for \$40 or less
- A portable self-powered radio, two-way radio, or weather-band radio selling for \$50 or less
- A tarpaulin or other flexible waterproof sheeting selling for \$100 or less
- An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for \$100 or less
- A gas or diesel fuel tank selling for \$50 or less
- A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$50 or less
- A nonelectric food storage cooler selling for \$60 or less
- A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$1,000 or less
- Reusable ice selling for \$20 or less
- A portable power bank selling for \$60 or less
- A smoke detector or smoke alarm selling for \$70 or less
- A fire extinguisher selling for \$70 or less
- A carbon monoxide detector selling for \$70 or less
- Portable kennels or pet carriers selling for \$100 or less per item
- Bags of dry pet food weighing 15 pounds or less and selling for \$30 or less per item
- Cans or pouches of wet pet food selling for \$2 or less per can or pouch or the equivalent if sold in a box or case
- Manual can openers selling for \$15 or less per item
- Leashes, collars, and muzzles selling for \$20 or less per item
- Collapsible or travel-sized food or water bowls selling for \$15 or less per item
- Cat litter weighing 25 pounds or less and selling for \$25 or less per item
- Cat litter pans selling for \$15 or less per item

- Pet waste disposal bags selling for \$15 or less per package
- Pet pads selling for \$20 or less per box or package
- Hamster or rabbit substrate selling for \$15 or less per package
- Pet beds selling for \$40 or less per item

These exemptions do not apply to sales made within a theme park or entertainment complex, a public lodging establishment, or an airport.

➤ **Sales Tax Holiday – Freedom Week**

Effective Date: May 6, 2022

Statute Reference: N/A

Chapter Law: Section 45, 2022-97 (CS/HB 7071, 2nd Eng.)

Exempts, from July 1, 2022, through July 7, 2022, the following:

- The sale by way of admissions for:
 1. A live music event scheduled to be held on any date or dates from July 1, 2022, through December 31, 2022
 2. A live sporting event scheduled to be held on any date or dates from July 1, 2022, through December 31, 2022
 3. A movie to be shown in a movie theater on any date or dates from July 1, 2022, through December 31, 2022
 4. Entry to a museum, including any annual passes
 5. Entry to a state park, including any annual passes
 6. Entry to a ballet, play, or musical theatre performance scheduled to be held on any date or dates from July 1, 2022, through December 31, 2022
 7. Season tickets for ballets, plays, music events, or musical theatre performances
 8. Entry to a fair, festival, or cultural event scheduled to be held on any date or dates from July 1, 2022, through December 31, 2022
 9. Use of or access to private and membership clubs providing physical fitness facilities from July 1, 2022, through December 31, 2022

- The retail sale of boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, and sports equipment.

“Boating and water activity supplies” means:

- The first \$75 of the sales price of life jackets and coolers
- The first \$35 of the sales price of recreational pool tubes, pool floats, inflatable chairs, and pool toys
- The first \$50 of the sales price of safety flares
- The first \$150 of the sales price of water skis, wakeboards, kneeboards, and recreational inflatable water tubes or floats capable of being towed
- The first \$300 of the sales price of paddleboards and surfboards
- The first \$500 of the sales price of canoes and kayaks
- The first \$75 of the sales price of paddles and oars
- The first \$25 of the sales price of snorkels, goggles, and swimming masks

“Camping supplies” means:

- The first \$200 of the sales price of tents

- The first \$50 of the sales price of sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs
- The first \$30 of the sales price of camping lanterns and flashlights

“Fishing supplies” means:

- The first \$75 of the sales price of rods and reels, if sold individually, or the first \$150 of the sales price if sold as a set
- The first \$30 of the sales price of tackle boxes or bags
- The first \$5 of the sale price of bait or fishing tackle, if sold individually, or the first \$10 of the sales price if multiple items are sold together

The term does not include supplies used for commercial fishing purposes.

