

1 A bill to be entitled
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 surplusing
 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.

212

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

214

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 ~~findings required; procedures.~~

220 (1)(a) Except as hereinafter provided, a ~~ne~~ county,
 221 municipality, or other entity of local government may not ~~shall~~
 222 adopt or maintain in effect an ordinance or a rule that ~~which~~
 223 has the effect of imposing price controls upon a lawful business
 224 activity that ~~which~~ 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 ~~shall~~ not apply within such
 252 municipality.

253 (2) ~~No law, ordinance, rule, or other measure which would~~
 254 ~~have the effect of imposing controls on rents shall be adopted~~
 255 ~~or maintained in effect except as provided herein and unless it~~
 256 ~~is found and determined, as hereinafter provided, that such~~
 257 ~~controls are necessary and proper to eliminate an existing~~
 258 ~~housing emergency which is so grave as to constitute a serious~~
 259 ~~menace to the general public.~~

260 (3) ~~Any law, ordinance, rule, or other measure which has~~
 261 ~~the effect of imposing controls on rents shall terminate and~~
 262 ~~expire within 1 year and shall not be extended or renewed except~~
 263 ~~by the adoption of a new measure meeting all the requirements of~~
 264 ~~this section.~~

265 (4) ~~Notwithstanding any other provisions of this section,~~
 266 ~~no controls shall be imposed on rents for any accommodation used~~
 267 ~~or offered for residential purposes as a seasonal or tourist~~
 268 ~~unit, as a second housing unit, or on rents for dwelling units~~
 269 ~~located in luxury apartment buildings. For the purposes of this~~
 270 ~~section, a luxury apartment building is one wherein on January~~
 271 ~~1, 1977, the aggregate rent due on a monthly basis from all~~
 272 ~~dwelling units as stated in leases or rent lists existing on~~
 273 ~~that date divided by the number of dwelling units exceeds \$250.~~

274 (5) A ~~No~~ municipality, county, or other entity of local
 275 government may not ~~shall~~ adopt or maintain in effect any law,

276 ordinance, rule, or other measure that ~~which~~ would have the
 277 effect of imposing controls on rents ~~unless:~~

278 ~~(a) Such measure is duly adopted by the governing body of~~
 279 ~~such entity of local government, after notice and public~~
 280 ~~hearing, in accordance with all applicable provisions of the~~
 281 ~~Florida and United States Constitutions, the charter or charters~~
 282 ~~governing such entity of local government, this section, and any~~
 283 ~~other applicable laws.~~

284 ~~(b) Such governing body makes and recites in such measure~~
 285 ~~its findings establishing the existence in fact of a housing~~
 286 ~~emergency so grave as to constitute a serious menace to the~~
 287 ~~general public and that such controls are necessary and proper~~
 288 ~~to eliminate such grave housing emergency.~~

289 ~~(c) Such measure is approved by the voters in such~~
 290 ~~municipality, county, or other entity of local government.~~

291 ~~(6) In any court action brought to challenge the validity~~
 292 ~~of rent control imposed pursuant to the provisions of this~~
 293 ~~section, the evidentiary effect of any findings or recitations~~
 294 ~~required by subsection (5) shall be limited to imposing upon any~~
 295 ~~party challenging the validity of such measure the burden of~~
 296 ~~going forward with the evidence, and the burden of proof (that~~
 297 ~~is, the risk of nonpersuasion) shall rest upon any party seeking~~
 298 ~~to have the measure upheld.~~

299 (3)(7) 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) ~~(2)~~ 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 ~~residential, commercial, or industrial use. If a parcel is zoned~~
 317 ~~for commercial or industrial use, an approval pursuant to this~~
 318 ~~subsection may include any residential development project,~~
 319 ~~including a mixed-use residential development project,~~ so long
 320 as at least 10 percent of the units included in the project are
 321 for housing that is affordable and ~~the developer of the project~~
 322 ~~agrees not to apply for or receive funding under s. 420.5087.~~

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 or mixed use if at least 40 percent of the residential units in
 330 a proposed multifamily rental development are, for a period of
 331 at least 30 years, affordable as defined in s. 420.0004.
 332 Notwithstanding any other law, local ordinance, or regulation to
 333 the contrary, a county may not require a proposed multifamily
 334 development to obtain a zoning or land use change, special
 335 exception, conditional use approval, variance, or comprehensive
 336 plan amendment for the building height, zoning, and densities
 337 authorized under this subsection. For mixed-use residential
 338 projects, at least 65 percent of the total square footage must
 339 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
 350 subsection must be administratively approved and no further

351 action by the board of county commissioners is required if the
 352 development satisfies the county's land development regulations
 353 for 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) Except as otherwise provided in this subsection, a
 365 development authorized under this subsection must comply with
 366 all applicable state and local laws and regulations.

367 (g) This subsection expires October 1, 2033.

368 Section 4. Section 125.379, Florida Statutes, is amended
 369 to read:

370 125.379 Disposition of county property for affordable
 371 housing.—

372 (1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years
 373 thereafter, each county shall prepare an inventory list of all
 374 real property within its jurisdiction to which the county or any
 375 dependent special district within its boundaries holds fee

376 | simple title which ~~that~~ is appropriate for use as affordable
 377 | housing. The inventory list must include the address and legal
 378 | description of each such real property and specify whether the
 379 | property is vacant or improved. The governing body of the county
 380 | must review the inventory list at a public hearing and may
 381 | revise it at the conclusion of the public hearing. The governing
 382 | body of the county shall adopt a resolution that includes an
 383 | inventory list of such property following the public hearing.
 384 | Each county shall make the inventory list publicly available on
 385 | its website to encourage potential development.

386 | (2) The properties identified as appropriate for use as
 387 | affordable housing on the inventory list adopted by the county
 388 | may be used for affordable housing through a long-term land
 389 | lease requiring the development and maintenance of affordable
 390 | housing, offered for sale and the proceeds used to purchase land
 391 | for the development of affordable housing or to increase the
 392 | local government fund earmarked for affordable housing, ~~or may~~
 393 | ~~be~~ sold with a restriction that requires the development of the
 394 | property as permanent affordable housing, or ~~may be~~ donated to a
 395 | nonprofit housing organization for the construction of permanent
 396 | affordable housing. Alternatively, the county or special
 397 | district may otherwise make the property available for use for
 398 | the production and preservation of permanent affordable housing.
 399 | For purposes of this section, the term "affordable" has the same
 400 | meaning as in s. 420.0004(3).

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

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

405 (b) Making the process for requesting surplus lands
 406 publicly available; and

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

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

415 166.04151 Affordable housing.—

416 (5) Subsection (4) ~~(2)~~ does not apply in an area of
 417 critical state concern, as designated by s. 380.0552 or chapter
 418 28-36, Florida Administrative Code.

419 (6) Notwithstanding any other law or local ordinance or
 420 regulation to the contrary, the governing body of a municipality
 421 may approve the development of housing that is affordable, as
 422 defined in s. 420.0004, including, but not limited to, a mixed-
 423 use residential development, on any parcel zoned for
 424 ~~residential, commercial, or industrial use. If a parcel is zoned~~
 425 ~~for commercial or industrial use, an approval pursuant to this~~

426 ~~subsection may include any residential development project,~~
 427 ~~including a mixed-use residential development project,~~ so long
 428 as at least 10 percent of the units included in the project are
 429 for housing that is affordable and the developer of the project
 430 agrees not to apply for or receive funding under s. 420.5087.
 431 The provisions of this subsection are self-executing and do not
 432 require the governing body to adopt an ordinance or a regulation
 433 before using the approval process in this subsection.

434 (7) (a) A municipality must authorize multifamily and
 435 mixed-use residential as allowable uses in any area zoned for
 436 commercial or mixed use if at least 40 percent of the
 437 residential units in a proposed multifamily rental development
 438 are, for a period of at least 30 years, affordable as defined in
 439 s. 420.0004. Notwithstanding any other law, local ordinance, or
 440 regulation to the contrary, a municipality may not require a
 441 proposed multifamily development to obtain a zoning or land use
 442 change, special exception, conditional use approval, variance,
 443 or comprehensive plan amendment for the building height, zoning,
 444 and densities authorized under this subsection. For mixed-use
 445 residential projects, at least 65 percent of the total square
 446 footage must be used for residential purposes.

447 (b) A municipality may not restrict the density of a
 448 proposed development authorized under this subsection below the
 449 highest allowed density on any land in the municipality where
 450 residential development is allowed.

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

456 (d) A proposed development authorized under this
457 subsection must be administratively approved and no further
458 action by the governing body of the municipality is required if
459 the development satisfies the municipality's land development
460 regulations for multifamily developments in areas zoned for such
461 use and is otherwise consistent with the comprehensive plan,
462 with the exception of provisions establishing allowable
463 densities, height, and land use. Such land development
464 regulations include, but are not limited to, regulations
465 relating to setbacks and parking requirements.

466 (e) A municipality must consider reducing parking
467 requirements for a proposed development authorized under this
468 subsection if the development is located within one-half mile of
469 a major transit stop, as defined in the municipality's land
470 development code, and the major transit stop is accessible from
471 the development.

472 (f) Except as otherwise provided in this subsection, a
473 development authorized under this subsection must comply with
474 all applicable state and local laws and regulations.

475 (g) This subsection expires October 1, 2033.

476 Section 6. Section 166.043, Florida Statutes, is amended
 477 to read:

478 166.043 Ordinances and rules imposing price controls ~~+~~
 479 ~~findings required; procedures.-~~

480 (1)(a) Except as hereinafter provided, a ~~ne~~ county,
 481 municipality, or other entity of local government may not ~~shall~~
 482 adopt or maintain in effect an ordinance or a rule that ~~which~~
 483 has the effect of imposing price controls upon a lawful business
 484 activity that ~~which~~ is not franchised by, owned by, or under
 485 contract with, the governmental agency, unless specifically
 486 provided by general law.

487 (b) This section does not prevent the enactment by local
 488 governments of public service rates otherwise authorized by law,
 489 including water, sewer, solid waste, public transportation,
 490 taxicab, or port rates, rates for towing of vehicles or vessels
 491 from or immobilization of vehicles or vessels on private
 492 property, or rates for removal and storage of wrecked or
 493 disabled vehicles or vessels from an accident scene or the
 494 removal and storage of vehicles or vessels in the event the
 495 owner or operator is incapacitated, unavailable, leaves the
 496 procurement of wrecker service to the law enforcement officer at
 497 the scene, or otherwise does not consent to the removal of the
 498 vehicle or vessel.

499 (c) Counties must establish maximum rates which may be
 500 charged on the towing of vehicles or vessels from or

501 immobilization of vehicles or vessels on private property,
 502 removal and storage of wrecked or disabled vehicles or vessels
 503 from an accident scene or for the removal and storage of
 504 vehicles or vessels, in the event the owner or operator is
 505 incapacitated, unavailable, leaves the procurement of wrecker
 506 service to the law enforcement officer at the scene, or
 507 otherwise does not consent to the removal of the vehicle or
 508 vessel. However, if a municipality chooses to enact an ordinance
 509 establishing the maximum rates for the towing or immobilization
 510 of vehicles or vessels as described in paragraph (b), the
 511 county's ordinance established under s. 125.0103 does ~~shall~~ not
 512 apply within such municipality.

513 ~~(2) No law, ordinance, rule, or other measure which would~~
 514 ~~have the effect of imposing controls on rents shall be adopted~~
 515 ~~or maintained in effect except as provided herein and unless it~~
 516 ~~is found and determined, as hereinafter provided, that such~~
 517 ~~controls are necessary and proper to eliminate an existing~~
 518 ~~housing emergency which is so grave as to constitute a serious~~
 519 ~~menace to the general public.~~

520 ~~(3) Any law, ordinance, rule, or other measure which has~~
 521 ~~the effect of imposing controls on rents shall terminate and~~
 522 ~~expire within 1 year and shall not be extended or renewed except~~
 523 ~~by the adoption of a new measure meeting all the requirements of~~
 524 ~~this section.~~

525 ~~(4) Notwithstanding any other provisions of this section,~~

526 ~~no controls shall be imposed on rents for any accommodation used~~
 527 ~~or offered for residential purposes as a seasonal or tourist~~
 528 ~~unit, as a second housing unit, or on rents for dwelling units~~
 529 ~~located in luxury apartment buildings. For the purposes of this~~
 530 ~~section, a luxury apartment building is one wherein on January~~
 531 ~~1, 1977, the aggregate rent due on a monthly basis from all~~
 532 ~~dwelling units as stated in leases or rent lists existing on~~
 533 ~~that date divided by the number of dwelling units exceeds \$250.~~

534 ~~(5) A~~ No municipality, county, or other entity of local
 535 government may not ~~shall~~ adopt or maintain in effect any law,
 536 ordinance, rule, or other measure that ~~which~~ would have the
 537 effect of imposing controls on rents ~~unless:~~

538 ~~(a) Such measure is duly adopted by the governing body of~~
 539 ~~such entity of local government, after notice and public~~
 540 ~~hearing, in accordance with all applicable provisions of the~~
 541 ~~Florida and United States Constitutions, the charter or charters~~
 542 ~~governing such entity of local government, this section, and any~~
 543 ~~other applicable laws.~~

544 ~~(b) Such governing body makes and recites in such measure~~
 545 ~~its findings establishing the existence in fact of a housing~~
 546 ~~emergency so grave as to constitute a serious menace to the~~
 547 ~~general public and that such controls are necessary and proper~~
 548 ~~to eliminate such grave housing emergency.~~

549 ~~(c) Such measure is approved by the voters in such~~
 550 ~~municipality, county, or other entity of local government.~~

551 ~~(6) In any court action brought to challenge the validity~~
 552 ~~of rent control imposed pursuant to the provisions of this~~
 553 ~~section, the evidentiary effect of any findings or recitations~~
 554 ~~required by subsection (5) shall be limited to imposing upon any~~
 555 ~~party challenging the validity of such measure the burden of~~
 556 ~~going forward with the evidence, and the burden of proof (that~~
 557 ~~is, the risk of nonpersuasion) shall rest upon any party seeking~~
 558 ~~to have the measure upheld.~~

559 (3)~~(7)~~ Notwithstanding any other provisions of this
 560 section, municipalities, counties, or other entity of local
 561 government may adopt and maintain in effect any law, ordinance,
 562 rule, or other measure which is adopted for the purposes of
 563 increasing the supply of affordable housing using land use
 564 mechanisms such as inclusionary housing ordinances.

565 Section 7. Section 166.0451, Florida Statutes, is amended
 566 to read:

567 166.0451 Disposition of municipal property for affordable
 568 housing.—

569 (1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years
 570 thereafter, each municipality shall prepare an inventory list of
 571 all real property within its jurisdiction to which the
 572 municipality or any dependent special district within its
 573 boundaries holds fee simple title which ~~that~~ is appropriate for
 574 use as affordable housing. The inventory list must include the
 575 address and legal description of each such property and specify

576 whether the property is vacant or improved. The governing body
 577 of the municipality must review the inventory list at a public
 578 hearing and may revise it at the conclusion of the public
 579 hearing. Following the public hearing, the governing body of the
 580 municipality shall adopt a resolution that includes an inventory
 581 list of such property. Each municipality shall make the
 582 inventory list publicly available on its website to encourage
 583 potential development.

