



The Journal OF THE House of Representatives

Number 34

Thursday, March 5, 2020

The House was called to order by the Speaker at 10:30 a.m.

Prayer

The following prayer was offered by the Honorable Richard Stark:

Our God and God of our ancestors, we ask for Your blessings for our country, for its government, leaders and advisers, and for all who exercise just and rightful authority. Teach them the insights of Your Torah that they may administer all affairs of state fairly and that peace and security, happiness and prosperity, justice and freedom abide within our midst. May the Holy One bless our first responders and police who work to keep us safe at home, and shield those in our armed forces who guard us and protect our freedom.

We recall Your miracles from last month's Torah reading when Your prophet Moses led the Israelites out of slavery in Egypt and into the promised land. It seemed that all was lost when Pharaoh pursued them and the only means of escape was to cross a body of water called the Red Sea and to freedom, or to turn around and return to slavery. You taught us that miracles must work with free will and faith, and You gave us a sign, and enabled Israel to take action. In these times today, when we see disunity and disagreement, give us the strength to work together and have faith in Your holy presence.

Lord, may this land under Your providence be an influence for good throughout the world, uniting all people in peace and freedom, and to help them fulfill and recall the words of Your prophet Isaiah: "Nation shall not lift up sword against nation, neither should they experience war anymore." And let us say, Amen.

The following members were recorded present:

Session Vote Sequence: 553

Speaker Oliva in the Chair.

Yeas—113

| | | | |
|-----------|------------|-------------------|---------------|
| Alexander | Caruso | Eagle | Gregory |
| Aloupis | Casello | Eskamani | Grieco |
| Altman | Clemons | Fernández | Hage |
| Andrade | Cortes, J. | Fernandez-Barquin | Hart |
| Antone | Cummings | Fetterhoff | Hattersley |
| Ausley | Daley | Fine | Hill |
| Avila | Daniels | Fischer | Hogan Johnson |
| Bell | Diamond | Fitzenhagen | Ingoglia |
| Beltran | DiCeglie | Geller | Jenne |
| Brannan | Drake | Goff-Marcil | Jones |
| Buchanan | Driskell | Good | Joseph |
| Burton | DuBose | Gottlieb | Killebrew |
| Bush | Duggan | Grant, J. | La Rosa |
| Byrd | Duran | Grant, M. | LaMarca |

| | | | |
|----------|------------------|-----------|------------|
| Latvala | Perez | Rommel | Thompson |
| Leek | Pigman | Roth | Toledo |
| Magar | Plakon | Sabatini | Tomkow |
| Maggard | Plasencia | Santiago | Trumbull |
| Mariano | Polo | Shoaf | Valdés |
| Massullo | Polsky | Silvers | Watson, B. |
| McClain | Ponder | Sirois | Watson, C. |
| McClure | Pritchett | Slosberg | Webb |
| McGhee | Raschein | Smith, C. | Willhite |
| Mercado | Renner | Smith, D. | Williamson |
| Newton | Roach | Sprolws | Yarborough |
| Oliva | Robinson | Stark | Zika |
| Omphroy | Rodrigues, R. | Stevenson | |
| Overdorf | Rodriguez, A. | Stone | |
| Payne | Rodriguez, A. M. | Sullivan | |

Nays—None

(A list of excused members appears at the end of the *Journal*.)

A quorum was present.

Pledge

The members, led by the following, pledged allegiance to the Flag: Croix V. Newland of Tampa at the invitation of Rep. Gregory; Belén C. Rambana of Tallahassee at the invitation of Rep. Ausley; Campbell P. Ross of Cantonment at the invitation of Rep. Daniels; and Annabelle C. Rowden of Palm Harbor at the invitation of Rep. Latvala.

House Physician

The Speaker introduced Dr. Maureen O'Hara Padden of Pensacola, who served in the Clinic today upon invitation of Rep. Andrade.

Correction of the *Journal*

The *Journal* of March 4, 2020, was corrected and approved as corrected.

Reports of Standing Committees and Subcommittees

Reports of the Rules Committee

The Honorable Jose R. Oliva March 2, 2020
Speaker, House of Representatives

Dear Mr. Speaker:

Your Rules Committee herewith submits the Special Order for Thursday, March 5, 2020. Consideration of the House bills on Special Orders shall include the Senate Companion measures on the House Calendar.

I. Consideration of the following bills:

- CS/CS/HB 7063 - Health & Human Services Committee, Ways & Means Committee, Children, Families & Seniors Subcommittee, Ponder
Child Welfare
- CS/CS/CS/HB 203 - State Affairs Committee, Commerce Committee, Local, Federal & Veterans Affairs Subcommittee, McClain, Hill, Sabatini
Growth Management
- CS/CS/HB 1249 - State Affairs Committee, Local, Federal & Veterans Affairs Subcommittee, Sullivan, Webb, Zika
Transfer of Tax Exemption for Veterans
- CS/HB 7101 - Appropriations Committee, State Affairs Committee, Zika, Jones
State Advisory Bodies
- CS/CS/HB 7053 - Health & Human Services Committee, Health Care Appropriations Subcommittee, Health Market Reform Subcommittee, Tomkow
Direct Care
- CS/HB 389 - Health & Human Services Committee, Sirois, Sabatini, Toledo
Practice of Pharmacy
- CS/CS/HB 1091 - State Affairs Committee, Agriculture & Natural Resources Subcommittee, Fine, Clemons, Hogan Johnson, Raschein, Toledo
Environmental Enforcement
- CS/CS/HB 607 - Health & Human Services Committee, Health Quality Subcommittee, Pigman, Bush, Daniels, Sabatini, Slosberg, Smith, D.
Health Care Practitioners
- CS/HB 7089 - Judiciary Committee, Health Market Reform Subcommittee, Toledo, Duran
Nicotine Products
- CS/CS/HB 7037 - Judiciary Committee, State Affairs Committee, Grant, J.
Constitutional Amendments
- CS/HB 1373 - Health Market Reform Subcommittee, Webb, Eskamani, Hart, Hogan Johnson
Long-term Care
- CS/CS/HB 945 - Health & Human Services Committee, Children, Families & Seniors Subcommittee, Silvers, Webb, Duran, Polo, Slosberg, Willhite
Children's Mental Health
- CS/HB 919 - Ways & Means Committee, Caruso, Sabatini
Property Tax Exemptions Used by Hospitals
- CS/CS/HB 23 - PreK-12 Appropriations Subcommittee, PreK-12 Innovation Subcommittee, Gottlieb, Daley, Bell, Beltran, Bush, Casello, Cortes, J., Duran, Eskamani, Fernández, Geller, Good, Grieco, Hart, Hogan Johnson, Jenne, Joseph, LaMarca, Mercado, Polo, Polsky, Stark, Valdés, Webb, Williams, Yarborough
Panic Alarms in Public Schools
- CS/CS/CS/HB 713 - Health & Human Services Committee, Health Care Appropriations Subcommittee, Health Quality Subcommittee, Rodriguez, A. M.

Department of Health

- CS/CS/HB 915 - State Affairs Committee, Transportation & Infrastructure Subcommittee, Avila, Roth
Commercial Service Airports
- HB 7095 - Ways & Means Committee, Avila
Adoption of the Internal Revenue Code for Purposes of the Corporate Income Tax
- CS/HB 7097 - Appropriations Committee, Ways & Means Committee, Avila, Beltran
Taxation

A quorum was present in person, and a majority of those present agreed to the above Report.

Respectfully submitted,
Chris Sprowls, Chair
Rules Committee

On motion by Rep. Sprowls, the above report was adopted.

Motion to Waive the Rules to Serve Subpoena

Rep. Leek, Chair of the Public Integrity & Ethics Committee, moved to waive the rules to authorize the House to serve a subpoena on Tiffany Carr by any means sufficient to satisfy the requirements of the Florida and United States Constitutions, which was agreed to.

(The House adopted the Public Integrity & Ethics Committee's Report on Investigation, as published in the *Journal* of February 13, 2020, on page 555.)

Special Orders

CS/CS/HB 7063—A bill to be entitled An act relating to child welfare; providing a short title; amending s. 20.19, F.S.; requiring the Department of Children and Families to establish performance metrics; specifying goals that must be established; revising and providing duties of community alliances; revising membership of community alliances; creating s. 39.0143, F.S.; requiring the department to establish and apply a methodology to rate the performance of all entities working together as circuit-level child welfare systems; specifying requirements for such rating system; requiring the department to include the ratings in an annual report and provide such report to specified entities; permitting the ratings to be used as the basis for the payment of performance incentives; amending s. 39.3065, F.S.; requiring sheriffs providing certain services to adopt the child welfare practice model; requiring the department and certain sheriffs to monitor program performance and meet, at least quarterly, to collaborate on specified quality assurance and initiatives; requiring the department to conduct an annual evaluation of the sheriffs' program performance based on certain criteria; requiring the department to submit an annual report on certain information by a specified date; providing report requirements; providing for future repeal; creating ss. 211.0252, 212.1833, 561.1212, and 624.51056, F.S.; authorizing a tax credit for certain contributions made to an eligible charitable organization with certain restrictions; amending s. 220.02, F.S.; revising legislative intent; amending ss. 220.13 and 220.186, F.S.; conforming cross-references to changes made by the act; creating s. 220.1876, F.S.; authorizing a tax credit for certain contributions made to an eligible organization with certain restrictions; providing requirements for applying a credit when the taxpayer requests an extension; amending s. 402.402, F.S.; requiring the department to implement certain policies and programs; requiring the annual report to include information on professional advancement of child protective investigators and supervisors; requiring attorneys contracting with the department to receive certain training within a specified time; creating s. 402.62, F.S.; creating the Children's Promise tax credit; providing definitions; providing requirements for designation as an eligible charitable organization; specifying certain organizations that may not be designated as an eligible

charitable organization; providing responsibilities of eligible charitable organizations receiving contributions under the tax credit; providing responsibilities of the department related to the tax credit; providing guidelines for the application of, limitations to, and transfers of the tax credit; providing for the preservation of the tax credit under certain circumstances; authorizing the Department of Revenue, the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation, and the Department of Children and Families to develop a cooperative agreement to administer the tax credit; providing the Department of Revenue, the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation, and the Department of Children and Families rulemaking authority; authorizing the Department of Revenue and the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation to share certain information as needed to administer the tax credit program; creating s. 402.715, F.S.; requiring the department to establish an Office of Quality; providing duties of the office; amending s. 402.7305, F.S.; removing limitations on monitoring of child-caring or child-placing services providers; amending s. 409.988, F.S.; revising the duties of a lead agency; amending s. 409.996, F.S.; adding responsibilities to the department for contracts regarding care for children in the child welfare system; specifying additional requirements for contracts; authorizing the department to provide technical assistance to lead agencies; authorizing the department to contract for the provision of children's legal services; requiring the contracted attorneys to adopt the child welfare practice model and operate in the same manner as attorneys employed by the department; requiring the department and the contracted attorneys to monitor program performance; requiring the department to conduct an annual evaluation based on certain criteria; requiring the department to submit an annual report to the Governor and Legislature by a specified date; providing for future repeal; revising requirements regarding the quality assurance program for contracted services to dependent children; deleting obsolete language; requiring the department to implement pilot projects to improve child welfare outcomes in specified judicial circuits; requiring the department to establish performance metrics and standards to implement the pilot projects; requiring lead agencies in specified judicial circuits to provide certain data to the department each quarter; requiring the department to review such data; authorizing the department to advance incentive funding to certain lead agencies that meet specified requirements; requiring the department to include certain results in a specified report; providing for future expiration; amending s. 409.997, F.S.; specifying types of data that may be used by the department in the accountability program; adding contract compliance as a use of the data; allowing the requirements of the monitoring program to be incorporated into the contract management program of the department; amending s. 1004.615, F.S.; requiring the Florida Institute for Child Welfare and the Florida State University College of Social Work to design and implement a specified curriculum; providing requirements of the institute regarding the curriculum; requiring the institute to contract for certain evaluations; requiring certain entities to design and implement a career-long professional development curriculum for child welfare professionals; requiring the institute to establish a consulting program for child welfare organizations; authorizing the Department of Revenue to adopt emergency rules; providing an appropriation; requiring the institute to perform an analysis of the use of funding provided by the tax credit and provide a report of such analysis to the Governor and the Legislature by a specified date; requiring the department to develop a career ladder for child protective investigations professionals and submit a proposal to the Legislature by a specified date; providing an effective date.

—was read the second time by title.

Representative Good offered the following:

(Amendment Bar Code: 886393)

Amendment 1 (with title amendment)—Between lines 1521 and 1522, insert:

(25) An employee of the department whose primary responsibility includes monitoring, overseeing, evaluating, or procuring contracts with the department's contracted service providers, including contracted service providers that provide child care services, may not accept an offer for employment or be employed by the contracted service provider he or she monitored, oversaw, evaluated, or procured a contract with for at least 6 years after leaving the employment of the department. If a contracted service provider violates this subsection, it is ineligible for further funding.

TITLE AMENDMENT

Between lines 107 and 108, insert:
prohibiting certain department employees from accepting an offer for employment or be employed by certain contracted service providers for a specified time;

Rep. Good moved the adoption of the amendment. Subsequently, **Amendment 1** was withdrawn.

Under Rule 10.10(b), the bill was referred to the Engrossing Clerk.

Consideration of **CS/CS/CS/HB 203** was temporarily postponed.

CS/CS/HB 1249—A bill to be entitled An act relating to transfer of tax exemption for veterans; amending s. 196.011, F.S.; conforming a provision to changes made by the act; amending s. 196.081, F.S.; providing that certain veterans and their surviving spouses receiving a certain homestead tax exemption may apply for and receive a prorated refund of property taxes paid on new homestead property acquired during a certain timeframe; requiring the property appraiser to immediately make certain entries upon the tax rolls to allow a prorated refund under certain circumstances; providing an effective date.

—was read the second time by title and, under Rule 10.10(b), referred to the Engrossing Clerk.

CS/HB 7101—A bill to be entitled An act relating to state advisory bodies; creating the Local Government Efficiency Task Force within the Legislature; providing for membership, duties, and meetings of the task force; requiring the task force to submit a report to the Governor and Legislature by a date certain; providing for expiration of the task force; creating the Urban Core Crime and Violence Task Force within the Department of Law Enforcement; providing for membership, duties, and meetings of the task force; requiring state agencies to provide assistance when requested; authorizing the task force to receive exempt or confidential and exempt information and specifying that the information maintains such status; requiring the task force to submit a report to the Governor and Legislature by a date certain; providing for expiration of the task force; providing an effective date.

