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1  
2 An act relating to housing; providing a short title;  
3 amending s. 125.0103, F.S.; deleting the authority of  
4 local governments to adopt or maintain laws,  
5 ordinances, rules, or other measures that would have  
6 the effect of imposing controls on rents; amending s.  
7 125.01055, F.S.; revising applicability for areas of  
8 critical state concern; specifying requirements for,  
9 and restrictions on, counties in approving certain  
10 housing developments; providing for future expiration;  
11 amending s. 125.379, F.S.; revising the date by which  
12 counties must prepare inventory lists of real  
13 property; requiring counties to make the inventory  
14 lists publicly available on their websites;  
15 authorizing counties to use certain properties for  
16 affordable housing through a long-term land lease;  
17 revising requirements for counties relating to  
18 inventory lists of certain property for affordable  
19 housing; providing that counties are encouraged to  
20 adopt best practices for surplus land programs;  
21 amending s. 166.04151, F.S.; revising applicability  
22 for areas of critical state concern; specifying  
23 requirements for, and restrictions on, municipalities  
24 in approving applications for certain housing  
25 developments; providing for future expiration;  
26 amending s. 166.043, F.S.; deleting the authority of  
27 local governments to adopt or maintain laws,  
28 ordinances, rules, or other measures that would have  
29 the effect of imposing controls on rents; amending s.  
30 166.0451, F.S.; revising the date by which  
31 municipalities must prepare inventory lists of real  
32 property; requiring municipalities to make the  
33 inventory lists publicly available on their websites;  
34 authorizing municipalities to use certain properties  
35 for affordable housing through a long-term land lease;  
36 revising requirements for municipalities relating to  
37 inventory lists of certain property for affordable  
38 housing; providing that municipalities are encouraged  
39 to adopt best practices for surplus land programs;  
40 amending s. 196.1978, F.S.; providing an exemption  
41 from ad valorem taxation for land that meets certain  
42 criteria; providing applicability; providing for  
43 future repeal; defining terms; providing an ad valorem  
44 tax exemption for portions of property in a

45 multifamily project if certain conditions are met;  
46 providing that vacant units may be eligible for the  
47 exemption under certain circumstances; specifying  
48 percentages of the exemption for qualified properties;  
49 specifying requirements for applying for the exemption  
50 with the property appraiser; specifying requirements  
51 for requesting certification from the Florida Housing  
52 Finance Corporation; specifying requirements for the  
53 corporation in reviewing requests, certifying  
54 property, and posting deadlines for applications;  
55 specifying requirements for property appraisers in  
56 reviewing and granting exemptions and for improperly  
57 granted exemptions; providing a penalty; providing  
58 limitations on eligibility; specifying requirements  
59 for a rental market study; authorizing the corporation  
60 to adopt rules; providing applicability; providing for  
61 future repeal; creating s. 196.1979, F.S.; authorizing  
62 local governments to adopt ordinances to provide an ad  
63 valorem tax exemption for portions of property used to  
64 provide affordable housing meeting certain  
65 requirements; specifying requirements and limitations  
66 for the exemption; providing that vacant units may be  
67 eligible for the exemption under certain  
68 circumstances; specifying requirements for ordinances  
69 granting an exemption; specifying requirements for a  
70 rental market study; providing that ordinances must  
71 expire within a certain timeframe; requiring the  
72 property appraiser to take certain action in response  
73 to an improperly granted exemption; providing a  
74 penalty; providing applicability; amending s. 201.15,  
75 F.S.; suspending, for a specified period, the General  
76 Revenue Fund service charge on documentary stamp tax  
77 collections; providing for specified amounts of such  
78 collections to be credited to the State Housing Trust  
79 Fund for certain purposes; providing for certain  
80 amounts to be credited to the General Revenue Fund  
81 under certain circumstances; prohibiting the transfer  
82 of such funds to the General Revenue Fund in the  
83 General Appropriations Act; providing for the future  
84 expiration and reversion of specified statutory text;  
85 amending s. 212.08, F.S.; revising the total amount of  
86 community contribution tax credits which may be  
87 granted for certain projects; defining terms;  
88 providing a sales tax exemption for building materials  
89 used in the construction of affordable housing units;  
90 defining terms; specifying eligibility requirements;  
91 specifying requirements for applying for a sales tax  
92 refund with the Department of Revenue; specifying  
93 requirements for and limitations on refunds; providing  
94 requirements for the department in issuing refunds;  
95 authorizing the department to adopt rules; providing  
96 applicability; amending s. 213.053, F.S.; authorizing  
97 the department to make certain information available  
98 to the corporation to administer the Live Local

99 Program; creating s. 215.212, F.S.; prohibiting the  
100 deduction of the General Revenue Fund service charge  
101 on documentary stamp tax proceeds; providing for  
102 future repeal; amending s. 215.22, F.S.; conforming a  
103 provision to changes made by the act; providing for  
104 the future expiration and reversion of specified  
105 statutory text; amending s. 220.02, F.S.; specifying  
106 the order of application of Live Local Program tax  
107 credits against the state corporate income tax;  
108 amending s. 220.13, F.S.; specifying requirements for  
109 the addition to adjusted federal income of amounts  
110 taken as a credit under the Live Local Program;  
111 amending s. 220.183, F.S.; conforming a provision to  
112 changes made by the act; amending s. 220.186, F.S.;  
113 providing applicability of Live Local Program tax  
114 credits to the Florida alternative minimum tax credit;  
115 creating s. 220.1878, F.S.; providing a credit against  
116 the state corporate income tax under the Live Local  
117 Program; specifying requirements and procedures for  
118 making eligible contributions and claiming the credit;  
119 amending s. 220.222, F.S.; requiring returns filed in  
120 connection with the Live Local Program tax credits to  
121 include the amount of certain credits; amending s.  
122 253.034, F.S.; modifying requirements for the analysis  
123 included in land use plans; making technical changes;  
124 amending s. 253.0341, F.S.; requiring that local  
125 government requests for the state to surplus  
126 conservation or nonconservation lands for any means of  
127 transfer be expedited throughout the surplus  
128 process; amending s. 288.101, F.S.; authorizing the  
129 Governor, under the Florida Job Growth Grant Fund, to  
130 approve state or local public infrastructure projects  
131 to facilitate the development or construction of  
132 affordable housing; providing for future repeal;  
133 amending s. 420.0003, F.S.; revising legislative  
134 intent for, and policies of, the state housing  
135 strategy; revising requirements for the implementation  
136 of the strategy; revising duties of the Shimberg  
137 Center for Housing Studies at the University of  
138 Florida; requiring the Office of Program Policy  
139 Analysis and Government Accountability to evaluate  
140 specified strategies, policies, and programs at  
141 specified intervals; specifying requirements for the  
142 office's analyses; authorizing rule amendments;  
143 amending s. 420.503, F.S.; revising the definition of  
144 the term "qualified contract" for purposes of the  
145 Florida Housing Finance Corporation Act; amending s.  
146 420.504, F.S.; revising the composition of the  
147 corporation's board of directors; providing  
148 specifications for filling vacancies on the board of  
149 directors; amending s. 420.507, F.S.; specifying a  
150 requirement for the corporation's annual budget  
151 request to the Secretary of Economic Opportunity;  
152 providing for the future expiration and reversion of

153 specified statutory text; amending s. 420.5087, F.S.;  
154 revising prioritization of funds for the State  
155 Apartment Incentive Loan Program; creating s.  
156 420.50871, F.S.; specifying requirements for, and  
157 authorized actions by, the corporation in allocating  
158 certain increased revenues during specified fiscal  
159 years to finance certain housing projects; providing  
160 construction; providing for future repeal; providing a  
161 directive to the Division of Law Revision; creating s.  
162 420.50872, F.S.; defining terms; creating the Live  
163 Local Program; specifying responsibilities of the  
164 corporation; specifying the annual tax credit cap;  
165 specifying requirements for applying for tax credits  
166 with the department; providing requirements for the  
167 carryforward of credits; specifying restrictions on,  
168 and requirements for, the conveyance, transfer, or  
169 assignment of credits; providing requirements and  
170 procedures for the rescindment of credits; specifying  
171 procedures for calculating underpayments and  
172 penalties; providing construction; authorizing the  
173 department and the corporation to develop a  
174 cooperative agreement; authorizing the department to  
175 adopt rules; requiring the department to annually  
176 notify certain taxpayers of certain information;  
177 creating s. 420.5096, F.S.; providing legislative  
178 findings; creating the Florida Hometown Hero Program  
179 for a specified purpose; authorizing the corporation  
180 to underwrite and make certain mortgage loans;  
181 specifying terms for such loans and requirements for  
182 borrowers; authorizing loans made under the program to  
183 be used for the purchase of certain manufactured  
184 homes; providing construction; amending s. 420.531,  
185 F.S.; authorizing the Florida Housing Corporation to  
186 contract with certain entities to provide technical  
187 assistance to local governments in establishing  
188 selection criteria for proposals to use certain  
189 property for affordable housing purposes; amending s.  
190 420.6075, F.S.; making technical changes; amending s.  
191 553.792, F.S.; requiring local governments to maintain  
192 on their websites a policy relating to the expedited  
193 processing of certain building permits and development  
194 orders; amending s. 624.509, F.S.; specifying the  
195 order of application of Live Local Program tax credits  
196 against the insurance premium tax; amending s.  
197 624.5105, F.S.; conforming a provision to changes made  
198 by the act; creating s. 624.51058, F.S.; providing a  
199 credit against the insurance premium tax under the  
200 Live Local Program; providing a requirement for making  
201 eligible contributions; providing construction;  
202 providing applicability; exempting a certain  
203 initiative from certain evacuation time constraints;  
204 specifying that certain comprehensive plan amendments  
205 are valid; authorizing certain local governments to  
206 adopt local ordinances or regulations for certain

207 purposes; authorizing the department to adopt  
208 emergency rules; providing for future expiration of  
209 such rulemaking authority; providing appropriations;  
210 providing a declaration of important state interest;  
211 providing effective dates.

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213 Be It Enacted by the Legislature of the State of Florida:

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215 Section 1. This act may be cited as the "Live Local Act."

216 Section 2. Section 125.0103, Florida Statutes, is amended  
217 to read:

218 125.0103 Ordinances and rules imposing price controls  
219 .—

220 (1)(a) Except as hereinafter provided, a county,  
221 municipality, or other entity of local government may not  
222 adopt or maintain in effect an ordinance or a rule that  
223 has the effect of imposing price controls upon a lawful business  
224 activity that is not franchised by, owned by, or under  
225 contract with, the governmental agency, unless specifically  
226 provided by general law.

227 (b) This section does not prevent the enactment by local  
228 governments of public service rates otherwise authorized by law,  
229 including water, sewer, solid waste, public transportation,  
230 taxicab, or port rates, rates for towing of vehicles or vessels  
231 from or immobilization of vehicles or vessels on private  
232 property, or rates for removal and storage of wrecked or  
233 disabled vehicles or vessels from an accident scene or the  
234 removal and storage of vehicles or vessels in the event the  
235 owner or operator is incapacitated, unavailable, leaves the  
236 procurement of wrecker service to the law enforcement officer at  
237 the scene, or otherwise does not consent to the removal of the  
238 vehicle or vessel.

239 (c) Counties must establish maximum rates which may be  
240 charged on the towing of vehicles or vessels from or  
241 immobilization of vehicles or vessels on private property,  
242 removal and storage of wrecked or disabled vehicles or vessels  
243 from an accident scene or for the removal and storage of  
244 vehicles or vessels, in the event the owner or operator is  
245 incapacitated, unavailable, leaves the procurement of wrecker  
246 service to the law enforcement officer at the scene, or  
247 otherwise does not consent to the removal of the vehicle or  
248 vessel. However, if a municipality chooses to enact an ordinance  
249 establishing the maximum rates for the towing or immobilization  
250 of vehicles or vessels as described in paragraph (b), the  
251 county's ordinance does not apply within such  
252 municipality.

253 (2)

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274       A municipality, county, or other entity of local  
275 government may not adopt or maintain in effect any law,  
276 ordinance, rule, or other measure that would have the  
277 effect of imposing controls on rents

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299       (3) Notwithstanding any other provisions of this  
300 section, municipalities, counties, or other entities of local  
301 government may adopt and maintain in effect any law, ordinance,  
302 rule, or other measure which is adopted for the purposes of  
303 increasing the supply of affordable housing using land use  
304 mechanisms such as inclusionary housing ordinances.

305       Section 3. Subsections (5) and (6) of section 125.01055,  
306 Florida Statutes, are amended, and subsection (7) is added to  
307 that section, to read:

308       125.01055 Affordable housing.—

309       (5) Subsection (4) does not apply in an area of  
310 critical state concern, as designated in s. 380.0552.

311       (6) Notwithstanding any other law or local ordinance or  
312 regulation to the contrary, the board of county commissioners  
313 may approve the development of housing that is affordable, as  
314 defined in s. 420.0004, including, but not limited to, a mixed

315 use residential development, on any parcel zoned for  
316 commercial or industrial use

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319 , so long

320 as at least 10 percent of the units included in the project are  
321 for housing that is affordable

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323 The provisions of this subsection are self-executing and do not  
324 require the board of county commissioners to adopt an ordinance  
325 or a regulation before using the approval process in this  
326 subsection.

327 (7)(a) A county must authorize multifamily and mixed-use  
328 residential as allowable uses in any area zoned for commercial,  
329 industrial, or mixed use if at least 40 percent of the  
330 residential units in a proposed multifamily rental development  
331 are, for a period of at least 30 years, affordable as defined in  
332 s. 420.0004. Notwithstanding any other law, local ordinance, or  
333 regulation to the contrary, a county may not require a proposed  
334 multifamily development to obtain a zoning or land use change,  
335 special exception, conditional use approval, variance, or  
336 comprehensive plan amendment for the building height, zoning,  
337 and densities authorized under this subsection. For mixed-use  
338 residential projects, at least 65 percent of the total square  
339 footage must be used for residential purposes.

340 (b) A county may not restrict the density of a proposed  
341 development authorized under this subsection below the highest  
342 allowed density on any unincorporated land in the county where  
343 residential development is allowed.

344 (c) A county may not restrict the height of a proposed  
345 development authorized under this subsection below the highest  
346 currently allowed height for a commercial or residential  
347 development located in its jurisdiction within 1 mile of the  
348 proposed development or 3 stories, whichever is higher.

349 (d) A proposed development authorized under this subsection  
350 must be administratively approved and no further action by the  
351 board of county commissioners is required if the development  
352 satisfies the county's land development regulations for  
353 multifamily developments in areas zoned for such use and is  
354 otherwise consistent with the comprehensive plan, with the  
355 exception of provisions establishing allowable densities,  
356 height, and land use. Such land development regulations include,  
357 but are not limited to, regulations relating to setbacks and  
358 parking requirements.

359 (e) A county must consider reducing parking requirements  
360 for a proposed development authorized under this subsection if  
361 the development is located within one-half mile of a major  
362 transit stop, as defined in the county's land development code,  
363 and the major transit stop is accessible from the development.

364 (f) For proposed multifamily developments in an  
365 unincorporated area zoned for commercial or industrial use which  
366 is within the boundaries of a multicounty independent special  
367 district that was created to provide municipal services and is  
368 not authorized to levy ad valorem taxes, and less than 20

369 percent of the land area within such district is designated for  
370 commercial or industrial use, a county must authorize, as  
371 provided in this subsection, such development only if the  
372 development is mixed-use residential.

373 (g) Except as otherwise provided in this subsection, a  
374 development authorized under this subsection must comply with  
375 all applicable state and local laws and regulations.

376 (h) This subsection does not apply to property defined as  
377 recreational and commercial working waterfront in s.  
378 342.201(2)(b) in any area zoned as industrial.

379 (i) This subsection expires October 1, 2033.

380 Section 4. Section 125.379, Florida Statutes, is amended to  
381 read:

382 125.379 Disposition of county property for affordable  
383 housing.—

384 (1) By October 1, 2023 , and every 3 years  
385 thereafter, each county shall prepare an inventory list of all  
386 real property within its jurisdiction to which the county or any  
387 dependent special district within its boundaries holds fee  
388 simple title which is appropriate for use as affordable  
389 housing. The inventory list must include the address and legal  
390 description of each such real property and specify whether the  
391 property is vacant or improved. The governing body of the county  
392 must review the inventory list at a public hearing and may  
393 revise it at the conclusion of the public hearing. The governing  
394 body of the county shall adopt a resolution that includes an  
395 inventory list of such property following the public hearing.  
396 Each county shall make the inventory list publicly available on  
397 its website to encourage potential development.