“General outdoor supplies” means:

- The first \$15 of the sales price of sunscreen or insect repellent
- The first \$100 of the sales price of sunglasses
- The first \$200 of the sales price of binoculars
- The first \$30 of the sales price of water bottles
- The first \$50 of the sales price of hydration packs
- The first \$250 of the sales price of outdoor gas or charcoal grills
- The first \$50 of the sales price of bicycle helmets
- The first \$250 of the sales price of bicycles

“Residential pool supplies” means:

- The first \$100 of the sales price of individual residential pool and spa replacement parts, nets, filters, lights, and covers
- The first \$150 of the combined sales price of all residential pool and spa chemicals purchased by an individual

“Sports equipment” means any item used in individual or team sports, not including clothing or footwear, selling for \$40 or less.

These exemptions do not apply to sales made within a theme park or entertainment complex, a public lodging establishment, or an airport.

If a purchaser of an admission purchases the admission exempt from tax and subsequently resells the admission, the purchaser shall collect tax on the full sales price of the resold admission.

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

Effective Date: July 1, 2022

Statute Reference: N/A

Chapter Law: Section 46, 2022-97 (CS/HB 7071, 2nd Eng.)

Exempts, from September 3, 2022, through September 9, 2022, the retail sale of the following:

- Hand tools selling for \$50 or less per item
- Power tools selling for \$300 or less per item
- Power tool batteries selling for \$150 or less per item

- Work gloves selling for \$25 or less per pair
- Safety glasses selling for \$50 or less per pair, or the equivalent if sold in sets of more than one pair
- Protective coveralls selling for \$50 or less per item
- Work boots selling for \$175 or less per pair
- Tool belts selling for \$100 or less per item
- Duffle bags or tote bags selling for \$50 or less per item
- Tool boxes selling for \$75 or less per item
- Tool boxes for vehicles selling for \$300 or less per item
- Industry textbooks and code books selling for \$125 or less per item
- Electrical voltage and testing equipment selling for \$100 or less per item
- LED flashlights selling for \$50 or less per item
- Shop lights selling for \$100 or less per item
- Handheld pipe cutters, drain opening tools, and plumbing inspection equipment selling for \$150 or less per item

These exemptions do not apply to sales made within a theme park or entertainment complex, a public lodging establishment, or an airport.

➤ **Temporary Sales Tax Exemption for Baby and Toddler Clothing, Apparel, and Shoes**

Effective Date: May 6, 2022

Statute Reference: N/A

Chapter Law: Section 51, 2022-97 (CS/HB 7071, 2nd Eng.)

Exempts from July 1, 2022, through June 30, 2023, the retail sale of baby and toddler clothing, apparel, and shoes, primarily intended for children age 5 or younger.

The terms “clothing” and “apparel” exclude watches, watchbands, jewelry, umbrellas, and handkerchiefs.

➤ **Temporary Sales Tax Exemption for Children’s Books**

Effective Date: May 6, 2022

Statute Reference: N/A

Chapter Law: Section 48, 2022-97 (CS/HB 7071, 2nd Eng.)

Exempts from May 14, 2022, through August 14, 2022, the retail sale of children’s books.

“Children’s books” is defined to mean any fiction or nonfiction book primarily intended for children age 12 or younger, including any board book, picture book, beginning reader book, juvenile chapter book, or middle grade book. It does not include books intended for, or primarily marketed to, adults.

➤ **Temporary Sales Tax Exemption for Children’s Diapers**

Effective Date: May 6, 2022

Statute Reference: N/A

Chapter Law: Section 50, 2022-97 (CS/HB 7071, 2nd Eng.)

Exempts from July 1, 2022, through June 30, 2023, the retail sale of children’s diapers, including single-use diapers, reusable diapers, and reusable diaper inserts.

➤ **Temporary Sales Tax Exemption for ENERGY STAR Appliances**

Effective Date: May 6, 2022

Statute Reference: N/A

Chapter Law: Section 49, 2022-97 (CS/HB 7071, 2nd Eng.)

Exempts from July 1, 2022, through June 30, 2023, the retail sale of new ENERGY STAR appliances for noncommercial use.

“ENERGY STAR appliance” is defined to mean one of the following products, if such product is designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each agency’s requirements under the ENERGY STAR program, and is affixed with an ENERGY STAR label:

- A washing machine selling for \$1,500 or less;
- A clothes dryer selling for \$1,500 or less;
- A water heater selling for \$1,500 or less; or
- A refrigerator or combination refrigerator/freezer selling for \$3,000 or less.