584 (2) The properties identified as appropriate for use as
 585 affordable housing on the inventory list adopted by the
 586 municipality may be used for affordable housing through a long-
 587 term land lease requiring the development and maintenance of
 588 affordable housing, offered for sale and the proceeds ~~may be~~
 589 used to purchase land for the development of affordable housing
 590 or to increase the local government fund earmarked for
 591 affordable housing, ~~or may be~~ sold with a restriction that
 592 requires the development of the property as permanent affordable
 593 housing, or ~~may be~~ donated to a nonprofit housing organization
 594 for the construction of permanent affordable housing.
 595 Alternatively, the municipality or special district may
 596 otherwise make the property available for use for the production
 597 and preservation of permanent affordable housing. For purposes
 598 of this section, the term "affordable" has the same meaning as
 599 in s. 420.0004(3).

600 (3) Municipalities are encouraged to adopt best practices

601 for surplus land programs, including, but not limited to:
 602 (a) Establishing eligibility criteria for the receipt or
 603 purchase of surplus land by developers;
 604 (b) Making the process for requesting surplus lands
 605 publicly available; and
 606 (c) Ensuring long-term affordability through ground leases
 607 by retaining the right of first refusal to purchase property
 608 that would be sold or offered at market rate and by requiring
 609 reversion of property not used for affordable housing within a
 610 certain timeframe.

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

614 196.1978 Affordable housing property exemption.—

615 (1)(a) Property used to provide affordable housing to
 616 eligible persons as defined by s. 159.603 and natural persons or
 617 families meeting the extremely-low-income, very-low-income, low-
 618 income, or moderate-income limits specified in s. 420.0004,
 619 which is owned entirely by a nonprofit entity that is a
 620 corporation not for profit, qualified as charitable under s.
 621 501(c)(3) of the Internal Revenue Code and in compliance with
 622 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned
 623 by an exempt entity and used for a charitable purpose, and those
 624 portions of the affordable housing property that provide housing
 625 to natural persons or families classified as extremely low

626 income, very low income, low income, or moderate income under s.
 627 420.0004 are exempt from ad valorem taxation to the extent
 628 authorized under s. 196.196. All property identified in this
 629 subsection must comply with the criteria provided under s.
 630 196.195 for determining exempt status and applied by property
 631 appraisers on an annual basis. The Legislature intends that any
 632 property owned by a limited liability company which is
 633 disregarded as an entity for federal income tax purposes
 634 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated
 635 as owned by its sole member. If the sole member of the limited
 636 liability company that owns the property is also a limited
 637 liability company that is disregarded as an entity for federal
 638 income tax purposes pursuant to Treasury Regulation 301.7701-
 639 3(b)(1)(ii), the Legislature intends that the property be
 640 treated as owned by the sole member of the limited liability
 641 company that owns the limited liability company that owns the
 642 property. Units that are vacant and units that are occupied by
 643 natural persons or families whose income no longer meets the
 644 income limits of this subsection, but whose income met those
 645 income limits at the time they became tenants, shall be treated
 646 as portions of the affordable housing property exempt under this
 647 subsection if a recorded land use restriction agreement in favor
 648 of the Florida Housing Finance Corporation or any other
 649 governmental or quasi-governmental jurisdiction requires that
 650 all residential units within the property be used in a manner

651 that qualifies for the exemption under this subsection and if
 652 the units are being offered for rent.

653 (b) Land that is owned entirely by a nonprofit entity that
 654 is a corporation not for profit, qualified as charitable under
 655 s. 501(c)(3) of the Internal Revenue Code and in compliance with
 656 Rev. Proc. 96-32, 1996-1 C.B. 717, and is leased for a minimum
 657 of 99 years for the purpose of, and is predominantly used for,
 658 providing housing to natural persons or families meeting the
 659 extremely-low-income, very-low-income, low-income, or moderate-
 660 income limits specified in s. 420.0004 is exempt from ad valorem
 661 taxation. For purposes of this paragraph, land is predominantly
 662 used for qualifying purposes if the square footage of the
 663 improvements on the land used to provide qualifying housing is
 664 greater than 50 percent of the square footage of all
 665 improvements on the land. This paragraph first applies to the
 666 2024 tax roll and is repealed December 31, 2059.

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

668 1. "Corporation" means the Florida Housing Finance
 669 Corporation.

670 2. "Newly constructed" means an improvement to real
 671 property which was substantially completed within 5 years before
 672 the date of an applicant's first submission of a request for
 673 certification or an application for an exemption pursuant to
 674 this section, whichever is earlier.

675 3. "Substantially completed" has the same meaning as in s.

676 192.042(1).

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

681 1. Provide affordable housing to natural persons or
 682 families meeting the income limitations provided in paragraph
 683 (d);

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

688 3. Are rented for an amount that does not exceed the
 689 amount as specified by the most recent multifamily rental
 690 programs income and rent limit chart posted by the corporation
 691 and derived from the Multifamily Tax Subsidy Projects Income
 692 Limits published by the United States Department of Housing and
 693 Urban Development or 90 percent of the fair market value rent as
 694 determined by a rental market study meeting the requirements of
 695 paragraph (m), whichever is less.

696 (c) If a unit that in the previous year qualified for the
 697 exemption under this subsection and was occupied by a tenant is
 698 vacant on January 1, the vacant unit is eligible for the
 699 exemption if the use of the unit is restricted to providing
 700 affordable housing that would otherwise meet the requirements of

701 this subsection and a reasonable effort is made to lease the
 702 unit to eligible persons or families.

703 (d)1. Qualified property used to house natural persons or
 704 families whose annual household income is greater than 80
 705 percent but not more than 120 percent of the median annual
 706 adjusted gross income for households within the metropolitan
 707 statistical area or, if not within a metropolitan statistical
 708 area, within the county in which the person or family resides,
 709 must receive an ad valorem property tax exemption of 75 percent
 710 of the assessed value.

711 2. Qualified property used to house natural persons or
 712 families whose annual household income does not exceed 80
 713 percent of the median annual adjusted gross income for
 714 households within the metropolitan statistical area or, if not
 715 within a metropolitan statistical area, within the county in
 716 which the person or family resides, is exempt from ad valorem
 717 property taxes.

718 (e) To receive an exemption under this subsection, a
 719 property owner must submit an application on a form prescribed
 720 by the department by March 1 for the exemption, accompanied by a
 721 certification notice from the corporation to the property
 722 appraiser.

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

726 following:

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

729 2. A list of the units for which the property owner seeks
 730 an exemption.

731 3. The rent amount received by the property owner for each
 732 unit for which the property owner seeks an exemption. If a unit
 733 is vacant and qualifies for an exemption under paragraph (c),
 734 the property owner must provide evidence of the published rent
 735 amount for each vacant unit.

736 4. A sworn statement, under penalty of perjury, from the
 737 applicant restricting the property for a period of not less than
 738 3 years to housing persons or families who meet the income
 739 limitations under this subsection.

740 (g) The corporation shall review the request for
 741 certification and certify property that meets the eligibility
 742 criteria of this subsection. A determination by the corporation
 743 regarding a request for certification does not constitute final
 744 agency action pursuant to chapter 120.

745 1. If the corporation determines that the property meets
 746 the eligibility criteria for an exemption under this subsection,
 747 the corporation must send a certification notice to the property
 748 owner and the property appraiser.

749 2. If the corporation determines that the property does
 750 not meet the eligibility criteria, the corporation must notify

751 the property owner and include the reasons for such
 752 determination.

753 (h) The corporation shall post on its website the deadline
 754 to submit a request for certification. The deadline must allow
 755 adequate time for a property owner to submit a timely
 756 application for exemption to the property appraiser.

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

761 (j) If the property appraiser determines that for any year
 762 during the immediately previous 10 years a person who was not
 763 entitled to an exemption under this subsection was granted such
 764 an exemption, the property appraiser must serve upon the owner a
 765 notice of intent to record in the public records of the county a
 766 notice of tax lien against any property owned by that person in
 767 the county, and that property must be identified in the notice
 768 of tax lien. Any property owned by the taxpayer and situated in
 769 this state is subject to the taxes exempted by the improper
 770 exemption, plus a penalty of 50 percent of the unpaid taxes for
 771 each year and interest at a rate of 15 percent per annum. If an
 772 exemption is improperly granted as a result of a clerical
 773 mistake or an omission by the property appraiser, the property
 774 owner improperly receiving the exemption may not be assessed a
 775 penalty or interest.

776 (k) Units subject to an agreement with the corporation
 777 pursuant to chapter 420 recorded in the official records of the
 778 county in which the property is located to provide housing to
 779 natural persons or families meeting the extremely-low-income,
 780 very-low-income, or low-income limits specified in s. 420.0004
 781 are not eligible for this exemption.

782 (l) Property receiving an exemption pursuant to s.
 783 196.1979 is not eligible for this exemption.

784 (m) A rental market study submitted as required by
 785 paragraph (f) must identify the fair market value rent of each
 786 unit for which a property owner seeks an exemption. Only a
 787 certified general appraiser as defined in s. 475.611 may issue a
 788 rental market study. The certified general appraiser must be
 789 independent of the property owner who requests the rental market
 790 study. In preparing the rental market study, a certified general
 791 appraiser shall comply with the standards of professional
 792 practice pursuant to part II of chapter 475 and use comparable
 793 property within the same geographic area and of the same type as
 794 the property for which the exemption is sought. A rental market
 795 study must have been completed within 3 years before submission
 796 of the application.

797 (n) The corporation may adopt rules to implement this
 798 section.

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

801 Section 9. Section 196.1979, Florida Statutes, is created
 802 to read:

803 196.1979 County and municipal affordable housing property
 804 exemption.—

805 (1)(a) Notwithstanding ss. 196.195 and 196.196, the board
 806 of county commissioners of a county or the governing body of a
 807 municipality may adopt an ordinance to exempt those portions of
 808 property used to provide affordable housing meeting the
 809 requirements of this section. Such property is considered
 810 property used for a charitable purpose. To be eligible for the
 811 exemption, the portions of property:

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

814 a. Is greater than 30 percent but not more than 60 percent
 815 of the median annual adjusted gross income for households within
 816 the metropolitan statistical area or, if not within a
 817 metropolitan statistical area, within the county in which the
 818 person or family resides; or

819 b. Does not exceed 30 percent of the median annual
 820 adjusted gross income for households within the metropolitan
 821 statistical area or, if not within a metropolitan statistical
 822 area, within the county in which the person or family resides;

823 2. Must be within a multifamily project containing 50 or
 824 more residential units, at least 20 percent of which are used to
 825 provide affordable housing that meets the requirements of this

826 section;

827 3. Must be rented for an amount no greater than the amount
 828 as specified by the most recent multifamily rental programs
 829 income and rent limit chart posted by the corporation and
 830 derived from the Multifamily Tax Subsidy Projects Income Limits
 831 published by the United States Department of Housing and Urban
 832 Development or 90 percent of the fair market value rent as
 833 determined by a rental market study meeting the requirements of
 834 subsection (4), whichever is less;

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

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

841 6. May not have any unpaid fines or charges relating to
 842 the cited code violations. Payment of unpaid fines or charges
 843 before a final determination on a property's qualification for
 844 an exemption under this section will not exclude such property
 845 from eligibility if the property otherwise complies with all
 846 other requirements for the exemption.

847 (b) Qualified property may receive an ad valorem property
 848 tax exemption of:

849 1. Up to 75 percent of the assessed value of each
 850 residential unit used to provide affordable housing if fewer

851 than 100 percent of the multifamily project's residential units
 852 are used to provide affordable housing meeting the requirements
 853 of this section.

854 2. Up to 100 percent of the assessed value if 100 percent
 855 of the multifamily project's residential units are used to
 856 provide affordable housing meeting the requirements of this
 857 section.

858 (c) The board of county commissioners of the county or the
 859 governing body of the municipality, as applicable, may choose to
 860 adopt an ordinance that exempts property used to provide
 861 affordable housing for natural persons or families meeting the
 862 income limits of sub-subparagraph (a)1.a., natural persons or
 863 families meeting the income limits of sub-subparagraph (a)1.b.,
 864 or both.

865 (2) If a residential unit that in the previous year
 866 qualified for the exemption under this section and was occupied
 867 by a tenant is vacant on January 1, the vacant unit may qualify
 868 for the exemption under this section if the use of the unit is
 869 restricted to providing affordable housing that would otherwise
 870 meet the requirements of this section and a reasonable effort is
 871 made to lease the unit to eligible persons or families.

872 (3) An ordinance granting the exemption authorized by this
 873 section must:

874 (a) Be adopted under the procedures for adoption of a
 875 nonemergency ordinance by a board of county commissioners

876 specified in chapter 125 or by a municipal governing body
 877 specified in chapter 166.

878 (b) Designate the local entity under the supervision of
 879 the board of county commissioners or governing body of a
 880 municipality which must develop, receive, and review
 881 applications for certification and develop notices of
 882 determination of eligibility.

883 (c) Require the property owner to apply for certification
 884 by the local entity in order to receive the exemption. The
 885 application for certification must be on a form provided by the
 886 local entity designated pursuant to paragraph (b) and include
 887 all of the following:

888 1. The most recently completed rental market study meeting
 889 the requirements of subsection (4).

890 2. A list of the units for which the property owner seeks
 891 an exemption.

892 3. The rent amount received by the property owner for each
 893 unit for which the property owner seeks an exemption. If a unit
 894 is vacant and qualifies for an exemption under subsection (2),
 895 the property owner must provide evidence of the published rent
 896 amount for the vacant unit.

897 (d) Require the local entity to verify and certify
 898 property that meets the requirements of the ordinance as
 899 qualified property and forward the certification to the property
 900 owner and the property appraiser. If the local entity denies the

901 exemption, it must notify the applicant and include reasons for
 902 the denial.

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

905 (f) Require the property owner to submit an application
 906 for exemption, on a form prescribed by the department,
 907 accompanied by the certification of qualified property, to the
 908 property appraiser no later than March 1.

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

911 (h) Specify that the property may not receive an exemption
 912 authorized by this section after expiration or repeal of the
 913 ordinance.

914 (i) Identify the percentage of the assessed value which is
 915 exempted, subject to the percentage limitations in paragraph
 916 (1) (b).

917 (j) Identify whether the exemption applies to natural
 918 persons or families meeting the income limits of sub-
 919 subparagraph (1)(a)1.a., natural persons or families meeting the
 920 income limits of sub-subparagraph (1) (a)1.b., or both.

921 (k) Require that the deadline to submit an application for
 922 certification be published on the county's or municipality's
 923 website. The deadline must allow adequate time for a property
 924 owner to make a timely application for exemption to the property
 925 appraiser.

926 (1) Require the county or municipality to post on its
 927 website a list of certified properties for the purpose of
 928 facilitating access to affordable housing.

929 (4) A rental market study submitted as required by
 930 paragraph (3)(c) must identify the fair market value rent of
 931 each unit for which a property owner seeks an exemption. Only a
 932 certified general appraiser, as defined in s. 475.611, may issue
 933 a rental market study. The certified general appraiser must be
 934 independent of the property owner who requests a rental market
 935 study. In preparing the rental market study, a certified general
 936 appraiser shall comply with the standards of professional
 937 practice pursuant to part II of chapter 475 and use comparable
 938 property within the same geographic area and of the same type as
 939 the property for which the exemption is sought. A rental market
 940 study must have been completed within 3 years before submission
 941 of the application.