—was read the second time by title.

Representative Jones offered the following:

(Amendment Bar Code: 848925)

Amendment 1 (with title amendment)—Remove lines 48-49 and insert:
Section 2. Urban Core Gun Violence Task Force.

(1) The Urban Core Gun Violence Task Force, a task

TITLE AMENDMENT

Remove line 8 and insert:
force; creating the Urban Core Gun Violence Task

Rep. Jones moved the adoption of the amendment. Subsequently, **Amendment 1** was withdrawn.

Under Rule 10.10(b), the bill was referred to the Engrossing Clerk.

CS/CS/HB 7053—A bill to be entitled An act relating to direct care; amending s. 400.141, F.S.; authorizing a nursing home facility to use paid feeding assistants in accordance with certain federal regulations under certain circumstances; providing a requirement for a feeding assistant training program; amending s. 400.23, F.S.; prohibiting paid feeding assistants from counting toward compliance with minimum staffing standards; amending s. 400.462, F.S.; revising the definition of "home health aide"; amending s. 400.464, F.S.; requiring a licensed home health agency that authorizes a registered nurse to delegate tasks to a certified nursing assistant to ensure that certain requirements are met; amending s. 400.488, F.S.; authorizing an unlicensed person to assist with self-administration of certain treatments; revising the requirements for such assistance; creating s. 400.489, F.S.; authorizing a home health aide to administer certain prescription medications under certain conditions; requiring the home health aide to meet certain training and competency requirements; requiring that the training, determination of competency, and annual validations be performed by a registered nurse or a physician; requiring a home health aide to complete annual inservice training in medication administration and medication error prevention in addition to existing annual inservice training requirements; requiring the Agency for Health Care Administration, in consultation with the Board of Nursing, to adopt rules for medication administration; creating s. 400.490, F.S.; authorizing a certified nursing assistant or home health aide to perform tasks delegated by a registered nurse; creating s. 400.52, F.S.; creating the Excellence in Home Health Program within the agency; requiring the agency to adopt rules establishing program criteria; requiring the agency to annually evaluate certain home health agencies or nurse registries that apply for a program award; providing eligibility requirements; requiring an agency or registry to reapply biennially for the award designation; authorizing an award recipient to use the designation in advertising and marketing; prohibiting a home health agency or nurse registry from using the award designation in any advertising or marketing under certain circumstances; providing that an application for an award designation under the program is not an application for licensure and such designation or denial of an award does not constitute final agency action subject to certain administrative procedures; creating s. 408.064, F.S.; providing definitions; requiring the agency to develop and maintain a voluntary registry of home care workers; providing requirements for the registry; requiring a home care worker to apply to be included in the registry; requiring the agency to develop a process by which a home services provider may include its employees on the registry; requiring certain home care workers to undergo background screening and training; requiring each page of the registry website to contain a specified notice; requiring the agency to adopt rules; creating s. 408.822, F.S.; defining the term "direct care worker"; requiring certain licensees to provide specified information about employees in a survey beginning on a specified date; requiring that the survey be completed on a form with a specified attestation adopted by the agency in rule; requiring a licensee to submit such survey by a time designated by the agency in rule; prohibiting the agency from issuing a license renewal until the licensee submits a completed survey; requiring the agency to analyze the results of such survey and publish its results on the agency's website; requiring the agency to update such information monthly; requiring the agency's analysis to include specified information; creating s. 464.0156, F.S.; authorizing a registered nurse to delegate tasks to a certified nursing assistant or home health aide under certain conditions; providing the criteria that a registered nurse must consider in determining if a task may be delegated; authorizing a registered nurse to delegate medication administration to a certified nursing assistant or home health aide if certain requirements are met; requiring the Board of Nursing, in consultation with the agency, to adopt rules; amending s. 464.018, F.S.; providing that a registered nurse who delegates certain tasks to a person the registered nurse knows or has reason to know is unqualified is grounds for licensure denial or disciplinary action; providing additional grounds for denial of a license or disciplinary action for advanced practice registered nurses registered to engage in autonomous practice; creating s. 464.2035, F.S.; authorizing a certified nursing assistant to administer certain prescription medications under certain conditions; requiring the certified nursing assistant to meet certain training and competency requirements;

requiring the training, determination of competency, and annual validations to be performed by a registered nurse or a physician; requiring a certified nursing assistant to complete annual inservice training in medication administration and medication error prevention in addition to existing annual inservice training requirements; requiring the board, in consultation with the agency, to adopt rules; amending s. 456.0391, F.S.; requiring an autonomous physician assistant to submit certain information to the Department of Health; requiring the department to send a notice to autonomous physician assistants regarding the required information; requiring autonomous physician assistants who have submitted required information to update such information in writing; providing penalties; amending s. 456.041, F.S.; requiring the department to provide a practitioner profile for an autonomous physician assistant; amending ss. 458.347 and 459.022, F.S.; defining the term "autonomous physician assistant"; authorizing third-party payors to reimburse employers for services provided by autonomous physician assistants; deleting a requirement that a physician assistant must inform a patient of a right to see a physician before prescribing or dispensing a prescription; revising the requirements for physician assistant education and training programs; authorizing the Board of Medicine to impose certain penalties upon an autonomous physician assistant; requiring the board to register a physician assistant as an autonomous physician assistant if the applicant meets certain criteria; providing requirements; providing exceptions; requiring the department to distinguish such autonomous physician assistants' licenses; authorizing such autonomous physician assistants to perform specified acts without physician supervision or supervisory protocol; requiring biennial registration renewal; requiring the Council on Physician Assistants to establish rules; revising the membership and duties of the council; prohibiting a person who is not registered as an autonomous physician assistant from using the title; providing for the denial, suspension, or revocation of the registration of an autonomous physician assistant; requiring the board to adopt rules; requiring autonomous physician assistants to report adverse incidents to the department; amending s. 464.012, F.S.; requiring applicants for registration as an advanced practice registered nurse to apply to the Board of Nursing; authorizing an advanced practice registered nurse to sign, certify, stamp, verify, or endorse a document that requires the signature, certification, stamp, verification, affidavit, or endorsement of a physician within the framework of an established protocol; providing an exception; creating s. 464.0123, F.S.; defining the term "autonomous practice"; providing for the registration of an advanced practice registered nurse to engage in autonomous practice; providing registration requirements; requiring the department to distinguish such advanced practice registered nurses' licenses and include the registration in their practitioner profiles; authorizing such advanced practice registered nurses to perform specified acts without physician supervision or supervisory protocol; requiring biennial registration renewal and continuing education; authorizing the Board of Nursing to establish an advisory committee to determine the medical acts that may be performed by such advanced practice registered nurses; providing for appointment and terms of committee members; requiring the board to adopt rules; creating s. 464.0155, F.S.; requiring advanced practice registered nurses registered to engage in autonomous practice to report adverse incidents to the Department of Health; providing requirements; defining the term "adverse incident"; providing for department review of such reports; authorizing the department to take disciplinary action; amending s. 39.01, F.S.; revising the definition of the term "licensed health care professional" to include an autonomous physician assistant; amending s. 39.303, F.S.; authorizing a specified autonomous physician assistant to review certain cases of abuse or neglect and standards for face-to-face medical evaluations by a Child Protection Team; amending s. 39.304, F.S.; authorizing an autonomous physician assistant to perform or order an examination and diagnose a child without parental consent under certain circumstances; amending s. 110.12315, F.S.; revising requirements for reimbursement of pharmacies for specified prescription drugs and supplies under the state employees' prescription drug program; amending s. 252.515, F.S.; providing immunity from civil liability for an autonomous physician assistant under the Postdisaster Relief Assistance Act; amending ss. 310.071, 310.073, and 310.081, F.S.; authorizing an autonomous physician assistant and a physician assistant to administer the physical examination required for

deputy pilot certification and state pilot licensure; authorizing an applicant for a deputy pilot certificate or a state pilot license to use controlled substances prescribed by an autonomous physician assistant; amending s. 320.0848, F.S.; authorizing an autonomous physician assistant to certify that a person is disabled to satisfy requirements for certain permits; amending s. 381.00315, F.S.; providing for the temporary reactivation of the registration of an autonomous physician assistant in a public health emergency; amending s. 381.00593, F.S.; revising the definition of the term "health care practitioner" to include an autonomous physician assistant for purposes of the Public School Volunteer Health Care Practitioner Act; amending s. 381.026, F.S.; revising the definition of the term "health care provider" to include an advanced practice registered nurse and an autonomous physician assistant for purposes of the Florida Patient's Bill of Rights and Responsibilities; amending s. 382.008, F.S.; authorizing an autonomous physician assistant, a physician assistant, and an advanced practice registered nurse to file a certificate of death or fetal death under certain circumstances; authorizing a certified nurse midwife to provide certain information to the funeral director within a specified time period; replacing the term "primary or attending physician" with "primary or attending practitioner"; defining the term "primary or attending practitioner"; amending s. 382.011, F.S.; conforming a provision to changes made by the act; amending s. 383.14, F.S.; authorizing the release of certain newborn tests and screening results to an autonomous physician assistant; revising the definition of the term "health care practitioner" to include an autonomous physician assistant for purposes of screening for certain disorders and risk factors; amending s. 390.0111, F.S.; authorizing a certain action by an autonomous physician assistant before an abortion procedure; amending s. 390.012, F.S.; authorizing certain actions by an autonomous physician assistant during and after an abortion procedure; amending s. 394.463, F.S.; authorizing an autonomous physician assistant, a physician assistant, and an advanced practice registered nurse to initiate an involuntary examination for mental illness under certain circumstances; authorizing a physician assistant to examine a patient; amending s. 395.0191, F.S.; providing an exception to certain onsite medical direction requirements for a specified advanced practice registered nurse; amending s. 395.602, F.S.; authorizing the Department of Health to use certain funds to increase the number of autonomous physician assistants in rural areas; amending s. 397.501, F.S.; prohibiting the denial of certain services to an individual who takes medication prescribed by an autonomous physician assistant, a physician assistant, or an advanced practice registered nurse; amending ss. 397.679 and 397.6793, F.S.; authorizing an autonomous physician assistant to execute a certificate for emergency admission of a person who is substance abuse impaired; amending s. 400.021, F.S.; revising the definition of the term "geriatric outpatient clinic" to include a site staffed by an autonomous physician assistant; amending s. 400.172, F.S.; authorizing an autonomous physician assistant and an advanced practice registered nurse to provide certain medical information to a prospective respite care resident; amending s. 400.487, F.S.; authorizing an autonomous physician assistant to establish treatment orders for certain patients under certain circumstances; amending s. 400.506, F.S.; requiring an autonomous physician assistant to comply with specified treatment plan requirements; amending ss. 400.9973, 400.9974, 400.9976, and 400.9979, F.S.; authorizing an autonomous physician assistant to prescribe client admission to a transitional living facility and care for such client, order treatment plans, supervise and record client medications, and order physical and chemical restraints, respectively; amending s. 401.445, F.S.; prohibiting recovery of damages in court against a registered autonomous physician assistant under certain circumstances; requiring an autonomous physician assistant to attempt to obtain a person's consent before providing emergency services; amending ss. 409.906 and 409.908, F.S.; authorizing the agency to reimburse an autonomous physician assistant for providing certain optional Medicaid services; amending s. 409.973, F.S.; requiring managed care plans to cover autonomous physician assistant services; amending s. 429.26, F.S.; prohibiting autonomous physician assistants from having a financial interest in the assisted living facility at which they are employed; authorizing an autonomous physician assistant to examine an assisted living facility resident before admission; amending s. 429.918, F.S.; revising the definition of the term "ADRD participant" to include a participant who has a specified diagnosis from an autonomous

physician assistant; authorizing an autonomous physician assistant to provide signed documentation to an ADRD participant; amending s. 440.102, F.S.; authorizing an autonomous physician assistant to collect a specimen for a drug test for specified purposes; amending s. 456.053, F.S.; revising definitions; authorizing an advanced practice registered nurse registered to engage in autonomous practice and an autonomous physician assistant to make referrals under certain circumstances; conforming a cross-reference; amending s. 456.072, F.S.; providing penalties for an autonomous physician assistant who prescribes or dispenses a controlled substance in a certain manner; amending s. 456.44, F.S.; revising the definition of the term "registrant" to include an autonomous physician assistant for purposes of controlled substance prescribing; providing requirements for an autonomous physician assistant who prescribes controlled substances for the treatment of chronic nonmalignant pain; amending ss. 458.3265 and 459.0137, F.S.; requiring an autonomous physician assistant to perform a physical examination of a patient at a pain-management clinic under certain circumstances; amending ss. 458.331 and 459.015, F.S.; providing grounds for denial of a license or disciplinary action against an autonomous physician assistant for certain violations; amending s. 464.003, F.S.; revising the definition of the term "practice of practical nursing" to include an autonomous physician assistant for purposes of authorizing such assistant to supervise a licensed practical nurse; amending s. 464.0205, F.S.; authorizing an autonomous physician assistant to directly supervise a certified retired volunteer nurse; amending s. 480.0475, F.S.; authorizing the operation of a massage establishment during specified hours if the massage therapy is prescribed by an autonomous physician assistant; amending s. 493.6108, F.S.; authorizing an autonomous physician assistant to certify the physical fitness of a certain class of applicants to bear a weapon or firearm; amending s. 626.9707, F.S.; prohibiting an insurer from refusing to issue and deliver certain disability insurance that covers any medical treatment or service furnished by an autonomous physician assistant or an advanced practice registered nurse; amending s. 627.357, F.S.; revising the definition of the term "health care provider" to include an autonomous physician assistant for purposes of medical malpractice self-insurance; amending s. 627.736, F.S.; requiring personal injury protection insurance to cover a certain percentage of medical services and care provided by specified health care providers; providing for specified reimbursement of advanced practice registered nurses registered to engage in autonomous practice or autonomous physician assistants; amending s. 633.412, F.S.; authorizing an autonomous physician assistant to medically examine an applicant for firefighter certification; amending s. 641.495, F.S.; requiring certain health maintenance organization documents to disclose that certain services may be provided by autonomous physician assistants or advanced practice registered nurses; amending s. 744.2006, F.S.; authorizing an autonomous physician assistant to carry out guardianship functions under a contract with a public guardian; conforming terminology; amending s. 744.331, F.S.; authorizing an autonomous physician assistant or a physician assistant to be an eligible member of an examining committee; conforming terminology; amending s. 744.3675, F.S.; authorizing an advanced practice registered nurse, autonomous physician assistant, or physician assistant to provide the medical report of a ward in an annual guardianship plan; amending s. 766.103, F.S.; prohibiting recovery of damages against an autonomous physician assistant under certain conditions; amending s. 766.105, F.S.; revising the definition of the term "health care provider" to include an autonomous physician assistants for purposes of the Florida Patient's Compensation Fund; amending ss. 766.1115 and 766.1116, F.S.; revising the definitions of the terms "health care provider" and "health care practitioner," respectively, to include autonomous physician assistants for purposes of the Access to Health Care Act; amending s. 766.118, F.S.; revising the definition of the term "practitioner" to include an advanced practice registered nurse registered to engage in autonomous practice and an autonomous physician assistant; amending s. 768.135, F.S.; providing immunity from liability for an advanced practice registered nurse registered to engage in autonomous practice or an autonomous physician assistant who provides volunteer services under certain circumstances; amending s. 794.08, F.S.; providing an exception to medical procedures conducted by an autonomous physician assistant under certain circumstances; amending s. 893.02, F.S.; revising the definition of the term "practitioner" to include an