398 (2) The properties identified as appropriate for use as  
399 affordable housing on the inventory list adopted by the county  
400 may be used for affordable housing through a long-term land  
401 lease requiring the development and maintenance of affordable  
402 housing, offered for sale and the proceeds used to purchase land  
403 for the development of affordable housing or to increase the  
404 local government fund earmarked for affordable housing,  
405 sold with a restriction that requires the development of the  
406 property as permanent affordable housing, or donated to a  
407 nonprofit housing organization for the construction of permanent  
408 affordable housing. Alternatively, the county or special  
409 district may otherwise make the property available for use for  
410 the production and preservation of permanent affordable housing.  
411 For purposes of this section, the term “affordable” has the same  
412 meaning as in s. 420.0004(3).

413 (3) Counties are encouraged to adopt best practices for  
414 surplus land programs, including, but not limited to:

415 (a) Establishing eligibility criteria for the receipt or  
416 purchase of surplus land by developers;

417 (b) Making the process for requesting surplus lands  
418 publicly available; and

419 (c) Ensuring long-term affordability through ground leases  
420 by retaining the right of first refusal to purchase property  
421 that would be sold or offered at market rate and by requiring  
422 reversion of property not used for affordable housing within a



423 certain timeframe.

424 Section 5. Subsections (5) and (6) of section 166.04151,  
425 Florida Statutes, are amended, and subsection (7) is added to  
426 that section, to read:

427 166.04151 Affordable housing.—

428 (5) Subsection (4) does not apply in an area of  
429 critical state concern, as designated by s. 380.0552 or chapter  
430 28-36, Florida Administrative Code.

431 (6) Notwithstanding any other law or local ordinance or  
432 regulation to the contrary, the governing body of a municipality  
433 may approve the development of housing that is affordable, as  
434 defined in s. 420.0004, including, but not limited to, a mixed  
435 use residential development, on any parcel zoned for  
436 commercial or industrial use

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439 , so long

440 as at least 10 percent of the units included in the project are  
441 for housing that is affordable

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443 The provisions of this subsection are self-executing and do not  
444 require the governing body to adopt an ordinance or a regulation  
445 before using the approval process in this subsection.

446 (7)(a) A municipality must authorize multifamily and mixed  
447 use residential as allowable uses in any area zoned for  
448 commercial, industrial, or mixed use if at least 40 percent of  
449 the residential units in a proposed multifamily rental  
450 development are, for a period of at least 30 years, affordable  
451 as defined in s. 420.0004. Notwithstanding any other law, local  
452 ordinance, or regulation to the contrary, a municipality may not  
453 require a proposed multifamily development to obtain a zoning or  
454 land use change, special exception, conditional use approval,  
455 variance, or comprehensive plan amendment for the building  
456 height, zoning, and densities authorized under this subsection.  
457 For mixed-use residential projects, at least 65 percent of the  
458 total square footage must be used for residential purposes.

459 (b) A municipality may not restrict the density of a  
460 proposed development authorized under this subsection below the  
461 highest allowed density on any land in the municipality where  
462 residential development is allowed.

463 (c) A municipality may not restrict the height of a  
464 proposed development authorized under this subsection below the  
465 highest currently allowed height for a commercial or residential  
466 development located in its jurisdiction within 1 mile of the  
467 proposed development or 3 stories, whichever is higher.

468 (d) A proposed development authorized under this subsection  
469 must be administratively approved and no further action by the  
470 governing body of the municipality is required if the  
471 development satisfies the municipality's land development  
472 regulations for multifamily developments in areas zoned for such  
473 use and is otherwise consistent with the comprehensive plan,  
474 with the exception of provisions establishing allowable  
475 densities, height, and land use. Such land development  
476 regulations include, but are not limited to, regulations

477 relating to setbacks and parking requirements.

478 (e) A municipality must consider reducing parking  
479 requirements for a proposed development authorized under this  
480 subsection if the development is located within one-half mile of  
481 a major transit stop, as defined in the municipality's land  
482 development code, and the major transit stop is accessible from  
483 the development.

484 (f) A municipality that designates less than 20 percent of  
485 the land area within its jurisdiction for commercial or  
486 industrial use must authorize a proposed multifamily development  
487 as provided in this subsection in areas zoned for commercial or  
488 industrial use only if the proposed multifamily development is  
489 mixed-use residential.

490 (g) Except as otherwise provided in this subsection, a  
491 development authorized under this subsection must comply with  
492 all applicable state and local laws and regulations.

493 (h) This subsection does not apply to property defined as  
494 recreational and commercial working waterfront in s.  
495 342.201(2)(b) in any area zoned as industrial.

496 (i) This subsection expires October 1, 2033.

497 Section 6. Section 166.043, Florida Statutes, is amended to  
498 read:

499 166.043 Ordinances and rules imposing price controls  
500 .—

501 (1)(a) Except as hereinafter provided, a county,  
502 municipality, or other entity of local government may not  
503 adopt or maintain in effect an ordinance or a rule that  
504 has the effect of imposing price controls upon a lawful business  
505 activity that is not franchised by, owned by, or under  
506 contract with, the governmental agency, unless specifically  
507 provided by general law.

508 (b) This section does not prevent the enactment by local  
509 governments of public service rates otherwise authorized by law,  
510 including water, sewer, solid waste, public transportation,  
511 taxicab, or port rates, rates for towing of vehicles or vessels  
512 from or immobilization of vehicles or vessels on private  
513 property, or rates for removal and storage of wrecked or  
514 disabled vehicles or vessels from an accident scene or the  
515 removal and storage of vehicles or vessels in the event the  
516 owner or operator is incapacitated, unavailable, leaves the  
517 procurement of wrecker service to the law enforcement officer at  
518 the scene, or otherwise does not consent to the removal of the  
519 vehicle or vessel.

520 (c) Counties must establish maximum rates which may be  
521 charged on the towing of vehicles or vessels from or  
522 immobilization of vehicles or vessels on private property,  
523 removal and storage of wrecked or disabled vehicles or vessels  
524 from an accident scene or for the removal and storage of  
525 vehicles or vessels, in the event the owner or operator is  
526 incapacitated, unavailable, leaves the procurement of wrecker  
527 service to the law enforcement officer at the scene, or  
528 otherwise does not consent to the removal of the vehicle or  
529 vessel. However, if a municipality chooses to enact an ordinance  
530 establishing the maximum rates for the towing or immobilization

531 of vehicles or vessels as described in paragraph (b), the  
532 county's ordinance established under s. 125.0103 does not  
533 apply within such municipality.

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555 A municipality, county, or other entity of local  
556 government may not adopt or maintain in effect any law,  
557 ordinance, rule, or other measure that would have the  
558 effect of imposing controls on rents

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580 (3) Notwithstanding any other provisions of this  
581 section, municipalities, counties, or other entity of local  
582 government may adopt and maintain in effect any law, ordinance,  
583 rule, or other measure which is adopted for the purposes of  
584 increasing the supply of affordable housing using land use

585 mechanisms such as inclusionary housing ordinances.

586 Section 7. Section 166.0451, Florida Statutes, is amended  
587 to read:

588 166.0451 Disposition of municipal property for affordable  
589 housing.—

590 (1) By October 1, 2023 , and every 3 years  
591 thereafter, each municipality shall prepare an inventory list of  
592 all real property within its jurisdiction to which the  
593 municipality or any dependent special district within its  
594 boundaries holds fee simple title which is appropriate for  
595 use as affordable housing. The inventory list must include the  
596 address and legal description of each such property and specify  
597 whether the property is vacant or improved. The governing body  
598 of the municipality must review the inventory list at a public  
599 hearing and may revise it at the conclusion of the public  
600 hearing. Following the public hearing, the governing body of the  
601 municipality shall adopt a resolution that includes an inventory  
602 list of such property. Each municipality shall make the  
603 inventory list publicly available on its website to encourage  
604 potential development.

605 (2) The properties identified as appropriate for use as  
606 affordable housing on the inventory list adopted by the  
607 municipality may be used for affordable housing through a long  
608 term land lease requiring the development and maintenance of  
609 affordable housing, offered for sale and the proceeds  
610 used to purchase land for the development of affordable housing  
611 or to increase the local government fund earmarked for  
612 affordable housing, sold with a restriction that  
613 requires the development of the property as permanent affordable  
614 housing, or donated to a nonprofit housing organization  
615 for the construction of permanent affordable housing.  
616 Alternatively, the municipality or special district may  
617 otherwise make the property available for use for the production  
618 and preservation of permanent affordable housing. For purposes  
619 of this section, the term “affordable” has the same meaning as  
620 in s. 420.0004(3).

621 (3) Municipalities are encouraged to adopt best practices  
622 for surplus land programs, including, but not limited to:

623 (a) Establishing eligibility criteria for the receipt or  
624 purchase of surplus land by developers;

625 (b) Making the process for requesting surplus lands  
626 publicly available; and

627 (c) Ensuring long-term affordability through ground leases  
628 by retaining the right of first refusal to purchase property  
629 that would be sold or offered at market rate and by requiring  
630 reversion of property not used for affordable housing within a  
631 certain timeframe.

632 Section 8. Effective January 1, 2024, subsection (1) of  
633 section 196.1978, Florida Statutes, is amended, and subsection  
634 (3) is added to that section, to read:

635 196.1978 Affordable housing property exemption.—

636 (1)(a) Property used to provide affordable housing to  
637 eligible persons as defined by s. 159.603 and natural persons or  
638 families meeting the extremely-low-income, very-low-income, low

639 income, or moderate-income limits specified in s. 420.0004,  
640 which is owned entirely by a nonprofit entity that is a  
641 corporation not for profit, qualified as charitable under s.  
642 501(c)(3) of the Internal Revenue Code and in compliance with  
643 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned  
644 by an exempt entity and used for a charitable purpose, and those  
645 portions of the affordable housing property that provide housing  
646 to natural persons or families classified as extremely low  
647 income, very low income, low income, or moderate income under s.  
648 420.0004 are exempt from ad valorem taxation to the extent  
649 authorized under s. 196.196. All property identified in this  
650 subsection must comply with the criteria provided under s.  
651 196.195 for determining exempt status and applied by property  
652 appraisers on an annual basis. The Legislature intends that any  
653 property owned by a limited liability company which is  
654 disregarded as an entity for federal income tax purposes  
655 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated  
656 as owned by its sole member. If the sole member of the limited  
657 liability company that owns the property is also a limited  
658 liability company that is disregarded as an entity for federal  
659 income tax purposes pursuant to Treasury Regulation 301.7701  
660 3(b)(1)(ii), the Legislature intends that the property be  
661 treated as owned by the sole member of the limited liability  
662 company that owns the limited liability company that owns the  
663 property. Units that are vacant and units that are occupied by  
664 natural persons or families whose income no longer meets the  
665 income limits of this subsection, but whose income met those  
666 income limits at the time they became tenants, shall be treated  
667 as portions of the affordable housing property exempt under this  
668 subsection if a recorded land use restriction agreement in favor  
669 of the Florida Housing Finance Corporation or any other  
670 governmental or quasi-governmental jurisdiction requires that  
671 all residential units within the property be used in a manner  
672 that qualifies for the exemption under this subsection and if  
673 the units are being offered for rent.

674 (b) Land that is owned entirely by a nonprofit entity that  
675 is a corporation not for profit, qualified as charitable under  
676 s. 501(c)(3) of the Internal Revenue Code and in compliance with  
677 Rev. Proc. 96-32, 1996-1 C.B. 717, and is leased for a minimum  
678 of 99 years for the purpose of, and is predominantly used for,  
679 providing housing to natural persons or families meeting the  
680 extremely-low-income, very-low-income, low-income, or moderate  
681 income limits specified in s. 420.0004 is exempt from ad valorem  
682 taxation. For purposes of this paragraph, land is predominantly  
683 used for qualifying purposes if the square footage of the  
684 improvements on the land used to provide qualifying housing is  
685 greater than 50 percent of the square footage of all  
686 improvements on the land. This paragraph first applies to the  
687 2024 tax roll and is repealed December 31, 2059.

688 (3)(a) As used in this subsection, the term:

689 1. "Corporation" means the Florida Housing Finance  
690 Corporation.

691 2. "Newly constructed" means an improvement to real  
692 property which was substantially completed within 5 years before

693 the date of an applicant's first submission of a request for  
694 certification or an application for an exemption pursuant to  
695 this section, whichever is earlier.

696 3. "Substantially completed" has the same meaning as in s.  
697 192.042(1).

698 (b) Notwithstanding ss. 196.195 and 196.196, portions of  
699 property in a multifamily project are considered property used  
700 for a charitable purpose and are eligible to receive an ad  
701 valorem property tax exemption if such portions:

702 1. Provide affordable housing to natural persons or  
703 families meeting the income limitations provided in paragraph  
704 (d);

705 2. Are within a newly constructed multifamily project that  
706 contains more than 70 units dedicated to housing natural persons  
707 or families meeting the income limitations provided in paragraph  
708 (d); and

709 3. Are rented for an amount that does not exceed the amount  
710 as specified by the most recent multifamily rental programs  
711 income and rent limit chart posted by the corporation and  
712 derived from the Multifamily Tax Subsidy Projects Income Limits  
713 published by the United States Department of Housing and Urban  
714 Development or 90 percent of the fair market value rent as  
715 determined by a rental market study meeting the requirements of  
716 paragraph (m), whichever is less.

717 (c) If a unit that in the previous year qualified for the  
718 exemption under this subsection and was occupied by a tenant is  
719 vacant on January 1, the vacant unit is eligible for the  
720 exemption if the use of the unit is restricted to providing  
721 affordable housing that would otherwise meet the requirements of  
722 this subsection and a reasonable effort is made to lease the  
723 unit to eligible persons or families.

724 (d)1. Qualified property used to house natural persons or  
725 families whose annual household income is greater than 80  
726 percent but not more than 120 percent of the median annual  
727 adjusted gross income for households within the metropolitan  
728 statistical area or, if not within a metropolitan statistical  
729 area, within the county in which the person or family resides,  
730 must receive an ad valorem property tax exemption of 75 percent  
731 of the assessed value.

732 2. Qualified property used to house natural persons or  
733 families whose annual household income does not exceed 80  
734 percent of the median annual adjusted gross income for  
735 households within the metropolitan statistical area or, if not  
736 within a metropolitan statistical area, within the county in  
737 which the person or family resides, is exempt from ad valorem  
738 property taxes.

739 (e) To receive an exemption under this subsection, a  
740 property owner must submit an application on a form prescribed  
741 by the department by March 1 for the exemption, accompanied by a  
742 certification notice from the corporation to the property  
743 appraiser.

744 (f) To receive a certification notice, a property owner  
745 must submit a request to the corporation for certification on a  
746 form provided by the corporation which includes all of the

747 following:

748 1. The most recently completed rental market study meeting  
749 the requirements of paragraph (m).

750 2. A list of the units for which the property owner seeks  
751 an exemption.

752 3. The rent amount received by the property owner for each  
753 unit for which the property owner seeks an exemption. If a unit  
754 is vacant and qualifies for an exemption under paragraph (c),  
755 the property owner must provide evidence of the published rent  
756 amount for each vacant unit.

757 4. A sworn statement, under penalty of perjury, from the  
758 applicant restricting the property for a period of not less than  
759 3 years to housing persons or families who meet the income  
760 limitations under this subsection.

761 (g) The corporation shall review the request for  
762 certification and certify property that meets the eligibility  
763 criteria of this subsection. A determination by the corporation  
764 regarding a request for certification does not constitute final  
765 agency action pursuant to chapter 120.

766 1. If the corporation determines that the property meets  
767 the eligibility criteria for an exemption under this subsection,  
768 the corporation must send a certification notice to the property  
769 owner and the property appraiser.

770 2. If the corporation determines that the property does not  
771 meet the eligibility criteria, the corporation must notify the  
772 property owner and include the reasons for such determination.

773 (h) The corporation shall post on its website the deadline  
774 to submit a request for certification. The deadline must allow  
775 adequate time for a property owner to submit a timely  
776 application for exemption to the property appraiser.

777 (i) The property appraiser shall review the application and  
778 determine if the applicant is entitled to an exemption. A  
779 property appraiser may grant an exemption only for a property  
780 for which the corporation has issued a certification notice.

781 (j) If the property appraiser determines that for any year  
782 during the immediately previous 10 years a person who was not  
783 entitled to an exemption under this subsection was granted such  
784 an exemption, the property appraiser must serve upon the owner a  
785 notice of intent to record in the public records of the county a  
786 notice of tax lien against any property owned by that person in  
787 the county, and that property must be identified in the notice  
788 of tax lien. Any property owned by the taxpayer and situated in  
789 this state is subject to the taxes exempted by the improper  
790 exemption, plus a penalty of 50 percent of the unpaid taxes for  
791 each year and interest at a rate of 15 percent per annum. If an  
792 exemption is improperly granted as a result of a clerical  
793 mistake or an omission by the property appraiser, the property  
794 owner improperly receiving the exemption may not be assessed a  
795 penalty or interest.