942 (5) An ordinance adopted under this section must expire
 943 before the fourth January 1 after adoption; however, the board
 944 of county commissioners or the governing body of the
 945 municipality may adopt a new ordinance to renew the exemption.
 946 The board of county commissioners or the governing body of the
 947 municipality shall deliver a copy of an ordinance adopted under
 948 this section to the department and the property appraiser within
 949 10 days after its adoption. If the ordinance expires or is
 950 repealed, the board of county commissioners or the governing

951 body of the municipality must notify the department and the
 952 property appraiser within 10 days after its expiration or
 953 repeal.

954 (6) If the property appraiser determines that for any year
 955 during the immediately previous 10 years a person who was not
 956 entitled to an exemption under this section was granted such an
 957 exemption, the property appraiser must serve upon the owner a
 958 notice of intent to record in the public records of the county a
 959 notice of tax lien against any property owned by that person in
 960 the county, and that property must be identified in the notice
 961 of tax lien. Any property owned by the taxpayer and situated in
 962 this state is subject to the taxes exempted by the improper
 963 exemption, plus a penalty of 50 percent of the unpaid taxes for
 964 each year and interest at a rate of 15 percent per annum. If an
 965 exemption is improperly granted as a result of a clerical
 966 mistake or an omission by the property appraiser, the property
 967 owner improperly receiving the exemption may not be assessed a
 968 penalty or interest.

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

970 Section 10. Section 201.15, Florida Statutes, is amended
 971 to read:

972 201.15 Distribution of taxes collected.—All taxes
 973 collected under this chapter are hereby pledged and shall be
 974 first made available to make payments when due on bonds issued
 975 pursuant to s. 215.618 or s. 215.619, or any other bonds

976 authorized to be issued on a parity basis with such bonds. Such
 977 pledge and availability for the payment of these bonds shall
 978 have priority over any requirement for the ~~payment of service~~
 979 ~~charges or~~ costs of collection and enforcement under this
 980 section. ~~All taxes collected under this chapter, except taxes~~
 981 ~~distributed to the Land Acquisition Trust Fund pursuant to~~
 982 ~~subsections (1) and (2), are subject to the service charge~~
 983 ~~imposed in s. 215.20(1).~~ Before distribution pursuant to this
 984 section, the Department of Revenue shall deduct amounts
 985 necessary to pay the costs of the collection and enforcement of
 986 the tax levied by this chapter. The costs ~~and service charge~~ may
 987 not be levied against any portion of taxes pledged to debt
 988 service on bonds to the extent that the costs ~~and service charge~~
 989 are required to pay any amounts relating to the bonds. All of
 990 the costs of the collection and enforcement of the tax levied by
 991 this chapter ~~and the service charge~~ shall be available and
 992 transferred to the extent necessary to pay debt service and any
 993 other amounts payable with respect to bonds authorized before
 994 January 1, 2017, secured by revenues distributed pursuant to
 995 this section. All taxes remaining after deduction of costs shall
 996 be distributed as follows:
 997 (1) Amounts necessary to make payments on bonds issued
 998 pursuant to s. 215.618 or s. 215.619, as provided under
 999 paragraphs (3) (a) and (b), or on any other bonds authorized to
 1000 be issued on a parity basis with such bonds shall be deposited

1001 into the Land Acquisition Trust Fund.

1002 (2) If the amounts deposited pursuant to subsection (1)
 1003 are less than 33 percent of all taxes collected after first
 1004 deducting the costs of collection, an amount equal to 33 percent
 1005 of all taxes collected after first deducting the costs of
 1006 collection, minus the amounts deposited pursuant to subsection
 1007 (1), shall be deposited into the Land Acquisition Trust Fund.

1008 (3) Amounts on deposit in the Land Acquisition Trust Fund
 1009 shall be used in the following order:

1010 (a) Payment of debt service or funding of debt service
 1011 reserve funds, rebate obligations, or other amounts payable with
 1012 respect to Florida Forever bonds issued pursuant to s. 215.618.
 1013 The amount used for such purposes may not exceed \$300 million in
 1014 each fiscal year. It is the intent of the Legislature that all
 1015 bonds issued to fund the Florida Forever Act be retired by
 1016 December 31, 2040. Except for bonds issued to refund previously
 1017 issued bonds, no series of bonds may be issued pursuant to this
 1018 paragraph unless such bonds are approved and the debt service
 1019 for the remainder of the fiscal year in which the bonds are
 1020 issued is specifically appropriated in the General
 1021 Appropriations Act or other law with respect to bonds issued for
 1022 the purposes of s. 373.4598.

1023 (b) Payment of debt service or funding of debt service
 1024 reserve funds, rebate obligations, or other amounts due with
 1025 respect to Everglades restoration bonds issued pursuant to s.

1026 215.619. Taxes distributed under paragraph (a) and this
 1027 paragraph must be collectively distributed on a pro rata basis
 1028 when the available moneys under this subsection are not
 1029 sufficient to cover the amounts required under paragraph (a) and
 1030 this paragraph.

1031
 1032 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally
 1033 and ratably secured by moneys distributable to the Land
 1034 Acquisition Trust Fund.

1035 (4) After the required distributions to the Land
 1036 Acquisition Trust Fund pursuant to subsections (1) and (2), the
 1037 lesser of 8 percent of the remainder or \$150 million in each
 1038 fiscal year shall be paid into the State Treasury to the credit
 1039 of the State Housing Trust Fund and shall be expended pursuant
 1040 to s. 420.50871. If 8 percent of the remainder is greater than
 1041 \$150 million in any fiscal year, the difference between 8
 1042 percent of the remainder and \$150 million shall be paid into the
 1043 State Treasury to the credit of the General Revenue Fund. and
 1044 ~~deduction of the service charge imposed pursuant to s.~~

1045 ~~215.20(1)~~, The remainder shall be distributed as follows:

1046 (a) The lesser of 20.5453 percent of the remainder or
 1047 \$466.75 million in each fiscal year shall be paid into the State
 1048 Treasury to the credit of the State Transportation Trust Fund.
 1049 Notwithstanding any other law, the amount credited to the State
 1050 Transportation Trust Fund shall be used for:

1051 1. Capital funding for the New Starts Transit Program,
 1052 authorized by Title 49, U.S.C. s. 5309 and specified in s.
 1053 341.051, in the amount of 10 percent of the funds;

1054 2. The Small County Outreach Program specified in s.
 1055 339.2818, in the amount of 10 percent of the funds;

1056 3. The Strategic Intermodal System specified in ss.
 1057 339.61, 339.62, 339.63, and 339.64, in the amount of 75 percent
 1058 of the funds after deduction of the payments required pursuant
 1059 to subparagraphs 1. and 2.; and

1060 4. The Transportation Regional Incentive Program specified
 1061 in s. 339.2819, in the amount of 25 percent of the funds after
 1062 deduction of the payments required pursuant to subparagraphs 1.
 1063 and 2. The first \$60 million of the funds allocated pursuant to
 1064 this subparagraph shall be allocated annually to the Florida
 1065 Rail Enterprise for the purposes established in s. 341.303(5).

1066 (b) The lesser of 0.1456 percent of the remainder or \$3.25
 1067 million in each fiscal year shall be paid into the State
 1068 Treasury to the credit of the Grants and Donations Trust Fund in
 1069 the Department of Economic Opportunity to fund technical
 1070 assistance to local governments.

1071
 1072 Moneys distributed pursuant to paragraphs (a) and (b) may not be
 1073 pledged for debt service unless such pledge is approved by
 1074 referendum of the voters.

1075 (c) An amount equaling 4.5 percent of the remainder in

1076 each fiscal year shall be paid into the State Treasury to the
 1077 credit of the State Housing Trust Fund. The funds shall be used
 1078 as follows:

1079 1. Half of that amount shall be used for the purposes for
 1080 which the State Housing Trust Fund was created and exists by
 1081 law.

1082 2. Half of that amount shall be paid into the State
 1083 Treasury to the credit of the Local Government Housing Trust
 1084 Fund and used for the purposes for which the Local Government
 1085 Housing Trust Fund was created and exists by law.

1086 (d) An amount equaling 5.20254 percent of the remainder in
 1087 each fiscal year shall be paid into the State Treasury to the
 1088 credit of the State Housing Trust Fund. Of such funds:

1089 1. Twelve and one-half percent of that amount shall be
 1090 deposited into the State Housing Trust Fund and expended by the
 1091 Department of Economic Opportunity and the Florida Housing
 1092 Finance Corporation for the purposes for which the State Housing
 1093 Trust Fund was created and exists by law.

1094 2. Eighty-seven and one-half percent of that amount shall
 1095 be distributed to the Local Government Housing Trust Fund and
 1096 used for the purposes for which the Local Government Housing
 1097 Trust Fund was created and exists by law. Funds from this
 1098 category may also be used to provide for state and local
 1099 services to assist the homeless.

1100 (e) The lesser of 0.017 percent of the remainder or

1101 \$300,000 in each fiscal year shall be paid into the State
 1102 Treasury to the credit of the General Inspection Trust Fund to
 1103 be used to fund oyster management and restoration programs as
 1104 provided in s. 379.362(3).

1105 (f) A total of \$75 million shall be paid into the State
 1106 Treasury to the credit of the State Economic Enhancement and
 1107 Development Trust Fund within the Department of Economic
 1108 Opportunity.

1109 (g) An amount equaling 5.4175 percent of the remainder
 1110 shall be paid into the Resilient Florida Trust Fund to be used
 1111 for the purposes for which the Resilient Florida Trust Fund was
 1112 created and exists by law. Funds may be used for planning and
 1113 project grants.

1114 (h) An amount equaling 5.4175 percent of the remainder
 1115 shall be paid into the Water Protection and Sustainability
 1116 Program Trust Fund to be used to fund wastewater grants as
 1117 specified in s. 403.0673.

1118 (5) Notwithstanding s. 215.32(2)(b)4.a., funds distributed
 1119 to the State Housing Trust Fund and expended pursuant to s.
 1120 420.50871 and funds distributed to the State Housing Trust Fund
 1121 and the Local Government Housing Trust Fund pursuant to
 1122 paragraphs (4)(c) and (d) ~~paragraph (4)(e)~~ may not be
 1123 transferred to the General Revenue Fund in the General
 1124 Appropriations Act.

1125 (6) After the distributions provided in the preceding

1126 subsections, any remaining taxes shall be paid into the State
 1127 Treasury to the credit of the General Revenue Fund.

1128 Section 11. The amendments made by this act to s. 201.15,
 1129 Florida Statutes, expire on July 1, 2033, and the text of that
 1130 section shall revert to that in existence on June 30, 2023,
 1131 except that any amendments to such text enacted other than by
 1132 this act must be preserved and continue to operate to the extent
 1133 that such amendments are not dependent upon the portions of the
 1134 text which expire pursuant to this section.

1135 Section 12. Paragraph (p) of subsection (5) of section
 1136 212.08, Florida Statutes, is amended, and paragraph (v) is added
 1137 to that subsection, to read:

1138 212.08 Sales, rental, use, consumption, distribution, and
 1139 storage tax; specified exemptions.—The sale at retail, the
 1140 rental, the use, the consumption, the distribution, and the
 1141 storage to be used or consumed in this state of the following
 1142 are hereby specifically exempt from the tax imposed by this
 1143 chapter.

1144 (5) EXEMPTIONS; ACCOUNT OF USE.—

1145 (p) *Community contribution tax credit for donations.*—

1146 1. Authorization.—Persons who are registered with the
 1147 department under s. 212.18 to collect or remit sales or use tax
 1148 and who make donations to eligible sponsors are eligible for tax
 1149 credits against their state sales and use tax liabilities as
 1150 provided in this paragraph:

1151 a. The credit shall be computed as 50 percent of the
 1152 person's approved annual community contribution.

1153 b. The credit shall be granted as a refund against state
 1154 sales and use taxes reported on returns and remitted in the 12
 1155 months preceding the date of application to the department for
 1156 the credit as required in sub-subparagraph 3.c. If the annual
 1157 credit is not fully used through such refund because of
 1158 insufficient tax payments during the applicable 12-month period,
 1159 the unused amount may be included in an application for a refund
 1160 made pursuant to sub-subparagraph 3.c. in subsequent years
 1161 against the total tax payments made for such year. Carryover
 1162 credits may be applied for a 3-year period without regard to any
 1163 time limitation that would otherwise apply under s. 215.26.

1164 c. A person may not receive more than \$200,000 in annual
 1165 tax credits for all approved community contributions made in any
 1166 one year.

1167 d. All proposals for the granting of the tax credit
 1168 require the prior approval of the Department of Economic
 1169 Opportunity.

1170 e. The total amount of tax credits which may be granted
 1171 for all programs approved under this paragraph and ss. 220.183
 1172 and 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~
 1173 fiscal year and in each fiscal year thereafter for projects that
 1174 provide housing opportunities for persons with special needs or
 1175 homeownership opportunities for low-income households or very-

1176 low-income households and \$4.5 million in the 2022-2023 fiscal
 1177 year and in each fiscal year thereafter for all other projects.
 1178 As used in this paragraph, the term "person with special needs"
 1179 has the same meaning as in s. 420.0004 and the terms "low-income
 1180 person," "low-income household," "very-low-income person," and
 1181 "very-low-income household" have the same meanings as in s.
 1182 420.9071.

1183 f. A person who is eligible to receive the credit provided
 1184 in this paragraph, s. 220.183, or s. 624.5105 may receive the
 1185 credit only under one section of the person's choice.

1186 2. Eligibility requirements.—

1187 a. A community contribution by a person must be in the
 1188 following form:

1189 (I) Cash or other liquid assets;

1190 (II) Real property, including 100 percent ownership of a
 1191 real property holding company;

1192 (III) Goods or inventory; or

1193 (IV) Other physical resources identified by the Department
 1194 of Economic Opportunity.

1195
 1196 For purposes of this sub-subparagraph, the term "real property
 1197 holding company" means a Florida entity, such as a Florida
 1198 limited liability company, that is wholly owned by the person;
 1199 is the sole owner of real property, as defined in s.

1200 192.001(12), located in this ~~the~~ state; is disregarded as an

1201 entity for federal income tax purposes pursuant to 26 C.F.R. s.
 1202 301.7701-3(b)(1)(ii); and at the time of contribution to an
 1203 eligible sponsor, has no material assets other than the real
 1204 property and any other property that qualifies as a community
 1205 contribution.