➤ **Temporary Sales Tax Exemption for Impact-Resistant Windows, Impact-Resistant Doors, and Impact-Resistant Garage Doors**

Effective Date: May 6, 2022

Statute Reference: N/A

Chapter Law: Section 52, 2022-97 (CS/HB 7071, 2nd Eng.)

Exempts from July 1, 2022, through June 30, 2024, the retail sale of impact-resistant windows, impact-resistant doors, and impact-resistant garage doors.

TAX ADMINISTRATION

➤ Confidentiality and Information Sharing – Credit for Qualified Railroad Reconstruction or Replacement Expenditures

Effective Date: July 1, 2022

Statute Reference: Section 213.053(23), F.S.

Chapter Law: Section 24, 2022-97 (CS/HB 7071, 2nd Eng.)

Creates s. 213.053(23), F.S., which provides that the Department may make available to the Department of Transportation, exclusively for official purposes, information for the purpose of administering the credit for qualified railroad reconstruction or replacement expenditures in s. 220.1915, F.S.

➤ Filing of Returns and Payment of Taxes by Electronic Means

Effective Date: January 1, 2023

Statute Reference: Section 213.755(1), F.S.

Chapter Law: Section 2, 2022-151 (SB 2514, 1st Eng.)

Amends the statute to provide that the Executive Director of the Department has authority to require a taxpayer to file returns and remit payments by electronic means where the taxpayer is subject to tax and has paid that tax in the prior state fiscal year in an amount greater than or equal to \$5,000.

➤ Noncriminal Infractions

Effective Date: July 1, 2022

Statute Reference: Sections 327.73, F.S.

Chapter Law: Section 6, 2022-197 (CS/SB 606, 2nd Eng.)

Amends the statute by adding the following provisions, the violation of which are noncriminal infractions:

- Section 328.03, F.S., relating to an improper transfer of title, for which the penalty is up to a maximum of \$500.
- Section 328.48(9), F.S., relating to the failure to update vessel registration information, for which the penalty is up to a maximum of \$500.

➤ Offenses Against Governmental Entities

Effective Date: July 1, 2022

Statute Reference: Sections 815.062, F.S.

Chapter Law: Section 6, 2022-220 (CS/HB 7055)

A person who willfully, knowingly, and without authorization introduces a computer contaminant that gains unauthorized access to, encrypts, modifies, or otherwise renders unavailable data, programs,

or supporting documentation residing or existing within a computer, computer system, computer network, or electronic device owned or operated by a governmental entity and demands a ransom to prevent the publication of or restore access to the data, programs, or supporting documentation or to otherwise remediate the impact of the computer contaminant commits a felony of the first degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084, F.S.

An employee or contractor of a governmental entity with access to the governmental entity's network who willfully and knowingly aids or abets another in the commission of a violation of the above commits a felony of the first degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084, F.S.

In addition to any other penalty imposed, a person convicted of a violation of s. 815.062, F.S., must pay a fine equal to twice the amount of the ransom demand. Moneys recovered under s. 815.062(4), F.S., shall be deposited into the General Revenue Fund.

➤ **Violation of Section 327.30, F.S.**

Effective Date: July 1, 2022

Statute Reference: Sections 327.30(7), F.S.

Chapter Law: Section 2, 2022-197 (CS/SB 606, 2nd Eng.)

Creates s. 327.30(7), F.S., to provide that in addition to any other penalty provided by law, a court may order a person convicted of a violation of s. 327.30, F.S. (*Collisions, accidents, and casualties*), or of any rule adopted or order issued by the Fish and Wildlife Conservation Commission pursuant to s. 327.30, F.S., to pay an additional fine of up to \$1,000 per violation, which must be remitted by the clerk of the court to the Department to be deposited into the Marine Resources Conservation Trust Fund to be used to enhance state and local law enforcement activities related to boating infractions. As used in subsection (7), the terms "convicted" and "conviction" mean any judicial disposition other than acquittal or dismissal.