autonomous physician assistant; amending s. 943.13, F.S.; authorizing an autonomous physician assistant to conduct a physical examination for a law enforcement or correctional officer to satisfy qualifications for employment or appointment; amending s. 945.603, F.S.; authorizing the Correctional Medical Authority to review and make recommendations relating to the use of autonomous physician assistants as physician extenders; amending s. 948.03, F.S.; authorizing an autonomous physician assistant to prescribe drugs or narcotics to a probationer; amending ss. 984.03 and 985.03, F.S.; revising the definition of the term "licensed health care professional" to include an autonomous physician assistant; amending ss. 1002.20 and 1002.42, F.S.; providing immunity from liability for autonomous physician assistants who administer epinephrine auto-injectors in public and private schools; amending s. 1006.062, F.S.; authorizing an autonomous physician assistant to provide training in the administration of medication to designated school personnel; requiring an autonomous physician assistant to monitor such personnel; authorizing an autonomous physician assistant to determine whether such personnel may perform certain invasive medical services; amending s. 1006.20, F.S.; authorizing an autonomous physician assistant to medically evaluate a student athlete; amending s. 1009.65, F.S.; authorizing an autonomous physician assistant to participate in the Medical Education Reimbursement and Loan Repayment Program; providing appropriations and authorizing positions; providing an effective date.

—was read the second time by title.

Representative Tomkow offered the following:

(Amendment Bar Code: 670923)

Amendment 1 (with title amendment)—Remove lines 623-692 and insert:

408.064 Direct care worker education and awareness.—

(1) The agency shall create a webpage dedicated solely to providing information to patients and their families about direct care workers, as defined in s. 408.822, including, but not limited to, a description of:

(a) Each type of direct care worker, including any licensure or certification requirements.

(b) The services that each type of direct care worker typically provides.

(c) The business relationship that each type of direct care worker typically has with a patient or a patient's family, including the responsibilities of the consumer for each type of business relationship.

(2) The webpage shall contain a link to health-related data required by s. 408.05, which allows consumers to search and locate direct care workers by county and statewide. The agency shall prominently display a link on its website to the webpage created under this section.

TITLE AMENDMENT

Remove lines 51-62 and insert:

procedures; creating s. 408.064, F.S.; requiring the agency to create a webpage to provide information to patients and their families about direct care workers; providing requirements for the webpage; requiring the agency to display a link on its website to the webpage; creating s. 408.822, F.S.; defining the term

Rep. Tomkow moved the adoption of the amendment, which was adopted.

Representative Pigman offered the following:

(Amendment Bar Code: 295767)

Amendment 2 (with title amendment)—Between lines 883 and 884, insert:

Section 14. Subsection (1) of section 409.905, Florida Statutes, is amended to read:

409.905 Mandatory Medicaid services.—The agency may make payments for the following services, which are required of the state by Title XIX of the Social Security Act, furnished by Medicaid providers to recipients who are

determined to be eligible on the dates on which the services were provided. Any service under this section shall be provided only when medically necessary and in accordance with state and federal law. Mandatory services rendered by providers in mobile units to Medicaid recipients may be restricted by the agency. Nothing in this section shall be construed to prevent or limit the agency from adjusting fees, reimbursement rates, lengths of stay, number of visits, number of services, or any other adjustments necessary to comply with the availability of moneys and any limitations or directions provided for in the General Appropriations Act or chapter 216.

(1) **ADVANCED PRACTICE REGISTERED NURSE SERVICES.**—The agency shall pay for services provided to a recipient by a licensed advanced practice registered nurse who has a valid collaboration agreement with a licensed physician on file with the Department of Health or who provides anesthesia services in accordance with established protocol required by state law and approved by the medical staff of the facility in which the anesthetic service is performed. Reimbursement for such services must be provided in an amount that equals not less than 80 percent of the reimbursement to a physician who provides the same services, unless otherwise provided for in the General Appropriations Act. The agency shall also pay for services provided to a recipient by a licensed advanced practice registered nurse who is registered to engage in autonomous practice under s. 464.0123.

TITLE AMENDMENT

Remove line 105 and insert:

rules; amending s. 409.905, F.S.; requiring the Agency for Health Care Administration to pay for services provided to Medicaid recipients by a licensed advanced practice registered nurse who is registered to engage in autonomous practice; amending s. 456.0391, F.S.; requiring an

Rep. Pigman moved the adoption of the amendment, which was adopted.

Under Rule 10.10(b), the bill was referred to the Engrossing Clerk.

CS/HB 389—A bill to be entitled An act relating to the practice of pharmacy; amending s. 381.0031, F.S.; requiring specified licensed pharmacists to report certain information relating to public health to the Department of Health; amending s. 465.003, F.S.; revising the definition of the term "practice of the profession of pharmacy"; creating s. 465.1865, F.S.; providing definitions; providing requirements for pharmacists to provide services under a collaborative pharmacy practice agreement; requiring the terms and conditions of such agreement to be appropriate to the training of the pharmacist and the scope of practice of the physician; requiring notification to the board upon practicing under a collaborative pharmacy practice agreement; requiring pharmacists to submit a copy of the signed collaborative pharmacy practice agreement to the Board of Pharmacy; providing for the maintenance of patient records for a certain period of time; providing for renewal of such agreement; requiring a pharmacist and the collaborating physician to maintain on file and make available the collaborative pharmacy practice agreement; prohibiting certain actions relating to such agreement; requiring specified continuing education for a pharmacist who practices under a collaborative pharmacy practice agreement; requiring the Board of Pharmacy to adopt rules; amending s. 465.189, F.S.; revising the recommended immunizations or vaccines a pharmacist or a certain registered intern may administer; authorizing a certified pharmacist to administer the influenza vaccine to specified persons; amending s. 465.1893, F.S.; authorizing pharmacists who meet certain requirements to administer certain extended release medications; creating s. 465.1895, F.S.; requiring the board to identify minor, nonchronic health conditions that a pharmacist may test or screen for and treat; providing requirements for a pharmacist to test or screen for and treat minor, nonchronic health conditions; requiring the board to develop a formulary of medicinal drugs that a pharmacist may prescribe; providing requirements for the written protocol between a pharmacist and a supervising physician; prohibiting a pharmacist from providing certain services under certain circumstances; requiring a pharmacist to complete a specified amount of continuing education; providing an effective date.

—was read the second time by title and, under Rule 10.10(b), referred to the Engrossing Clerk.

CS/CS/HB 1091—A bill to be entitled An act relating to environmental enforcement; amending s. 161.054, F.S.; revising administrative penalties for violations of certain provisions relating to beach and shore construction and activities; making technical changes; amending ss. 258.397, 258.46, 373.129, 376.16, 376.25, 377.37, 378.211, and 403.141, F.S.; revising civil penalties for violations of certain provisions relating to the Biscayne Bay Aquatic Preserve, aquatic preserves, water resources, the Pollutant Discharge Prevention and Control Act, the Clean Ocean Act, regulation of oil and gas resources, the Phosphate Land Reclamation Act, and other provisions relating to pollution and the environment, respectively; providing that each day that certain violations occur constitutes a separate offense; making technical changes; amending ss. 373.209, 376.065, 376.071, 403.086, 403.413, 403.7234, and 403.93345, F.S.; revising civil penalties for violations of certain provisions relating to artesian wells, terminal facilities, discharge contingency plans for vessels, sewage disposal facilities, dumping litter, small quantity generators, and coral reef protection, respectively; making technical changes; amending ss. 373.430 and 403.161, F.S.; revising criminal penalties for violations of certain provisions relating to pollution and the environment; providing that each day that the cause of unauthorized discharges of domestic wastewater is not addressed constitutes a separate offense; making technical changes; amending s. 403.121, F.S.; revising civil and administrative penalties for violations of certain provisions relating to pollution and the environment; providing that each day that the cause of unauthorized discharges of domestic wastewater is not addressed constitutes a separate offense; increasing the amount of penalties that can be assessed administratively; making technical changes; amending ss. 403.726 and 403.727, F.S.; revising civil penalties for violations of certain provisions relating to hazardous waste; making technical changes; reenacting s. 823.11(5), F.S., to incorporate the amendment made to s. 376.16, F.S., in a reference thereto; reenacting ss. 403.077(5), 403.131(2), 403.4154(3)(d), and 403.860(5), F.S., to incorporate the amendment made to s. 403.121, F.S., in a reference thereto; reenacting ss. 403.708(10), 403.7191(7), and 403.811, F.S., to incorporate the amendment made to s. 403.141, F.S., in a reference thereto; reenacting s. 403.7186(8), F.S., to incorporate the amendment made to ss. 403.141 and 403.161, F.S., in references thereto; reenacting s. 403.7255(2), F.S., to incorporate the amendment made to s. 403.161, F.S., in a reference thereto; providing an effective date.

—was read the second time by title and, under Rule 10.10(b), referred to the Engrossing Clerk.

CS/CS/HB 607—A bill to be entitled An act relating to health care practitioners; amending s. 456.0391, F.S.; requiring an autonomous physician assistant to submit certain information to the Department of Health; requiring the department to send a notice to autonomous physician assistants regarding the required information; requiring autonomous physician assistants who have submitted required information to update such information in writing; providing penalties; amending s. 456.041, F.S.; requiring the department to provide a practitioner profile for an autonomous physician assistant; amending ss. 458.347 and 459.022, F.S.; defining the term "autonomous physician assistant"; authorizing third-party payors to reimburse employers for services provided by autonomous physician assistants; deleting a requirement that a physician assistant must inform a patient of a right to see a physician before prescribing or dispensing a prescription; revising the requirements for physician assistant education and training programs; authorizing the Board of Medicine to impose certain penalties upon an autonomous physician assistant; requiring the board to register a physician assistant as an autonomous physician assistant if the applicant meets certain criteria; providing requirements; providing exceptions; requiring the department to distinguish such autonomous physician assistants' licenses; authorizing such autonomous physician assistants to perform specified acts without physician supervision or supervisory protocol; requiring biennial registration renewal; requiring the Council on Physician Assistants to establish rules; revising the membership and duties of the council;

prohibiting a person who is not registered as an autonomous physician assistant from using the title; providing for the denial, suspension, or revocation of the registration of an autonomous physician assistant; requiring the board to adopt rules; requiring autonomous physician assistants to report adverse incidents to the department; amending s. 464.012, F.S.; requiring applicants for registration as an advanced practice registered nurse to apply to the Board of Nursing; authorizing an advanced practice registered nurse to sign, certify, stamp, verify, or endorse a document that requires the signature, certification, stamp, verification, affidavit, or endorsement of a physician within the framework of an established protocol; providing an exception; creating s. 464.0123, F.S.; defining the term "autonomous practice"; providing for the registration of an advanced practice registered nurse to engage in autonomous practice; providing registration requirements; requiring the department to distinguish such advanced practice registered nurses' licenses and include the registration in their practitioner profiles; authorizing such advanced practice registered nurses to perform specified acts without physician supervision or supervisory protocol; requiring biennial registration renewal and continuing education; authorizing the Board of Nursing to establish an advisory committee to determine the medical acts that may be performed by such advanced practice registered nurses; providing for appointment and terms of committee members; requiring the board to adopt rules; creating s. 464.0155, F.S.; requiring advanced practice registered nurses registered to engage in autonomous practice to report adverse incidents to the Department of Health; providing requirements; defining the term "adverse incident"; providing for department review of such reports; authorizing the department to take disciplinary action; amending s. 464.018, F.S.; providing additional grounds for denial of a license or disciplinary action for advanced practice registered nurses registered to engage in autonomous practice; amending s. 39.01, F.S.; revising the definition of the term "licensed health care professional" to include an autonomous physician assistant; amending s. 39.303, F.S.; authorizing a specified autonomous physician assistant to review certain cases of abuse or neglect and standards for face-to-face medical evaluations by a Child Protection Team; amending s. 39.304, F.S.; authorizing an autonomous physician assistant to perform or order an examination and diagnose a child without parental consent under certain circumstances; amending s. 110.12315, F.S.; revising requirements for reimbursement of pharmacies for specified prescription drugs and supplies under the state employees' prescription drug program; amending s. 252.515, F.S.; providing immunity from civil liability for an autonomous physician assistant under the Postdisaster Relief Assistance Act; amending ss. 310.071, 310.073, and 310.081, F.S.; authorizing an autonomous physician assistant and a physician assistant to administer the physical examination required for deputy pilot certification and state pilot licensure; authorizing an applicant for a deputy pilot certificate or a state pilot license to use controlled substances prescribed by an autonomous physician assistant; amending s. 320.0848, F.S.; authorizing an autonomous physician assistant to certify that a person is disabled to satisfy requirements for certain permits; amending s. 381.00315, F.S.; providing for the temporary reactivation of the registration of an autonomous physician assistant in a public health emergency; amending s. 381.00593, F.S.; revising the definition of the term "health care practitioner" to include an autonomous physician assistant for purposes of the Public School Volunteer Health Care Practitioner Act; amending s. 381.026, F.S.; revising the definition of the term "health care provider" to include an advanced practice registered nurse and an autonomous physician assistant for purposes of the Florida Patient's Bill of Rights and Responsibilities; amending s. 382.008, F.S.; authorizing an autonomous physician assistant, a physician assistant, and an advanced practice registered nurse to file a certificate of death or fetal death under certain circumstances; authorizing a certified nurse midwife to provide certain information to the funeral director within a specified time period; replacing the term "primary or attending physician" with "primary or attending practitioner"; defining the term "primary or attending practitioner"; amending s. 382.011, F.S.; conforming a provision to changes made by the act; amending s. 383.14, F.S.; authorizing the release of certain newborn tests and screening results to an autonomous physician assistant; revising the definition of the term "health care practitioner" to include an autonomous physician assistant for purposes of screening for certain disorders and risk factors; amending s. 390.0111, F.S.; authorizing a