1206 b. All community contributions must be reserved
 1207 exclusively for use in a project. As used in this sub-
 1208 subparagraph, the term "project" means activity undertaken by an
 1209 eligible sponsor which is designed to construct, improve, or
 1210 substantially rehabilitate housing that is affordable to low-
 1211 income households or very-low-income households; designed to
 1212 provide housing opportunities for persons with special needs;
 1213 designed to provide commercial, industrial, or public resources
 1214 and facilities; or designed to improve entrepreneurial and job-
 1215 development opportunities for low-income persons. A project may
 1216 be the investment necessary to increase access to high-speed
 1217 broadband capability in a rural community that had an enterprise
 1218 zone designated pursuant to chapter 290 as of May 1, 2015,
 1219 including projects that result in improvements to communications
 1220 assets that are owned by a business. A project may include the
 1221 provision of museum educational programs and materials that are
 1222 directly related to a project approved between January 1, 1996,
 1223 and December 31, 1999, and located in an area which was in an
 1224 enterprise zone designated pursuant to s. 290.0065 as of May 1,
 1225 2015. This paragraph does not preclude projects that propose to

1226 | construct or rehabilitate housing for low-income households or
 1227 | very-low-income households on scattered sites or housing
 1228 | opportunities for persons with special needs. With respect to
 1229 | housing, contributions may be used to pay the following eligible
 1230 | special needs, low-income, and very-low-income housing-related
 1231 | activities:

1232 | (I) Project development impact and management fees for
 1233 | special needs, low-income, or very-low-income housing projects;

1234 | (II) Down payment and closing costs for persons with
 1235 | special needs, low-income persons, and very-low-income persons;

1236 | (III) Administrative costs, including housing counseling
 1237 | and marketing fees, not to exceed 10 percent of the community
 1238 | contribution, directly related to special needs, low-income, or
 1239 | very-low-income projects; and

1240 | (IV) Removal of liens recorded against residential
 1241 | property by municipal, county, or special district local
 1242 | governments if satisfaction of the lien is a necessary precedent
 1243 | to the transfer of the property to a low-income person or very-
 1244 | low-income person for the purpose of promoting home ownership.
 1245 | Contributions for lien removal must be received from a
 1246 | nonrelated third party.

1247 | c. The project must be undertaken by an "eligible
 1248 | sponsor," which includes:

1249 | (I) A community action program;

1250 | (II) A nonprofit community-based development organization

1251 whose mission is the provision of housing for persons with
 1252 special needs, low-income households, or very-low-income
 1253 households or increasing entrepreneurial and job-development
 1254 opportunities for low-income persons;
 1255 (III) A neighborhood housing services corporation;
 1256 (IV) A local housing authority created under chapter 421;
 1257 (V) A community redevelopment agency created under s.
 1258 163.356;
 1259 (VI) A historic preservation district agency or
 1260 organization;
 1261 (VII) A local workforce development board;
 1262 (VIII) A direct-support organization as provided in s.
 1263 1009.983;
 1264 (IX) An enterprise zone development agency created under
 1265 s. 290.0056;
 1266 (X) A community-based organization incorporated under
 1267 chapter 617 which is recognized as educational, charitable, or
 1268 scientific pursuant to s. 501(c) (3) of the Internal Revenue Code
 1269 and whose bylaws and articles of incorporation include
 1270 affordable housing, economic development, or community
 1271 development as the primary mission of the corporation;
 1272 (XI) Units of local government;
 1273 (XII) Units of state government; or
 1274 (XIII) Any other agency that the Department of Economic
 1275 Opportunity designates by rule.

1276
 1277 A contributing person may not have a financial interest in the
 1278 eligible sponsor.

1279 d. The project must be located in an area which was in an
 1280 enterprise zone designated pursuant to chapter 290 as of May 1,
 1281 2015, or a Front Porch Florida Community, unless the project
 1282 increases access to high-speed broadband capability in a rural
 1283 community that had an enterprise zone designated pursuant to
 1284 chapter 290 as of May 1, 2015, but is physically located outside
 1285 the designated rural zone boundaries. Any project designed to
 1286 construct or rehabilitate housing for low-income households or
 1287 very-low-income households or housing opportunities for persons
 1288 with special needs is exempt from the area requirement of this
 1289 sub-subparagraph.

1290 e.(I) If, during the first 10 business days of the state
 1291 fiscal year, eligible tax credit applications for projects that
 1292 provide housing opportunities for persons with special needs or
 1293 homeownership opportunities for low-income households or very-
 1294 low-income households are received for less than the annual tax
 1295 credits available for those projects, the Department of Economic
 1296 Opportunity shall grant tax credits for those applications and
 1297 grant remaining tax credits on a first-come, first-served basis
 1298 for subsequent eligible applications received before the end of
 1299 the state fiscal year. If, during the first 10 business days of
 1300 the state fiscal year, eligible tax credit applications for

1301 projects that provide housing opportunities for persons with
 1302 special needs or homeownership opportunities for low-income
 1303 households or very-low-income households are received for more
 1304 than the annual tax credits available for those projects, the
 1305 Department of Economic Opportunity shall grant the tax credits
 1306 for those applications as follows:

1307 (A) If tax credit applications submitted for approved
 1308 projects of an eligible sponsor do not exceed \$200,000 in total,
 1309 the credits shall be granted in full if the tax credit
 1310 applications are approved.

1311 (B) If tax credit applications submitted for approved
 1312 projects of an eligible sponsor exceed \$200,000 in total, the
 1313 amount of tax credits granted pursuant to sub-sub-sub-
 1314 subparagraph (A) shall be subtracted from the amount of
 1315 available tax credits, and the remaining credits shall be
 1316 granted to each approved tax credit application on a pro rata
 1317 basis.

1318 (II) If, during the first 10 business days of the state
 1319 fiscal year, eligible tax credit applications for projects other
 1320 than those 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 less
 1323 than the annual tax credits available for those projects, the
 1324 Department of Economic Opportunity shall grant tax credits for
 1325 those applications and shall grant remaining tax credits on a

1326 first-come, first-served basis for subsequent eligible
1327 applications received before the end of the state fiscal year.
1328 If, during the first 10 business days of the state fiscal year,
1329 eligible tax credit applications for projects other than those
1330 that provide housing opportunities for persons with special
1331 needs or homeownership opportunities for low-income households
1332 or very-low-income households are received for more than the
1333 annual tax credits available for those projects, the Department
1334 of Economic Opportunity shall grant the tax credits for those
1335 applications on a pro rata basis.

1336 3. Application requirements.—

1337 a. An eligible sponsor seeking to participate in this
1338 program must submit a proposal to the Department of Economic
1339 Opportunity which sets forth the name of the sponsor, a
1340 description of the project, and the area in which the project is
1341 located, together with such supporting information as is
1342 prescribed by rule. The proposal must also contain a resolution
1343 from the local governmental unit in which the project is located
1344 certifying that the project is consistent with local plans and
1345 regulations.

1346 b. A person seeking to participate in this program must
1347 submit an application for tax credit to the Department of
1348 Economic Opportunity which sets forth the name of the sponsor; a
1349 description of the project; and the type, value, and purpose of
1350 the contribution. The sponsor shall verify, in writing, the

1351 terms of the application and indicate its receipt of the
 1352 contribution, and such verification must accompany the
 1353 application for tax credit. The person must submit a separate
 1354 tax credit application to the Department of Economic Opportunity
 1355 for each individual contribution that it makes to each
 1356 individual project.

1357 c. A person who has received notification from the
 1358 Department of Economic Opportunity that a tax credit has been
 1359 approved must apply to the department to receive the refund.
 1360 Application must be made on the form prescribed for claiming
 1361 refunds of sales and use taxes and be accompanied by a copy of
 1362 the notification. A person may submit only one application for
 1363 refund to the department within a 12-month period.

1364 4. Administration.—

1365 a. The Department of Economic Opportunity may adopt rules
 1366 necessary to administer this paragraph, including rules for the
 1367 approval or disapproval of proposals by a person.

1368 b. The decision of the Department of Economic Opportunity
 1369 must be in writing, and, if approved, the notification shall
 1370 state the maximum credit allowable to the person. Upon approval,
 1371 the Department of Economic Opportunity shall transmit a copy of
 1372 the decision to the department.

1373 c. The Department of Economic Opportunity shall
 1374 periodically monitor all projects in a manner consistent with
 1375 available resources to ensure that resources are used in

1376 accordance with this paragraph; however, each project must be
 1377 reviewed at least once every 2 years.

1378 d. The Department of Economic Opportunity shall, in
 1379 consultation with the statewide and regional housing and
 1380 financial intermediaries, market the availability of the
 1381 community contribution tax credit program to community-based
 1382 organizations.

1383 (v) Building materials used in construction of affordable
 1384 housing units.—

1385 1. As used in this paragraph, the term:

1386 a. "Affordable housing development" means property that
 1387 has units subject to an agreement with the Florida Housing
 1388 Finance Corporation pursuant to chapter 420 recorded in the
 1389 official records of the county in which the property is located
 1390 to provide affordable housing to natural persons or families
 1391 meeting the extremely-low-income, very-low-income, or low-income
 1392 limits specified in s. 420.0004.

1393 b. "Building materials" means tangible personal property
 1394 that becomes a component part of eligible residential units in
 1395 an affordable housing development. The term includes appliances
 1396 and does not include plants, landscaping, fencing, and
 1397 hardscaping.

1398 c. "Eligible residential units" means newly constructed
 1399 units within an affordable housing development which are
 1400 restricted under the land use restriction agreement.

1401 d. "Newly constructed" means improvements to real property
 1402 which did not previously exist or the construction of a new
 1403 improvement where an old improvement was removed. The term does
 1404 not include the renovation, restoration, rehabilitation,
 1405 modification, alteration, or expansion of buildings already
 1406 located on the parcel on which the eligible residential unit is
 1407 built.

1408 e. "Real property" has the same meaning as provided in s.
 1409 192.001(12).

1410 f. "Substantially completed" has the same meaning as in s.
 1411 192.042(1).

1412 2. Building materials used in eligible residential units
 1413 are exempt from the tax imposed by this chapter if an owner
 1414 demonstrates to the satisfaction of the department that the
 1415 requirements of this paragraph have been met. Except as provided
 1416 in subparagraph 3., this exemption inures to the owner at the
 1417 time an eligible residential unit is substantially completed,
 1418 but only through a refund of previously paid taxes. To receive a
 1419 refund pursuant to this paragraph, the owner of the eligible
 1420 residential units must file an application with the department.
 1421 The application must include all of the following:

1422 a. The name and address of the person claiming the refund.

1423 b. An address and assessment roll parcel number of the
 1424 real property that was improved for which a refund of previously
 1425 paid taxes is being sought.

1426 c. A description of the eligible residential units for
 1427 which a refund of previously paid taxes is being sought,
 1428 including the number of such units.

1429 d. A copy of a valid building permit issued by the county
 1430 or municipal building department for the eligible residential
 1431 units.

1432 e. A sworn statement, under penalty of perjury, from the
 1433 general contractor licensed in this state with whom the owner
 1434 contracted to build the eligible residential units which
 1435 specifies the building materials, the actual cost of the
 1436 building materials, and the amount of sales tax paid in this
 1437 state on the building materials, and which states that the
 1438 improvement to the real property was newly constructed. If a
 1439 general contractor was not used, the owner must make the sworn
 1440 statement required by this sub-subparagraph. Copies of the
 1441 invoices evidencing the actual cost of the building materials
 1442 and the amount of sales tax paid on such building materials must
 1443 be attached to the sworn statement provided by the general
 1444 contractor or by the owner. If copies of such invoices are not
 1445 attached, the cost of the building materials is deemed to be an
 1446 amount equal to 40 percent of the increase in the final assessed
 1447 value of the eligible residential units for ad valorem tax
 1448 purposes less the most recent assessed value of land for the
 1449 units.

1450 f. A certification by the local building code inspector

1451 that the eligible residential unit is substantially completed.

1452 g. A copy of the land use restriction agreement with the
 1453 Florida Housing Finance Corporation for the eligible residential
 1454 units.

1455 3. The exemption under this paragraph inures to a
 1456 municipality, county, other governmental unit or agency, or
 1457 nonprofit community-based organization through a refund of
 1458 previously paid taxes if the building materials are paid for
 1459 from the funds of a community development block grant, the State
 1460 Housing Initiatives Partnership Program, or a similar grant or
 1461 loan program. To receive a refund, a municipality, county, other
 1462 governmental unit or agency, or nonprofit community-based
 1463 organization must submit an application that includes the same
 1464 information required under subparagraph 2. In addition, the
 1465 applicant must include a sworn statement signed by the chief
 1466 executive officer of the municipality, county, other
 1467 governmental unit or agency, or nonprofit community-based
 1468 organization seeking a refund which states that the building
 1469 materials for which a refund is sought were funded by a
 1470 community development block grant, the State Housing Initiatives
 1471 Partnership Program, or a similar grant or loan program.

1472 4. The person seeking a refund must submit an application
 1473 for refund to the department within 6 months after the eligible
 1474 residential unit is deemed to be substantially completed by the
 1475 local building code inspector or by November 1 after the

1476 improved property is first subject to assessment.

1477 5. Only one exemption through a refund of previously paid
 1478 taxes may be claimed for any eligible residential unit. A refund
 1479 may not be granted unless the amount to be refunded exceeds
 1480 \$500. A refund may not exceed the lesser of \$5,000 or 97.5
 1481 percent of the Florida sales or use tax paid on the cost of
 1482 building materials as determined pursuant to sub-subparagraph
 1483 2.e. The department shall issue a refund within 30 days after it
 1484 formally approves a refund application.

1485 6. The department may adopt rules governing the manner and
 1486 format of refund applications and may establish guidelines as to
 1487 the requisites for an affirmative showing of qualification for
 1488 exemption under this paragraph.

1489 7. This exemption under this paragraph applies to sales of
 1490 building materials that occur on or after July 1, 2023.

1491 Section 13. Subsection (24) is added to section 213.053,
 1492 Florida Statutes, to read:

1493 213.053 Confidentiality and information sharing.—

1494 (24) The department may make available to the Florida
 1495 Housing Finance Corporation, exclusively for official purposes,
 1496 information for the purpose of administering the Live Local
 1497 Program pursuant to s. 420.50872.

1498 Section 14. Section 215.212, Florida Statutes, is created
 1499 to read:

1500 215.212 Service charge elimination.—

1501 (1) Notwithstanding s. 215.20(1), the service charge
 1502 provided in s. 215.20(1) may not be deducted from the proceeds
 1503 of the taxes distributed under s. 201.15.

1504 (2) This section is repealed July 1, 2033.

1505 Section 15. Paragraph (i) of subsection (1) of section
 1506 215.22, Florida Statutes, is amended to read:

1507 215.22 Certain income and certain trust funds exempt.—

1508 (1) The following income of a revenue nature or the
 1509 following trust funds shall be exempt from the appropriation
 1510 required by s. 215.20(1):

1511 (i) Bond proceeds or revenues dedicated for bond
 1512 repayment, ~~except for the Documentary Stamp Clearing Trust Fund~~
 1513 ~~administered by the Department of Revenue.~~

1514 Section 16. The amendment made by this act to s. 215.22,
 1515 Florida Statutes, expires on July 1, 2033, and the text of that
 1516 section shall revert to that in existence on June 30, 2023,
 1517 except that any amendments to such text enacted other than by
 1518 this act must be preserved and continue to operate to the extent
 1519 that such amendments are not dependent upon the portions of the
 1520 text which expire pursuant to this section.

1521 Section 17. Subsection (8) of section 220.02, Florida
 1522 Statutes, is amended to read:

1523 220.02 Legislative intent.—

1524 (8) It is the intent of the Legislature that credits
 1525 against either the corporate income tax or the franchise tax be

1526 applied in the following order: those enumerated in s. 631.828,
 1527 those enumerated in s. 220.191, those enumerated in s. 220.181,
 1528 those enumerated in s. 220.183, those enumerated in s. 220.182,
 1529 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 1530 those enumerated in s. 220.184, those enumerated in s. 220.186,
 1531 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 1532 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 1533 those enumerated in s. 220.1876, those enumerated in s.
 1534 220.1877, those enumerated in s. 220.1878, those enumerated in
 1535 s. 220.193, those enumerated in s. 288.9916, those enumerated in
 1536 s. 220.1899, those enumerated in s. 220.194, those enumerated in
 1537 s. 220.196, those enumerated in s. 220.198, and those enumerated
 1538 in s. 220.1915.