796 (k) Units subject to an agreement with the corporation  
797 pursuant to chapter 420 recorded in the official records of the  
798 county in which the property is located to provide housing to  
799 natural persons or families meeting the extremely-low-income,  
800 very-low-income, or low-income limits specified in s. 420.0004



801 are not eligible for this exemption.

802 (l) Property receiving an exemption pursuant to s. 196.1979  
803 is not eligible for this exemption.

804 (m) A rental market study submitted as required by  
805 paragraph (f) must identify the fair market value rent of each  
806 unit for which a property owner seeks an exemption. Only a  
807 certified general appraiser as defined in s. 475.611 may issue a  
808 rental market study. The certified general appraiser must be  
809 independent of the property owner who requests the rental market  
810 study. In preparing the rental market study, a certified general  
811 appraiser shall comply with the standards of professional  
812 practice pursuant to part II of chapter 475 and use comparable  
813 property within the same geographic area and of the same type as  
814 the property for which the exemption is sought. A rental market  
815 study must have been completed within 3 years before submission  
816 of the application.

817 (n) The corporation may adopt rules to implement this  
818 section.

819 (o) This subsection first applies to the 2024 tax roll and  
820 is repealed December 31, 2059.

821 Section 9. Section 196.1979, Florida Statutes, is created  
822 to read:

823 196.1979 County and municipal affordable housing property  
824 exemption.—

825 (1)(a) Notwithstanding ss. 196.195 and 196.196, the board  
826 of county commissioners of a county or the governing body of a  
827 municipality may adopt an ordinance to exempt those portions of  
828 property used to provide affordable housing meeting the  
829 requirements of this section. Such property is considered  
830 property used for a charitable purpose. To be eligible for the  
831 exemption, the portions of property:

832 1. Must be used to house natural persons or families whose  
833 annual household income:

834 a. Is greater than 30 percent but not more than 60 percent  
835 of the median annual adjusted gross income for households within  
836 the metropolitan statistical area or, if not within a  
837 metropolitan statistical area, within the county in which the  
838 person or family resides; or

839 b. Does not exceed 30 percent of the median annual adjusted  
840 gross income for households within the metropolitan statistical  
841 area or, if not within a metropolitan statistical area, within  
842 the county in which the person or family resides;

843 2. Must be within a multifamily project containing 50 or  
844 more residential units, at least 20 percent of which are used to  
845 provide affordable housing that meets the requirements of this  
846 section;

847 3. Must be rented for an amount no greater than the amount  
848 as specified by the most recent multifamily rental programs  
849 income and rent limit chart posted by the corporation and  
850 derived from the Multifamily Tax Subsidy Projects Income Limits  
851 published by the United States Department of Housing and Urban  
852 Development or 90 percent of the fair market value rent as  
853 determined by a rental market study meeting the requirements of  
854 subsection (4), whichever is less;



855           4. May not have been cited for code violations on three or  
856 more occasions in the 24 months before the submission of a tax  
857 exemption application;

858           5. May not have any cited code violations that have not  
859 been properly remedied by the property owner before the  
860 submission of a tax exemption application; and

861           6. May not have any unpaid fines or charges relating to the  
862 cited code violations. Payment of unpaid fines or charges before  
863 a final determination on a property's qualification for an  
864 exemption under this section will not exclude such property from  
865 eligibility if the property otherwise complies with all other  
866 requirements for the exemption.

867           (b) Qualified property may receive an ad valorem property  
868 tax exemption of:

869           1. Up to 75 percent of the assessed value of each  
870 residential unit used to provide affordable housing if fewer  
871 than 100 percent of the multifamily project's residential units  
872 are used to provide affordable housing meeting the requirements  
873 of this section.

874           2. Up to 100 percent of the assessed value if 100 percent  
875 of the multifamily project's residential units are used to  
876 provide affordable housing meeting the requirements of this  
877 section.

878           (c) The board of county commissioners of the county or the  
879 governing body of the municipality, as applicable, may choose to  
880 adopt an ordinance that exempts property used to provide  
881 affordable housing for natural persons or families meeting the  
882 income limits of sub-subparagraph (a)1.a., natural persons or  
883 families meeting the income limits of sub-subparagraph (a)1.b.,  
884 or both.

885           (2) If a residential unit that in the previous year  
886 qualified for the exemption under this section and was occupied  
887 by a tenant is vacant on January 1, the vacant unit may qualify  
888 for the exemption under this section if the use of the unit is  
889 restricted to providing affordable housing that would otherwise  
890 meet the requirements of this section and a reasonable effort is  
891 made to lease the unit to eligible persons or families.

892           (3) An ordinance granting the exemption authorized by this  
893 section must:

894           (a) Be adopted under the procedures for adoption of a  
895 nonemergency ordinance by a board of county commissioners  
896 specified in chapter 125 or by a municipal governing body  
897 specified in chapter 166.

898           (b) Designate the local entity under the supervision of the  
899 board of county commissioners or governing body of a  
900 municipality which must develop, receive, and review  
901 applications for certification and develop notices of  
902 determination of eligibility.

903           (c) Require the property owner to apply for certification  
904 by the local entity in order to receive the exemption. The  
905 application for certification must be on a form provided by the  
906 local entity designated pursuant to paragraph (b) and include  
907 all of the following:

908           1. The most recently completed rental market study meeting

909 the requirements of subsection (4).

910 2. A list of the units for which the property owner seeks  
911 an exemption.

912 3. The rent amount received by the property owner for each  
913 unit for which the property owner seeks an exemption. If a unit  
914 is vacant and qualifies for an exemption under subsection (2),  
915 the property owner must provide evidence of the published rent  
916 amount for the vacant unit.

917 (d) Require the local entity to verify and certify property  
918 that meets the requirements of the ordinance as qualified  
919 property and forward the certification to the property owner and  
920 the property appraiser. If the local entity denies the  
921 exemption, it must notify the applicant and include reasons for  
922 the denial.

923 (e) Require the eligible unit to meet the eligibility  
924 criteria of paragraph (1)(a).

925 (f) Require the property owner to submit an application for  
926 exemption, on a form prescribed by the department, accompanied  
927 by the certification of qualified property, to the property  
928 appraiser no later than March 1.

929 (g) Specify that the exemption applies only to the taxes  
930 levied by the unit of government granting the exemption.

931 (h) Specify that the property may not receive an exemption  
932 authorized by this section after expiration or repeal of the  
933 ordinance.

934 (i) Identify the percentage of the assessed value which is  
935 exempted, subject to the percentage limitations in paragraph  
936 (1)(b).

937 (j) Identify whether the exemption applies to natural  
938 persons or families meeting the income limits of sub  
939 paragraph (1)(a)1.a., natural persons or families meeting the  
940 income limits of sub-subparagraph (1)(a)1.b., or both.

941 (k) Require that the deadline to submit an application for  
942 certification be published on the county's or municipality's  
943 website. The deadline must allow adequate time for a property  
944 owner to make a timely application for exemption to the property  
945 appraiser.

946 (l) Require the county or municipality to post on its  
947 website a list of certified properties for the purpose of  
948 facilitating access to affordable housing.

949 (4) A rental market study submitted as required by  
950 paragraph (3)(c) must identify the fair market value rent of  
951 each unit for which a property owner seeks an exemption. Only a  
952 certified general appraiser, as defined in s. 475.611, may issue  
953 a rental market study. The certified general appraiser must be  
954 independent of the property owner who requests a rental market  
955 study. In preparing the rental market study, a certified general  
956 appraiser shall comply with the standards of professional  
957 practice pursuant to part II of chapter 475 and use comparable  
958 property within the same geographic area and of the same type as  
959 the property for which the exemption is sought. A rental market  
960 study must have been completed within 3 years before submission  
961 of the application.

962 (5) An ordinance adopted under this section must expire

963 before the fourth January 1 after adoption; however, the board  
964 of county commissioners or the governing body of the  
965 municipality may adopt a new ordinance to renew the exemption.  
966 The board of county commissioners or the governing body of the  
967 municipality shall deliver a copy of an ordinance adopted under  
968 this section to the department and the property appraiser within  
969 10 days after its adoption. If the ordinance expires or is  
970 repealed, the board of county commissioners or the governing  
971 body of the municipality must notify the department and the  
972 property appraiser within 10 days after its expiration or  
973 repeal.

974 (6) If the property appraiser determines that for any year  
975 during the immediately previous 10 years a person who was not  
976 entitled to an exemption under this section was granted such an  
977 exemption, the property appraiser must serve upon the owner a  
978 notice of intent to record in the public records of the county a  
979 notice of tax lien against any property owned by that person in  
980 the county, and that property must be identified in the notice  
981 of tax lien. Any property owned by the taxpayer and situated in  
982 this state is subject to the taxes exempted by the improper  
983 exemption, plus a penalty of 50 percent of the unpaid taxes for  
984 each year and interest at a rate of 15 percent per annum. If an  
985 exemption is improperly granted as a result of a clerical  
986 mistake or an omission by the property appraiser, the property  
987 owner improperly receiving the exemption may not be assessed a  
988 penalty or interest.

989 (7) This section first applies to the 2024 tax roll.

990 Section 10. Section 201.15, Florida Statutes, is amended to  
991 read:

992 201.15 Distribution of taxes collected.—All taxes collected  
993 under this chapter are hereby pledged and shall be first made  
994 available to make payments when due on bonds issued pursuant to  
995 s. 215.618 or s. 215.619, or any other bonds authorized to be  
996 issued on a parity basis with such bonds. Such pledge and  
997 availability for the payment of these bonds shall have priority  
998 over any requirement for the costs  
999 of collection and enforcement under this section.

1000

1001

1002

1003 Before distribution pursuant to this section, the Department of  
1004 Revenue shall deduct amounts necessary to pay the costs of the  
1005 collection and enforcement of the tax levied by this chapter.  
1006 The costs may not be levied against any  
1007 portion of taxes pledged to debt service on bonds to the extent  
1008 that the costs are required to pay any  
1009 amounts relating to the bonds. All of the costs of the  
1010 collection and enforcement of the tax levied by this chapter  
1011 shall be available and transferred to the  
1012 extent necessary to pay debt service and any other amounts  
1013 payable with respect to bonds authorized before January 1, 2017,  
1014 secured by revenues distributed pursuant to this section. All  
1015 taxes remaining after deduction of costs shall be distributed as  
1016 follows:

1017 (1) Amounts necessary to make payments on bonds issued  
1018 pursuant to s. 215.618 or s. 215.619, as provided under  
1019 paragraphs (3)(a) and (b), or on any other bonds authorized to  
1020 be issued on a parity basis with such bonds shall be deposited  
1021 into the Land Acquisition Trust Fund.

1022 (2) If the amounts deposited pursuant to subsection (1) are  
1023 less than 33 percent of all taxes collected after first  
1024 deducting the costs of collection, an amount equal to 33 percent  
1025 of all taxes collected after first deducting the costs of  
1026 collection, minus the amounts deposited pursuant to subsection  
1027 (1), shall be deposited into the Land Acquisition Trust Fund.

1028 (3) Amounts on deposit in the Land Acquisition Trust Fund  
1029 shall be used in the following order:

1030 (a) Payment of debt service or funding of debt service  
1031 reserve funds, rebate obligations, or other amounts payable with  
1032 respect to Florida Forever bonds issued pursuant to s. 215.618.  
1033 The amount used for such purposes may not exceed \$300 million in  
1034 each fiscal year. It is the intent of the Legislature that all  
1035 bonds issued to fund the Florida Forever Act be retired by  
1036 December 31, 2040. Except for bonds issued to refund previously  
1037 issued bonds, no series of bonds may be issued pursuant to this  
1038 paragraph unless such bonds are approved and the debt service  
1039 for the remainder of the fiscal year in which the bonds are  
1040 issued is specifically appropriated in the General  
1041 Appropriations Act or other law with respect to bonds issued for  
1042 the purposes of s. 373.4598.

1043 (b) Payment of debt service or funding of debt service  
1044 reserve funds, rebate obligations, or other amounts due with  
1045 respect to Everglades restoration bonds issued pursuant to s.  
1046 215.619. Taxes distributed under paragraph (a) and this  
1047 paragraph must be collectively distributed on a pro rata basis  
1048 when the available moneys under this subsection are not  
1049 sufficient to cover the amounts required under paragraph (a) and  
1050 this paragraph.

1051  
1052 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally  
1053 and ratably secured by moneys distributable to the Land  
1054 Acquisition Trust Fund.

1055 (4) After the required distributions to the Land  
1056 Acquisition Trust Fund pursuant to subsections (1) and (2), the  
1057 lesser of 8 percent of the remainder or \$150 million in each  
1058 fiscal year shall be paid into the State Treasury to the credit  
1059 of the State Housing Trust Fund and shall be expended pursuant  
1060 to s. 420.50871. If 8 percent of the remainder is greater than  
1061 \$150 million in any fiscal year, the difference between 8  
1062 percent of the remainder and \$150 million shall be paid into the  
1063 State Treasury to the credit of the General Revenue Fund.

1064  
1065 The remainder shall be distributed as follows:

1066 (a) The lesser of 20.5453 percent of the remainder or  
1067 \$466.75 million in each fiscal year shall be paid into the State  
1068 Treasury to the credit of the State Transportation Trust Fund.  
1069 Notwithstanding any other law, the amount credited to the State  
1070 Transportation Trust Fund shall be used for:

1071           1. Capital funding for the New Starts Transit Program,  
1072 authorized by Title 49, U.S.C. s. 5309 and specified in s.  
1073 341.051, in the amount of 10 percent of the funds;  
1074           2. The Small County Outreach Program specified in s.  
1075 339.2818, in the amount of 10 percent of the funds;  
1076           3. The Strategic Intermodal System specified in ss. 339.61,  
1077 339.62, 339.63, and 339.64, in the amount of 75 percent of the  
1078 funds after deduction of the payments required pursuant to  
1079 subparagraphs 1. and 2.; and  
1080           4. The Transportation Regional Incentive Program specified  
1081 in s. 339.2819, in the amount of 25 percent of the funds after  
1082 deduction of the payments required pursuant to subparagraphs 1.  
1083 and 2. The first \$60 million of the funds allocated pursuant to  
1084 this subparagraph shall be allocated annually to the Florida  
1085 Rail Enterprise for the purposes established in s. 341.303(5).  
1086           (b) The lesser of 0.1456 percent of the remainder or \$3.25  
1087 million in each fiscal year shall be paid into the State  
1088 Treasury to the credit of the Grants and Donations Trust Fund in  
1089 the Department of Economic Opportunity to fund technical  
1090 assistance to local governments.  
1091  
1092 Moneys distributed pursuant to paragraphs (a) and (b) may not be  
1093 pledged for debt service unless such pledge is approved by  
1094 referendum of the voters.  
1095           (c) An amount equaling 4.5 percent of the remainder in each  
1096 fiscal year shall be paid into the State Treasury to the credit  
1097 of the State Housing Trust Fund. The funds shall be used as  
1098 follows:  
1099           1. Half of that amount shall be used for the purposes for  
1100 which the State Housing Trust Fund was created and exists by  
1101 law.  
1102           2. Half of that amount shall be paid into the State  
1103 Treasury to the credit of the Local Government Housing Trust  
1104 Fund and used for the purposes for which the Local Government  
1105 Housing Trust Fund was created and exists by law.  
1106           (d) An amount equaling 5.20254 percent of the remainder in  
1107 each fiscal year shall be paid into the State Treasury to the  
1108 credit of the State Housing Trust Fund. Of such funds:  
1109           1. Twelve and one-half percent of that amount shall be  
1110 deposited into the State Housing Trust Fund and expended by the  
1111 Department of Economic Opportunity and the Florida Housing  
1112 Finance Corporation for the purposes for which the State Housing  
1113 Trust Fund was created and exists by law.  
1114           2. Eighty-seven and one-half percent of that amount shall  
1115 be distributed to the Local Government Housing Trust Fund and  
1116 used for the purposes for which the Local Government Housing  
1117 Trust Fund was created and exists by law. Funds from this  
1118 category may also be used to provide for state and local  
1119 services to assist the homeless.  
1120           (e) The lesser of 0.017 percent of the remainder or  
1121 \$300,000 in each fiscal year shall be paid into the State  
1122 Treasury to the credit of the General Inspection Trust Fund to  
1123 be used to fund oyster management and restoration programs as  
1124 provided in s. 379.362(3).