certain action by an autonomous physician assistant before an abortion procedure; amending s. 390.012, F.S.; authorizing certain actions by an autonomous physician assistant during and after an abortion procedure; amending s. 394.463, F.S.; authorizing an autonomous physician assistant, a physician assistant, and an advanced practice registered nurse to initiate an involuntary examination for mental illness under certain circumstances; authorizing a physician assistant to examine a patient; amending s. 395.0191, F.S.; providing an exception to certain onsite medical direction requirements for a specified advanced practice registered nurse; amending 395.602, F.S.; authorizing the Department of Health to use certain funds to increase the number of autonomous physician assistants in rural areas; amending s. 397.501, F.S.; prohibiting the denial of certain services to an individual who takes medication prescribed by an autonomous physician assistant, a physician assistant, or an advanced practice registered nurse; amending ss. 397.679 and 397.6793, F.S.; authorizing an autonomous physician assistant to execute a certificate for emergency admission of a person who is substance abuse impaired; amending s. 400.021, F.S.; revising the definition of the term "geriatric outpatient clinic" to include a site staffed by an autonomous physician assistant; amending s. 400.172, F.S.; authorizing an autonomous physician assistant and an advanced practice registered nurse to provide certain medical information to a prospective respite care resident; amending s. 400.487, F.S.; authorizing an autonomous physician assistant to establish treatment orders for certain patients under certain circumstances; amending s. 400.506, F.S.; requiring an autonomous physician assistant to comply with specified treatment plan requirements; amending ss. 400.9973, 400.9974, 400.9976, and 400.9979, F.S.; authorizing an autonomous physician assistant to prescribe client admission to a transitional living facility and care for such client, order treatment plans, supervise and record client medications, and order physical and chemical restraints, respectively; amending s. 401.445, F.S.; prohibiting recovery of damages in court against a registered autonomous physician assistant under certain circumstances; requiring an autonomous physician assistant to attempt to obtain a person's consent before providing emergency services; amending ss. 409.906 and 409.908, F.S.; authorizing the agency to reimburse an autonomous physician assistant for providing certain optional Medicaid services; amending s. 409.973, F.S.; requiring managed care plans to cover autonomous physician assistant services; amending s. 429.26, F.S.; prohibiting autonomous physician assistants from having a financial interest in the assisted living facility at which they are employed; authorizing an autonomous physician assistant to examine an assisted living facility resident before admission; amending s. 429.918, F.S.; revising the definition of the term "ADRD participant" to include a participant who has a specified diagnosis from an autonomous physician assistant; authorizing an autonomous physician assistant to provide signed documentation to an ADRD participant; amending s. 440.102, F.S.; authorizing an autonomous physician assistant to collect a specimen for a drug test for specified purposes; amending s. 456.053, F.S.; revising definitions; authorizing an advanced practice registered nurse registered to engage in autonomous practice and an autonomous physician assistant to make referrals under certain circumstances; conforming a cross-reference; amending s. 456.072, F.S.; providing penalties for an autonomous physician assistant who prescribes or dispenses a controlled substance in a certain manner; amending s. 456.44, F.S.; revising the definition of the term "registrant" to include an autonomous physician assistant for purposes of controlled substance prescribing; providing requirements for an autonomous physician assistant who prescribes controlled substances for the treatment of chronic nonmalignant pain; amending ss. 458.3265 and 459.0137, F.S.; requiring an autonomous physician assistant to perform a physical examination of a patient at a pain-management clinic under certain circumstances; amending ss. 458.331 and 459.015, F.S.; providing grounds for denial of a license or disciplinary action against an autonomous physician assistant for certain violations; amending s. 464.003, F.S.; revising the definition of the term "practice of practical nursing" to include an autonomous physician assistant for purposes of authorizing such assistant to supervise a licensed practical nurse; amending s. 464.0205, F.S.; authorizing an autonomous physician assistant to directly supervise a certified retired volunteer nurse; amending s. 480.0475, F.S.; authorizing the operation of a massage establishment during specified hours if the massage therapy is

prescribed by an autonomous physician assistant; amending s. 493.6108, F.S.; authorizing an autonomous physician assistant to certify the physical fitness of a certain class of applicants to bear a weapon or firearm; amending s. 626.9707, F.S.; prohibiting an insurer from refusing to issue and deliver certain disability insurance that covers any medical treatment or service furnished by an autonomous physician assistant or an advanced practice registered nurse; amending s. 627.357, F.S.; revising the definition of the term "health care provider" to include an autonomous physician assistant for purposes of medical malpractice self-insurance; amending s. 627.736, F.S.; requiring personal injury protection insurance to cover a certain percentage of medical services and care provided by specified health care providers; providing for specified reimbursement of advanced practice registered nurses registered to engage in autonomous practice or autonomous physician assistants; amending s. 633.412, F.S.; authorizing an autonomous physician assistant to medically examine an applicant for firefighter certification; amending s. 641.495, F.S.; requiring certain health maintenance organization documents to disclose that certain services may be provided by autonomous physician assistants or advanced practice registered nurses; amending s. 744.2006, F.S.; authorizing an autonomous physician assistant to carry out guardianship functions under a contract with a public guardian; conforming terminology; amending s. 744.331, F.S.; authorizing an autonomous physician assistant or a physician assistant to be an eligible member of an examining committee; conforming terminology; amending s. 744.3675, F.S.; authorizing an advanced practice registered nurse, autonomous physician assistant, or physician assistant to provide the medical report of a ward in an annual guardianship plan; amending s. 766.103, F.S.; prohibiting recovery of damages against an autonomous physician assistant under certain conditions; amending s. 766.105, F.S.; revising the definition of the term "health care provider" to include an autonomous physician assistants for purposes of the Florida Patient's Compensation Fund; amending ss. 766.1115 and 766.1116, F.S.; revising the definitions of the terms "health care provider" and "health care practitioner," respectively, to include autonomous physician assistants for purposes of the Access to Health Care Act; amending s. 766.118, F.S.; revising the definition of the term "practitioner" to include an advanced practice registered nurse registered to engage in autonomous practice and an autonomous physician assistant; amending s. 768.135, F.S.; providing immunity from liability for an advanced practice registered nurse registered to engage in autonomous practice or an autonomous physician assistant who provides volunteer services under certain circumstances; amending s. 794.08, F.S.; providing an exception to medical procedures conducted by an autonomous physician assistant under certain circumstances; amending s. 893.02, F.S.; revising the definition of the term "practitioner" to include an autonomous physician assistant; amending s. 943.13, F.S.; authorizing an autonomous physician assistant to conduct a physical examination for a law enforcement or correctional officer to satisfy qualifications for employment or appointment; amending s. 945.603, F.S.; authorizing the Correctional Medical Authority to review and make recommendations relating to the use of autonomous physician assistants as physician extenders; amending s. 948.03, F.S.; authorizing an autonomous physician assistant to prescribe drugs or narcotics to a probationer; amending ss. 984.03 and 985.03, F.S.; revising the definition of the term "licensed health care professional" to include an autonomous physician assistant; amending ss. 1002.20 and 1002.42, F.S.; providing immunity from liability for autonomous physician assistants who administer epinephrine auto-injectors in public and private schools; amending s. 1006.062, F.S.; authorizing an autonomous physician assistant to provide training in the administration of medication to designated school personnel; requiring an autonomous physician assistant to monitor such personnel; authorizing an autonomous physician assistant to determine whether such personnel may perform certain invasive medical services; amending s. 1006.20, F.S.; authorizing an autonomous physician assistant to medically evaluate a student athlete; amending s. 1009.65, F.S.; authorizing an autonomous physician assistant to participate in the Medical Education Reimbursement and Loan Repayment Program; providing appropriations and authorizing positions; providing an effective date.

—was read the second time by title.

Representative Pigman offered the following:

(Amendment Bar Code: 192181)

Amendment 1 (with title amendment)—Between lines 324 and 325, insert:

Section 1. Subsection (1) of section 409.905, Florida Statutes, is amended to read:

409.905 Mandatory Medicaid services.—The agency may make payments for the following services, which are required of the state by Title XIX of the Social Security Act, furnished by Medicaid providers to recipients who are determined to be eligible on the dates on which the services were provided. Any service under this section shall be provided only when medically necessary and in accordance with state and federal law. Mandatory services rendered by providers in mobile units to Medicaid recipients may be restricted by the agency. Nothing in this section shall be construed to prevent or limit the agency from adjusting fees, reimbursement rates, lengths of stay, number of visits, number of services, or any other adjustments necessary to comply with the availability of moneys and any limitations or directions provided for in the General Appropriations Act or chapter 216.

(1) **ADVANCED PRACTICE REGISTERED NURSE SERVICES.**—The agency shall pay for services provided to a recipient by a licensed advanced practice registered nurse who has a valid collaboration agreement with a licensed physician on file with the Department of Health or who provides anesthesia services in accordance with established protocol required by state law and approved by the medical staff of the facility in which the anesthetic service is performed. Reimbursement for such services must be provided in an amount that equals not less than 80 percent of the reimbursement to a physician who provides the same services, unless otherwise provided for in the General Appropriations Act. The agency shall also pay for services provided to a recipient by a licensed advance practice registered nurse who is registered to engage in autonomous practice under s. 464.0123.

TITLE AMENDMENT

Between lines 2 and 3, insert:

s. 409.905, F.S.; requiring the Agency for Health Care Administration to pay for services provided to Medicaid recipients by a licensed advanced practice registered nurse who is registered to engage in autonomous practice; amending

Rep. Pigman moved the adoption of the amendment, which was adopted.

Under Rule 10.10(b), the bill was referred to the Engrossing Clerk.

Consideration of **CS/HB 7089** was temporarily postponed.

CS/CS/HB 7037—A bill to be entitled An act relating to constitutional amendments; amending s. 15.21, F.S.; requiring the Secretary of State to submit an initiative petition to the Legislature when a certain number of signatures are obtained; revising the number of signatures that must be verified; amending s. 16.061, F.S.; requiring the Attorney General to ask the Supreme Court to address in an advisory opinion the specific validity of the proposed amendment under the United States Constitution; amending s. 100.371, F.S.; providing that a citizen may challenge a failure to register by a petition circulator; providing that the division or a supervisor may provide petition forms in electronic format; revising the length of time that a signature is valid; revising the length of time a supervisor has to verify signatures; requiring a supervisor to charge the actual cost of verifying petition forms; providing that certain petitions must be verified within a specified length of time; requiring the Department of State to adopt rules; providing that a petition form is invalid under certain circumstances; requiring the Secretary of State to submit a copy of an initiative petition to the Financial Impact Estimating Conference; requiring the Financial Impact Estimating Conference to analyze the financial impact to the state of a proposed initiative; requiring certain ballot language based on the findings of

the Financial Impact Estimating Conference; authorizing the use of legislative staff to analyze the effects of a citizen initiative under certain circumstances; amending s. 101.161, F.S.; requiring that the ballot include certain disclosures and statements; amending s. 101.171, F.S.; revising requirements regarding the availability of copies of constitutional amendments at polling locations; providing applicability; providing for severability; providing an effective date.

—was read the second time by title.

THE SPEAKER PRO TEMPORE IN THE CHAIR

Under Rule 10.10(b), the bill was referred to the Engrossing Clerk.

CS/HB 1373—A bill to be entitled An act relating to long-term care; amending s. 409.979, F.S.; requiring aging resource centers to annually rescreen certain individuals with high priority scores for purposes of the statewide wait list for enrollment for home and community-based services; authorizing such centers to administer rescreening for certain individuals with low priority scores; requiring the Department of Elderly Affairs to maintain contact information for individuals with low priority scores for rescreening purposes; requiring aging resource centers to inform such individuals of community resources; amending s. 430.205, F.S.; authorizing community-care-for-the-elderly services providers to dispute certain referrals; providing that a referral decision by adult protective service prevails; providing an effective date.

—was read the second time by title and, under Rule 10.10(b), referred to the Engrossing Clerk.

CS/CS/HB 945—A bill to be entitled An act relating to children's mental health; amending s. 394.493, F.S.; requiring the Department of Children and Families and the Agency for Health Care Administration to identify certain children and adolescents who use crisis stabilization services during specified fiscal years; requiring the department and agency to collaboratively meet the behavioral health needs of such children and adolescents and submit a quarterly report to the Legislature; amending s. 394.495, F.S.; including crisis response services provided through mobile response teams in the array of services available to children and adolescents; requiring the department to contract with managing entities for mobile response teams to provide certain services to certain children, adolescents, and young adults; providing requirements for such mobile response teams; providing requirements for managing entities when procuring mobile response teams; creating s. 394.4955, F.S.; requiring managing entities to lead the development of a plan promoting the development of a coordinated system of care for certain services; providing requirements for the planning process; requiring state agencies to provide reasonable staff support for such planning process if requested by the managing entity; requiring each managing entity to submit such plan by a specified date; requiring the entities involved in the planning process to implement such plan by a specified date; requiring that such plan be reviewed and updated periodically; amending s. 394.9082, F.S.; revising the duties of the department relating to priority populations that will benefit from care coordination; requiring that a managing entity's behavioral health care needs assessment include certain information regarding gaps in certain services; requiring a managing entity to promote the use of available crisis intervention services; amending s. 409.175, F.S.; revising requirements relating to preservice training for foster parents; amending s. 409.967, F.S.; requiring the Agency for Health Care Administration to conduct, or contract for, the testing of provider network databases maintained by Medicaid managed care plans for specified purposes; amending s. 409.988, F.S.; revising the duties of a lead agency relating to individuals providing care for dependent children; amending s. 985.601, F.S.; requiring the Department of Juvenile Justice to participate in the planning process for promoting a coordinated system of care for children and adolescents; amending s. 1003.02, F.S.; requiring each district school board to participate in the planning process for promoting a coordinated system of care; amending s. 1004.44, F.S.; requiring the Louis de la Parte Florida Mental Health Institute to develop, in consultation with other entities, a model response protocol for

schools; amending s. 1006.04, F.S.; requiring the educational multiagency network to participate in the planning process for promoting a coordinated system of care; amending s. 1011.62, F.S.; revising the elements of a plan required for school district funding under the mental health assistance allocation; amending ss. 1002.20 and 1002.33, F.S.; requiring verification that certain strategies have been utilized and certain outreach has been initiated before a student is removed from school, school transportation, or a school-sponsored activity under specified circumstances; providing an exception; requiring the Department of Children and Families and Agency for Health Care Administration to assess the quality of care provided in crisis stabilization units to certain children and adolescents; requiring the department and agency to review current standards of care for certain settings and make recommendations; requiring the department and agency to jointly submit a report to the Governor and Legislature by a specified date; providing an effective date.