1539 Section 18. Paragraph (a) of subsection (1) of section
 1540 220.13, Florida Statutes, is amended to read:

1541 220.13 "Adjusted federal income" defined.—

1542 (1) The term "adjusted federal income" means an amount
 1543 equal to the taxpayer's taxable income as defined in subsection
 1544 (2), or such taxable income of more than one taxpayer as
 1545 provided in s. 220.131, for the taxable year, adjusted as
 1546 follows:

1547 (a) *Additions.*—There shall be added to such taxable
 1548 income:

1549 1.a. The amount of any tax upon or measured by income,
 1550 excluding taxes based on gross receipts or revenues, paid or

1551 accrued as a liability to the District of Columbia or any state
 1552 of the United States which is deductible from gross income in
 1553 the computation of taxable income for the taxable year.

1554 b. Notwithstanding sub-subparagraph a., if a credit taken
 1555 under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878
 1556 is added to taxable income in a previous taxable year under
 1557 subparagraph 11. and is taken as a deduction for federal tax
 1558 purposes in the current taxable year, the amount of the
 1559 deduction allowed shall not be added to taxable income in the
 1560 current year. The exception in this sub-subparagraph is intended
 1561 to ensure that the credit under s. 220.1875, s. 220.1876, ~~or~~ s.
 1562 220.1877, or s. 220.1878 is added in the applicable taxable year
 1563 and does not result in a duplicate addition in a subsequent
 1564 year.

1565 2. The amount of interest which is excluded from taxable
 1566 income under s. 103(a) of the Internal Revenue Code or any other
 1567 federal law, less the associated expenses disallowed in the
 1568 computation of taxable income under s. 265 of the Internal
 1569 Revenue Code or any other law, excluding 60 percent of any
 1570 amounts included in alternative minimum taxable income, as
 1571 defined in s. 55(b)(2) of the Internal Revenue Code, if the
 1572 taxpayer pays tax under s. 220.11(3).

1573 3. In the case of a regulated investment company or real
 1574 estate investment trust, an amount equal to the excess of the
 1575 net long-term capital gain for the taxable year over the amount

1576 of the capital gain dividends attributable to the taxable year.

1577 4. That portion of the wages or salaries paid or incurred
 1578 for the taxable year which is equal to the amount of the credit
 1579 allowable for the taxable year under s. 220.181. This
 1580 subparagraph shall expire on the date specified in s. 290.016
 1581 for the expiration of the Florida Enterprise Zone Act.

1582 5. That portion of the ad valorem school taxes paid or
 1583 incurred for the taxable year which is equal to the amount of
 1584 the credit allowable for the taxable year under s. 220.182. This
 1585 subparagraph shall expire on the date specified in s. 290.016
 1586 for the expiration of the Florida Enterprise Zone Act.

1587 6. The amount taken as a credit under s. 220.195 which is
 1588 deductible from gross income in the computation of taxable
 1589 income for the taxable year.

1590 7. That portion of assessments to fund a guaranty
 1591 association incurred for the taxable year which is equal to the
 1592 amount of the credit allowable for the taxable year.

1593 8. In the case of a nonprofit corporation which holds a
 1594 pari-mutuel permit and which is exempt from federal income tax
 1595 as a farmers' cooperative, an amount equal to the excess of the
 1596 gross income attributable to the pari-mutuel operations over the
 1597 attributable expenses for the taxable year.

1598 9. The amount taken as a credit for the taxable year under
 1599 s. 220.1895.

1600 10. Up to nine percent of the eligible basis of any

1601 designated project which is equal to the credit allowable for
 1602 the taxable year under s. 220.185.

1603 11. Any amount taken as a credit for the taxable year
 1604 under s. 220.1875, s. 220.1876, ~~s. 220.1877,~~ or s. 220.1878.
 1605 The addition in this subparagraph is intended to ensure that the
 1606 same amount is not allowed for the tax purposes of this state as
 1607 both a deduction from income and a credit against the tax. This
 1608 addition is not intended to result in adding the same expense
 1609 back to income more than once.

1610 12. The amount taken as a credit for the taxable year
 1611 under s. 220.193.

1612 13. Any portion of a qualified investment, as defined in
 1613 s. 288.9913, which is claimed as a deduction by the taxpayer and
 1614 taken as a credit against income tax pursuant to s. 288.9916.

1615 14. The costs to acquire a tax credit pursuant to s.
 1616 288.1254(5) that are deducted from or otherwise reduce federal
 1617 taxable income for the taxable year.

1618 15. The amount taken as a credit for the taxable year
 1619 pursuant to s. 220.194.

1620 16. The amount taken as a credit for the taxable year
 1621 under s. 220.196. The addition in this subparagraph is intended
 1622 to ensure that the same amount is not allowed for the tax
 1623 purposes of this state as both a deduction from income and a
 1624 credit against the tax. The addition is not intended to result
 1625 in adding the same expense back to income more than once.

1626 17. The amount taken as a credit for the taxable year
 1627 pursuant to s. 220.198.

1628 18. The amount taken as a credit for the taxable year
 1629 pursuant to s. 220.1915.

1630 Section 19. Paragraph (c) of subsection (1) of section
 1631 220.183, Florida Statutes, is amended to read:

1632 220.183 Community contribution tax credit.—

1633 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1634 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1635 SPENDING.—

1636 (c) The total amount of tax credit which may be granted
 1637 for all programs approved under this section and ss.
 1638 212.08(5) (p) and 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024
 1639 ~~2022-2023~~ fiscal year and in each fiscal year thereafter for
 1640 projects that provide housing opportunities for persons with
 1641 special needs as defined in s. 420.0004 and homeownership
 1642 opportunities for low-income households or very-low-income
 1643 households as defined in s. 420.9071 and \$4.5 million in the
 1644 2022-2023 fiscal year and in each fiscal year thereafter for all
 1645 other projects.

1646 Section 20. Subsection (2) of section 220.186, Florida
 1647 Statutes, is amended to read:

1648 220.186 Credit for Florida alternative minimum tax.—

1649 (2) The credit pursuant to this section shall be the
 1650 amount of the excess, if any, of the tax paid based upon taxable

1651 income determined pursuant to s. 220.13(2)(k) over the amount of
 1652 tax which would have been due based upon taxable income without
 1653 application of s. 220.13(2)(k), before application of this
 1654 credit without application of any credit under s. 220.1875, s.
 1655 220.1876, ~~or~~ s. 220.1877, or s. 220.1878.

1656 Section 21. Section 220.1878, Florida Statutes, is created
 1657 to read:

1658 220.1878 Credit for contributions to the Live Local
 1659 Program.—

1660 (1) For taxable years beginning on or after January 1,
 1661 2023, there is allowed a credit of 100 percent of an eligible
 1662 contribution made to the Live Local Program under s. 420.50872
 1663 against any tax due for a taxable year under this chapter after
 1664 the application of any other allowable credits by the taxpayer.
 1665 An eligible contribution must be made to the Live Local Program
 1666 on or before the date the taxpayer is required to file a return
 1667 pursuant to s. 220.222. The credit granted by this section must
 1668 be reduced by the difference between the amount of federal
 1669 corporate income tax, taking into account the credit granted by
 1670 this section, and the amount of federal corporate income tax
 1671 without application of the credit granted by this section.

1672 (2) A taxpayer who files a Florida consolidated return as
 1673 a member of an affiliated group pursuant to s. 220.131(1) may be
 1674 allowed the credit on a consolidated return basis; however, the
 1675 total credit taken by the affiliated group is subject to the

1676 limitation established under subsection (1).

1677 (3) Section 420.50872 applies to the credit authorized by
1678 this section.

1679 (4) If a taxpayer applies and is approved for a credit
1680 under s. 420.50872 after timely requesting an extension to file
1681 under s. 220.222(2):

1682 (a) The credit does not reduce the amount of tax due for
1683 purposes of the department's determination as to whether the
1684 taxpayer was in compliance with the requirement to pay tentative
1685 taxes under ss. 220.222 and 220.32.

1686 (b) The taxpayer's noncompliance with the requirement to
1687 pay tentative taxes shall result in the revocation and
1688 rescindment of any such credit.

1689 (c) The taxpayer shall be assessed for any taxes,
1690 penalties, or interest due from the taxpayer's noncompliance
1691 with the requirement to pay tentative taxes.

1692 Section 22. Paragraph (c) of subsection (2) of section
1693 220.222, Florida Statutes, is amended to read:

1694 220.222 Returns; time and place for filing.—

1695 (2)

1696 (c)1. For purposes of this subsection, a taxpayer is not
1697 in compliance with s. 220.32 if the taxpayer underpays the
1698 required payment by more than the greater of \$2,000 or 30
1699 percent of the tax shown on the return when filed.

1700 2. For the purpose of determining compliance with s.

1701 220.32 as referenced in subparagraph 1., the tax shown on the
 1702 return when filed must include the amount of the allowable
 1703 credits taken on the return pursuant to s. 220.1878.

1704 Section 23. Subsection (5) of section 253.034, Florida
 1705 Statutes, is amended to read:

1706 253.034 State-owned lands; uses.—

1707 (5) Each manager of conservation lands shall submit to the
 1708 Division of State Lands a land management plan at least every 10
 1709 years in a form and manner adopted by rule of the board of
 1710 trustees and in accordance with s. 259.032. Each manager of
 1711 conservation lands shall also update a land management plan
 1712 whenever the manager proposes to add new facilities or make
 1713 substantive land use or management changes that were not
 1714 addressed in the approved plan, or within 1 year after the
 1715 addition of significant new lands. Each manager of
 1716 nonconservation lands shall submit to the Division of State
 1717 Lands a land use plan at least every 10 years in a form and
 1718 manner adopted by rule of the board of trustees. The division
 1719 shall review each plan for compliance with the requirements of
 1720 this subsection and the requirements of the rules adopted by the
 1721 board of trustees pursuant to this section. All nonconservation
 1722 land use plans, whether for single-use or multiple-use
 1723 properties, shall be managed to provide the greatest benefit to
 1724 the state. Plans for managed areas larger than 1,000 acres shall
 1725 contain an analysis of the multiple-use potential of the

1726 property which includes the potential of the property to
1727 generate revenues to enhance the management of the property. In
1728 addition, the plan shall contain an analysis of the potential
1729 use of private land managers to facilitate the restoration or
1730 management of these lands and whether nonconservation lands
1731 would be more appropriately transferred to the county or
1732 municipality in which the land is located for the purpose of
1733 providing affordable multifamily rental housing that meets the
1734 criteria of s. 420.0004(3). If a newly acquired property has a
1735 valid conservation plan that was developed by a soil and
1736 conservation district, such plan shall be used to guide
1737 management of the property until a formal land use plan is
1738 completed.

1739 (a) State conservation lands shall be managed to ensure
1740 the conservation of this ~~the~~ state's plant and animal species
1741 and to ensure the accessibility of state lands for the benefit
1742 and enjoyment of all people of this ~~the~~ state, both present and
1743 future. Each land management plan for state conservation lands
1744 shall provide a desired outcome, describe both short-term and
1745 long-term management goals, and include measurable objectives to
1746 achieve those goals. Short-term goals shall be achievable within
1747 a 2-year planning period, and long-term goals shall be
1748 achievable within a 10-year planning period. These short-term
1749 and long-term management goals shall be the basis for all
1750 subsequent land management activities.

1751 (b) Short-term and long-term management goals for state
 1752 conservation lands shall include measurable objectives for the
 1753 following, as appropriate:

- 1754 1. Habitat restoration and improvement.
- 1755 2. Public access and recreational opportunities.
- 1756 3. Hydrological preservation and restoration.
- 1757 4. Sustainable forest management.
- 1758 5. Exotic and invasive species maintenance and control.
- 1759 6. Capital facilities and infrastructure.
- 1760 7. Cultural and historical resources.
- 1761 8. Imperiled species habitat maintenance, enhancement,
 1762 restoration, or population restoration.

1763 (c) The land management plan shall, at a minimum, contain
 1764 the following elements:

- 1765 1. A physical description of the land.
- 1766 2. A quantitative data description of the land which
 1767 includes an inventory of forest and other natural resources;
 1768 exotic and invasive plants; hydrological features;
 1769 infrastructure, including recreational facilities; and other
 1770 significant land, cultural, or historical features. The
 1771 inventory shall reflect the number of acres for each resource
 1772 and feature, when appropriate. The inventory shall be of such
 1773 detail that objective measures and benchmarks can be established
 1774 for each tract of land and monitored during the lifetime of the
 1775 plan. All quantitative data collected shall be aggregated,

1776 standardized, collected, and presented in an electronic format
 1777 to allow for uniform management reporting and analysis. The
 1778 information collected by the Department of Environmental
 1779 Protection pursuant to s. 253.0325(2) shall be available to the
 1780 land manager and his or her assignee.

1781 3. A detailed description of each short-term and long-term
 1782 land management goal, the associated measurable objectives, and
 1783 the related activities that are to be performed to meet the land
 1784 management objectives. Each land management objective must be
 1785 addressed by the land management plan, and if practicable, a
 1786 land management objective may not be performed to the detriment
 1787 of the other land management objectives.

1788 4. A schedule of land management activities which contains
 1789 short-term and long-term land management goals and the related
 1790 measurable objective and activities. The schedule shall include
 1791 for each activity a timeline for completion, quantitative
 1792 measures, and detailed expense and manpower budgets. The
 1793 schedule shall provide a management tool that facilitates
 1794 development of performance measures.

1795 5. A summary budget for the scheduled land management
 1796 activities of the land management plan. For state lands
 1797 containing or anticipated to contain imperiled species habitat,
 1798 the summary budget shall include any fees anticipated from
 1799 public or private entities for projects to offset adverse
 1800 impacts to imperiled species or such habitat, which fees shall

1801 be used solely to restore, manage, enhance, repopulate, or
 1802 acquire imperiled species habitat. The summary budget shall be
 1803 prepared in such manner that it facilitates computing an
 1804 aggregate of land management costs for all state-managed lands
 1805 using the categories described in s. 259.037(3).

1806 (d) Upon completion, the land management plan must be
 1807 transmitted to the Acquisition and Restoration Council for
 1808 review. The council shall have 90 days after receipt of the plan
 1809 to review the plan and submit its recommendations to the board
 1810 of trustees. During the review period, the land management plan
 1811 may be revised if agreed to by the primary land manager and the
 1812 council taking into consideration public input. The land
 1813 management plan becomes effective upon approval by the board of
 1814 trustees.

1815 (e) Land management plans are to be updated every 10 years
 1816 on a rotating basis. Each updated land management plan must
 1817 identify any conservation lands under the plan, in part or in
 1818 whole, that are no longer needed for conservation purposes and
 1819 could be disposed of in fee simple or with the state retaining a
 1820 permanent conservation easement.

1821 (f) In developing land management plans, at least one
 1822 public hearing shall be held in any one affected county.