1125 (f) A total of \$75 million shall be paid into the State  
1126 Treasury to the credit of the State Economic Enhancement and  
1127 Development Trust Fund within the Department of Economic  
1128 Opportunity.

1129 (g) An amount equaling 5.4175 percent of the remainder  
1130 shall be paid into the Resilient Florida Trust Fund to be used  
1131 for the purposes for which the Resilient Florida Trust Fund was  
1132 created and exists by law. Funds may be used for planning and  
1133 project grants.

1134 (h) An amount equaling 5.4175 percent of the remainder  
1135 shall be paid into the Water Protection and Sustainability  
1136 Program Trust Fund to be used to fund wastewater grants as  
1137 specified in s. 403.0673.

1138 (5) Notwithstanding s. 215.32(2)(b)4.a., funds distributed  
1139 to the State Housing Trust Fund and expended pursuant to s.  
1140 420.50871 and funds distributed to the State Housing Trust Fund  
1141 and the Local Government Housing Trust Fund pursuant to  
1142 paragraphs (4)(c) and (d) may not be  
1143 transferred to the General Revenue Fund in the General  
1144 Appropriations Act.

1145 (6) After the distributions provided in the preceding  
1146 subsections, any remaining taxes shall be paid into the State  
1147 Treasury to the credit of the General Revenue Fund.

1148 Section 11. The amendments made by this act to s. 201.15,  
1149 Florida Statutes, expire on July 1, 2033, and the text of that  
1150 section shall revert to that in existence on June 30, 2023,  
1151 except that any amendments to such text enacted other than by  
1152 this act must be preserved and continue to operate to the extent  
1153 that such amendments are not dependent upon the portions of the  
1154 text which expire pursuant to this section.

1155 Section 12. Paragraph (p) of subsection (5) of section  
1156 212.08, Florida Statutes, is amended, and paragraph (v) is added  
1157 to that subsection, to read:

1158 212.08 Sales, rental, use, consumption, distribution, and  
1159 storage tax; specified exemptions.—The sale at retail, the  
1160 rental, the use, the consumption, the distribution, and the  
1161 storage to be used or consumed in this state of the following  
1162 are hereby specifically exempt from the tax imposed by this  
1163 chapter.

1164 (5) EXEMPTIONS; ACCOUNT OF USE.—

1165 (p) Community contribution tax credit for donations.—

1166 1. Authorization.—Persons who are registered with the  
1167 department under s. 212.18 to collect or remit sales or use tax  
1168 and who make donations to eligible sponsors are eligible for tax  
1169 credits against their state sales and use tax liabilities as  
1170 provided in this paragraph:

1171 a. The credit shall be computed as 50 percent of the  
1172 person's approved annual community contribution.

1173 b. The credit shall be granted as a refund against state  
1174 sales and use taxes reported on returns and remitted in the 12  
1175 months preceding the date of application to the department for  
1176 the credit as required in sub-subparagraph 3.c. If the annual  
1177 credit is not fully used through such refund because of  
1178 insufficient tax payments during the applicable 12-month period,

1179 the unused amount may be included in an application for a refund  
1180 made pursuant to sub-subparagraph 3.c. in subsequent years  
1181 against the total tax payments made for such year. Carryover  
1182 credits may be applied for a 3-year period without regard to any  
1183 time limitation that would otherwise apply under s. 215.26.

1184 c. A person may not receive more than \$200,000 in annual  
1185 tax credits for all approved community contributions made in any  
1186 one year.

1187 d. All proposals for the granting of the tax credit require  
1188 the prior approval of the Department of Economic Opportunity.

1189 e. The total amount of tax credits which may be granted for  
1190 all programs approved under this paragraph and ss. 220.183 and  
1191 624.5105 is \$25 million in the 2023-2024 fiscal  
1192 year and in each fiscal year thereafter for projects that  
1193 provide housing opportunities for persons with special needs or  
1194 homeownership opportunities for low-income households or very  
1195 low-income households and \$4.5 million in the 2022-2023 fiscal  
1196 year and in each fiscal year thereafter for all other projects.  
1197 As used in this paragraph, the term "person with special needs"  
1198 has the same meaning as in s. 420.0004 and the terms "low-income  
1199 person," "low-income household," "very-low-income person," and  
1200 "very-low-income household" have the same meanings as in s.  
1201 420.9071.

1202 f. A person who is eligible to receive the credit provided  
1203 in this paragraph, s. 220.183, or s. 624.5105 may receive the  
1204 credit only under one section of the person's choice.

1205 2. Eligibility requirements.—

1206 a. A community contribution by a person must be in the  
1207 following form:

1208 (I) Cash or other liquid assets;

1209 (II) Real property, including 100 percent ownership of a  
1210 real property holding company;

1211 (III) Goods or inventory; or

1212 (IV) Other physical resources identified by the Department  
1213 of Economic Opportunity.

1214

1215 For purposes of this sub-subparagraph, the term "real property  
1216 holding company" means a Florida entity, such as a Florida  
1217 limited liability company, that is wholly owned by the person;  
1218 is the sole owner of real property, as defined in s.  
1219 192.001(12), located in this state; is disregarded as an  
1220 entity for federal income tax purposes pursuant to 26 C.F.R. s.  
1221 301.7701-3(b)(1)(ii); and at the time of contribution to an  
1222 eligible sponsor, has no material assets other than the real  
1223 property and any other property that qualifies as a community  
1224 contribution.

1225 b. All community contributions must be reserved exclusively  
1226 for use in a project. As used in this sub-subparagraph, the term  
1227 "project" means activity undertaken by an eligible sponsor which  
1228 is designed to construct, improve, or substantially rehabilitate  
1229 housing that is affordable to low-income households or very-low  
1230 income households; designed to provide housing opportunities for  
1231 persons with special needs; designed to provide commercial,  
1232 industrial, or public resources and facilities; or designed to



1233 improve entrepreneurial and job-development opportunities for  
1234 low-income persons. A project may be the investment necessary to  
1235 increase access to high-speed broadband capability in a rural  
1236 community that had an enterprise zone designated pursuant to  
1237 chapter 290 as of May 1, 2015, including projects that result in  
1238 improvements to communications assets that are owned by a  
1239 business. A project may include the provision of museum  
1240 educational programs and materials that are directly related to  
1241 a project approved between January 1, 1996, and December 31,  
1242 1999, and located in an area which was in an enterprise zone  
1243 designated pursuant to s. 290.0065 as of May 1, 2015. This  
1244 paragraph does not preclude projects that propose to construct  
1245 or rehabilitate housing for low-income households or very-low  
1246 income households on scattered sites or housing opportunities  
1247 for persons with special needs. With respect to housing,  
1248 contributions may be used to pay the following eligible special  
1249 needs, low-income, and very-low-income housing-related  
1250 activities:

- 1251 (I) Project development impact and management fees for
- 1252 special needs, low-income, or very-low-income housing projects;
- 1253 (II) Down payment and closing costs for persons with
- 1254 special needs, low-income persons, and very-low-income persons;
- 1255 (III) Administrative costs, including housing counseling
- 1256 and marketing fees, not to exceed 10 percent of the community
- 1257 contribution, directly related to special needs, low-income, or
- 1258 very-low-income projects; and
- 1259 (IV) Removal of liens recorded against residential property
- 1260 by municipal, county, or special district local governments if
- 1261 satisfaction of the lien is a necessary precedent to the
- 1262 transfer of the property to a low-income person or very-low
- 1263 income person for the purpose of promoting home ownership.
- 1264 Contributions for lien removal must be received from a
- 1265 nonrelated third party.

1266 c. The project must be undertaken by an "eligible sponsor,"

1267 which includes:

- 1268 (I) A community action program;
- 1269 (II) A nonprofit community-based development organization
- 1270 whose mission is the provision of housing for persons with
- 1271 special needs, low-income households, or very-low-income
- 1272 households or increasing entrepreneurial and job-development
- 1273 opportunities for low-income persons;
- 1274 (III) A neighborhood housing services corporation;
- 1275 (IV) A local housing authority created under chapter 421;
- 1276 (V) A community redevelopment agency created under s.
- 1277 163.356;
- 1278 (VI) A historic preservation district agency or
- 1279 organization;
- 1280 (VII) A local workforce development board;
- 1281 (VIII) A direct-support organization as provided in s.
- 1282 1009.983;
- 1283 (IX) An enterprise zone development agency created under s.
- 1284 290.0056;
- 1285 (X) A community-based organization incorporated under
- 1286 chapter 617 which is recognized as educational, charitable, or



1287 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
1288 and whose bylaws and articles of incorporation include  
1289 affordable housing, economic development, or community  
1290 development as the primary mission of the corporation;

1291 (XI) Units of local government;

1292 (XII) Units of state government; or

1293 (XIII) Any other agency that the Department of Economic  
1294 Opportunity designates by rule.

1295

1296 A contributing person may not have a financial interest in the  
1297 eligible sponsor.

1298 d. The project must be located in an area which was in an  
1299 enterprise zone designated pursuant to chapter 290 as of May 1,  
1300 2015, or a Front Porch Florida Community, unless the project  
1301 increases access to high-speed broadband capability in a rural  
1302 community that had an enterprise zone designated pursuant to  
1303 chapter 290 as of May 1, 2015, but is physically located outside  
1304 the designated rural zone boundaries. Any project designed to  
1305 construct or rehabilitate housing for low-income households or  
1306 very-low-income households or housing opportunities for persons  
1307 with special needs is exempt from the area requirement of this  
1308 sub-subparagraph.

1309 e.(I) If, during the first 10 business days of the state  
1310 fiscal year, eligible tax credit applications for projects that  
1311 provide housing opportunities for persons with special needs or  
1312 homeownership opportunities for low-income households or very  
1313 low-income households are received for less than the annual tax  
1314 credits available for those projects, the Department of Economic  
1315 Opportunity shall grant tax credits for those applications and  
1316 grant remaining tax credits on a first-come, first-served basis  
1317 for subsequent eligible applications received before the end of  
1318 the state fiscal year. If, during the first 10 business days of  
1319 the state fiscal year, eligible tax credit applications for  
1320 projects that provide housing opportunities for persons with  
1321 special needs or homeownership opportunities for low-income  
1322 households or very-low-income households are received for more  
1323 than the annual tax credits available for those projects, the  
1324 Department of Economic Opportunity shall grant the tax credits  
1325 for those applications as follows:

1326 (A) If tax credit applications submitted for approved  
1327 projects of an eligible sponsor do not exceed \$200,000 in total,  
1328 the credits shall be granted in full if the tax credit  
1329 applications are approved.

1330 (B) If tax credit applications submitted for approved  
1331 projects of an eligible sponsor exceed \$200,000 in total, the  
1332 amount of tax credits granted pursuant to sub-sub-sub  
1333 subparagraph (A) shall be subtracted from the amount of  
1334 available tax credits, and the remaining credits shall be  
1335 granted to each approved tax credit application on a pro rata  
1336 basis.

1337 (II) If, during the first 10 business days of the state  
1338 fiscal year, eligible tax credit applications for projects other  
1339 than those that provide housing opportunities for persons with  
1340 special needs or homeownership opportunities for low-income

1341 households or very-low-income households are received for less  
1342 than the annual tax credits available for those projects, the  
1343 Department of Economic Opportunity shall grant tax credits for  
1344 those applications and shall grant remaining tax credits on a  
1345 first-come, first-served basis for subsequent eligible  
1346 applications received before the end of the state fiscal year.  
1347 If, during the first 10 business days of the state fiscal year,  
1348 eligible tax credit applications for projects other than those  
1349 that provide housing opportunities for persons with special  
1350 needs or homeownership opportunities for low-income households  
1351 or very-low-income households are received for more than the  
1352 annual tax credits available for those projects, the Department  
1353 of Economic Opportunity shall grant the tax credits for those  
1354 applications on a pro rata basis.

1355 3. Application requirements.—

1356 a. An eligible sponsor seeking to participate in this  
1357 program must submit a proposal to the Department of Economic  
1358 Opportunity which sets forth the name of the sponsor, a  
1359 description of the project, and the area in which the project is  
1360 located, together with such supporting information as is  
1361 prescribed by rule. The proposal must also contain a resolution  
1362 from the local governmental unit in which the project is located  
1363 certifying that the project is consistent with local plans and  
1364 regulations.

1365 b. A person seeking to participate in this program must  
1366 submit an application for tax credit to the Department of  
1367 Economic Opportunity which sets forth the name of the sponsor; a  
1368 description of the project; and the type, value, and purpose of  
1369 the contribution. The sponsor shall verify, in writing, the  
1370 terms of the application and indicate its receipt of the  
1371 contribution, and such verification must accompany the  
1372 application for tax credit. The person must submit a separate  
1373 tax credit application to the Department of Economic Opportunity  
1374 for each individual contribution that it makes to each  
1375 individual project.

1376 c. A person who has received notification from the  
1377 Department of Economic Opportunity that a tax credit has been  
1378 approved must apply to the department to receive the refund.  
1379 Application must be made on the form prescribed for claiming  
1380 refunds of sales and use taxes and be accompanied by a copy of  
1381 the notification. A person may submit only one application for  
1382 refund to the department within a 12-month period.

1383 4. Administration.—

1384 a. The Department of Economic Opportunity may adopt rules  
1385 necessary to administer this paragraph, including rules for the  
1386 approval or disapproval of proposals by a person.

1387 b. The decision of the Department of Economic Opportunity  
1388 must be in writing, and, if approved, the notification shall  
1389 state the maximum credit allowable to the person. Upon approval,  
1390 the Department of Economic Opportunity shall transmit a copy of  
1391 the decision to the department.

1392 c. The Department of Economic Opportunity shall  
1393 periodically monitor all projects in a manner consistent with  
1394 available resources to ensure that resources are used in

1395 accordance with this paragraph; however, each project must be  
1396 reviewed at least once every 2 years.

1397 d. The Department of Economic Opportunity shall, in  
1398 consultation with the statewide and regional housing and  
1399 financial intermediaries, market the availability of the  
1400 community contribution tax credit program to community-based  
1401 organizations.

1402 (v) Building materials used in construction of affordable  
1403 housing units.—

1404 1. As used in this paragraph, the term:

1405 a. “Affordable housing development” means property that has  
1406 units subject to an agreement with the Florida Housing Finance  
1407 Corporation pursuant to chapter 420 recorded in the official  
1408 records of the county in which the property is located to  
1409 provide affordable housing to natural persons or families  
1410 meeting the extremely-low-income, very-low-income, or low-income  
1411 limits specified in s. 420.0004.

1412 b. “Building materials” means tangible personal property  
1413 that becomes a component part of eligible residential units in  
1414 an affordable housing development. The term includes appliances  
1415 and does not include plants, landscaping, fencing, and  
1416 hardscaping.

1417 c. “Eligible residential units” means newly constructed  
1418 units within an affordable housing development which are  
1419 restricted under the land use restriction agreement.

1420 d. “Newly constructed” means improvements to real property  
1421 which did not previously exist or the construction of a new  
1422 improvement where an old improvement was removed. The term does  
1423 not include the renovation, restoration, rehabilitation,  
1424 modification, alteration, or expansion of buildings already  
1425 located on the parcel on which the eligible residential unit is  
1426 built.

1427 e. “Real property” has the same meaning as provided in s.  
1428 192.001(12).

1429 f. “Substantially completed” has the same meaning as in s.  
1430 192.042(1).

1431 2. Building materials used in eligible residential units  
1432 are exempt from the tax imposed by this chapter if an owner  
1433 demonstrates to the satisfaction of the department that the  
1434 requirements of this paragraph have been met. Except as provided  
1435 in subparagraph 3., this exemption inures to the owner at the  
1436 time an eligible residential unit is substantially completed,  
1437 but only through a refund of previously paid taxes. To receive a  
1438 refund pursuant to this paragraph, the owner of the eligible  
1439 residential units must file an application with the department.  
1440 The application must include all of the following:

1441 a. The name and address of the person claiming the refund.

1442 b. An address and assessment roll parcel number of the real  
1443 property that was improved for which a refund of previously paid  
1444 taxes is being sought.

1445 c. A description of the eligible residential units for  
1446 which a refund of previously paid taxes is being sought,  
1447 including the number of such units.

1448 d. A copy of a valid building permit issued by the county

1449 or municipal building department for the eligible residential  
1450 units.