—was read the second time by title.

Representative Silvers offered the following:

(Amendment Bar Code: 233097)

Amendment 1 (with title amendment)—Remove lines 153-622 and insert:

3. Require the provider to establish response protocols with local law enforcement agencies, local community-based care lead agencies as defined in s. 409.986(3), the child welfare system, and the Department of Juvenile Justice.

4. Require access to a board-certified or board-eligible psychiatrist or psychiatric nurse practitioner.

5. Require mobile response teams to refer children, adolescents, or young adults and their families to an array of crisis response services that address individual and family needs, including screening, standardized assessments, early identification, and community services as necessary to address the immediate crisis event.

Section 3. Section 394.4955, Florida Statutes, is created to read:

394.4955 Coordinated system of care; child and adolescent mental health treatment and support.—

(1) Pursuant to s. 394.9082(5)(d), each managing entity shall lead the development of a plan that promotes the development and effective implementation of a coordinated system of care which integrates services provided through providers funded by the state's child-serving systems and facilitates access by children and adolescents, as resources permit, to needed mental health treatment and services at any point of entry regardless of the time of year, intensity, or complexity of the need, and other systems with which such children and adolescents are involved, as well as treatment and services available through other systems for which they would qualify.

(2)(a) The planning process shall include, but is not limited to, children and adolescents with behavioral health needs and their families; behavioral health service providers; law enforcement agencies; school districts or superintendents; the multiagency network for students with emotional or behavioral disabilities; the department; and representatives of the child welfare and juvenile justice systems, early learning coalitions, the Agency for Health Care Administration, Medicaid managed medical assistance plans, the Agency for Persons with Disabilities, the Department of Juvenile Justice, and other community partners. An organization receiving state funding must participate in the planning process if requested by the managing entity. State agencies shall provide reasonable staff support to the planning process if requested by the managing entity.

(b) The planning process shall take into consideration the geographical distribution of the population, needs, and resources, and create separate plans on an individual county or multi-county basis, as needed, to maximize collaboration and communication at the local level.

(c) To the extent permitted by available resources, the coordinated system of care shall include the array of services listed in s. 394.495.

(d) Each plan shall integrate with the local plan developed under s. 394.4573.

(3) By January 1, 2022, the managing entity shall complete the plans developed under this section and submit them to the department. By January 1, 2023, the entities involved in the planning process shall implement the coordinated system of care specified in each plan. The managing entity and collaborating organizations shall review and update the plans, as necessary, at least every 3 years thereafter.

(4) The managing entity and collaborating organizations shall create integrated service delivery approaches within current resources that facilitate parents and caregivers obtaining services and support by making referrals to specialized treatment providers, if necessary, with follow up to ensure services are received.

(5) The managing entity and collaborating organizations shall document each coordinated system of care for children and adolescents through written memoranda of understanding or other binding arrangements.

(6) The managing entity shall identify gaps in the arrays of services for children and adolescents listed in s. 394.495 available under each plan and include relevant information in its annual needs assessment required by s. 394.9082.

Section 4. Paragraph (c) of subsection (3) and paragraphs (b) and (d) of subsection (5) of section 394.9082, Florida Statutes, are amended, and paragraph (t) is added to subsection (5) of that section, to read:

394.9082 Behavioral health managing entities.—

(3) DEPARTMENT DUTIES.—The department shall:

(c) Define the priority populations that will benefit from receiving care coordination. In defining such populations, the department shall take into account the availability of resources and consider:

1. The number and duration of involuntary admissions within a specified time.

2. The degree of involvement with the criminal justice system and the risk to public safety posed by the individual.

3. Whether the individual has recently resided in or is currently awaiting admission to or discharge from a treatment facility as defined in s. 394.455.

4. The degree of utilization of behavioral health services.

5. Whether the individual is a parent or caregiver who is involved with the child welfare system.

6. Whether the individual is an adolescent, as defined in s. 394.492, who requires assistance in transitioning to services provided in the adult system of care.

(5) MANAGING ENTITY DUTIES.—A managing entity shall:

(b) Conduct a community behavioral health care needs assessment every 3 years in the geographic area served by the managing entity which identifies needs by subregion. The process for conducting the needs assessment shall include an opportunity for public participation. The assessment shall include, at a minimum, the information the department needs for its annual report to the Governor and Legislature pursuant to s. 394.4573. The assessment shall also include a list and descriptions of any gaps in the arrays of services for children or adolescents identified pursuant to s. 394.4955 and recommendations for addressing such gaps. The managing entity shall provide the needs assessment to the department.

(d) Promote the development and effective implementation of a coordinated system of care pursuant to ss. 394.4573 and 394.495 ~~s. 394.4573~~.

(t) Promote the use of available crisis intervention services by requiring contracted providers to provide contact information for mobile response teams established under s. 394.495 to parents and caregivers of children, adolescents, and young adults between ages 18 and 25, inclusive, who receive safety-net behavioral health services.

Section 5. Paragraph (b) of subsection (14) of section 409.175, Florida Statutes, is amended to read:

409.175 Licensure of family foster homes, residential child-caring agencies, and child-placing agencies; public records exemption.—

(14)

(b) As a condition of licensure, foster parents shall successfully complete preservice training. The preservice training shall be uniform statewide and shall include, but not be limited to, such areas as:

1. Orientation regarding agency purpose, objectives, resources, policies, and services;

2. Role of the foster parent as a treatment team member;

3. Transition of a child into and out of foster care, including issues of separation, loss, and attachment;

4. Management of difficult child behavior that can be intensified by placement, by prior abuse or neglect, and by prior placement disruptions;

5. Prevention of placement disruptions;

6. Care of children at various developmental levels, including appropriate discipline; ~~and~~

7. Effects of foster parenting on the family of the foster parent; and

8. Information about and contact information for the local mobile response team as a means for addressing a behavioral health crisis or preventing placement disruption.

Section 6. Paragraph (c) of subsection (2) of section 409.967, Florida Statutes, is amended to read:

409.967 Managed care plan accountability.—

(2) The agency shall establish such contract requirements as are necessary for the operation of the statewide managed care program. In addition to any other provisions the agency may deem necessary, the contract must require:

(c) *Access.*—

1. The agency shall establish specific standards for the number, type, and regional distribution of providers in managed care plan networks to ensure access to care for both adults and children. Each plan must maintain a regionwide network of providers in sufficient numbers to meet the access standards for specific medical services for all recipients enrolled in the plan. The exclusive use of mail-order pharmacies may not be sufficient to meet network access standards. Consistent with the standards established by the agency, provider networks may include providers located outside the region. A plan may contract with a new hospital facility before the date the hospital becomes operational if the hospital has commenced construction, will be licensed and operational by January 1, 2013, and a final order has issued in any civil or administrative challenge. Each plan shall establish and maintain an accurate and complete electronic database of contracted providers, including information about licensure or registration, locations and hours of operation, specialty credentials and other certifications, specific performance indicators, and such other information as the agency deems necessary. The database must be available online to both the agency and the public and have the capability to compare the availability of providers to network adequacy standards and to accept and display feedback from each provider's patients. Each plan shall submit quarterly reports to the agency identifying the number of enrollees assigned to each primary care provider. The agency shall conduct, or contract for, systematic and continuous testing of the provider network databases maintained by each plan to confirm accuracy, confirm that behavioral health providers are accepting enrollees, and confirm that enrollees have access to behavioral health services.

2. Each managed care plan must publish any prescribed drug formulary or preferred drug list on the plan's website in a manner that is accessible to and searchable by enrollees and providers. The plan must update the list within 24 hours after making a change. Each plan must ensure that the prior authorization process for prescribed drugs is readily accessible to health care providers, including posting appropriate contact information on its website and providing timely responses to providers. For Medicaid recipients diagnosed with hemophilia who have been prescribed anti-hemophilic-factor replacement products, the agency shall provide for those products and hemophilia overlay services through the agency's hemophilia disease management program.

3. Managed care plans, and their fiscal agents or intermediaries, must accept prior authorization requests for any service electronically.

4. Managed care plans serving children in the care and custody of the Department of Children and Families must maintain complete medical, dental, and behavioral health encounter information and participate in making such information available to the department or the applicable contracted community-based care lead agency for use in providing comprehensive and coordinated case management. The agency and the department shall establish an interagency agreement to provide guidance for the format, confidentiality, recipient, scope, and method of information to be made available and the deadlines for submission of the data. The scope of information available to the department shall be the data that managed care plans are required to submit to the agency. The agency shall determine the

plan's compliance with standards for access to medical, dental, and behavioral health services; the use of medications; and followup on all medically necessary services recommended as a result of early and periodic screening, diagnosis, and treatment.

Section 7. Paragraph (f) of subsection (1) of section 409.988, Florida Statutes, is amended to read:

409.988 Lead agency duties; general provisions.—

(1) DUTIES.—A lead agency:

(f) Shall ensure that all individuals providing care for dependent children receive;

1. Appropriate training and meet the minimum employment standards established by the department.

2. Contact information for the local mobile response team established under s. 394.495.

Section 8. Subsection (4) of section 985.601, Florida Statutes, is amended to read:

985.601 Administering the juvenile justice continuum.—

(4) The department shall maintain continuing cooperation with the Department of Education, the Department of Children and Families, the Department of Economic Opportunity, and the Department of Corrections for the purpose of participating in agreements with respect to dropout prevention and the reduction of suspensions, expulsions, and truancy; increased access to and participation in high school equivalency diploma, vocational, and alternative education programs; and employment training and placement assistance. The cooperative agreements between the departments shall include an interdepartmental plan to cooperate in accomplishing the reduction of inappropriate transfers of children into the adult criminal justice and correctional systems. As part of its continuing cooperation, the department shall participate in the planning process for promoting a coordinated system of care for children and adolescents pursuant to s. 394.4955.

Section 9. Subsection (5) is added to section 1003.02, Florida Statutes, to read:

1003.02 District school board operation and control of public K-12 education within the school district.—As provided in part II of chapter 1001, district school boards are constitutionally and statutorily charged with the operation and control of public K-12 education within their school district. The district school boards must establish, organize, and operate their public K-12 schools and educational programs, employees, and facilities. Their responsibilities include staff development, public K-12 school student education including education for exceptional students and students in juvenile justice programs, special programs, adult education programs, and career education programs. Additionally, district school boards must:

(5) Participate in the planning process for promoting a coordinated system of care for children and adolescents pursuant to s. 394.4955.

Section 10. Paragraph (c) of subsection (1) of section 1006.04, Florida Statutes, is amended to read:

1006.04 Educational multiagency services for students with severe emotional disturbance.—

(1)

(c) The multiagency network shall:

1. Support and represent the needs of students in each school district in joint planning with fiscal agents of children's mental health funds, including the expansion of school-based mental health services, transition services, and integrated education and treatment programs.

2. Improve coordination of services for children with or at risk of emotional or behavioral disabilities and their families by assisting multi-agency collaborative initiatives to identify critical issues and barriers of mutual concern and develop local response systems that increase home and school connections and family engagement.

3. Increase parent and youth involvement and development with local systems of care.

4. Facilitate student and family access to effective services and programs for students with and at risk of emotional or behavioral disabilities that include necessary educational, residential, and mental health treatment services, enabling these students to learn appropriate behaviors, reduce dependency, and fully participate in all aspects of school and community living.

5. Participate in the planning process for promoting a coordinated system of care for children and adolescents pursuant to s. 394.4955.

Section 11. Paragraph (b) of subsection (16) of section 1011.62, Florida Statutes, is amended to read:

1011.62 Funds for operation of schools.—If the annual allocation from the Florida Education Finance Program to each district for operation of schools is not determined in the annual appropriations act or the substantive bill implementing the annual appropriations act, it shall be determined as follows:

(16) MENTAL HEALTH ASSISTANCE ALLOCATION.—The mental health assistance allocation is created to provide funding to assist school districts in establishing or expanding school-based mental health care; train educators and other school staff in detecting and responding to mental health issues; and connect children, youth, and families who may experience behavioral health issues with appropriate services. These funds shall be allocated annually in the General Appropriations Act or other law to each eligible school district. Each school district shall receive a minimum of \$100,000, with the remaining balance allocated based on each school district's proportionate share of the state's total unweighted full-time equivalent student enrollment. Charter schools that submit a plan separate from the school district are entitled to a proportionate share of district funding. The allocated funds may not supplant funds that are provided for this purpose from other operating funds and may not be used to increase salaries or provide bonuses. School districts are encouraged to maximize third-party health insurance benefits and Medicaid claiming for services, where appropriate.

(b) The plans required under paragraph (a) must be focused on a multitiered system of supports to deliver evidence-based mental health care assessment, diagnosis, intervention, treatment, and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and to students at high risk of such diagnoses. The provision of these services must be coordinated with a student's primary mental health care provider and with other mental health providers involved in the student's care. At a minimum, the plans must include the following elements:

1. Direct employment of school-based mental health services providers to expand and enhance school-based student services and to reduce the ratio of students to staff in order to better align with nationally recommended ratio models. These providers include, but are not limited to, certified school counselors, school psychologists, school social workers, and other licensed mental health professionals. The plan also must identify strategies to increase the amount of time that school-based student services personnel spend providing direct services to students, which may include the review and revision of district staffing resource allocations based on school or student mental health assistance needs.

2. Contracts or interagency agreements with one or more local community behavioral health providers or providers of Community Action Team services to provide a behavioral health staff presence and services at district schools. Services may include, but are not limited to, mental health screenings and assessments, individual counseling, family counseling, group counseling, psychiatric or psychological services, trauma-informed care, mobile crisis services, and behavior modification. These behavioral health services may be provided on or off the school campus and may be supplemented by telehealth.

3. Policies and procedures, including contracts with service providers, which will ensure that:

a. Parents of students are provided information about behavioral health services available through the students' school or local community-based behavioral health services providers, including, but not limited to, the mobile response team as established in s. 394.495 serving their area. A school may meet this requirement by providing information about and internet addresses for web-based directories or guides of local behavioral health services as long as such directories or guides are easily navigated and understood by individuals unfamiliar with behavioral health delivery systems or services and include specific contact information for local behavioral health providers.

b. Students who are referred to a school-based or community-based mental health service provider for mental health screening for the identification of mental health concerns and ensure that the assessment of students at risk for mental health disorders occurs within 15 days of referral. School-based mental

health services must be initiated within 15 days after identification and assessment, and support by community-based mental health service providers for students who are referred for community-based mental health services must be initiated within 30 days after the school or district makes a referral.

c. Referrals to behavioral health services available through other delivery systems or payors for which a student or individuals living in the household of a student receiving services under this subsection may qualify, if such services appear to be needed or enhancements in those individuals' behavioral health would contribute to the improved well-being of the student.