1823 (g) The Division of State Lands shall make available to
 1824 the public an electronic copy of each land management plan for
 1825 parcels that exceed 160 acres in size. The division shall review

1826 each plan for compliance with the requirements of this
1827 subsection, the requirements of chapter 259, and the
1828 requirements of the rules adopted by the board of trustees
1829 pursuant to this section. The Acquisition and Restoration
1830 Council shall also consider the propriety of the recommendations
1831 of the managing entity with regard to the future use of the
1832 property, the protection of fragile or nonrenewable resources,
1833 the potential for alternative or multiple uses not recognized by
1834 the managing entity, and the possibility of disposal of the
1835 property by the board of trustees. After its review, the council
1836 shall submit the plan, along with its recommendations and
1837 comments, to the board of trustees. The council shall
1838 specifically recommend to the board of trustees whether to
1839 approve the plan as submitted, approve the plan with
1840 modifications, or reject the plan. If the council fails to make
1841 a recommendation for a land management plan, the Secretary of
1842 Environmental Protection, Commissioner of Agriculture, or
1843 executive director of the Fish and Wildlife Conservation
1844 Commission or their designees shall submit the land management
1845 plan to the board of trustees.

1846 (h) The board of trustees shall consider the land
1847 management plan submitted by each entity and the recommendations
1848 of the Acquisition and Restoration Council and the Division of
1849 State Lands and shall approve the plan with or without
1850 modification or reject such plan. The use or possession of any

1851 such lands that is not in accordance with an approved land
 1852 management plan is subject to termination by the board of
 1853 trustees.

1854 (i)1. State nonconservation lands shall be managed to
 1855 provide the greatest benefit to the state. State nonconservation
 1856 lands may be grouped by similar land use types under one land
 1857 use plan. Each land use plan shall, at a minimum, contain the
 1858 following elements:

1859 a. A physical description of the land to include any
 1860 significant natural or cultural resources as well as management
 1861 strategies developed by the land manager to protect such
 1862 resources.

1863 b. A desired development outcome.

1864 c. A schedule for achieving the desired development
 1865 outcome.

1866 d. A description of both short-term and long-term
 1867 development goals.

1868 e. A management and control plan for invasive nonnative
 1869 plants.

1870 f. A management and control plan for soil erosion and soil
 1871 and water contamination.

1872 g. Measureable objectives to achieve the goals identified
 1873 in the land use plan.

1874 2. Short-term goals shall be achievable within a 5-year
 1875 planning period and long-term goals shall be achievable within a

1876 | 10-year planning period.

1877 | 3. The use or possession of any such lands that is not in
1878 | accordance with an approved land use plan is subject to
1879 | termination by the board of trustees.

1880 | 4. Land use plans submitted by a manager shall include
1881 | reference to appropriate statutory authority for such use or
1882 | uses and shall conform to the appropriate policies and
1883 | guidelines of the state land management plan.

1884 | Section 24. Subsection (1) of section 253.0341, Florida
1885 | Statutes, is amended to read:

1886 | 253.0341 Surplus of state-owned lands.—

1887 | (1) The board of trustees shall determine which lands, the
1888 | title to which is vested in the board, may be surplus. For all
1889 | conservation lands, the Acquisition and Restoration Council
1890 | shall make a recommendation to the board of trustees, and the
1891 | board of trustees shall determine whether the lands are no
1892 | longer needed for conservation purposes. If the board of
1893 | trustees determines the lands are no longer needed for
1894 | conservation purposes, it may dispose of such lands by an
1895 | affirmative vote of at least three members. In the case of a
1896 | land exchange involving the disposition of conservation lands,
1897 | the board of trustees must determine by an affirmative vote of
1898 | at least three members that the exchange will result in a net
1899 | positive conservation benefit. For all nonconservation lands,
1900 | the board of trustees shall determine whether the lands are no

1901 longer needed. If the board of trustees determines the lands are
 1902 no longer needed, it may dispose of such lands by an affirmative
 1903 vote of at least three members. Local government requests for
 1904 the state to surplus conservation or nonconservation lands,
 1905 whether for purchase, ~~or~~ exchange, or any other means of
 1906 transfer, must ~~shall~~ be expedited throughout the surplusing
 1907 process. Property jointly acquired by the state and other
 1908 entities may not be surplusd without the consent of all joint
 1909 owners.

1910 Section 25. Subsection (2) of section 288.101, Florida
 1911 Statutes, is amended to read:

1912 288.101 Florida Job Growth Grant Fund.—

1913 (2) The department and Enterprise Florida, Inc., may
 1914 identify projects, solicit proposals, and make funding
 1915 recommendations to the Governor, who is authorized to approve:

1916 (a) State or local public infrastructure projects to
 1917 promote:

1918 1. Economic recovery in specific regions of this ~~the~~
 1919 state;~~;~~

1920 2. Economic diversification;~~;~~ or

1921 3. Economic enhancement in a targeted industry.

1922 (b) State or local public infrastructure projects to
 1923 facilitate the development or construction of affordable
 1924 housing. This paragraph is repealed July 1, 2033.

1925 (c) Infrastructure funding to accelerate the

1926 rehabilitation of the Herbert Hoover Dike. The department or the
 1927 South Florida Water Management District may enter into
 1928 agreements, as necessary, with the United States Army Corps of
 1929 Engineers to implement this paragraph.

1930 (d)-(e) Workforce training grants to support programs at
 1931 state colleges and state technical centers that provide
 1932 participants with transferable, sustainable workforce skills
 1933 applicable to more than a single employer, and for equipment
 1934 associated with these programs. The department shall work with
 1935 CareerSource Florida, Inc., to ensure programs are offered to
 1936 the public based on criteria established by the state college or
 1937 state technical center and do not exclude applicants who are
 1938 unemployed or underemployed.

1939 Section 26. Section 420.0003, Florida Statutes, is amended
 1940 to read:

1941 (Substantial rewording of section. See
 1942 s. 420.0003, F.S., for present text.)
 1943 420.0003 State housing strategy.—

1944 (1) LEGISLATIVE INTENT.—It is the intent of this act to
 1945 articulate a state housing strategy that will carry the state
 1946 toward the goal of ensuring that each Floridian has safe,
 1947 decent, and affordable housing. This strategy must involve state
 1948 and local governments working in partnership with communities
 1949 and the private sector and must involve financial, as well as
 1950 regulatory, commitment to accomplish this goal.

1951 (2) POLICIES.—
 1952 (a) Housing production and rehabilitation programs.—
 1953 Programs to encourage housing production or rehabilitation must
 1954 be guided by the following general policies, as appropriate for
 1955 the purpose of the specific program:
 1956 1. State and local governments shall provide incentives to
 1957 encourage the private sector to be the primary delivery vehicle
 1958 for the development of affordable housing. When possible, state
 1959 funds should be heavily leveraged to achieve the maximum
 1960 federal, local, and private commitment of funds and be used to
 1961 ensure long-term affordability. To the maximum extent possible,
 1962 state funds should be expended to create new housing stock and
 1963 be used for repayable loans rather than grants. Local incentives
 1964 to stimulate private sector development of affordable housing
 1965 may include establishment of density bonus incentives.
 1966 2. State and local governments should consider and
 1967 implement innovative solutions to housing issues where
 1968 appropriate. Innovative solutions include, but are not limited
 1969 to:
 1970 a. Utilizing publicly held land to develop affordable
 1971 housing through state or local land purchases, long-term land
 1972 leasing, and school district affordable housing programs. To the
 1973 maximum extent possible, state-owned lands that are appropriate
 1974 for the development of affordable housing must be made available
 1975 for that purpose.

1976 b. Community-led planning that focuses on urban infill,
 1977 flexible zoning, redevelopment of commercial property into
 1978 mixed-use property, resiliency, and furthering development in
 1979 areas with preexisting public services, such as wastewater,
 1980 transit, and schools.

1981 c. Project features that maximize efficiency in land and
 1982 resource use, such as high density, high rise, and mixed use.

1983 d. Mixed-income projects that facilitate more diverse and
 1984 successful communities.

1985 e. Modern housing concepts such as manufactured homes,
 1986 tiny homes, 3D-printed homes, and accessory dwelling units.

1987 3. State funds should be available only to local
 1988 governments that provide incentives or financial assistance for
 1989 housing. State funding for housing should not be made available
 1990 to local governments whose comprehensive plans have been found
 1991 not in compliance with chapter 163 and who have not entered into
 1992 a stipulated settlement agreement with the department to bring
 1993 the plans into compliance. State funds should be made available
 1994 only for projects consistent with the local government's
 1995 comprehensive plan.

1996 4. Local governments are encouraged to enter into
 1997 interlocal agreements, as appropriate, to coordinate strategies
 1998 and maximize the use of state and local funds.

1999 5. State-funded development should emphasize use of
 2000 developed land, urban infill, and the transformation of existing

2001 infrastructure in order to minimize sprawl, separation of
 2002 housing from employment, and effects of increased housing on
 2003 ecological preservation areas. Housing available to the state's
 2004 workforce should prioritize proximity to employment and
 2005 services.

2006 (b) Public-private partnerships.—Cost-effective public-
 2007 private partnerships must emphasize production and preservation
 2008 of affordable housing.

2009 1. Data must be developed and maintained on the affordable
 2010 housing activities of local governments, community-based
 2011 organizations, and private developers.

2012 2. The state shall assist local governments and community-
 2013 based organizations by providing training and technical
 2014 assistance.

2015 3. In coordination with local activities and with federal
 2016 initiatives, the state shall provide incentives for public
 2017 sector and private sector development of affordable housing.

2018 (c) Preservation of housing stock.—The existing stock of
 2019 affordable housing must be preserved and improved through
 2020 rehabilitation programs and expanded neighborhood revitalization
 2021 efforts to promote suitable living environments for individuals
 2022 and families.

2023 (d) Unique housing needs.—The wide range of need for safe,
 2024 decent, and affordable housing must be addressed, with an
 2025 emphasis on assisting the neediest persons.

2026 1. State housing programs must promote the self-
 2027 sufficiency and economic dignity of the people of this state,
 2028 including elderly persons and persons with disabilities.

2029 2. The housing requirements of special needs populations
 2030 must be addressed through programs that promote a range of
 2031 housing options bolstering integration with the community.

2032 3. All housing initiatives and programs must be
 2033 nondiscriminatory.

2034 4. The geographic distribution of resources must provide
 2035 for the development of housing in rural and urban areas.

2036 5. The important contribution of public housing to the
 2037 well-being of citizens in need shall be acknowledged through
 2038 efforts to continue and bolster existing programs. State and
 2039 local government funds allocated to enhance public housing must
 2040 be used to supplement, not supplant, federal support.

2041 (3) IMPLEMENTATION.—The state, in carrying out the
 2042 strategy articulated in this section, shall have the following
 2043 duties:

2044 (a) State fiscal resources must be directed to achieve the
 2045 following programmatic objectives:

2046 1. Effective technical assistance and capacity-building
 2047 programs must be established at the state and local levels.

2048 2. The Shimberg Center for Housing Studies at the
 2049 University of Florida shall develop and maintain statewide data
 2050 on housing needs and production, provide technical assistance

2051 relating to real estate development and finance, operate an
 2052 information clearinghouse on housing programs, and coordinate
 2053 state housing initiatives with local government and federal
 2054 programs.

2055 3. The corporation shall maintain a consumer-focused
 2056 website for connecting tenants with affordable housing.

2057 (b) The long-range program plan of the department must
 2058 include specific goals, objectives, and strategies that
 2059 implement the housing policies in this section.

2060 (c) The Shimberg Center for Housing Studies at the
 2061 University of Florida, in consultation with the department and
 2062 the corporation, shall perform functions related to the research
 2063 and planning for affordable housing. Functions must include
 2064 quantifying affordable housing needs, documenting results of
 2065 programs administered, and inventorying the supply of affordable
 2066 housing units made available in this state. The recommendations
 2067 required in this section and a report of any programmatic
 2068 modifications made as a result of these policies must be
 2069 included in the housing report required by s. 420.6075. The
 2070 report must identify the needs of specific populations,
 2071 including, but not limited to, elderly persons, persons with
 2072 disabilities, and persons with special needs, and may recommend
 2073 statutory modifications when appropriate.

2074 (d) The Office of Program Policy Analysis and Government
 2075 Accountability (OPPAGA) shall evaluate affordable housing issues

2076 pursuant to the schedule set forth in this paragraph. OPPAGA may
 2077 coordinate with and rely upon the expertise and research
 2078 activities of the Shimberg Center for Housing Studies in
 2079 conducting the evaluations. The analysis may include relevant
 2080 reports prepared by the Shimberg Center for Housing Studies, the
 2081 department, the corporation, and the provider of the Affordable
 2082 Housing Catalyst Program; interviews with the agencies,
 2083 providers, offices, developers, and other organizations related
 2084 to the development and provision of affordable housing at the
 2085 state and local levels; and any other relevant data. When
 2086 appropriate, each report must recommend policy and statutory
 2087 modifications for consideration by the Legislature. Each report
 2088 must be submitted to the President of the Senate and the Speaker
 2089 of the House of Representatives pursuant to the schedule. OPPAGA
 2090 shall review and evaluate:

2091 1. By December 15, 2023, and every 5 years thereafter,
 2092 innovative affordable housing strategies implemented by other
 2093 states, their effectiveness, and their potential for
 2094 implementation in this state.

2095 2. By December 15, 2024, and every 5 years thereafter,
 2096 affordable housing policies enacted by local governments, their
 2097 effectiveness, and which policies constitute best practices for
 2098 replication across this state. The report must include a review
 2099 and evaluation of the extent to which interlocal cooperation is
 2100 used, effective, or hampered.

2101 3. By December 15, 2025, and every 5 years thereafter,
 2102 existing state-level housing rehabilitation, production,
 2103 preservation, and finance programs to determine their
 2104 consistency with relevant policies in this section and
 2105 effectiveness in providing affordable housing. The report must
 2106 also include an evaluation of the degree of coordination between
 2107 housing programs of this state, and between state, federal, and
 2108 local housing activities, and shall recommend improved program
 2109 linkages when appropriate.

2110 (e) The department and the corporation should conform the
 2111 administrative rules for each housing program to the policies
 2112 stated in this section, provided that such changes in the rules
 2113 are consistent with the statutory intent or requirements for the
 2114 program. This authority applies only to programs offering loans,
 2115 grants, or tax credits and only to the extent that state
 2116 policies are consistent with applicable federal requirements.

2117 Section 27. Subsection (36) of section 420.503, Florida
 2118 Statutes, is amended to read:

2119 420.503 Definitions.—As used in this part, the term:

2120 (36) "Qualified contract" has the same meaning as in 26
 2121 U.S.C. s. 42(h)(6)(F) in effect on the date of the preliminary
 2122 determination certificate for the low-income housing tax credits
 2123 for the development that is the subject of the qualified
 2124 contract request, unless the Internal Revenue Code requires a
 2125 different statute or regulation to apply to the development. The

2126 corporation shall deem a bona fide contract to be a qualified
 2127 contract at the time the bona fide contract is presented to the
 2128 owner and the initial ~~second earnest money~~ deposit is deposited
 2129 in escrow in accordance with the terms of the bona fide
 2130 contract, and, in such event, the corporation is deemed to have
 2131 fulfilled its responsibility to present the owner with a
 2132 qualified contract.