1451 e. A sworn statement, under penalty of perjury, from the  
1452 general contractor licensed in this state with whom the owner  
1453 contracted to build the eligible residential units which  
1454 specifies the building materials, the actual cost of the  
1455 building materials, and the amount of sales tax paid in this  
1456 state on the building materials, and which states that the  
1457 improvement to the real property was newly constructed. If a  
1458 general contractor was not used, the owner must make the sworn  
1459 statement required by this sub-subparagraph. Copies of the  
1460 invoices evidencing the actual cost of the building materials  
1461 and the amount of sales tax paid on such building materials must  
1462 be attached to the sworn statement provided by the general  
1463 contractor or by the owner. If copies of such invoices are not  
1464 attached, the cost of the building materials is deemed to be an  
1465 amount equal to 40 percent of the increase in the final assessed  
1466 value of the eligible residential units for ad valorem tax  
1467 purposes less the most recent assessed value of land for the  
1468 units.

1469 f. A certification by the local building code inspector  
1470 that the eligible residential unit is substantially completed.

1471 g. A copy of the land use restriction agreement with the  
1472 Florida Housing Finance Corporation for the eligible residential  
1473 units.

1474 3. The exemption under this paragraph inures to a  
1475 municipality, county, other governmental unit or agency, or  
1476 nonprofit community-based organization through a refund of  
1477 previously paid taxes if the building materials are paid for  
1478 from the funds of a community development block grant, the State  
1479 Housing Initiatives Partnership Program, or a similar grant or  
1480 loan program. To receive a refund, a municipality, county, other  
1481 governmental unit or agency, or nonprofit community-based  
1482 organization must submit an application that includes the same  
1483 information required under subparagraph 2. In addition, the  
1484 applicant must include a sworn statement signed by the chief  
1485 executive officer of the municipality, county, other  
1486 governmental unit or agency, or nonprofit community-based  
1487 organization seeking a refund which states that the building  
1488 materials for which a refund is sought were funded by a  
1489 community development block grant, the State Housing Initiatives  
1490 Partnership Program, or a similar grant or loan program.

1491 4. The person seeking a refund must submit an application  
1492 for refund to the department within 6 months after the eligible  
1493 residential unit is deemed to be substantially completed by the  
1494 local building code inspector or by November 1 after the  
1495 improved property is first subject to assessment.

1496 5. Only one exemption through a refund of previously paid  
1497 taxes may be claimed for any eligible residential unit. A refund  
1498 may not be granted unless the amount to be refunded exceeds  
1499 \$500. A refund may not exceed the lesser of \$5,000 or 97.5  
1500 percent of the Florida sales or use tax paid on the cost of  
1501 building materials as determined pursuant to sub-subparagraph  
1502 2.e. The department shall issue a refund within 30 days after it

1503 formally approves a refund application.

1504 6. The department may adopt rules governing the manner and  
1505 format of refund applications and may establish guidelines as to  
1506 the requisites for an affirmative showing of qualification for  
1507 exemption under this paragraph.

1508 7. This exemption under this paragraph applies to sales of  
1509 building materials that occur on or after July 1, 2023.

1510 Section 13. Subsection (24) is added to section 213.053,  
1511 Florida Statutes, to read:

1512 213.053 Confidentiality and information sharing.—

1513 (24) The department may make available to the Florida  
1514 Housing Finance Corporation, exclusively for official purposes,  
1515 information for the purpose of administering the Live Local  
1516 Program pursuant to s. 420.50872.

1517 Section 14. Section 215.212, Florida Statutes, is created  
1518 to read:

1519 215.212 Service charge elimination.—

1520 (1) Notwithstanding s. 215.20(1), the service charge  
1521 provided in s. 215.20(1) may not be deducted from the proceeds  
1522 of the taxes distributed under s. 201.15.

1523 (2) This section is repealed July 1, 2033.

1524 Section 15. Paragraph (i) of subsection (1) of section  
1525 215.22, Florida Statutes, is amended to read:

1526 215.22 Certain income and certain trust funds exempt.—

1527 (1) The following income of a revenue nature or the  
1528 following trust funds shall be exempt from the appropriation  
1529 required by s. 215.20(1):

1530 (i) Bond proceeds or revenues dedicated for bond repayment

1531

1532 .

1533 Section 16. The amendment made by this act to s. 215.22,  
1534 Florida Statutes, expires on July 1, 2033, and the text of that  
1535 section shall revert to that in existence on June 30, 2023,  
1536 except that any amendments to such text enacted other than by  
1537 this act must be preserved and continue to operate to the extent  
1538 that such amendments are not dependent upon the portions of the  
1539 text which expire pursuant to this section.

1540 Section 17. Subsection (8) of section 220.02, Florida  
1541 Statutes, is amended to read:

1542 220.02 Legislative intent.—

1543 (8) It is the intent of the Legislature that credits  
1544 against either the corporate income tax or the franchise tax be  
1545 applied in the following order: those enumerated in s. 631.828,  
1546 those enumerated in s. 220.191, those enumerated in s. 220.181,  
1547 those enumerated in s. 220.183, those enumerated in s. 220.182,  
1548 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
1549 those enumerated in s. 220.184, those enumerated in s. 220.186,  
1550 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
1551 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
1552 those enumerated in s. 220.1876, those enumerated in s.  
1553 220.1877, those enumerated in s. 220.1878, those enumerated in  
1554 s. 220.193, those enumerated in s. 288.9916, those enumerated in  
1555 s. 220.1899, those enumerated in s. 220.194, those enumerated in  
1556 s. 220.196, those enumerated in s. 220.198, and those enumerated

1557 in s. 220.1915.

1558 Section 18. Paragraph (a) of subsection (1) of section  
1559 220.13, Florida Statutes, is amended to read:

1560 220.13 "Adjusted federal income" defined.—

1561 (1) The term "adjusted federal income" means an amount  
1562 equal to the taxpayer's taxable income as defined in subsection  
1563 (2), or such taxable income of more than one taxpayer as  
1564 provided in s. 220.131, for the taxable year, adjusted as  
1565 follows:

1566 (a) Additions.—There shall be added to such taxable income:

1567 1.a. The amount of any tax upon or measured by income,  
1568 excluding taxes based on gross receipts or revenues, paid or  
1569 accrued as a liability to the District of Columbia or any state  
1570 of the United States which is deductible from gross income in  
1571 the computation of taxable income for the taxable year.

1572 b. Notwithstanding sub-subparagraph a., if a credit taken  
1573 under s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878  
1574 is added to taxable income in a previous taxable year under  
1575 subparagraph 1l. and is taken as a deduction for federal tax  
1576 purposes in the current taxable year, the amount of the  
1577 deduction allowed shall not be added to taxable income in the  
1578 current year. The exception in this sub-subparagraph is intended  
1579 to ensure that the credit under s. 220.1875, s. 220.1876, s.  
1580 220.1877, or s. 220.1878 is added in the applicable taxable year  
1581 and does not result in a duplicate addition in a subsequent  
1582 year.

1583 2. The amount of interest which is excluded from taxable  
1584 income under s. 103(a) of the Internal Revenue Code or any other  
1585 federal law, less the associated expenses disallowed in the  
1586 computation of taxable income under s. 265 of the Internal  
1587 Revenue Code or any other law, excluding 60 percent of any  
1588 amounts included in alternative minimum taxable income, as  
1589 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
1590 taxpayer pays tax under s. 220.11(3).

1591 3. In the case of a regulated investment company or real  
1592 estate investment trust, an amount equal to the excess of the  
1593 net long-term capital gain for the taxable year over the amount  
1594 of the capital gain dividends attributable to the taxable year.

1595 4. That portion of the wages or salaries paid or incurred  
1596 for the taxable year which is equal to the amount of the credit  
1597 allowable for the taxable year under s. 220.181. This  
1598 subparagraph shall expire on the date specified in s. 290.016  
1599 for the expiration of the Florida Enterprise Zone Act.

1600 5. That portion of the ad valorem school taxes paid or  
1601 incurred for the taxable year which is equal to the amount of  
1602 the credit allowable for the taxable year under s. 220.182. This  
1603 subparagraph shall expire on the date specified in s. 290.016  
1604 for the expiration of the Florida Enterprise Zone Act.

1605 6. The amount taken as a credit under s. 220.195 which is  
1606 deductible from gross income in the computation of taxable  
1607 income for the taxable year.

1608 7. That portion of assessments to fund a guaranty  
1609 association incurred for the taxable year which is equal to the  
1610 amount of the credit allowable for the taxable year.

1611           8. In the case of a nonprofit corporation which holds a  
1612 pari-mutuel permit and which is exempt from federal income tax  
1613 as a farmers' cooperative, an amount equal to the excess of the  
1614 gross income attributable to the pari-mutuel operations over the  
1615 attributable expenses for the taxable year.

1616           9. The amount taken as a credit for the taxable year under  
1617 s. 220.1895.

1618           10. Up to nine percent of the eligible basis of any  
1619 designated project which is equal to the credit allowable for  
1620 the taxable year under s. 220.185.

1621           11. Any amount taken as a credit for the taxable year under  
1622 s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878. The  
1623 addition in this subparagraph is intended to ensure that the  
1624 same amount is not allowed for the tax purposes of this state as  
1625 both a deduction from income and a credit against the tax. This  
1626 addition is not intended to result in adding the same expense  
1627 back to income more than once.

1628           12. The amount taken as a credit for the taxable year under  
1629 s. 220.193.

1630           13. Any portion of a qualified investment, as defined in s.  
1631 288.9913, which is claimed as a deduction by the taxpayer and  
1632 taken as a credit against income tax pursuant to s. 288.9916.

1633           14. The costs to acquire a tax credit pursuant to s.  
1634 288.1254(5) that are deducted from or otherwise reduce federal  
1635 taxable income for the taxable year.

1636           15. The amount taken as a credit for the taxable year  
1637 pursuant to s. 220.194.

1638           16. The amount taken as a credit for the taxable year under  
1639 s. 220.196. The addition in this subparagraph is intended to  
1640 ensure that the same amount is not allowed for the tax purposes  
1641 of this state as both a deduction from income and a credit  
1642 against the tax. The addition is not intended to result in  
1643 adding the same expense back to income more than once.

1644           17. The amount taken as a credit for the taxable year  
1645 pursuant to s. 220.198.

1646           18. The amount taken as a credit for the taxable year  
1647 pursuant to s. 220.1915.

1648           Section 19. Paragraph (c) of subsection (1) of section  
1649 220.183, Florida Statutes, is amended to read:

1650           220.183 Community contribution tax credit.—

1651           (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
1652 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
1653 SPENDING.—

1654           (c) The total amount of tax credit which may be granted for  
1655 all programs approved under this section and ss. 212.08(5)(p)  
1656 and 624.5105 is \$25 million in the 2023-2024  
1657 fiscal year and in each fiscal year thereafter for projects that  
1658 provide housing opportunities for persons with special needs as  
1659 defined in s. 420.0004 and homeownership opportunities for low  
1660 income households or very-low-income households as defined in s.  
1661 420.9071 and \$4.5 million in the 2022-2023 fiscal year and in  
1662 each fiscal year thereafter for all other projects.

1663           Section 20. Subsection (2) of section 220.186, Florida  
1664 Statutes, is amended to read:



1665           220.186 Credit for Florida alternative minimum tax.—  
1666           (2) The credit pursuant to this section shall be the amount  
1667 of the excess, if any, of the tax paid based upon taxable income  
1668 determined pursuant to s. 220.13(2)(k) over the amount of tax  
1669 which would have been due based upon taxable income without  
1670 application of s. 220.13(2)(k), before application of this  
1671 credit without application of any credit under s. 220.1875, s.  
1672 220.1876, s. 220.1877, or s. 220.1878.

1673           Section 21. Section 220.1878, Florida Statutes, is created  
1674 to read:

1675           220.1878 Credit for contributions to the Live Local  
1676 Program.—

1677           (1) For taxable years beginning on or after January 1,  
1678 2023, there is allowed a credit of 100 percent of an eligible  
1679 contribution made to the Live Local Program under s. 420.50872  
1680 against any tax due for a taxable year under this chapter after  
1681 the application of any other allowable credits by the taxpayer.  
1682 An eligible contribution must be made to the Live Local Program  
1683 on or before the date the taxpayer is required to file a return  
1684 pursuant to s. 220.222. The credit granted by this section must  
1685 be reduced by the difference between the amount of federal  
1686 corporate income tax, taking into account the credit granted by  
1687 this section, and the amount of federal corporate income tax  
1688 without application of the credit granted by this section.

1689           (2) A taxpayer who files a Florida consolidated return as a  
1690 member of an affiliated group pursuant to s. 220.131(1) may be  
1691 allowed the credit on a consolidated return basis; however, the  
1692 total credit taken by the affiliated group is subject to the  
1693 limitation established under subsection (1).

1694           (3) Section 420.50872 applies to the credit authorized by  
1695 this section.

1696           (4) If a taxpayer applies and is approved for a credit  
1697 under s. 420.50872 after timely requesting an extension to file  
1698 under s. 220.222(2):

1699           (a) The credit does not reduce the amount of tax due for  
1700 purposes of the department's determination as to whether the  
1701 taxpayer was in compliance with the requirement to pay tentative  
1702 taxes under ss. 220.222 and 220.32.

1703           (b) The taxpayer's noncompliance with the requirement to  
1704 pay tentative taxes shall result in the revocation and  
1705 rescindment of any such credit.

1706           (c) The taxpayer shall be assessed for any taxes,  
1707 penalties, or interest due from the taxpayer's noncompliance  
1708 with the requirement to pay tentative taxes.

1709           Section 22. Paragraph (c) of subsection (2) of section  
1710 220.222, Florida Statutes, is amended to read:

1711           220.222 Returns; time and place for filing.—

1712           (2)

1713           (c) 1. For purposes of this subsection, a taxpayer is not in  
1714 compliance with s. 220.32 if the taxpayer underpays the required  
1715 payment by more than the greater of \$2,000 or 30 percent of the  
1716 tax shown on the return when filed.

1717           2. For the purpose of determining compliance with s. 220.32  
1718 as referenced in subparagraph 1., the tax shown on the return



1719 when filed must include the amount of the allowable credits  
1720 taken on the return pursuant to s. 220.1878.

1721 Section 23. Subsection (5) of section 253.034, Florida  
1722 Statutes, is amended to read:

1723 253.034 State-owned lands; uses.—

1724 (5) Each manager of conservation lands shall submit to the  
1725 Division of State Lands a land management plan at least every 10  
1726 years in a form and manner adopted by rule of the board of  
1727 trustees and in accordance with s. 259.032. Each manager of  
1728 conservation lands shall also update a land management plan  
1729 whenever the manager proposes to add new facilities or make  
1730 substantive land use or management changes that were not  
1731 addressed in the approved plan, or within 1 year after the  
1732 addition of significant new lands. Each manager of  
1733 nonconservation lands shall submit to the Division of State  
1734 Lands a land use plan at least every 10 years in a form and  
1735 manner adopted by rule of the board of trustees. The division  
1736 shall review each plan for compliance with the requirements of  
1737 this subsection and the requirements of the rules adopted by the  
1738 board of trustees pursuant to this section. All nonconservation  
1739 land use plans, whether for single-use or multiple-use  
1740 properties, shall be managed to provide the greatest benefit to  
1741 the state. Plans for managed areas larger than 1,000 acres shall  
1742 contain an analysis of the multiple-use potential of the  
1743 property which includes the potential of the property to  
1744 generate revenues to enhance the management of the property. In  
1745 addition, the plan shall contain an analysis of the potential  
1746 use of private land managers to facilitate the restoration or  
1747 management of these lands and whether nonconservation lands  
1748 would be more appropriately transferred to the county or  
1749 municipality in which the land is located for the purpose of  
1750 providing affordable multifamily rental housing that meets the  
1751 criteria of s. 420.0004(3). If a newly acquired property has a  
1752 valid conservation plan that was developed by a soil and  
1753 conservation district, such plan shall be used to guide  
1754 management of the property until a formal land use plan is  
1755 completed.

1756 (a) State conservation lands shall be managed to ensure the  
1757 conservation of this state's plant and animal species and to  
1758 ensure the accessibility of state lands for the benefit and  
1759 enjoyment of all people of this state, both present and  
1760 future. Each land management plan for state conservation lands  
1761 shall provide a desired outcome, describe both short-term and  
1762 long-term management goals, and include measurable objectives to  
1763 achieve those goals. Short-term goals shall be achievable within  
1764 a 2-year planning period, and long-term goals shall be  
1765 achievable within a 10-year planning period. These short-term  
1766 and long-term management goals shall be the basis for all  
1767 subsequent land management activities.

1768 (b) Short-term and long-term management goals for state  
1769 conservation lands shall include measurable objectives for the  
1770 following, as appropriate:

- 1771 1. Habitat restoration and improvement.
- 1772 2. Public access and recreational opportunities.