4. Strategies or programs to reduce the likelihood of at-risk students developing social, emotional, or behavioral health problems, depression, anxiety disorders, suicidal tendencies, or substance use disorders.

5. Strategies to improve the early identification of social, emotional, or behavioral problems or substance use disorders, to improve the provision of early intervention services, and to assist students in dealing with trauma and violence.

Section 12. Paragraph (l) of subsection (3) of section 1002.20, Florida Statutes, is amended to read:

1002.20 K-12 student and parent rights.—Parents of public school students must receive accurate and timely information regarding their child's academic progress and must be informed of ways they can help their child to succeed in school. K-12 students and their parents are afforded numerous statutory rights including, but not limited to, the following:

(3) HEALTH ISSUES.—

(l) Notification of involuntary examinations.—The public school principal or the principal's designee shall immediately notify the parent of a student who is removed from school, school transportation, or a school-sponsored activity and taken to a receiving facility for an involuntary examination pursuant to s. 394.463. The principal or the principal's designee may delay notification for no more than 24 hours after the student is removed if the principal or the principal's designee deems the delay to be in the student's best interest and if a report has been submitted to the central abuse hotline, pursuant to s. 39.201, based upon knowledge or suspicion of abuse, abandonment, or neglect. Before a student is removed from school, school transportation, or a school-sponsored activity, the principal or the principal's designee must verify that de-escalation strategies have been utilized and outreach to a mobile response team has been initiated unless the principal or the principal's designee reasonably believes that any delay in removing the student will increase the likelihood of harm to the student or others. Each district school board shall develop a policy and procedures for notification under this paragraph.

Section 13. Paragraph (q) of subsection (9) of section 1002.33, Florida Statutes, is amended to read:

1002.33 Charter schools.—

(9) CHARTER SCHOOL REQUIREMENTS.—

(q) The charter school principal or the principal's designee shall immediately notify the parent of a student who is removed from school, school transportation, or a school-sponsored activity and taken to a receiving facility for an involuntary examination pursuant to s. 394.463. The principal or the principal's designee may delay notification for no more than 24 hours after the student is removed if the principal or the principal's designee deems the delay to be in the student's best interest and if a report has been submitted to the central abuse hotline, pursuant to s. 39.201, based upon knowledge or suspicion of abuse, abandonment, or neglect. Before a student is removed from school, school transportation, or a school-sponsored activity, the principal or the principal's designee must verify that de-escalation strategies have been utilized and outreach to a mobile response team has been initiated unless the principal or the principal's designee reasonably believes that any delay in removing the student will increase the likelihood of harm to the student or others. Each charter school governing board shall develop a policy and procedures for notification under this paragraph.

TITLE AMENDMENT

Remove lines 53-56 and insert:
system of care; amending s.

Rep. Silvers moved the adoption of the amendment.

Representative Silvers offered the following:

(Amendment Bar Code: 396855)

Substitute Amendment 1 for Amendment 1 (233097) (with title amendment)—Remove lines 153-622 and insert:

3. Require the provider to establish response protocols with local law enforcement agencies, local community-based care lead agencies as defined in s. 409.986(3), the child welfare system, and the Department of Juvenile Justice.

4. Require access to a board-certified or board-eligible psychiatrist or psychiatric nurse practitioner.

5. Require mobile response teams to refer children, adolescents, or young adults and their families to an array of crisis response services that address individual and family needs, including screening, standardized assessments, early identification, and community services as necessary to address the immediate crisis event.

Section 3. Section 394.4955, Florida Statutes, is created to read:

394.4955 Coordinated system of care; child and adolescent mental health treatment and support.—

(1) Pursuant to s. 394.9082(5)(d), each managing entity shall lead the development of a plan that promotes the development and effective implementation of a coordinated system of care which integrates services provided through providers funded by the state's child-serving systems and facilitates access by children and adolescents, as resources permit, to needed mental health treatment and services at any point of entry regardless of the time of year, intensity, or complexity of the need, and other systems with which such children and adolescents are involved, as well as treatment and services available through other systems for which they would qualify.

(2)(a) The planning process shall include, but is not limited to, children and adolescents with behavioral health needs and their families; behavioral health service providers; law enforcement agencies; school districts or superintendents; the multiagency network for students with emotional or behavioral disabilities; the department; and representatives of the child welfare and juvenile justice systems, early learning coalitions, the Agency for Health Care Administration, Medicaid managed medical assistance plans, the Agency for Persons with Disabilities, the Department of Juvenile Justice, and other community partners. An organization receiving state funding must participate in the planning process if requested by the managing entity. State agencies shall provide reasonable staff support to the planning process if requested by the managing entity.

(b) The planning process shall take into consideration the geographical distribution of the population, needs, and resources, and create separate plans on an individual county or multi-county basis, as needed, to maximize collaboration and communication at the local level.

(c) To the extent permitted by available resources, the coordinated system of care shall include the array of services listed in s. 394.495.

(d) Each plan shall integrate with the local plan developed under s. 394.4573.

(3) By January 1, 2022, the managing entity shall complete the plans developed under this section and submit them to the department. By January 1, 2023, the entities involved in the planning process shall implement the coordinated system of care specified in each plan. The managing entity and collaborating organizations shall review and update the plans, as necessary, at least every 3 years thereafter.

(4) The managing entity and collaborating organizations shall create integrated service delivery approaches within current resources that facilitate parents and caregivers obtaining services and support by making referrals to specialized treatment providers, if necessary, with follow up to ensure services are received.

(5) The managing entity and collaborating organizations shall document each coordinated system of care for children and adolescents through written memoranda of understanding or other binding arrangements.

(6) The managing entity shall identify gaps in the arrays of services for children and adolescents listed in s. 394.495 available under each plan and

include relevant information in its annual needs assessment required by s. 394.9082.

Section 4. Paragraph (c) of subsection (3) and paragraphs (b) and (d) of subsection (5) of section 394.9082, Florida Statutes, are amended, and paragraph (t) is added to subsection (5) of that section, to read:

394.9082 Behavioral health managing entities.—

(3) DEPARTMENT DUTIES.—The department shall:

(c) Define the priority populations that will benefit from receiving care coordination. In defining such populations, the department shall take into account the availability of resources and consider:

1. The number and duration of involuntary admissions within a specified time.

2. The degree of involvement with the criminal justice system and the risk to public safety posed by the individual.

3. Whether the individual has recently resided in or is currently awaiting admission to or discharge from a treatment facility as defined in s. 394.455.

4. The degree of utilization of behavioral health services.

5. Whether the individual is a parent or caregiver who is involved with the child welfare system.

6. Whether the individual is an adolescent, as defined in s. 394.492, who requires assistance in transitioning to services provided in the adult system of care.

(5) MANAGING ENTITY DUTIES.—A managing entity shall:

(b) Conduct a community behavioral health care needs assessment every 3 years in the geographic area served by the managing entity which identifies needs by subregion. The process for conducting the needs assessment shall include an opportunity for public participation. The assessment shall include, at a minimum, the information the department needs for its annual report to the Governor and Legislature pursuant to s. 394.4573. The assessment shall also include a list and descriptions of any gaps in the arrays of services for children or adolescents identified pursuant to s. 394.4955 and recommendations for addressing such gaps. The managing entity shall provide the needs assessment to the department.

(d) Promote the development and effective implementation of a coordinated system of care pursuant to ~~ss. 394.4573 and 394.495~~ s. 394.4573.

(t) Promote the use of available crisis intervention services by requiring contracted providers to provide contact information for mobile response teams established under s. 394.495 to parents and caregivers of children, adolescents, and young adults between ages 18 and 25, inclusive, who receive safety-net behavioral health services.

Section 5. Paragraph (b) of subsection (14) of section 409.175, Florida Statutes, is amended to read:

409.175 Licensure of family foster homes, residential child-caring agencies, and child-placing agencies; public records exemption.—

(14)

(b) As a condition of licensure, foster parents shall successfully complete preservice training. The preservice training shall be uniform statewide and shall include, but not be limited to, such areas as:

1. Orientation regarding agency purpose, objectives, resources, policies, and services;

2. Role of the foster parent as a treatment team member;

3. Transition of a child into and out of foster care, including issues of separation, loss, and attachment;

4. Management of difficult child behavior that can be intensified by placement, by prior abuse or neglect, and by prior placement disruptions;

5. Prevention of placement disruptions;

6. Care of children at various developmental levels, including appropriate discipline; ~~and~~

7. Effects of foster parenting on the family of the foster parent; and

8. Information about and contact information for the local mobile response team as a means for addressing a behavioral health crisis or preventing placement disruption.

Section 6. Paragraph (c) of subsection (2) of section 409.967, Florida Statutes, is amended to read:

409.967 Managed care plan accountability.—

(2) The agency shall establish such contract requirements as are necessary for the operation of the statewide managed care program. In addition to any other provisions the agency may deem necessary, the contract must require:

(c) *Access.*—

1. The agency shall establish specific standards for the number, type, and regional distribution of providers in managed care plan networks to ensure access to care for both adults and children. Each plan must maintain a regionwide network of providers in sufficient numbers to meet the access standards for specific medical services for all recipients enrolled in the plan. The exclusive use of mail-order pharmacies may not be sufficient to meet network access standards. Consistent with the standards established by the agency, provider networks may include providers located outside the region. A plan may contract with a new hospital facility before the date the hospital becomes operational if the hospital has commenced construction, will be licensed and operational by January 1, 2013, and a final order has issued in any civil or administrative challenge. Each plan shall establish and maintain an accurate and complete electronic database of contracted providers, including information about licensure or registration, locations and hours of operation, specialty credentials and other certifications, specific performance indicators, and such other information as the agency deems necessary. The database must be available online to both the agency and the public and have the capability to compare the availability of providers to network adequacy standards and to accept and display feedback from each provider's patients. Each plan shall submit quarterly reports to the agency identifying the number of enrollees assigned to each primary care provider. The agency shall conduct, or contract for, systematic and continuous testing of the provider network databases maintained by each plan to confirm accuracy, confirm that behavioral health providers are accepting enrollees, and confirm that enrollees have access to behavioral health services.

2. Each managed care plan must publish any prescribed drug formulary or preferred drug list on the plan's website in a manner that is accessible to and searchable by enrollees and providers. The plan must update the list within 24 hours after making a change. Each plan must ensure that the prior authorization process for prescribed drugs is readily accessible to health care providers, including posting appropriate contact information on its website and providing timely responses to providers. For Medicaid recipients diagnosed with hemophilia who have been prescribed anti-hemophilic-factor replacement products, the agency shall provide for those products and hemophilia overlay services through the agency's hemophilia disease management program.

3. Managed care plans, and their fiscal agents or intermediaries, must accept prior authorization requests for any service electronically.

4. Managed care plans serving children in the care and custody of the Department of Children and Families must maintain complete medical, dental, and behavioral health encounter information and participate in making such information available to the department or the applicable contracted community-based care lead agency for use in providing comprehensive and coordinated case management. The agency and the department shall establish an interagency agreement to provide guidance for the format, confidentiality, recipient, scope, and method of information to be made available and the deadlines for submission of the data. The scope of information available to the department shall be the data that managed care plans are required to submit to the agency. The agency shall determine the plan's compliance with standards for access to medical, dental, and behavioral health services; the use of medications; and followup on all medically necessary services recommended as a result of early and periodic screening, diagnosis, and treatment.

Section 7. Paragraph (f) of subsection (1) of section 409.988, Florida Statutes, is amended to read:

409.988 Lead agency duties; general provisions.—

(1) DUTIES.—A lead agency:

(f) Shall ensure that all individuals providing care for dependent children receive:

1. Appropriate training and meet the minimum employment standards established by the department.

2. Contact information for the local mobile response team established under s. 394.495.

Section 8. Subsection (4) of section 985.601, Florida Statutes, is amended to read:

985.601 Administering the juvenile justice continuum.—

(4) The department shall maintain continuing cooperation with the Department of Education, the Department of Children and Families, the Department of Economic Opportunity, and the Department of Corrections for the purpose of participating in agreements with respect to dropout prevention and the reduction of suspensions, expulsions, and truancy; increased access to and participation in high school equivalency diploma, vocational, and alternative education programs; and employment training and placement assistance. The cooperative agreements between the departments shall include an interdepartmental plan to cooperate in accomplishing the reduction of inappropriate transfers of children into the adult criminal justice and correctional systems. As part of its continuing cooperation, the department shall participate in the planning process for promoting a coordinated system of care for children and adolescents pursuant to s. 394.4955.

Section 9. Subsection (5) is added to section 1003.02, Florida Statutes, to read:

1003.02 District school board operation and control of public K-12 education within the school district.—As provided in part II of chapter 1001, district school boards are constitutionally and statutorily charged with the operation and control of public K-12 education within their school district. The district school boards must establish, organize, and operate their public K-12 schools and educational programs, employees, and facilities. Their responsibilities include staff development, public K-12 school student education including education for exceptional students and students in juvenile justice programs, special programs, adult education programs, and career education programs. Additionally, district school boards must:

(5) Participate in the planning process for promoting a coordinated system of care for children and adolescents pursuant to s. 394.4955.

Section 10. Subsection (4) of section 1004.44, Florida Statutes, is renumbered as subsection (5), and a new subsection (4) is added to that section, to read:

1004.44 Louis de la Parte Florida Mental Health Institute.—There is established the Louis de la Parte Florida Mental Health Institute within the University of South Florida.

(4) By August 1, 2020, the institute shall develop a model response protocol for schools to use mobile response teams established under s. 394.495. In developing the protocol, the institute shall, at a minimum, consult with school districts that effectively use such teams, school districts that use such teams less often, local law enforcement agencies, the Department of Children and Families, managing entities as defined in s. 394.9082(2), and mobile response team providers.

Section 11. Paragraph (c) of subsection (1) of section 1006.04, Florida Statutes, is amended to read:

1006.04 Educational multiagency services for students with severe emotional disturbance.—

(1)

(c) The multiagency network shall:

1. Support and represent the needs of students in each school district in joint planning with fiscal agents of children's mental health funds, including the expansion of school-based mental health services, transition services, and integrated education and treatment programs.