2133 Section 28. Subsection (3) and paragraph (a) of subsection
 2134 (4) of section 420.504, Florida Statutes, are amended to read:

2135 420.504 Public corporation; creation, membership, terms,
 2136 expenses.—

2137 (3) The corporation is a separate budget entity and is not
 2138 subject to control, supervision, or direction by the department
 2139 ~~of Economic Opportunity~~ in any manner, including, but not
 2140 limited to, personnel, purchasing, transactions involving real
 2141 or personal property, and budgetary matters. The corporation
 2142 shall consist of a board of directors composed of the Secretary
 2143 of Economic Opportunity as an ex officio and voting member, or a
 2144 senior-level agency employee designated by the secretary, one
 2145 member appointed by the President of the Senate, one member
 2146 appointed by the Speaker of the House of Representatives, and
 2147 eight members appointed by the Governor subject to confirmation
 2148 by the Senate from the following:

2149 (a) One citizen actively engaged in the residential home
 2150 building industry.

2151 (b) One citizen actively engaged in the banking or
 2152 mortgage banking industry.

2153 (c) One citizen who is a representative of those areas of
 2154 labor engaged in home building.

2155 (d) One citizen with experience in housing development who
 2156 is an advocate for low-income persons.

2157 (e) One citizen actively engaged in the commercial
 2158 building industry.

2159 (f) One citizen who is a former local government elected
 2160 official.

2161 (g) Two citizens of the state who are not principally
 2162 employed as members or representatives of any of the groups
 2163 specified in paragraphs (a) - (f).

2164 (4)(a) Members of the corporation shall be appointed for
 2165 terms of 4 years, except that any vacancy shall be filled for
 2166 the unexpired term. Vacancies on the board shall be filled by
 2167 appointment by the Governor, the President of the Senate, or the
 2168 Speaker of the House of Representatives, respectively, depending
 2169 on who appointed the member whose vacancy is to be filled or
 2170 whose term has expired.

2171 Section 29. Subsection (30) of section 420.507, Florida
 2172 Statutes, is amended to read:

2173 420.507 Powers of the corporation.—The corporation shall
 2174 have all the powers necessary or convenient to carry out and
 2175 effectuate the purposes and provisions of this part, including

2176 | the following powers which are in addition to all other powers
 2177 | granted by other provisions of this part:

2178 | (30) To prepare and submit to the Secretary of Economic
 2179 | Opportunity a budget request for purposes of the corporation,
 2180 | which request must ~~shall~~, notwithstanding the provisions of
 2181 | chapter 216 and in accordance with s. 216.351, contain a request
 2182 | for operational expenditures and separate requests for other
 2183 | authorized corporation programs. The request must include, for
 2184 | informational purposes, the amount of state funds necessary to
 2185 | use all federal housing funds anticipated to be received by, or
 2186 | allocated to, the state in the fiscal year in order to maximize
 2187 | the production of new, affordable multifamily housing units in
 2188 | this state. The request need not contain information on the
 2189 | number of employees, salaries, or any classification thereof,
 2190 | and the approved operating budget therefor need not comply with
 2191 | s. 216.181(8)-(10). The secretary may include within the
 2192 | department's budget request the corporation's budget request in
 2193 | the form as authorized by this section.

2194 | Section 30. The amendment made by this act to s.
 2195 | 420.507(30), Florida Statutes, expires July 1, 2033, and the
 2196 | text of that subsection shall revert to that in existence on
 2197 | June 30, 2023, except that any amendments to such text enacted
 2198 | other than by this act shall be preserved and continue to
 2199 | operate to the extent that such amendments are not dependent
 2200 | upon the portions of text which expire pursuant to this section.

2201 Section 31. Subsection (10) of section 420.5087, Florida
 2202 Statutes, is amended to read:

2203 420.5087 State Apartment Incentive Loan Program.—There is
 2204 hereby created the State Apartment Incentive Loan Program for
 2205 the purpose of providing first, second, or other subordinated
 2206 mortgage loans or loan guarantees to sponsors, including for-
 2207 profit, nonprofit, and public entities, to provide housing
 2208 affordable to very-low-income persons.

2209 (10) The corporation may prioritize a portion of the
 2210 program funds set aside under paragraph (3)(d) for persons with
 2211 special needs as defined in s. 420.0004(13) to provide funding
 2212 for the development of newly constructed permanent rental
 2213 housing ~~on a campus~~ that provides housing for persons in foster
 2214 care or persons aging out of foster care pursuant to s.
 2215 409.1451. Such housing shall promote and facilitate access to
 2216 community-based supportive, educational, and employment services
 2217 and resources that assist persons aging out of foster care to
 2218 successfully transition to independent living and adulthood. The
 2219 corporation must consult with the Department of Children and
 2220 Families to create minimum criteria for such housing.

2221 Section 32. Section 420.50871, Florida Statutes, is
 2222 created to read:

2223 420.50871 Allocation of increased revenues derived from
 2224 amendments to s. 201.15 made by this act.—Funds that result from
 2225 increased revenues to the State Housing Trust Fund derived from

2226 amendments made to s. 201.15 made by this act must be used
 2227 annually for projects under the State Apartment Incentive Loan
 2228 Program under s. 420.5087 as set forth in this section,
 2229 notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and
 2230 (3). The Legislature intends for these funds to provide for
 2231 innovative projects that provide affordable and attainable
 2232 housing for persons and families working, going to school, or
 2233 living in this state. Projects approved under this section are
 2234 intended to provide housing that is affordable as defined in s.
 2235 420.0004, notwithstanding the income limitations in s.
 2236 420.5087(2). Beginning in the 2023-2024 fiscal year and annually
 2237 for 10 years thereafter:

2238 (1) The corporation shall allocate 70 percent of the funds
 2239 provided by this section to issue competitive requests for
 2240 application for the affordable housing project purposes
 2241 specified in this subsection. The corporation shall finance
 2242 projects that:

2243 (a) Both redevelop an existing affordable housing
 2244 development and provide for the construction of a new
 2245 development within close proximity to the existing development
 2246 to be rehabilitated. Each project must provide for building the
 2247 new affordable housing development first, relocating the tenants
 2248 of the existing development to the new development, and then
 2249 demolishing the existing development for reconstruction of an
 2250 affordable housing development with more overall and affordable

2251 units.

2252 (b) Address urban infill, including conversions of vacant,

2253 dilapidated, or functionally obsolete buildings or the use of

2254 underused commercial property.

2255 (c) Provide for mixed use of the location, incorporating

2256 nonresidential uses, such as retail, office, institutional, or

2257 other appropriate commercial or nonresidential uses.

2258 (d) Provide housing near military installations in this

2259 state, with preference given to projects that incorporate

2260 critical services for servicemembers, their families, and

2261 veterans, such as mental health treatment services, employment

2262 services, and assistance with transition from active-duty

2263 service to civilian life.

2264 (2) From the remaining funds, the corporation shall

2265 allocate the funds to issue competitive requests for application

2266 for any of the following affordable housing purposes specified

2267 in this subsection. The corporation shall finance projects that:

2268 (a) Propose using or leasing public lands. Projects that

2269 propose to use or lease public lands must include a resolution

2270 or other agreement with the unit of government owning the land

2271 to use the land for affordable housing purposes.

2272 (b) Address the needs of young adults who age out of the

2273 foster care system.

2274 (c) Meet the needs of elderly persons.

2275 (d) Provide housing to meet the needs in areas of rural

2276 opportunity, designated pursuant to s. 288.0656.

2277 (3) Under any request for application under this section,
 2278 the corporation shall coordinate with the appropriate state
 2279 department or agency and prioritize projects that provide for
 2280 mixed-income developments.

2281 (4) This section does not prohibit the corporation from
 2282 allocating additional funds to the purposes described in this
 2283 section. In any fiscal year, if the funds allocated by the
 2284 corporation to any request for application under subsections (1)
 2285 and (2) are not fully used after the application and award
 2286 processes are complete, the corporation may use those funds to
 2287 supplement any future request for application under this
 2288 section.

2289 (5) This section is repealed June 30, 2033.

2290 Section 33. The Division of Law Revision is directed to
 2291 replace the phrase "this act" wherever it occurs in s.
 2292 420.50871, Florida Statutes, as created by this act, with the
 2293 assigned chapter number of this act.

2294 Section 34. Section 420.50872, Florida Statutes, is
 2295 created to read:

2296 420.50872 Live Local Program.—

2297 (1) DEFINITIONS.—As used in this section, the term:

2298 (a) "Annual tax credit amount" means, for any state fiscal
 2299 year, the sum of the amount of tax credits approved under
 2300 paragraph (3)(a), including tax credits to be taken under s.

2301 220.1878 or s. 624.51058, which are approved for taxpayers whose
 2302 taxable years begin on or after January 1 of the calendar year
 2303 preceding the start of the applicable state fiscal year.

2304 (b) "Eligible contribution" means a monetary contribution
 2305 from a taxpayer, subject to the restrictions provided in this
 2306 section, to the corporation for use in the State Apartment
 2307 Incentive Loan Program under s. 420.5087. The taxpayer making
 2308 the contribution may not designate a specific project, property,
 2309 or geographic area of this state as the beneficiary of the
 2310 eligible contribution.

2311 (c) "Live Local Program" means the program described in
 2312 this section whereby eligible contributions are made to the
 2313 corporation.

2314 (d) "Tax credit cap amount" means the maximum annual tax
 2315 credit amount that the Department of Revenue may approve for a
 2316 state fiscal year.

2317 (2) RESPONSIBILITIES OF THE CORPORATION.—The corporation
 2318 shall:

2319 (a) Expend 100 percent of eligible contributions received
 2320 under this section for the State Apartment Incentive Loan
 2321 Program under s. 420.5087. However, the corporation may use up
 2322 to \$25 million of eligible contributions to provide loans for
 2323 the construction of large-scale projects of significant regional
 2324 impact. Such projects must include a substantial civic,
 2325 educational, or health care use and may include a commercial

2326 use, any of which must be incorporated within or contiguous to
 2327 the project property. Such a loan must be made, except as
 2328 otherwise provided in this subsection, in accordance with the
 2329 practices and policies of the State Apartment Incentive Loan
 2330 Program. Such a loan is subject to the competitive application
 2331 process and may not exceed 25 percent of the total project cost.
 2332 The corporation must find that the loan provides a unique
 2333 opportunity for investment alongside local government
 2334 participation that would enable creation of a significant amount
 2335 of affordable housing. Projects approved under this section are
 2336 intended to provide housing that is affordable as defined in s.
 2337 420.0004, notwithstanding the income limitations in s.
 2338 420.5087(2).

2339 (b) Upon receipt of an eligible contribution, provide the
 2340 taxpayer that made the contribution with a certificate of
 2341 contribution. A certificate of contribution must include the
 2342 taxpayer's name; its federal employer identification number, if
 2343 available; the amount contributed; and the date of contribution.

2344 (c) Within 10 days after issuing a certificate of
 2345 contribution, provide a copy to the Department of Revenue.

2346 (3) LIVE LOCAL TAX CREDITS; APPLICATIONS, TRANSFERS, AND
 2347 LIMITATIONS.—

2348 (a) Beginning in the 2023-2024 fiscal year, the tax credit
 2349 cap amount is \$100 million in each state fiscal year.

2350 (b) Beginning October 1, 2023, a taxpayer may submit an

2351 application to the Department of Revenue for an allocation of
2352 the tax credit cap for tax credits to be taken under either or
2353 both of s. 220.1878 or s. 624.51058.

2354 1. The taxpayer shall specify in the application each tax
2355 for which the taxpayer requests a credit and the applicable
2356 taxable year. For purposes of s. 220.1878, a taxpayer may apply
2357 for a credit to be used for a prior taxable year before the date
2358 the taxpayer is required to file a return for that year pursuant
2359 to s. 220.222. For purposes of s. 624.51058, a taxpayer may
2360 apply for a credit to be used for a prior taxable year before
2361 the date the taxpayer is required to file a return for that
2362 prior taxable year pursuant to ss. 624.509 and 624.5092. The
2363 Department of Revenue shall approve tax credits on a first-come,
2364 first-served basis.

2365 2. Within 10 days after approving or denying an
2366 application, the Department of Revenue shall provide a copy of
2367 its approval or denial letter to the corporation.

2368 (c) If a tax credit approved under paragraph (b) is not
2369 fully used for the specified taxable year for credits under s.
2370 220.1878 or s. 624.51058 because of insufficient tax liability
2371 on the part of the taxpayer, the unused amount may be carried
2372 forward for a period not to exceed 10 taxable years. For
2373 purposes of s. 220.1878, a credit carried forward may be used in
2374 a subsequent year after applying the other credits and unused
2375 carryovers in the order provided in s. 220.02(8).

2376 (d) A taxpayer may not convey, transfer, or assign an
 2377 approved tax credit or a carryforward tax credit to another
 2378 entity unless all of the assets of the taxpayer are conveyed,
 2379 assigned, or transferred in the same transaction. However, a tax
 2380 credit under s. 220.1878 or s. 624.51058 may be conveyed,
 2381 transferred, or assigned between members of an affiliated group
 2382 of corporations if the type of tax credit under s. 220.1878 or
 2383 s. 624.51058 remains the same. A taxpayer shall notify the
 2384 Department of Revenue of its intent to convey, transfer, or
 2385 assign a tax credit to another member within an affiliated group
 2386 of corporations. The amount conveyed, transferred, or assigned
 2387 is available to another member of the affiliated group of
 2388 corporations upon approval by the Department of Revenue.

2389 (e) Within any state fiscal year, a taxpayer may rescind
 2390 all or part of a tax credit allocation approved under paragraph
 2391 (b). The amount rescinded must become available for that state
 2392 fiscal year to another eligible taxpayer as approved by the
 2393 Department of Revenue if the taxpayer receives notice from the
 2394 Department of Revenue that the rescindment has been accepted by
 2395 the Department of Revenue. Any amount rescinded under this
 2396 paragraph must become available to an eligible taxpayer on a
 2397 first-come, first-served basis based on tax credit applications
 2398 received after the date the rescindment is accepted by the
 2399 Department of Revenue.

2400 (f) Within 10 days after approving or denying the

2401 conveyance, transfer, or assignment of a tax credit under
 2402 paragraph (d), or the rescindment of a tax credit under
 2403 paragraph (e), the Department of Revenue shall provide a copy of
 2404 its approval or denial letter to the corporation.

2405 (g) For purposes of calculating the underpayment of
 2406 estimated corporate income taxes under s. 220.34 and tax
 2407 installment payments for taxes on insurance premiums or
 2408 assessments under s. 624.5092, the final amount due is the
 2409 amount after credits earned under s. 220.1878 or s. 624.51058
 2410 for contributions to eligible charitable organizations are
 2411 deducted.

2412 1. For purposes of determining if a penalty or interest
 2413 under s. 220.34(2)(d)1. will be imposed for underpayment of
 2414 estimated corporate income tax, a taxpayer may, after earning a
 2415 credit under s. 220.1878, reduce any estimated payment in that
 2416 taxable year by the amount of the credit.

2417 2. For purposes of determining if a penalty under s.
 2418 624.5092 will be imposed, an insurer, after earning a credit
 2419 under s. 624.51058 for a taxable year, may reduce any
 2420 installment payment for such taxable year of 27 percent of the
 2421 amount of the net tax due as reported on the return for the
 2422 preceding year under s. 624.5092(2)(b) by the amount of the
 2423 credit.