1773 3. Hydrological preservation and restoration.  
1774 4. Sustainable forest management.  
1775 5. Exotic and invasive species maintenance and control.  
1776 6. Capital facilities and infrastructure.  
1777 7. Cultural and historical resources.  
1778 8. Imperiled species habitat maintenance, enhancement,  
1779 restoration, or population restoration.

1780 (c) The land management plan shall, at a minimum, contain  
1781 the following elements:

1782 1. A physical description of the land.  
1783 2. A quantitative data description of the land which  
1784 includes an inventory of forest and other natural resources;  
1785 exotic and invasive plants; hydrological features;  
1786 infrastructure, including recreational facilities; and other  
1787 significant land, cultural, or historical features. The  
1788 inventory shall reflect the number of acres for each resource  
1789 and feature, when appropriate. The inventory shall be of such  
1790 detail that objective measures and benchmarks can be established  
1791 for each tract of land and monitored during the lifetime of the  
1792 plan. All quantitative data collected shall be aggregated,  
1793 standardized, collected, and presented in an electronic format  
1794 to allow for uniform management reporting and analysis. The  
1795 information collected by the Department of Environmental  
1796 Protection pursuant to s. 253.0325(2) shall be available to the  
1797 land manager and his or her assignee.

1798 3. A detailed description of each short-term and long-term  
1799 land management goal, the associated measurable objectives, and  
1800 the related activities that are to be performed to meet the land  
1801 management objectives. Each land management objective must be  
1802 addressed by the land management plan, and if practicable, a  
1803 land management objective may not be performed to the detriment  
1804 of the other land management objectives.

1805 4. A schedule of land management activities which contains  
1806 short-term and long-term land management goals and the related  
1807 measurable objective and activities. The schedule shall include  
1808 for each activity a timeline for completion, quantitative  
1809 measures, and detailed expense and manpower budgets. The  
1810 schedule shall provide a management tool that facilitates  
1811 development of performance measures.

1812 5. A summary budget for the scheduled land management  
1813 activities of the land management plan. For state lands  
1814 containing or anticipated to contain imperiled species habitat,  
1815 the summary budget shall include any fees anticipated from  
1816 public or private entities for projects to offset adverse  
1817 impacts to imperiled species or such habitat, which fees shall  
1818 be used solely to restore, manage, enhance, repopulate, or  
1819 acquire imperiled species habitat. The summary budget shall be  
1820 prepared in such manner that it facilitates computing an  
1821 aggregate of land management costs for all state-managed lands  
1822 using the categories described in s. 259.037(3).

1823 (d) Upon completion, the land management plan must be  
1824 transmitted to the Acquisition and Restoration Council for  
1825 review. The council shall have 90 days after receipt of the plan  
1826 to review the plan and submit its recommendations to the board

1827 of trustees. During the review period, the land management plan  
1828 may be revised if agreed to by the primary land manager and the  
1829 council taking into consideration public input. The land  
1830 management plan becomes effective upon approval by the board of  
1831 trustees.

1832 (e) Land management plans are to be updated every 10 years  
1833 on a rotating basis. Each updated land management plan must  
1834 identify any conservation lands under the plan, in part or in  
1835 whole, that are no longer needed for conservation purposes and  
1836 could be disposed of in fee simple or with the state retaining a  
1837 permanent conservation easement.

1838 (f) In developing land management plans, at least one  
1839 public hearing shall be held in any one affected county.

1840 (g) The Division of State Lands shall make available to the  
1841 public an electronic copy of each land management plan for  
1842 parcels that exceed 160 acres in size. The division shall review  
1843 each plan for compliance with the requirements of this  
1844 subsection, the requirements of chapter 259, and the  
1845 requirements of the rules adopted by the board of trustees  
1846 pursuant to this section. The Acquisition and Restoration  
1847 Council shall also consider the propriety of the recommendations  
1848 of the managing entity with regard to the future use of the  
1849 property, the protection of fragile or nonrenewable resources,  
1850 the potential for alternative or multiple uses not recognized by  
1851 the managing entity, and the possibility of disposal of the  
1852 property by the board of trustees. After its review, the council  
1853 shall submit the plan, along with its recommendations and  
1854 comments, to the board of trustees. The council shall  
1855 specifically recommend to the board of trustees whether to  
1856 approve the plan as submitted, approve the plan with  
1857 modifications, or reject the plan. If the council fails to make  
1858 a recommendation for a land management plan, the Secretary of  
1859 Environmental Protection, Commissioner of Agriculture, or  
1860 executive director of the Fish and Wildlife Conservation  
1861 Commission or their designees shall submit the land management  
1862 plan to the board of trustees.

1863 (h) The board of trustees shall consider the land  
1864 management plan submitted by each entity and the recommendations  
1865 of the Acquisition and Restoration Council and the Division of  
1866 State Lands and shall approve the plan with or without  
1867 modification or reject such plan. The use or possession of any  
1868 such lands that is not in accordance with an approved land  
1869 management plan is subject to termination by the board of  
1870 trustees.

1871 (i)1. State nonconservation lands shall be managed to  
1872 provide the greatest benefit to the state. State nonconservation  
1873 lands may be grouped by similar land use types under one land  
1874 use plan. Each land use plan shall, at a minimum, contain the  
1875 following elements:

1876 a. A physical description of the land to include any  
1877 significant natural or cultural resources as well as management  
1878 strategies developed by the land manager to protect such  
1879 resources.

1880 b. A desired development outcome.

1881 c. A schedule for achieving the desired development  
1882 outcome.

1883 d. A description of both short-term and long-term  
1884 development goals.

1885 e. A management and control plan for invasive nonnative  
1886 plants.

1887 f. A management and control plan for soil erosion and soil  
1888 and water contamination.

1889 g. Measureable objectives to achieve the goals identified  
1890 in the land use plan.

1891 2. Short-term goals shall be achievable within a 5-year  
1892 planning period and long-term goals shall be achievable within a  
1893 10-year planning period.

1894 3. The use or possession of any such lands that is not in  
1895 accordance with an approved land use plan is subject to  
1896 termination by the board of trustees.

1897 4. Land use plans submitted by a manager shall include  
1898 reference to appropriate statutory authority for such use or  
1899 uses and shall conform to the appropriate policies and  
1900 guidelines of the state land management plan.

1901 Section 24. Subsection (1) of section 253.0341, Florida  
1902 Statutes, is amended to read:

1903 253.0341 Surplus of state-owned lands.—

1904 (1) The board of trustees shall determine which lands, the  
1905 title to which is vested in the board, may be surplus. For all  
1906 conservation lands, the Acquisition and Restoration Council  
1907 shall make a recommendation to the board of trustees, and the  
1908 board of trustees shall determine whether the lands are no  
1909 longer needed for conservation purposes. If the board of  
1910 trustees determines the lands are no longer needed for  
1911 conservation purposes, it may dispose of such lands by an  
1912 affirmative vote of at least three members. In the case of a  
1913 land exchange involving the disposition of conservation lands,  
1914 the board of trustees must determine by an affirmative vote of  
1915 at least three members that the exchange will result in a net  
1916 positive conservation benefit. For all nonconservation lands,  
1917 the board of trustees shall determine whether the lands are no  
1918 longer needed. If the board of trustees determines the lands are  
1919 no longer needed, it may dispose of such lands by an affirmative  
1920 vote of at least three members. Local government requests for  
1921 the state to surplus conservation or nonconservation lands,  
1922 whether for purchase, exchange, or any other means of  
1923 transfer, must be expedited throughout the surplus process.  
1924 Property jointly acquired by the state and other  
1925 entities may not be surplus without the consent of all joint  
1926 owners.

1927 Section 25. Subsection (2) of section 288.101, Florida  
1928 Statutes, is amended to read:

1929 288.101 Florida Job Growth Grant Fund.—

1930 (2) The department and Enterprise Florida, Inc., may  
1931 identify projects, solicit proposals, and make funding  
1932 recommendations to the Governor, who is authorized to approve:

1933 (a) State or local public infrastructure projects to  
1934 promote:

1935           1. Economic recovery in specific regions of [this](#)  
1936 state;  
1937           2. Economic diversification; or  
1938           3. Economic enhancement in a targeted industry.  
1939           (b) [State or local public infrastructure projects to](#)  
1940 [facilitate the development or construction of affordable](#)  
1941 [housing. This paragraph is repealed July 1, 2033.](#)  
1942           (c) Infrastructure funding to accelerate the rehabilitation  
1943 of the Herbert Hoover Dike. The department or the South Florida  
1944 Water Management District may enter into agreements, as  
1945 necessary, with the United States Army Corps of Engineers to  
1946 implement this paragraph.  
1947           (d) Workforce training grants to support programs at  
1948 state colleges and state technical centers that provide  
1949 participants with transferable, sustainable workforce skills  
1950 applicable to more than a single employer, and for equipment  
1951 associated with these programs. The department shall work with  
1952 CareerSource Florida, Inc., to ensure programs are offered to  
1953 the public based on criteria established by the state college or  
1954 state technical center and do not exclude applicants who are  
1955 unemployed or underemployed.  
1956           Section 26. Section 420.0003, Florida Statutes, is amended  
1957 to read:  
1958           (Substantial rewording of section. See  
1959 [s. 420.0003, F.S., for present text.](#))  
1960           420.0003 State housing strategy.—  
1961           (1) LEGISLATIVE INTENT.—It is the intent of this act to  
1962 [articulate a state housing strategy that will carry the state](#)  
1963 [toward the goal of ensuring that each Floridian has safe,](#)  
1964 [decent, and affordable housing. This strategy must involve state](#)  
1965 [and local governments working in partnership with communities](#)  
1966 [and the private sector and must involve financial, as well as](#)  
1967 [regulatory, commitment to accomplish this goal.](#)  
1968           (2) POLICIES.—  
1969           (a) Housing production and rehabilitation programs.  
1970 [Programs to encourage housing production or rehabilitation must](#)  
1971 [be guided by the following general policies, as appropriate for](#)  
1972 [the purpose of the specific program:](#)  
1973           1. State and local governments shall provide incentives to  
1974 [encourage the private sector to be the primary delivery vehicle](#)  
1975 [for the development of affordable housing. When possible, state](#)  
1976 [funds should be heavily leveraged to achieve the maximum](#)  
1977 [federal, local, and private commitment of funds and be used to](#)  
1978 [ensure long-term affordability. To the maximum extent possible,](#)  
1979 [state funds should be expended to create new housing stock and](#)  
1980 [be used for repayable loans rather than grants. Local incentives](#)  
1981 [to stimulate private sector development of affordable housing](#)  
1982 [may include establishment of density bonus incentives.](#)  
1983           2. State and local governments should consider and  
1984 [implement innovative solutions to housing issues where](#)  
1985 [appropriate. Innovative solutions include, but are not limited](#)  
1986 [to:](#)  
1987           a. Utilizing publicly held land to develop affordable  
1988 [housing through state or local land purchases, long-term land](#)

1989 leasing, and school district affordable housing programs. To the  
1990 maximum extent possible, state-owned lands that are appropriate  
1991 for the development of affordable housing must be made available  
1992 for that purpose.

1993 b. Community-led planning that focuses on urban infill,  
1994 flexible zoning, redevelopment of commercial property into  
1995 mixed-use property, resiliency, and furthering development in  
1996 areas with preexisting public services, such as wastewater,  
1997 transit, and schools.

1998 c. Project features that maximize efficiency in land and  
1999 resource use, such as high density, high rise, and mixed use.

2000 d. Mixed-income projects that facilitate more diverse and  
2001 successful communities.

2002 e. Modern housing concepts such as manufactured homes, tiny  
2003 homes, 3D-printed homes, and accessory dwelling units.

2004 3. State funds should be available only to local  
2005 governments that provide incentives or financial assistance for  
2006 housing. State funding for housing should not be made available  
2007 to local governments whose comprehensive plans have been found  
2008 not in compliance with chapter 163 and who have not entered into  
2009 a stipulated settlement agreement with the department to bring  
2010 the plans into compliance. State funds should be made available  
2011 only for projects consistent with the local government's  
2012 comprehensive plan.

2013 4. Local governments are encouraged to enter into  
2014 interlocal agreements, as appropriate, to coordinate strategies  
2015 and maximize the use of state and local funds.

2016 5. State-funded development should emphasize use of  
2017 developed land, urban infill, and the transformation of existing  
2018 infrastructure in order to minimize sprawl, separation of  
2019 housing from employment, and effects of increased housing on  
2020 ecological preservation areas. Housing available to the state's  
2021 workforce should prioritize proximity to employment and  
2022 services.

2023 (b) Public-private partnerships.—Cost-effective public  
2024 private partnerships must emphasize production and preservation  
2025 of affordable housing.

2026 1. Data must be developed and maintained on the affordable  
2027 housing activities of local governments, community-based  
2028 organizations, and private developers.

2029 2. The state shall assist local governments and community  
2030 based organizations by providing training and technical  
2031 assistance.

2032 3. In coordination with local activities and with federal  
2033 initiatives, the state shall provide incentives for public  
2034 sector and private sector development of affordable housing.

2035 (c) Preservation of housing stock.—The existing stock of  
2036 affordable housing must be preserved and improved through  
2037 rehabilitation programs and expanded neighborhood revitalization  
2038 efforts to promote suitable living environments for individuals  
2039 and families.

2040 (d) Unique housing needs.—The wide range of need for safe,  
2041 decent, and affordable housing must be addressed, with an  
2042 emphasis on assisting the neediest persons.

2043           1. State housing programs must promote the self-sufficiency  
2044 and economic dignity of the people of this state, including  
2045 elderly persons and persons with disabilities.

2046           2. The housing requirements of special needs populations  
2047 must be addressed through programs that promote a range of  
2048 housing options bolstering integration with the community.

2049           3. All housing initiatives and programs must be  
2050 nondiscriminatory.

2051           4. The geographic distribution of resources must provide  
2052 for the development of housing in rural and urban areas.

2053           5. The important contribution of public housing to the  
2054 well-being of citizens in need shall be acknowledged through  
2055 efforts to continue and bolster existing programs. State and  
2056 local government funds allocated to enhance public housing must  
2057 be used to supplement, not supplant, federal support.

2058           (3) IMPLEMENTATION.—The state, in carrying out the strategy  
2059 articulated in this section, shall have the following duties:

2060           (a) State fiscal resources must be directed to achieve the  
2061 following programmatic objectives:

2062           1. Effective technical assistance and capacity-building  
2063 programs must be established at the state and local levels.

2064           2. The Shimberg Center for Housing Studies at the  
2065 University of Florida shall develop and maintain statewide data  
2066 on housing needs and production, provide technical assistance  
2067 relating to real estate development and finance, operate an  
2068 information clearinghouse on housing programs, and coordinate  
2069 state housing initiatives with local government and federal  
2070 programs.

2071           3. The corporation shall maintain a consumer-focused  
2072 website for connecting tenants with affordable housing.

2073           (b) The long-range program plan of the department must  
2074 include specific goals, objectives, and strategies that  
2075 implement the housing policies in this section.

2076           (c) The Shimberg Center for Housing Studies at the  
2077 University of Florida, in consultation with the department and  
2078 the corporation, shall perform functions related to the research  
2079 and planning for affordable housing. Functions must include  
2080 quantifying affordable housing needs, documenting results of  
2081 programs administered, and inventorying the supply of affordable  
2082 housing units made available in this state. The recommendations  
2083 required in this section and a report of any programmatic  
2084 modifications made as a result of these policies must be  
2085 included in the housing report required by s. 420.6075. The  
2086 report must identify the needs of specific populations,  
2087 including, but not limited to, elderly persons, persons with  
2088 disabilities, and persons with special needs, and may recommend  
2089 statutory modifications when appropriate.

2090           (d) The Office of Program Policy Analysis and Government  
2091 Accountability (OPPAGA) shall evaluate affordable housing issues  
2092 pursuant to the schedule set forth in this paragraph. OPPAGA may  
2093 coordinate with and rely upon the expertise and research  
2094 activities of the Shimberg Center for Housing Studies in  
2095 conducting the evaluations. The analysis may include relevant  
2096 reports prepared by the Shimberg Center for Housing Studies, the



2097 department, the corporation, and the provider of the Affordable  
2098 Housing Catalyst Program; interviews with the agencies,  
2099 providers, offices, developers, and other organizations related  
2100 to the development and provision of affordable housing at the  
2101 state and local levels; and any other relevant data. When  
2102 appropriate, each report must recommend policy and statutory  
2103 modifications for consideration by the Legislature. Each report  
2104 must be submitted to the President of the Senate and the Speaker  
2105 of the House of Representatives pursuant to the schedule. OPPAGA  
2106 shall review and evaluate:

2107 1. By December 15, 2023, and every 5 years thereafter,  
2108 innovative affordable housing strategies implemented by other  
2109 states, their effectiveness, and their potential for  
2110 implementation in this state.