2. Improve coordination of services for children with or at risk of emotional or behavioral disabilities and their families by assisting multi-agency collaborative initiatives to identify critical issues and barriers of mutual concern and develop local response systems that increase home and school connections and family engagement.

3. Increase parent and youth involvement and development with local systems of care.

4. Facilitate student and family access to effective services and programs for students with and at risk of emotional or behavioral disabilities that include necessary educational, residential, and mental health treatment services, enabling these students to learn appropriate behaviors, reduce dependency, and fully participate in all aspects of school and community living.

5. Participate in the planning process for promoting a coordinated system of care for children and adolescents pursuant to s. 394.4955.

Section 12. Paragraph (l) of subsection (3) of section 1002.20, Florida Statutes, is amended to read:

1002.20 K-12 student and parent rights.—Parents of public school students must receive accurate and timely information regarding their child's academic progress and must be informed of ways they can help their child to succeed in school. K-12 students and their parents are afforded numerous statutory rights including, but not limited to, the following:

(3) HEALTH ISSUES.—

(l) Notification of involuntary examinations.—The public school principal or the principal's designee shall immediately notify the parent of a student who is removed from school, school transportation, or a school-sponsored activity and taken to a receiving facility for an involuntary examination pursuant to s. 394.463. The principal or the principal's designee may delay notification for no more than 24 hours after the student is removed if the principal or the principal's designee deems the delay to be in the student's best interest and if a report has been submitted to the central abuse hotline, pursuant to s. 39.201, based upon knowledge or suspicion of abuse, abandonment, or neglect. Before a principal or his or her designee contacts a law enforcement officer, he or she must verify that de-escalation strategies have been utilized and outreach to a mobile response team has been initiated unless the principal or the principal's designee reasonably believes that any delay in removing the student will increase the likelihood of harm to the student or others. This requirement does not supersede the authority of a law enforcement officer to act under s. 394.463. Each district school board shall develop a policy and procedures for notification under this paragraph.

Section 13. Paragraph (q) of subsection (9) of section 1002.33, Florida Statutes, is amended to read:

1002.33 Charter schools.—

(9) CHARTER SCHOOL REQUIREMENTS.—

(q) The charter school principal or the principal's designee shall immediately notify the parent of a student who is removed from school, school transportation, or a school-sponsored activity and taken to a receiving facility for an involuntary examination pursuant to s. 394.463. The principal or the principal's designee may delay notification for no more than 24 hours after the student is removed if the principal or the principal's designee deems the delay to be in the student's best interest and if a report has been submitted to the central abuse hotline, pursuant to s. 39.201, based upon knowledge or suspicion of abuse, abandonment, or neglect. Before a principal or his or her designee contacts a law enforcement officer, he or she must verify that de-escalation strategies have been utilized and outreach to a mobile response team has been initiated unless the principal or the principal's designee reasonably believes that any delay in removing the student will increase the likelihood of harm to the student or others. This requirement does not supersede the authority of a law enforcement officer to act under s. 394.463. Each charter school governing board shall develop a policy and procedures for notification under this paragraph.

TITLE AMENDMENT

Remove lines 53-67 and insert:

system of care; amending s. 1004.44, F.S.; requiring the Louis de la Parte Florida Mental Health Institute to develop, in consultation with other entities, a model response protocol for schools; amending s. 1006.04, F.S.; requiring the educational multiagency network to participate in the planning process for promoting a coordinated system of care; amending ss. 1002.20 and 1002.33, F.S.; requiring verification that certain strategies have been utilized and certain outreach has been initiated before law enforcement is contacted by a school principal or his or her designee under specified circumstances; providing an

Rep. Silvers moved the adoption of the substitute amendment, which was adopted.

Under Rule 10.10(b), the bill was referred to the Engrossing Clerk.

CS/HB 919—A bill to be entitled An act relating to property tax exemptions used by hospitals; amending s. 196.197, F.S.; providing criteria to be used in determining the value of tax exemptions for charitable use of

certain hospitals; providing definitions; providing application requirements for tax exemptions on certain properties; providing an effective date.

—was read the second time by title.

Representative Good offered the following:

(Amendment Bar Code: 549617)

Amendment 1 (with title amendment)—Between lines 78 and 79, insert:

Section 2. (1) The Office of Economic and Demographic Research shall evaluate the state's tax preferences, including deductions, allowances, exclusions, credits, preferential rates, and deferrals, which were passed by the Legislature in the most recent fiscal year, and shall prepare a report by January 1 annually. The report must include an analysis of each tax preference, an analysis of the success of each tax preference, an analysis of the intended purpose of each tax preference and its success in achieving the purpose, and its impact on the state's economy and the state's budget.

(2) The Office of Economic and Demographic Research shall submit its report to the Governor, the President of the Senate, and the Speaker of the House of Representatives by January 1, 2021. The Senate and the House Appropriations Committees shall each hold a meeting exclusively to address the finding of the report before the first day of the legislative session.

TITLE AMENDMENT

Between lines 7 and 8, insert:

requiring the Office of Economic and Demographic Research to conduct a specified evaluation and complete a report regarding tax preferences; requiring the Legislature to conduct specified meetings addressing the findings contained in the report;

Rep. Good moved the adoption of the amendment.

Point of Order

Rep. Caruso raised a point of order, under Rule 12.8(b)(3), that the amendment was not germane and substantially expanded the scope of the bill.

The Chair [Speaker *pro tempore* Magar] referred the point to Rep. Sprowls, Chair of the Rules Committee, for a recommendation.

Rep. Sprowls, Chair of the Rules Committee, in speaking to the point of order on **Amendment 1 to CS/HB 919**, stated that the amendment was not germane and recommended the point be well taken.

The Chair [Speaker *pro tempore* Magar], upon the recommendation of Rep. Sprowls, Chair of the Rules Committee, ruled the point well taken and the amendment out of order.

Under Rule 10.10(b), the bill was referred to the Engrossing Clerk.

CS/CS/HB 23—A bill to be entitled An act relating to panic alarms in public schools; providing a short title; amending s. 1006.07, F.S.; requiring each public school, including charter schools, to implement a mobile panic button system for specified purposes; providing requirements for such system; providing an appropriation; providing Department of Education requirements for such appropriation; providing an effective date.

—was read the second time by title.

Representative Latvala offered the following:

(Amendment Bar Code: 647803)

Amendment 1 (with title amendment)—Remove everything after the enacting clause and insert:

Section 1. This act may be cited as "Alyssa's Law."

Section 2. Paragraph (c) of subsection (4) of section 1006.07, Florida Statutes, is redesignated as paragraph (d), and a new paragraph (c) is added to that subsection, to read:

1006.07 District school board duties relating to student discipline and school safety.—The district school board shall provide for the proper accounting for all students, for the attendance and control of students at school, and for proper attention to health, safety, and other matters relating to the welfare of students, including:

(4) EMERGENCY DRILLS; EMERGENCY PROCEDURES.—

(c) Beginning with the 2021-2022 school year, each public elementary, middle, and high school campus, including charter schools, must be equipped with a panic alert system for use in a life-threatening emergency, including active assailant situations, that can be activated anywhere on campus. Upon activation, the panic alert system, which shall be referred to as "Alyssa's Alert," must immediately transmit a signal or message to a public safety answering point, as defined in s. 365.172(3). The panic alert system shall allow communication between the individual initiating the alert and the public safety answering point.

Section 3. For the 2020-2021 fiscal year, the sum of \$8 million in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Education to implement the panic alert system, referred to as "Alyssa's Alert," required in s. 1006.07(4)(c), Florida Statutes. The department shall issue a competitive solicitation to contract for a panic alert system that may be used by each school district. The panic alert system procured under this section must be certified by the United States Department of Homeland Security under the Support Anti-Terrorism by Fostering Effective Technologies Act of 2002.

Section 4. This act shall take effect July 1, 2020.

TITLE AMENDMENT

Remove line 5 and insert:

schools, to implement a panic alert system for

Rep. Latvala moved the adoption of the amendment.

Representative Willhite offered the following:

(Amendment Bar Code: 931007)

Substitute Amendment 1 for Amendment 1 (647803) (with title amendment)—Remove everything after the enacting clause and insert:

Section 1. This act may be cited as "Alyssa's Law."

Section 2. Paragraph (c) of subsection (4) of section 1006.07, Florida Statutes, is redesignated as paragraph (d), and a new paragraph (c) is added to that subsection, to read:

1006.07 District school board duties relating to student discipline and school safety.—The district school board shall provide for the proper accounting for all students, for the attendance and control of students at school, and for proper attention to health, safety, and other matters relating to the welfare of students, including:

(4) EMERGENCY DRILLS; EMERGENCY PROCEDURES.—

(c) Beginning with the 2021-2022 school year, each public elementary, middle, and high school campus, including charter schools, must be equipped with a panic alert system for use in a life-threatening emergency, including active assailant situations, that can be activated anywhere on campus. Upon activation, the panic alert system, which shall be referred to as "Alyssa's Alert," must immediately transmit a signal or message to a public safety answering point, as defined in s. 365.172(3). The panic alert system shall allow communication between the individual initiating the alert and the public safety answering point.

Section 3. Section 1006.121, Florida Statutes, is created to read:

1006.121 School district communication with first responders.—

(1) The district school board of any school district that has local law enforcement officers on school grounds pursuant to s. 1006.12 is encouraged to develop and execute an interlocal agreement with the local sheriff's office or other local law enforcement agency, the local fire department, and the local

emergency medical services organization to create, at a minimum, all of the following:

(a) Protocols for proper communication between law enforcement agencies, the local fire department, and the local emergency medical services organization and the school district.

(b) Protocols to share resources relating to mental health services.

(c) Protocols and requirements for joint recurrent training of local law enforcement officers assigned to a school and the law enforcement agency, the local fire department, and the local emergency medical services organization.

(d) Protocols and requirements for interoperable communication between the school district and the law enforcement agency, the local fire department, and the local emergency medical services organization.

(2) The State Board of Education, in consultation with the State Fire Marshal and the Department of Law Enforcement, may adopt rules to administer this section.

Section 4. For the 2020-2021 fiscal year, the sum of \$8 million in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Education to implement the panic alert system, referred to as "Alyssa's Alert," required in s. 1006.07(4)(c), Florida Statutes. The department shall issue a competitive solicitation to contract for a panic alert system that may be used by each school district. The panic alert system procured under this section must be certified by the United States Department of Homeland Security under the Support Anti-Terrorism by Fostering Effective Technologies Act of 2002.

Section 5. This act shall take effect July 1, 2020.

TITLE AMENDMENT

Remove lines 5-7 and insert:

schools, to implement a mobile panic button system for specified purposes; providing requirements for such system; creating s. 1006.121, F.S.; authorizing certain district school boards to develop and execute specified interlocal agreements with certain law enforcement agencies, local fire departments, and local emergency medical services organizations for specified purposes; authorizing the State Board of Education to establish rules; providing an appropriation; providing

Rep. Willhite moved the adoption of the substitute amendment. Subsequently, **Substitute Amendment 1** was withdrawn.

The question recurred on the adoption of **Amendment 1**, which was adopted.

Under Rule 10.10(b), the bill was referred to the Engrossing Clerk.

CS/CS/CS/HB 713—A bill to be entitled An act relating to the Department of Health; amending s. 39.303, F.S.; specifying direct reporting requirements for certain positions within the Children's Medical Services Program; amending s. 381.0042, F.S.; revising the purpose of patient care networks from serving patients with acquired immune deficiency syndrome to serving those with human immunodeficiency virus; conforming provisions to changes made by the act; deleting obsolete language; amending s. 381.4018, F.S.; requiring the Department of Health to develop strategies to maximize federal-state partnerships that provide incentives for physicians to practice in medically underserved or rural areas; authorizing the department to adopt certain rules; amending s. 381.915, F.S.; revising provisions relating to time limitations on a cancer center's participation in the Tier 3 designation under the Florida Consortium of National Cancer Institute Centers Program; amending s. 401.35, F.S.; revising provisions relating to the applicability of rules to certain licensees; deleting a requirement that the department base rules governing medical supplies and equipment required in ambulances and emergency medical services vehicles on a certain association's standards; deleting a requirement that the department base rules governing ambulance or vehicle design and construction on a certain agency's standards and instead requiring the department to base such rules on national standards recognized by the department; amending s. 404.031, F.S.; defining the term

"useful beam"; amending s. 404.202, F.S.; providing requirements for the maintenance, operation, and modification of certain radiation machines; providing conditions for the authorized exposure of human beings to the radiation emitted from a radiation machine; amending s. 456.013, F.S.; revising health care practitioner licensure application requirements; authorizing the board or department to issue a temporary license to certain applicants which expires after 60 days; amending s. 456.0635, F.S.; providing an exception to a prohibition on the examination or licensure of certain applicants who are listed on a specified federal list; amending s. 456.072, F.S.; conforming provisions to changes made by the act; repealing s. 456.0721, F.S., relating to health care practitioners in default on student loan or scholarship obligations; amending s. 456.074, F.S.; conforming provisions to changes made by the act; amending s. 458.3145, F.S.; revising the list of individuals who may be issued a medical faculty certificate without examination; amending s. 458.3312, F.S.; removing a prohibition against physicians representing themselves as board-certified specialists in dermatology unless the recognizing agency is reviewed and reauthorized on a specified basis by the Board of Medicine; amending s. 459.0055, F.S.; revising licensure requirements for a person seeking licensure or certification as an osteopathic physician; repealing s. 460.4166, F.S., relating to registered chiropractic assistants; amending s. 464.019, F.S.; extending through 2025 the Florida Center for Nursing's responsibility to study and issue an annual report on the implementation of nursing education programs; amending s. 464.202, F.S.; requiring the Board of Nursing to adopt rules that include disciplinary procedures and standards of practice for certified nursing assistants; amending s. 464.203, F.S.; revising certification requirements for nursing assistants; amending s. 464.204, F.S.; revising grounds for board-imposed disciplinary sanctions; amending s. 466.006, F.S.; revising certain examination requirements for applicants seeking dental licensure; reviving, reenacting, and amending s. 466.0067, F.S., relating to the application for a health access dental license; reviving, reenacting, and amending s. 466.00671, F.S., relating to the renewal of such a license; reviving and reenacting s. 466.00672, F.S., relating to the revocation of such a license; providing for retroactive application; amending s. 466.007, F.S.; revising requirements for examinations of dental hygienists; amending s. 466.017, F.S.; requiring dentists and certified registered dental hygienists to report in writing certain adverse incidents to the department within a specified timeframe; providing for disciplinary action by the Board of Dentistry for violations; defining the term "adverse incident"; authorizing the board to adopt rules; amending s. 466.031, F.S.; making technical changes; authorizing an employee or an independent contractor of a dental laboratory, acting as an agent of that dental laboratory, to engage in onsite consultation with a licensed dentist during a dental procedure; amending s. 466.036, F.S.; revising the frequency of dental laboratory inspections during a specified period; amending s. 468.701, F.S.; revising the definition of the term "athletic trainer"; deleting a requirement that is relocated to another section; amending s. 468.707, F.S.; revising athletic trainer licensure requirements; amending s. 468.711, F.S.; requiring certain licensees to maintain certification in good standing without lapse as a condition of renewal of their athletic trainer licenses; amending s. 468.713, F.S.; requiring that an athletic trainer work within a specified scope of practice; relocating an existing requirement that was stricken from another section; amending s. 468.723, F.S.; requiring the direct supervision of an athletic training student to be in accordance with rules adopted by the Board of Athletic Training; amending s. 468.803, F.S.; revising orthotic, prosthetic, and pedorthic licensure, registration, and examination requirements; amending s. 480.033, F.S.; revising the definition of the term "apprentice"; amending s. 480.041, F.S.; revising qualifications for licensure as a massage therapist; specifying that massage apprentices licensed before a specified date may continue to perform massage therapy as authorized under their licenses; authorizing massage apprentices to apply for full licensure upon completion of their apprenticeships, under certain conditions; repealing s. 480.042, F.S., relating to examinations for licensure as a massage therapist; amending s. 490.003, F.S.; revising the definition of the terms "doctoral-level psychological education" and "doctoral degree in psychology"; amending s. 490.005, F.S.; revising requirements for licensure by examination of psychologists and school psychologists; amending s. 490.006, F.S.; revising requirements for licensure by endorsement of