2424 (4) PRESERVATION OF CREDIT.—If any provision or portion of
 2425 this section, s. 220.1878, or s. 624.51058 or the application

2426 thereof to any person or circumstance is held unconstitutional
 2427 by any court or is otherwise declared invalid, the
 2428 unconstitutionality or invalidity does not affect any credit
 2429 earned under s. 220.1878 or s. 624.51058 by any taxpayer with
 2430 respect to any contribution paid to the Live Local Program
 2431 before the date of a determination of unconstitutionality or
 2432 invalidity. The credit must be allowed at such time and in such
 2433 a manner as if a determination of unconstitutionality or
 2434 invalidity had not been made, provided that nothing in this
 2435 subsection by itself or in combination with any other provision
 2436 of law may result in the allowance of any credit to any taxpayer
 2437 in excess of \$1 of credit for each dollar paid to an eligible
 2438 charitable organization.

2439 (5) ADMINISTRATION; RULES.—

2440 (a) The Department of Revenue and the corporation may
 2441 develop a cooperative agreement to assist in the administration
 2442 of this section, as needed.

2443 (b) The Department of Revenue may adopt rules necessary to
 2444 administer this section, s. 220.1878, and s. 624.51058,
 2445 including rules establishing application forms, procedures
 2446 governing the approval of tax credits and carryforward tax
 2447 credits under subsection (3), and procedures to be followed by
 2448 taxpayers when claiming approved tax credits on their returns.

2449 (c) By August 15, 2023, and by each August 15 thereafter,
 2450 the Department of Revenue shall determine the 500 taxpayers with

2451 the greatest total corporate income or franchise tax due as
 2452 reported on the taxpayer's return filed pursuant to s. 220.22
 2453 during the previous calendar year and notify those taxpayers of
 2454 the existence of the Live Local Program and the process for
 2455 obtaining an allocation of the tax credit cap. The Department of
 2456 Revenue shall confer with the corporation in the drafting of the
 2457 notification. The Department of Revenue may provide this
 2458 notification by electronic means.

2459 Section 35. Section 420.5096, Florida Statutes, is created
 2460 to read:

2461 420.5096 Florida Hometown Hero Program.—

2462 (1) The Legislature finds that individual homeownership is
 2463 vital to building long-term housing and financial security. With
 2464 rising home prices, down payment and closing costs are often
 2465 significant barriers to homeownership for working Floridians.
 2466 Each person in Florida's hometown workforce is essential to
 2467 creating thriving communities, and the Legislature finds that
 2468 the ability of Floridians to reside within the communities in
 2469 which they work is of great importance. Therefore, the
 2470 Legislature finds that providing assistance to homebuyers in
 2471 this state by reducing the amount of down payment and closing
 2472 costs is a necessary step toward expanding access to
 2473 homeownership and achieving safe, decent, and affordable housing
 2474 for all Floridians.

2475 (2) The Florida Hometown Hero Program is created to assist

2476 Florida's hometown workforce in attaining homeownership by
 2477 providing financial assistance to residents to purchase a home
 2478 as their primary residence. Under the program, a borrower may
 2479 apply to the corporation for a loan to reduce the amount of the
 2480 down payment and closing costs paid by the borrower by a minimum
 2481 of \$10,000 and up to 5 percent of the first mortgage loan, not
 2482 exceeding \$35,000. Loans must be made available at a zero
 2483 percent interest rate and must be made available for the term of
 2484 the first mortgage. The balance of any loan is due at closing if
 2485 the property is sold, refinanced, rented, or transferred, unless
 2486 otherwise approved by the corporation.

2487 (3) For loans made available pursuant to s.
 2488 420.507(23)(a)1. or 2., the corporation may underwrite and make
 2489 those mortgage loans through the program to persons or families
 2490 who have household incomes that do not exceed 150 percent of the
 2491 state median income or local median income, whichever is
 2492 greater. A borrower must be seeking to purchase a home as a
 2493 primary residence; a first-time homebuyer and a Florida
 2494 resident; and employed full-time by a Florida-based employer.
 2495 The borrower must provide documentation of full-time employment,
 2496 or full-time status for self-employed individuals, of 35 hours
 2497 or more per week. The requirement to be a first-time homebuyer
 2498 does not apply to a borrower who is an active duty servicemember
 2499 of a branch of the armed forces or the Florida National Guard,
 2500 as defined in s. 250.01, or a veteran.

2501 (4) Loans made under the Florida Hometown Hero Program may
 2502 be used for the purchase of manufactured homes, as defined in s.
 2503 320.01(2)(b), which were constructed after July 13, 1994, and
 2504 which are titled and financed as tangible personal property or
 2505 as real property.

2506 (5) This program is intended to be evergreen, and
 2507 repayments for loans made under this program shall be retained
 2508 within the program to make additional loans.

2509 Section 36. Subsection (3) is added to section 420.531,
 2510 Florida Statutes, to read:

2511 420.531 Affordable Housing Catalyst Program.—

2512 (3) The corporation may contract with the entity providing
 2513 statewide training and technical assistance to provide technical
 2514 assistance to local governments to establish selection criteria
 2515 and related provisions for requests for proposals or other
 2516 competitive solicitations for use or lease of government-owned
 2517 real property for affordable housing purposes. The entity
 2518 providing statewide training and technical assistance may
 2519 develop best practices or other key elements for successful use
 2520 of public property for affordable housing, in conjunction with
 2521 technical support provided under subsection (1).

2522 Section 37. Section 420.6075, Florida Statutes, is amended
 2523 to read:

2524 420.6075 Research and planning for affordable housing;
 2525 annual housing report.—

2526 (1) The research and planning functions of the department
 2527 shall include the collection of data on the need for affordable
 2528 housing in this state and the extent to which that need is being
 2529 met through federal, state, and local programs, in order to
 2530 facilitate planning to meet the housing needs in this state and
 2531 to enable the development of sound strategies and programs for
 2532 affordable housing. To fulfill this function, the Shimberg
 2533 Center for Housing Studies ~~Affordable Housing~~ at the University
 2534 of Florida shall perform the following functions:

2535 (a) Quantify affordable housing needs in this ~~the~~ state by
 2536 analyzing available data, including information provided through
 2537 the housing elements of local comprehensive plans, and identify
 2538 revisions in the housing element data requirements that would
 2539 result in more uniform, meaningful information being obtained.

2540 (b) Document the results since 1980 of all programs
 2541 administered by the department which provide for or act as
 2542 incentives for housing production or improvement. Data on
 2543 program results must include the number of units produced and
 2544 the unit cost under each program.

2545 (c) Inventory the supply of affordable housing units made
 2546 available through federal, state, and local programs. Data on
 2547 the geographic distribution of affordable units must show the
 2548 availability of units in each county and municipality.

2549 (2) By December 31 of each year, the Shimberg Center for
 2550 Housing Studies ~~Affordable Housing~~ shall submit to the

2551 Legislature an updated housing report describing the supply of
 2552 and need for affordable housing. This annual housing report
 2553 shall include:

2554 (a) A synopsis of training and technical assistance
 2555 activities and community-based organization housing activities
 2556 for the year.

2557 (b) A status report on the degree of progress toward
 2558 meeting the housing objectives of the department's agency
 2559 functional plan.

2560 (c) Recommended housing initiatives for the next fiscal
 2561 year and recommended priorities for assistance to the various
 2562 target populations within the spectrum of housing need.

2563 (3) The Shimberg Center for Housing Studies ~~Affordable~~
 2564 ~~Housing~~ shall:

2565 (a) Conduct research on program options to address the
 2566 need for affordable housing.

2567 (b) Conduct research on training models to be replicated
 2568 or adapted to meet the needs of community-based organizations
 2569 and state and local government staff involved in housing
 2570 development.

2571 Section 38. Paragraph (a) of subsection (1) of section
 2572 553.792, Florida Statutes, is amended to read:

2573 553.792 Building permit application to local government.-

2574 (1)(a) Within 10 days of an applicant submitting an
 2575 application to the local government, the local government shall

2576 advise the applicant what information, if any, is needed to deem
 2577 the application properly completed in compliance with the filing
 2578 requirements published by the local government. If the local
 2579 government does not provide written notice that the applicant
 2580 has not submitted the properly completed application, the
 2581 application shall be automatically deemed properly completed and
 2582 accepted. Within 45 days after receiving a completed
 2583 application, a local government must notify an applicant if
 2584 additional information is required for the local government to
 2585 determine the sufficiency of the application, and shall specify
 2586 the additional information that is required. The applicant must
 2587 submit the additional information to the local government or
 2588 request that the local government act without the additional
 2589 information. While the applicant responds to the request for
 2590 additional information, the 120-day period described in this
 2591 subsection is tolled. Both parties may agree to a reasonable
 2592 request for an extension of time, particularly in the event of a
 2593 force majeure or other extraordinary circumstance. The local
 2594 government must approve, approve with conditions, or deny the
 2595 application within 120 days following receipt of a completed
 2596 application. A local government shall maintain on its website a
 2597 policy containing procedures and expectations for expedited
 2598 processing of those building permits and development orders
 2599 required by law to be expedited.

2600 Section 39. Subsection (7) of section 624.509, Florida

2601 Statutes, is amended to read:
 2602 624.509 Premium tax; rate and computation.—
 2603 (7) Credits and deductions against the tax imposed by this
 2604 section shall be taken in the following order: deductions for
 2605 assessments made pursuant to s. 440.51; credits for taxes paid
 2606 under ss. 175.101 and 185.08; credits for income taxes paid
 2607 under chapter 220 and the credit allowed under subsection (5),
 2608 as these credits are limited by subsection (6); the credit
 2609 allowed under s. 624.51057; the credit allowed under s.
 2610 624.51058; all other available credits and deductions.
 2611 Section 40. Paragraph (c) of subsection (1) of section
 2612 624.5105, Florida Statutes, is amended to read:
 2613 624.5105 Community contribution tax credit; authorization;
 2614 limitations; eligibility and application requirements;
 2615 administration; definitions; expiration.—
 2616 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—
 2617 (c) The total amount of tax credit which may be granted
 2618 for all programs approved under this section and ss.
 2619 212.08(5) (p) and 220.183 is \$25 ~~\$14.5~~ million in the 2023-2024
 2620 ~~2022-2023~~ fiscal year and in each fiscal year thereafter for
 2621 projects that provide housing opportunities for persons with
 2622 special needs as defined in s. 420.0004 or homeownership
 2623 opportunities for low-income or very-low-income households as
 2624 defined in s. 420.9071 and \$4.5 million in the 2022-2023 fiscal
 2625 year and in each fiscal year thereafter for all other projects.

2626 Section 41. Section 624.51058, Florida Statutes, is
 2627 created to read:

2628 624.51058 Credit for contributions to the Live Local
 2629 Program.—

2630 (1) For taxable years beginning on or after January 1,
 2631 2023, there is allowed a credit of 100 percent of an eligible
 2632 contribution made to the Live Local Program under s. 420.50872
 2633 against any tax due for a taxable year under s. 624.509(1) after
 2634 deducting from such tax deductions for assessments made pursuant
 2635 to s. 440.51; credits for taxes paid under ss. 175.101 and
 2636 185.08; credits for income taxes paid under chapter 220; and the
 2637 credit allowed under s. 624.509(5), as such credit is limited by
 2638 s. 624.509(6). An eligible contribution must be made to the Live
 2639 Local Program on or before the date the taxpayer is required to
 2640 file a return pursuant to ss. 624.509 and 624.5092. An insurer
 2641 claiming a credit against premium tax liability under this
 2642 section is not required to pay any additional retaliatory tax
 2643 levied under s. 624.5091 as a result of claiming such credit.
 2644 Section 624.5091 does not limit such credit in any manner.

2645 (2) Section 420.50872 applies to the credit authorized by
 2646 this section.

2647 Section 42. The Department of Economic Opportunity's Keys
 2648 Workforce Housing Initiative, approved by the Administration
 2649 Commission on June 13, 2018, is considered an exception to the
 2650 evacuation time constraints of s. 380.0552(9)(a)2., Florida

2651 Statutes, by requiring deed-restricted affordable workforce
 2652 housing properties receiving permit allocations to agree to
 2653 evacuate at least 48 hours in advance of hurricane landfall. A
 2654 comprehensive plan amendment approved by the Department of
 2655 Economic Opportunity to implement the initiative is hereby valid
 2656 and the respective local governments may adopt local ordinances
 2657 or regulations to implement such plan amendment.

2658 Section 43. (1) The Department of Revenue is authorized,
 2659 and all conditions are deemed met, to adopt emergency rules
 2660 under s. 120.54(4), Florida Statutes, for the purpose of
 2661 implementing provisions related to the Live Local Program
 2662 created by this act. Notwithstanding any other law, emergency
 2663 rules adopted under this section are effective for 6 months
 2664 after adoption and may be renewed during the pendency of
 2665 procedures to adopt permanent rules addressing the subject of
 2666 the emergency rules.

2667 (2) This section expires July 1, 2026.

2668 Section 44. For the 2023-2024 fiscal year, the sum of \$100
 2669 million in nonrecurring funds from the General Revenue Fund is
 2670 appropriated to the Florida Housing Finance Corporation to
 2671 implement the Florida Hometown Hero Housing Program established
 2672 in s. 420.5096, Florida Statutes, as created by this act.

2673 Section 45. For the 2023-2024 fiscal year, the sum of \$252
 2674 million in nonrecurring funds from the Local Government Housing
 2675 Trust Fund is appropriated in the Grants and Aids - Housing

2676 Finance Corporation (HFC) - State Housing Initiatives
 2677 Partnership (SHIP) Program appropriation category to the Florida
 2678 Housing Finance Corporation.

2679 Section 46. For the 2023-2024 fiscal year, the sum of \$150
 2680 million in recurring funds and \$109 million in nonrecurring
 2681 funds from the State Housing Trust Fund is appropriated in the
 2682 Grants and Aids - Housing Finance Corporation (HFC) - Affordable
 2683 Housing Programs appropriation category to the Florida Housing
 2684 Finance Corporation. The recurring funds are appropriated to
 2685 implement s. 420.50871, Florida Statutes, as created by this
 2686 act.

2687 Section 47. For the 2022-2023 fiscal year, the sum of \$100
 2688 million in nonrecurring funds from the General Revenue Fund is
 2689 appropriated to the Florida Housing Finance Corporation to
 2690 implement a competitive assistance loan program for new
 2691 construction projects in the development pipeline that have not
 2692 commenced construction and are experiencing verifiable cost
 2693 increases due to market inflation. These funds are intended to
 2694 support the corporation's efforts to maintain the viability of
 2695 projects in the development pipeline as the unprecedented
 2696 economic factors coupled with the housing crisis makes it of
 2697 upmost importance to deliver much-needed affordable housing
 2698 units in communities in a timely manner. Eligible projects are
 2699 those that accepted an invitation to enter credit underwriting
 2700 by the corporation for funding during the period of time of July

2701 1, 2020, through June 30, 2022. The corporation may establish
 2702 such criteria and application processes as necessary to
 2703 implement this section. The unexpended balance of funds
 2704 appropriated to the corporation as of June 30, 2023, shall
 2705 revert and is appropriated to the corporation for the same
 2706 purpose for the 2023-2024 fiscal year. Any funds not awarded by
 2707 December 1, 2023, must be used for the State Apartment Incentive
 2708 Loan Program under s. 420.5087, Florida Statutes. This section
 2709 is effective upon becoming a law.

2710 Section 48. The Legislature finds and declares that this
 2711 act fulfills an important state interest.

2712 Section 49. Except as otherwise expressly provided in this
 2713 act and except for this section, which shall take effect upon
 2714 becoming a law, this act shall take effect July 1, 2023.