2111 2. By December 15, 2024, and every 5 years thereafter,  
2112 affordable housing policies enacted by local governments, their  
2113 effectiveness, and which policies constitute best practices for  
2114 replication across this state. The report must include a review  
2115 and evaluation of the extent to which interlocal cooperation is  
2116 used, effective, or hampered.

2117 3. By December 15, 2025, and every 5 years thereafter,  
2118 existing state-level housing rehabilitation, production,  
2119 preservation, and finance programs to determine their  
2120 consistency with relevant policies in this section and  
2121 effectiveness in providing affordable housing. The report must  
2122 also include an evaluation of the degree of coordination between  
2123 housing programs of this state, and between state, federal, and  
2124 local housing activities, and shall recommend improved program  
2125 linkages when appropriate.

2126 (e) The department and the corporation should conform the  
2127 administrative rules for each housing program to the policies  
2128 stated in this section, provided that such changes in the rules  
2129 are consistent with the statutory intent or requirements for the  
2130 program. This authority applies only to programs offering loans,  
2131 grants, or tax credits and only to the extent that state  
2132 policies are consistent with applicable federal requirements.

2133 Section 27. Subsection (36) of section 420.503, Florida  
2134 Statutes, is amended to read:

2135 420.503 Definitions.—As used in this part, the term:

2136 (36) “Qualified contract” has the same meaning as in 26  
2137 U.S.C. s. 42(h)(6)(F) in effect on the date of the preliminary  
2138 determination certificate for the low-income housing tax credits  
2139 for the development that is the subject of the qualified  
2140 contract request, unless the Internal Revenue Code requires a  
2141 different statute or regulation to apply to the development. The  
2142 corporation shall deem a bona fide contract to be a qualified  
2143 contract at the time the bona fide contract is presented to the  
2144 owner and the initial deposit is deposited  
2145 in escrow in accordance with the terms of the bona fide  
2146 contract, and, in such event, the corporation is deemed to have  
2147 fulfilled its responsibility to present the owner with a  
2148 qualified contract.

2149 Section 28. Subsection (3) and paragraph (a) of subsection  
2150 (4) of section 420.504, Florida Statutes, are amended to read:



2151           420.504 Public corporation; creation, membership, terms,  
2152 expenses.—

2153           (3) The corporation is a separate budget entity and is not  
2154 subject to control, supervision, or direction by the department  
2155 in any manner, including, but not  
2156 limited to, personnel, purchasing, transactions involving real  
2157 or personal property, and budgetary matters. The corporation  
2158 shall consist of a board of directors composed of the Secretary  
2159 of Economic Opportunity as an ex officio and voting member, or a  
2160 senior-level agency employee designated by the secretary, one  
2161 member appointed by the President of the Senate, one member  
2162 appointed by the Speaker of the House of Representatives, and  
2163 eight members appointed by the Governor subject to confirmation  
2164 by the Senate from the following:

2165           (a) One citizen actively engaged in the residential home  
2166 building industry.

2167           (b) One citizen actively engaged in the banking or mortgage  
2168 banking industry.

2169           (c) One citizen who is a representative of those areas of  
2170 labor engaged in home building.

2171           (d) One citizen with experience in housing development who  
2172 is an advocate for low-income persons.

2173           (e) One citizen actively engaged in the commercial building  
2174 industry.

2175           (f) One citizen who is a former local government elected  
2176 official.

2177           (g) Two citizens of the state who are not principally  
2178 employed as members or representatives of any of the groups  
2179 specified in paragraphs (a)-(f).

2180           (4)(a) Members of the corporation shall be appointed for  
2181 terms of 4 years, except that any vacancy shall be filled for  
2182 the unexpired term. Vacancies on the board shall be filled by  
2183 appointment by the Governor, the President of the Senate, or the  
2184 Speaker of the House of Representatives, respectively, depending  
2185 on who appointed the member whose vacancy is to be filled or  
2186 whose term has expired.

2187           Section 29. Subsection (30) of section 420.507, Florida  
2188 Statutes, is amended to read:

2189           420.507 Powers of the corporation.—The corporation shall  
2190 have all the powers necessary or convenient to carry out and  
2191 effectuate the purposes and provisions of this part, including  
2192 the following powers which are in addition to all other powers  
2193 granted by other provisions of this part:

2194           (30) To prepare and submit to the Secretary of Economic  
2195 Opportunity a budget request for purposes of the corporation,  
2196 which request must , notwithstanding the provisions of  
2197 chapter 216 and in accordance with s. 216.351, contain a request  
2198 for operational expenditures and separate requests for other  
2199 authorized corporation programs. The request must include, for  
2200 informational purposes, the amount of state funds necessary to  
2201 use all federal housing funds anticipated to be received by, or  
2202 allocated to, the state in the fiscal year in order to maximize  
2203 the production of new, affordable multifamily housing units in  
2204 this state. The request need not contain information on the

2205 number of employees, salaries, or any classification thereof,  
2206 and the approved operating budget therefor need not comply with  
2207 s. 216.181(8)-(10). The secretary may include within the  
2208 department's budget request the corporation's budget request in  
2209 the form as authorized by this section.

2210       Section 30. The amendment made by this act to s.  
2211 420.507(30), Florida Statutes, expires July 1, 2033, and the  
2212 text of that subsection shall revert to that in existence on  
2213 June 30, 2023, except that any amendments to such text enacted  
2214 other than by this act shall be preserved and continue to  
2215 operate to the extent that such amendments are not dependent  
2216 upon the portions of text which expire pursuant to this section.

2217       Section 31. Subsection (10) of section 420.5087, Florida  
2218 Statutes, is amended to read:

2219       420.5087 State Apartment Incentive Loan Program.—There is  
2220 hereby created the State Apartment Incentive Loan Program for  
2221 the purpose of providing first, second, or other subordinated  
2222 mortgage loans or loan guarantees to sponsors, including for  
2223 profit, nonprofit, and public entities, to provide housing  
2224 affordable to very-low-income persons.

2225       (10) The corporation may prioritize a portion of the  
2226 program funds set aside under paragraph (3)(d) for persons with  
2227 special needs as defined in s. 420.0004(13) to provide funding  
2228 for the development of newly constructed permanent rental  
2229 housing that provides housing for persons in foster  
2230 care or persons aging out of foster care pursuant to s.  
2231 409.1451. Such housing shall promote and facilitate access to  
2232 community-based supportive, educational, and employment services  
2233 and resources that assist persons aging out of foster care to  
2234 successfully transition to independent living and adulthood. The  
2235 corporation must consult with the Department of Children and  
2236 Families to create minimum criteria for such housing.

2237       Section 32. Section 420.50871, Florida Statutes, is created  
2238 to read:

2239       420.50871 Allocation of increased revenues derived from  
2240 amendments to s. 201.15 made by this act.—Funds that result from  
2241 increased revenues to the State Housing Trust Fund derived from  
2242 amendments made to s. 201.15 made by this act must be used  
2243 annually for projects under the State Apartment Incentive Loan  
2244 Program under s. 420.5087 as set forth in this section,  
2245 notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and  
2246 (3). The Legislature intends for these funds to provide for  
2247 innovative projects that provide affordable and attainable  
2248 housing for persons and families working, going to school, or  
2249 living in this state. Projects approved under this section are  
2250 intended to provide housing that is affordable as defined in s.  
2251 420.0004, notwithstanding the income limitations in s.  
2252 420.5087(2). Beginning in the 2023-2024 fiscal year and annually  
2253 for 10 years thereafter:

2254       (1) The corporation shall allocate 70 percent of the funds  
2255 provided by this section to issue competitive requests for  
2256 application for the affordable housing project purposes  
2257 specified in this subsection. The corporation shall finance  
2258 projects that:

2259           (a) Both redevelop an existing affordable housing  
2260 development and provide for the construction of a new  
2261 development within close proximity to the existing development  
2262 to be rehabilitated. Each project must provide for building the  
2263 new affordable housing development first, relocating the tenants  
2264 of the existing development to the new development, and then  
2265 demolishing the existing development for reconstruction of an  
2266 affordable housing development with more overall and affordable  
2267 units.

2268           (b) Address urban infill, including conversions of vacant,  
2269 dilapidated, or functionally obsolete buildings or the use of  
2270 underused commercial property.

2271           (c) Provide for mixed use of the location, incorporating  
2272 nonresidential uses, such as retail, office, institutional, or  
2273 other appropriate commercial or nonresidential uses.

2274           (d) Provide housing near military installations in this  
2275 state, with preference given to projects that incorporate  
2276 critical services for servicemembers, their families, and  
2277 veterans, such as mental health treatment services, employment  
2278 services, and assistance with transition from active-duty  
2279 service to civilian life.

2280           (2) From the remaining funds, the corporation shall  
2281 allocate the funds to issue competitive requests for application  
2282 for any of the following affordable housing purposes specified  
2283 in this subsection. The corporation shall finance projects that:

2284           (a) Propose using or leasing public lands. Projects that  
2285 propose to use or lease public lands must include a resolution  
2286 or other agreement with the unit of government owning the land  
2287 to use the land for affordable housing purposes.

2288           (b) Address the needs of young adults who age out of the  
2289 foster care system.

2290           (c) Meet the needs of elderly persons.

2291           (d) Provide housing to meet the needs in areas of rural  
2292 opportunity, designated pursuant to s. 288.0656.

2293           (3) Under any request for application under this section,  
2294 the corporation shall coordinate with the appropriate state  
2295 department or agency and prioritize projects that provide for  
2296 mixed-income developments.

2297           (4) This section does not prohibit the corporation from  
2298 allocating additional funds to the purposes described in this  
2299 section. In any fiscal year, if the funds allocated by the  
2300 corporation to any request for application under subsections (1)  
2301 and (2) are not fully used after the application and award  
2302 processes are complete, the corporation may use those funds to  
2303 supplement any future request for application under this  
2304 section.

2305           (5) This section is repealed June 30, 2033.

2306           Section 33. The Division of Law Revision is directed to  
2307 replace the phrase "this act" wherever it occurs in s.  
2308 420.50871, Florida Statutes, as created by this act, with the  
2309 assigned chapter number of this act.

2310           Section 34. Section 420.50872, Florida Statutes, is created  
2311 to read:

2312           420.50872 Live Local Program.—

2313           (1) DEFINITIONS.—As used in this section, the term:  
2314           (a) “Annual tax credit amount” means, for any state fiscal  
2315 year, the sum of the amount of tax credits approved under  
2316 paragraph (3)(a), including tax credits to be taken under s.  
2317 220.1878 or s. 624.51058, which are approved for taxpayers whose  
2318 taxable years begin on or after January 1 of the calendar year  
2319 preceding the start of the applicable state fiscal year.  
2320           (b) “Eligible contribution” means a monetary contribution  
2321 from a taxpayer, subject to the restrictions provided in this  
2322 section, to the corporation for use in the State Apartment  
2323 Incentive Loan Program under s. 420.5087. The taxpayer making  
2324 the contribution may not designate a specific project, property,  
2325 or geographic area of this state as the beneficiary of the  
2326 eligible contribution.  
2327           (c) “Live Local Program” means the program described in  
2328 this section whereby eligible contributions are made to the  
2329 corporation.  
2330           (d) “Tax credit cap amount” means the maximum annual tax  
2331 credit amount that the Department of Revenue may approve for a  
2332 state fiscal year.  
2333           (2) RESPONSIBILITIES OF THE CORPORATION.—The corporation  
2334 shall:  
2335           (a) Expend 100 percent of eligible contributions received  
2336 under this section for the State Apartment Incentive Loan  
2337 Program under s. 420.5087. However, the corporation may use up  
2338 to \$25 million of eligible contributions to provide loans for  
2339 the construction of large-scale projects of significant regional  
2340 impact. Such projects must include a substantial civic,  
2341 educational, or health care use and may include a commercial  
2342 use, any of which must be incorporated within or contiguous to  
2343 the project property. Such a loan must be made, except as  
2344 otherwise provided in this subsection, in accordance with the  
2345 practices and policies of the State Apartment Incentive Loan  
2346 Program. Such a loan is subject to the competitive application  
2347 process and may not exceed 25 percent of the total project cost.  
2348 The corporation must find that the loan provides a unique  
2349 opportunity for investment alongside local government  
2350 participation that would enable creation of a significant amount  
2351 of affordable housing. Projects approved under this section are  
2352 intended to provide housing that is affordable as defined in s.  
2353 420.0004, notwithstanding the income limitations in s.  
2354 420.5087(2).  
2355           (b) Upon receipt of an eligible contribution, provide the  
2356 taxpayer that made the contribution with a certificate of  
2357 contribution. A certificate of contribution must include the  
2358 taxpayer’s name; its federal employer identification number, if  
2359 available; the amount contributed; and the date of contribution.  
2360           (c) Within 10 days after issuing a certificate of  
2361 contribution, provide a copy to the Department of Revenue.  
2362           (3) LIVE LOCAL TAX CREDITS; APPLICATIONS, TRANSFERS, AND  
2363 LIMITATIONS.—  
2364           (a) Beginning in the 2023-2024 fiscal year, the tax credit  
2365 cap amount is \$100 million in each state fiscal year.  
2366           (b) Beginning October 1, 2023, a taxpayer may submit an

2367 application to the Department of Revenue for an allocation of  
2368 the tax credit cap for tax credits to be taken under either or  
2369 both of s. 220.1878 or s. 624.51058.

2370 1. The taxpayer shall specify in the application each tax  
2371 for which the taxpayer requests a credit and the applicable  
2372 taxable year. For purposes of s. 220.1878, a taxpayer may apply  
2373 for a credit to be used for a prior taxable year before the date  
2374 the taxpayer is required to file a return for that year pursuant  
2375 to s. 220.222. For purposes of s. 624.51058, a taxpayer may  
2376 apply for a credit to be used for a prior taxable year before  
2377 the date the taxpayer is required to file a return for that  
2378 prior taxable year pursuant to ss. 624.509 and 624.5092. The  
2379 Department of Revenue shall approve tax credits on a first-come,  
2380 first-served basis.

2381 2. Within 10 days after approving or denying an  
2382 application, the Department of Revenue shall provide a copy of  
2383 its approval or denial letter to the corporation.

2384 (c) If a tax credit approved under paragraph (b) is not  
2385 fully used for the specified taxable year for credits under s.  
2386 220.1878 or s. 624.51058 because of insufficient tax liability  
2387 on the part of the taxpayer, the unused amount may be carried  
2388 forward for a period not to exceed 10 taxable years. For  
2389 purposes of s. 220.1878, a credit carried forward may be used in  
2390 a subsequent year after applying the other credits and unused  
2391 carryovers in the order provided in s. 220.02(8).

2392 (d) A taxpayer may not convey, transfer, or assign an  
2393 approved tax credit or a carryforward tax credit to another  
2394 entity unless all of the assets of the taxpayer are conveyed,  
2395 assigned, or transferred in the same transaction. However, a tax  
2396 credit under s. 220.1878 or s. 624.51058 may be conveyed,  
2397 transferred, or assigned between members of an affiliated group  
2398 of corporations if the type of tax credit under s. 220.1878 or  
2399 s. 624.51058 remains the same. A taxpayer shall notify the  
2400 Department of Revenue of its intent to convey, transfer, or  
2401 assign a tax credit to another member within an affiliated group  
2402 of corporations. The amount conveyed, transferred, or assigned  
2403 is available to another member of the affiliated group of  
2404 corporations upon approval by the Department of Revenue.

2405 (e) Within any state fiscal year, a taxpayer may rescind  
2406 all or part of a tax credit allocation approved under paragraph  
2407 (b). The amount rescinded must become available for that state  
2408 fiscal year to another eligible taxpayer as approved by the  
2409 Department of Revenue if the taxpayer receives notice from the  
2410 Department of Revenue that the rescindment has been accepted by  
2411 the Department of Revenue. Any amount rescinded under this  
2412 paragraph must become available to an eligible taxpayer on a  
2413 first-come, first-served basis based on tax credit applications  
2414 received after the date the rescindment is accepted by the  
2415 Department of Revenue.

2416 (f) Within 10 days after approving or denying the  
2417 conveyance, transfer, or assignment of a tax credit under  
2418 paragraph (d), or the rescindment of a tax credit under  
2419 paragraph (e), the Department of Revenue shall provide a copy of  
2420 its approval or denial letter to the corporation.

2421           (g) For purposes of calculating the underpayment of  
2422 estimated corporate income taxes under s. 220.34 and tax  
2423 installment payments for taxes on insurance premiums or  
2424 assessments under s. 624.5092, the final amount due is the  
2425 amount after credits earned under s. 220.1878 or s. 624.51058  
2426 for contributions to eligible charitable organizations are  
2427 deducted.

2428           1. For purposes of determining if a penalty or interest  
2429 under s. 220.34(2)(d)1. will be imposed for underpayment of  
2430 estimated corporate income tax, a taxpayer may, after earning a  
2431 credit under s. 220.1878, reduce any estimated payment in that  
2432 taxable year by the amount of the credit.

2433           2. For purposes of determining if a penalty under s.  
2434 624.5092 will be imposed, an insurer, after earning a credit  
2435 under s. 624.51058 for a taxable year, may reduce any  
2436 installment payment for such taxable year of 27 percent of the  
2437 amount of the net tax due as reported on the return for the  
2438 preceding year under s. 624.5092(2)(b) by the amount of the  
2439 credit.

2440           (4) PRESERVATION OF CREDIT.—If any provision or portion of  
2441 this section, s. 220.1878, or s. 624.51058 or the application  
2442 thereof to any person or circumstance is held unconstitutional  
2443 by any court or is otherwise declared invalid, the  
2444 unconstitutionality or invalidity does not affect any credit  
2445 earned under s. 220.1878 or s. 624.51058 by any taxpayer with  
2446 respect to any contribution paid to the Live Local Program  
2447 before the date of a determination of unconstitutionality or  
2448 invalidity. The credit must be allowed at such time and in such  
2449 a manner as if a determination of unconstitutionality or  
2450 invalidity had not been made, provided that nothing in this  
2451 subsection by itself or in combination with any other provision  
2452 of law may result in the allowance of any credit to any taxpayer  
2453 in excess of \$1 of credit for each dollar paid to an eligible  
2454 charitable organization.

2455           (5) ADMINISTRATION; RULES.—

2456           (a) The Department of Revenue and the corporation may  
2457 develop a cooperative agreement to assist in the administration  
2458 of this section, as needed.

2459           (b) The Department of Revenue may adopt rules necessary to  
2460 administer this section, s. 220.1878, and s. 624.51058,  
2461 including rules establishing application forms, procedures  
2462 governing the approval of tax credits and carryforward tax  
2463 credits under subsection (3), and procedures to be followed by  
2464 taxpayers when claiming approved tax credits on their returns.

2465           (c) By August 15, 2023, and by each August 15 thereafter,  
2466 the Department of Revenue shall determine the 500 taxpayers with  
2467 the greatest total corporate income or franchise tax due as  
2468 reported on the taxpayer's return filed pursuant to s. 220.22  
2469 during the previous calendar year and notify those taxpayers of  
2470 the existence of the Live Local Program and the process for  
2471 obtaining an allocation of the tax credit cap. The Department of  
2472 Revenue shall confer with the corporation in the drafting of the  
2473 notification. The Department of Revenue may provide this  
2474 notification by electronic means.



2475           Section 35. Section 420.5096, Florida Statutes, is created  
2476 to read:

2477           420.5096 Florida Hometown Hero Program.—

2478           (1) The Legislature finds that individual homeownership is  
2479 vital to building long-term housing and financial security. With  
2480 rising home prices, down payment and closing costs are often  
2481 significant barriers to homeownership for working Floridians.  
2482 Each person in Florida's hometown workforce is essential to  
2483 creating thriving communities, and the Legislature finds that  
2484 the ability of Floridians to reside within the communities in  
2485 which they work is of great importance. Therefore, the  
2486 Legislature finds that providing assistance to homebuyers in  
2487 this state by reducing the amount of down payment and closing  
2488 costs is a necessary step toward expanding access to  
2489 homeownership and achieving safe, decent, and affordable housing  
2490 for all Floridians.

2491           (2) The Florida Hometown Hero Program is created to assist  
2492 Florida's hometown workforce in attaining homeownership by  
2493 providing financial assistance to residents to purchase a home  
2494 as their primary residence. Under the program, a borrower may  
2495 apply to the corporation for a loan to reduce the amount of the  
2496 down payment and closing costs paid by the borrower by a minimum  
2497 of \$10,000 and up to 5 percent of the first mortgage loan, not  
2498 exceeding \$35,000. Loans must be made available at a zero  
2499 percent interest rate and must be made available for the term of  
2500 the first mortgage. The balance of any loan is due at closing if  
2501 the property is sold, refinanced, rented, or transferred, unless  
2502 otherwise approved by the corporation.

2503           (3) For loans made available pursuant to s.  
2504 420.507(23)(a)1. or 2., the corporation may underwrite and make  
2505 those mortgage loans through the program to persons or families  
2506 who have household incomes that do not exceed 150 percent of the  
2507 state median income or local median income, whichever is  
2508 greater. A borrower must be seeking to purchase a home as a  
2509 primary residence; a first-time homebuyer and a Florida  
2510 resident; and employed full-time by a Florida-based employer.  
2511 The borrower must provide documentation of full-time employment,  
2512 or full-time status for self-employed individuals, of 35 hours  
2513 or more per week. The requirement to be a first-time homebuyer  
2514 does not apply to a borrower who is an active duty servicemember  
2515 of a branch of the armed forces or the Florida National Guard,  
2516 as defined in s. 250.01, or a veteran.

2517           (4) Loans made under the Florida Hometown Hero Program may  
2518 be used for the purchase of manufactured homes, as defined in s.  
2519 320.01(2)(b), which were constructed after July 13, 1994; which  
2520 are permanently affixed to real property in this state, whether  
2521 owned or leased by the borrower; and which are titled and  
2522 financed as tangible personal property or as real property.

2523           (5) This program is intended to be evergreen, and  
2524 repayments for loans made under this program shall be retained  
2525 within the program to make additional loans.

2526           Section 36. Subsection (3) is added to section 420.531,  
2527 Florida Statutes, to read:

2528           420.531 Affordable Housing Catalyst Program.—

2529           (3) The corporation may contract with the entity providing  
2530 statewide training and technical assistance to provide technical  
2531 assistance to local governments to establish selection criteria  
2532 and related provisions for requests for proposals or other  
2533 competitive solicitations for use or lease of government-owned  
2534 real property for affordable housing purposes. The entity  
2535 providing statewide training and technical assistance may  
2536 develop best practices or other key elements for successful use  
2537 of public property for affordable housing, in conjunction with  
2538 technical support provided under subsection (1).

2539           Section 37. Section 420.6075, Florida Statutes, is amended  
2540 to read:

2541           420.6075 Research and planning for affordable housing;  
2542 annual housing report.—

2543           (1) The research and planning functions of the department  
2544 shall include the collection of data on the need for affordable  
2545 housing in this state and the extent to which that need is being  
2546 met through federal, state, and local programs, in order to  
2547 facilitate planning to meet the housing needs in this state and  
2548 to enable the development of sound strategies and programs for  
2549 affordable housing. To fulfill this function, the Shimberg  
2550 Center for Housing Studies at the University  
2551 of Florida shall perform the following functions:

2552           (a) Quantify affordable housing needs in this state by  
2553 analyzing available data, including information provided through  
2554 the housing elements of local comprehensive plans, and identify  
2555 revisions in the housing element data requirements that would  
2556 result in more uniform, meaningful information being obtained.

2557           (b) Document the results since 1980 of all programs  
2558 administered by the department which provide for or act as  
2559 incentives for housing production or improvement. Data on  
2560 program results must include the number of units produced and  
2561 the unit cost under each program.

2562           (c) Inventory the supply of affordable housing units made  
2563 available through federal, state, and local programs. Data on  
2564 the geographic distribution of affordable units must show the  
2565 availability of units in each county and municipality.

2566           (2) By December 31 of each year, the Shimberg Center for  
2567 Housing Studies shall submit to the  
2568 Legislature an updated housing report describing the supply of  
2569 and need for affordable housing. This annual housing report  
2570 shall include:

2571           (a) A synopsis of training and technical assistance  
2572 activities and community-based organization housing activities  
2573 for the year.

2574           (b) A status report on the degree of progress toward  
2575 meeting the housing objectives of the department's agency  
2576 functional plan.

2577           (c) Recommended housing initiatives for the next fiscal  
2578 year and recommended priorities for assistance to the various  
2579 target populations within the spectrum of housing need.

2580           (3) The Shimberg Center for Housing Studies  
2581 shall:

2582           (a) Conduct research on program options to address the need



2583 for affordable housing.

2584 (b) Conduct research on training models to be replicated or  
2585 adapted to meet the needs of community-based organizations and  
2586 state and local government staff involved in housing  
2587 development.

2588 Section 38. Paragraph (a) of subsection (1) of section  
2589 553.792, Florida Statutes, is amended to read:

2590 553.792 Building permit application to local government.—

2591 (1)(a) Within 10 days of an applicant submitting an  
2592 application to the local government, the local government shall  
2593 advise the applicant what information, if any, is needed to deem  
2594 the application properly completed in compliance with the filing  
2595 requirements published by the local government. If the local  
2596 government does not provide written notice that the applicant  
2597 has not submitted the properly completed application, the  
2598 application shall be automatically deemed properly completed and  
2599 accepted. Within 45 days after receiving a completed  
2600 application, a local government must notify an applicant if  
2601 additional information is required for the local government to  
2602 determine the sufficiency of the application, and shall specify  
2603 the additional information that is required. The applicant must  
2604 submit the additional information to the local government or  
2605 request that the local government act without the additional  
2606 information. While the applicant responds to the request for  
2607 additional information, the 120-day period described in this  
2608 subsection is tolled. Both parties may agree to a reasonable  
2609 request for an extension of time, particularly in the event of a  
2610 force majeure or other extraordinary circumstance. The local  
2611 government must approve, approve with conditions, or deny the  
2612 application within 120 days following receipt of a completed  
2613 application. A local government shall maintain on its website a  
2614 policy containing procedures and expectations for expedited  
2615 processing of those building permits and development orders  
2616 required by law to be expedited.

2617 Section 39. Subsection (7) of section 624.509, Florida  
2618 Statutes, is amended to read:

2619 624.509 Premium tax; rate and computation.—

2620 (7) Credits and deductions against the tax imposed by this  
2621 section shall be taken in the following order: deductions for  
2622 assessments made pursuant to s. 440.51; credits for taxes paid  
2623 under ss. 175.101 and 185.08; credits for income taxes paid  
2624 under chapter 220 and the credit allowed under subsection (5),  
2625 as these credits are limited by subsection (6); the credit  
2626 allowed under s. 624.51057; the credit allowed under s.  
2627 624.51058; all other available credits and deductions.

2628 Section 40. Paragraph (c) of subsection (1) of section  
2629 624.5105, Florida Statutes, is amended to read:

2630 624.5105 Community contribution tax credit; authorization;  
2631 limitations; eligibility and application requirements;  
2632 administration; definitions; expiration.—

2633 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

2634 (c) The total amount of tax credit which may be granted for  
2635 all programs approved under this section and ss. 212.08(5)(p)  
2636 and 220.183 is \$25 million in the 2023-2024

2637 fiscal year and in each fiscal year thereafter for projects that  
2638 provide housing opportunities for persons with special needs as  
2639 defined in s. 420.0004 or homeownership opportunities for low  
2640 income or very-low-income households as defined in s. 420.9071  
2641 and \$4.5 million in the 2022-2023 fiscal year and in each fiscal  
2642 year thereafter for all other projects.

2643 Section 41. Section 624.51058, Florida Statutes, is created  
2644 to read:

2645 624.51058 Credit for contributions to the Live Local  
2646 Program.—

2647 (1) For taxable years beginning on or after January 1,  
2648 2023, there is allowed a credit of 100 percent of an eligible  
2649 contribution made to the Live Local Program under s. 420.50872  
2650 against any tax due for a taxable year under s. 624.509(1) after  
2651 deducting from such tax deductions for assessments made pursuant  
2652 to s. 440.51; credits for taxes paid under ss. 175.101 and  
2653 185.08; credits for income taxes paid under chapter 220; and the  
2654 credit allowed under s. 624.509(5), as such credit is limited by  
2655 s. 624.509(6). An eligible contribution must be made to the Live  
2656 Local Program on or before the date the taxpayer is required to  
2657 file a return pursuant to ss. 624.509 and 624.5092. An insurer  
2658 claiming a credit against premium tax liability under this  
2659 section is not required to pay any additional retaliatory tax  
2660 levied under s. 624.5091 as a result of claiming such credit.  
2661 Section 624.5091 does not limit such credit in any manner.

2662 (2) Section 420.50872 applies to the credit authorized by  
2663 this section.

2664 Section 42. The Department of Economic Opportunity's Keys  
2665 Workforce Housing Initiative, approved by the Administration  
2666 Commission on June 13, 2018, is considered an exception to the  
2667 evacuation time constraints of s. 380.0552(9)(a)2., Florida  
2668 Statutes, by requiring deed-restricted affordable workforce  
2669 housing properties receiving permit allocations to agree to  
2670 evacuate at least 48 hours in advance of hurricane landfall. A  
2671 comprehensive plan amendment approved by the Department of  
2672 Economic Opportunity to implement the initiative is hereby valid  
2673 and the respective local governments may adopt local ordinances  
2674 or regulations to implement such plan amendment.

2675 Section 43. (1) The Department of Revenue is authorized,  
2676 and all conditions are deemed met, to adopt emergency rules  
2677 under s. 120.54(4), Florida Statutes, for the purpose of  
2678 implementing provisions related to the Live Local Program  
2679 created by this act. Notwithstanding any other law, emergency  
2680 rules adopted under this section are effective for 6 months  
2681 after adoption and may be renewed during the pendency of  
2682 procedures to adopt permanent rules addressing the subject of  
2683 the emergency rules.

2684 (2) This section expires July 1, 2026.

2685 Section 44. For the 2023-2024 fiscal year, the sum of \$100  
2686 million in nonrecurring funds from the General Revenue Fund is  
2687 appropriated to the Florida Housing Finance Corporation to  
2688 implement the Florida Hometown Hero Housing Program established  
2689 in s. 420.5096, Florida Statutes, as created by this act.

2690 Section 45. For the 2023-2024 fiscal year, the sum of \$252

2691 million in nonrecurring funds from the Local Government Housing  
2692 Trust Fund is appropriated in the Grants and Aids - Housing  
2693 Finance Corporation (HFC) - State Housing Initiatives  
2694 Partnership (SHIP) Program appropriation category to the Florida  
2695 Housing Finance Corporation.

2696       Section 46. For the 2023-2024 fiscal year, the sum of \$150  
2697 million in recurring funds and \$109 million in nonrecurring  
2698 funds from the State Housing Trust Fund is appropriated in the  
2699 Grants and Aids - Housing Finance Corporation (HFC) - Affordable  
2700 Housing Programs appropriation category to the Florida Housing  
2701 Finance Corporation. The recurring funds are appropriated to  
2702 implement s. 420.50871, Florida Statutes, as created by this  
2703 act.

2704       Section 47. For the 2022-2023 fiscal year, the sum of \$100  
2705 million in nonrecurring funds from the General Revenue Fund is  
2706 appropriated to the Florida Housing Finance Corporation to  
2707 implement a competitive assistance loan program for new  
2708 construction projects in the development pipeline that have not  
2709 commenced construction and are experiencing verifiable cost  
2710 increases due to market inflation. These funds are intended to  
2711 support the corporation's efforts to maintain the viability of  
2712 projects in the development pipeline as the unprecedented  
2713 economic factors coupled with the housing crisis makes it of  
2714 upmost importance to deliver much-needed affordable housing  
2715 units in communities in a timely manner. Eligible projects are  
2716 those that accepted an invitation to enter credit underwriting  
2717 by the corporation for funding during the period of time of July  
2718 1, 2020, through June 30, 2022. The corporation may establish  
2719 such criteria and application processes as necessary to  
2720 implement this section. The unexpended balance of funds  
2721 appropriated to the corporation as of June 30, 2023, shall  
2722 revert and is appropriated to the corporation for the same  
2723 purpose for the 2023-2024 fiscal year. Any funds not awarded by  
2724 December 1, 2023, must be used for the State Apartment Incentive  
2725 Loan Program under s. 420.5087, Florida Statutes. This section  
2726 is effective upon becoming a law.

2727       Section 48. The Legislature finds and declares that this  
2728 act fulfills an important state interest.

2729       Section 49. Except as otherwise expressly provided in this  
2730 act and except for this section, which shall take effect upon  
2731 becoming a law, this act shall take effect July 1, 2023.