psychologists and school psychologists; amending s. 491.0045, F.S.; exempting clinical social worker interns, marriage and family therapist interns, and mental health counselor interns from registration requirements, under certain circumstances; amending s. 491.005, F.S.; revising requirements for the licensure by examination of marriage and family therapists; revising requirements for the licensure by examination of mental health counselors; amending s. 491.006, F.S.; revising requirements for licensure by endorsement or certification for specified professions; amending s. 491.007, F.S.; removing a biennial intern registration fee; amending s. 491.009, F.S.; authorizing the Board of Clinical Social Work, Marriage and Family Therapy, and Mental Health Counseling or, under certain circumstances, the department to enter an order denying licensure or imposing penalties against an applicant for licensure under certain circumstances; amending ss. 491.0046 and 945.42, F.S.; conforming cross-references; providing an effective date.

—was read the second time by title.

Representative Rodriguez, A. M. offered the following:

(Amendment Bar Code: 551619)

Amendment 1 (with title amendment)

TITLE AMENDMENT

Remove line 32 and insert:

beam"; amending s. 404.22, F.S.; providing

Rep. A. M. Rodriguez moved the adoption of the amendment, which was adopted.

Representative Rodrigues, R. offered the following:

(Amendment Bar Code: 434551)

Amendment 2 (with title amendment)—Between lines 367 and 368, insert:

Section 5. Paragraphs (l) through (o) of subsection (1) of section 381.986, Florida Statutes, are redesignated as paragraphs (m) through (p), respectively, paragraph (a) of subsection (3), paragraphs (a) and (f) of subsection (4), paragraphs (b) and (e) of subsection (8), and paragraph (a) of subsection (14) are amended, and a new paragraph (l) is added to subsection (1) and paragraph (h) is added to subsection (14) of that section, to read:

381.986 Medical use of marijuana.—

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

(l) "Potency" means the relative strength of cannabinoids, and the total amount, in milligrams, of tetrahydrocannabinol as the sum of (delta-9-tetrahydrocannabinol + (0.877 x tetrahydrocannabinolic acid)) and cannabidiol as the sum of (cannabidiol + (0.877 x cannabidiolic acid)) in the final product dispensed to a patient or caregiver.

(3) QUALIFIED PHYSICIANS AND MEDICAL DIRECTORS.—

(a) Before being approved as a qualified physician, as defined in paragraph (1)(n) ~~(1)(m)~~, and before each license renewal, a physician must successfully complete a 2-hour course and subsequent examination offered by the Florida Medical Association or the Florida Osteopathic Medical Association which encompass the requirements of this section and any rules adopted hereunder. The course and examination shall be administered at least annually and may be offered in a distance learning format, including an electronic, online format that is available upon request. The price of the course may not exceed \$500. A physician who has met the physician education requirements of former s. 381.986(4), Florida Statutes 2016, before June 23, 2017, shall be deemed to be in compliance with this paragraph from June 23, 2017, until 90 days after the course and examination required by this paragraph become available.

(4) PHYSICIAN CERTIFICATION.—

(a) A qualified physician may issue a physician certification only if the qualified physician:

1. Conducted a physical examination while physically present in the same room as the patient and a full assessment of the medical history of the patient.

2. Diagnosed the patient with at least one qualifying medical condition.
3. Determined that the medical use of marijuana would likely outweigh the potential health risks for the patient, and such determination must be documented in the patient's medical record. If a patient is younger than 18 years of age, a second physician must concur with this determination, and such concurrence must be documented in the patient's medical record.
4. Determined whether the patient is pregnant and documented such determination in the patient's medical record. A physician may not issue a physician certification, except for low-THC cannabis, to a patient who is pregnant.
5. Reviewed the patient's controlled drug prescription history in the prescription drug monitoring program database established pursuant to s. 893.055.
6. Reviews the medical marijuana use registry and confirmed that the patient does not have an active physician certification from another qualified physician.
7. Registers as the issuer of the physician certification for the named qualified patient on the medical marijuana use registry in an electronic manner determined by the department, and:
 - a. Enters into the registry the contents of the physician certification, including all of the patient's qualifying conditions ~~condition~~ and the dosage not to exceed the daily dose amount authorized under paragraph (f) determined by the department, the amount and forms of marijuana authorized for the patient, and any types of marijuana delivery devices needed by the patient for the medical use of marijuana.
 - b. Updates the registry within 7 days after any change is made to the original physician certification to reflect such change.
 - c. Deactivates the registration of the qualified patient and the patient's caregiver when the physician no longer recommends the medical use of marijuana for the patient.
 8. Obtains the voluntary and informed written consent of the patient for medical use of marijuana each time the qualified physician issues a physician certification for the patient, which shall be maintained in the patient's medical record. The patient, or the patient's parent or legal guardian if the patient is a minor, must sign the informed consent acknowledging that the qualified physician has sufficiently explained its content. The qualified physician must use a standardized informed consent form adopted in rule by the Board of Medicine and the Board of Osteopathic Medicine, which must include, at a minimum, information related to:
 - a. The Federal Government's classification of marijuana as a Schedule I controlled substance.
 - b. The approval and oversight status of marijuana by the Food and Drug Administration.
 - c. The current state of research on the efficacy of marijuana to treat the qualifying conditions set forth in this section.
 - d. The potential for addiction.
 - e. The potential effect that marijuana may have on a patient's coordination, motor skills, and cognition, including a warning against operating heavy machinery, operating a motor vehicle, or engaging in activities that require a person to be alert or respond quickly.
 - f. The potential side effects of marijuana use, including the negative health risks associated with smoking marijuana and the negative health effects of marijuana use on persons under 18 years of age.
 - g. The risks, benefits, and drug interactions of marijuana.
 - h. That the patient's de-identified health information contained in the physician certification and medical marijuana use registry may be used for research purposes.
 - (f) A qualified physician may not issue a physician certification for more than three 70-day supply limits of marijuana, more than six 35-day supply limits of edibles, or more than six 35-day supply limits of marijuana in a form for smoking or, to a qualified patient under 21 years of age, marijuana that contains tetrahydrocannabinol or has a tetrahydrocannabinol potency, by weight or volume, of greater than 10 percent in the final product. However, a physician may certify such qualified patient for marijuana with any potency of tetrahydrocannabinol which contains tetrahydrocannabinol, if the qualified patient is diagnosed with a terminal condition and the qualified physician indicates such on the physician certification. The department shall

quantify by rule a daily dose amount with equivalent dose amounts for each allowable form of marijuana, other than edibles and marijuana in a form for smoking, dispensed by a medical marijuana treatment center. The department shall use the daily dose amount to calculate a 70-day supply. The daily dose amount for edibles shall not exceed 200 mg of tetrahydrocannabinol. The daily dose amount for marijuana in a form for smoking shall not exceed .08 ounces.

1. A qualified physician may request an exception to the daily dose amount limit, the 35-day supply limit for edibles, the 35-day supply limit of marijuana in a form for smoking, and the 4-ounce possession limit of marijuana in a form for smoking established in paragraph (14)(a), and the tetrahydrocannabinol concentration limits established in this paragraph. The request shall be made electronically on a form adopted by the department in rule and must include, at a minimum:

- a. The qualified patient's qualifying medical condition.
 - b. The dosage and route of administration that was insufficient to provide relief to the qualified patient.
 - c. A description of how the patient will benefit from an increased amount.
 - d. The minimum daily dose amount of marijuana that would be sufficient for the treatment of the qualified patient's qualifying medical condition.
2. A qualified physician must provide the qualified patient's records upon the request of the department.
3. The department shall approve or disapprove the request within 14 days after receipt of the complete documentation required by this paragraph. The request shall be deemed approved if the department fails to act within this time period.

(8) MEDICAL MARIJUANA TREATMENT CENTERS.—

(b) An applicant for licensure as a medical marijuana treatment center shall apply to the department on a form prescribed by the department and adopted in rule. The department shall adopt rules pursuant to ss. 120.536(1) and 120.54 establishing a procedure for the issuance and biennial renewal of licenses, including initial application and biennial renewal fees sufficient to cover the costs of implementing and administering this section, and establishing supplemental licensure fees for payment beginning May 1, 2018, sufficient to cover the costs of administering ss. 381.989 and 1004.4351. The department may not renew a medical marijuana treatment center's license if the medical marijuana treatment center has not begun dispensing marijuana by the date that the medical marijuana treatment center is required to renew its license. The department shall identify applicants with strong diversity plans reflecting this state's commitment to diversity and implement training programs and other educational programs to enable minority persons and minority business enterprises, as defined in s. 288.703, and veteran business enterprises, as defined in s. 295.187, to compete for medical marijuana treatment center licensure and contracts. Subject to the requirements in subparagraphs (a)2.-4., the department shall issue a license to an applicant if the applicant meets the requirements of this section and pays the initial application fee. The department shall renew the licensure of a medical marijuana treatment center biennially if the licensee meets the requirements of this section and pays the biennial renewal fee. An individual may not be an applicant, owner, officer, board member, or manager on more than one application for licensure as a medical marijuana treatment center. An individual or entity may not be awarded more than one license as a medical marijuana treatment center. An applicant for licensure as a medical marijuana treatment center must demonstrate:

1. That, for the 5 consecutive years before submitting the application, the applicant has been registered to do business in the state.
2. Possession of a valid certificate of registration issued by the Department of Agriculture and Consumer Services pursuant to s. 581.131.
3. The technical and technological ability to cultivate and produce marijuana, including, but not limited to, low-THC cannabis.
4. The ability to secure the premises, resources, and personnel necessary to operate as a medical marijuana treatment center.
5. The ability to maintain accountability of all raw materials, finished products, and any byproducts to prevent diversion or unlawful access to or possession of these substances.
6. An infrastructure reasonably located to dispense marijuana to registered qualified patients statewide or regionally as determined by the department.

7. The financial ability to maintain operations for the duration of the 2-year approval cycle, including the provision of certified financial statements to the department.

a. Upon approval, the applicant must post a \$5 million performance bond issued by an authorized surety insurance company rated in one of the three highest rating categories by a nationally recognized rating service. However, a medical marijuana treatment center serving at least 1,000 qualified patients is only required to maintain a \$2 million performance bond.

b. In lieu of the performance bond required under sub-subparagraph a., the applicant may provide an irrevocable letter of credit payable to the department or provide cash to the department. If provided with cash under this sub-subparagraph, the department shall deposit the cash in the Grants and Donations Trust Fund within the Department of Health, subject to the same conditions as the bond regarding requirements for the applicant to forfeit ownership of the funds. If the funds deposited under this sub-subparagraph generate interest, the amount of that interest shall be used by the department for the administration of this section.

8. That all owners, officers, board members, and managers have passed a background screening pursuant to subsection (9).

9. The employment of a medical director to supervise the activities of the medical marijuana treatment center.

10. A diversity plan that promotes and ensures the involvement of minority persons and minority business enterprises, as defined in s. 288.703, or veteran business enterprises, as defined in s. 295.187, in ownership, management, and employment. An applicant for licensure renewal must show the effectiveness of the diversity plan by including the following with his or her application for renewal:

a. Representation of minority persons and veterans in the medical marijuana treatment center's workforce;

b. Efforts to recruit minority persons and veterans for employment; and

c. A record of contracts for services with minority business enterprises and veteran business enterprises.

(e) A licensed medical marijuana treatment center shall cultivate, process, transport, and dispense marijuana for medical use. A licensed medical marijuana treatment center may not contract for services directly related to the cultivation, processing, and dispensing of marijuana or marijuana delivery devices, except that a medical marijuana treatment center licensed pursuant to subparagraph (a)1. may contract with a single entity for the cultivation, processing, transporting, and dispensing of marijuana and marijuana delivery devices. A licensed medical marijuana treatment center must, at all times, maintain compliance with the criteria demonstrated and representations made in the initial application and the criteria established in this subsection. Upon request, the department may grant a medical marijuana treatment center a variance from the representations made in the initial application. Consideration of such a request shall be based upon the individual facts and circumstances surrounding the request. A variance may not be granted unless the requesting medical marijuana treatment center can demonstrate to the department that it has a proposed alternative to the specific representation made in its application which fulfills the same or a similar purpose as the specific representation in a way that the department can reasonably determine will not be a lower standard than the specific representation in the application. A variance may not be granted from the requirements in subparagraph 2. and subparagraphs (b)1. and 2.

1. A licensed medical marijuana treatment center may transfer ownership to an individual or entity who meets the requirements of this section. A publicly traded corporation or publicly traded company that meets the requirements of this section is not precluded from ownership of a medical marijuana treatment center. To accommodate a change in ownership:

a. The licensed medical marijuana treatment center shall notify the department in writing at least 60 days before the anticipated date of the change of ownership.

b. The individual or entity applying for initial licensure due to a change of ownership must submit an application that must be received by the department at least 60 days before the date of change of ownership.

c. Upon receipt of an application for a license, the department shall examine the application and, within 30 days after receipt, notify the applicant

in writing of any apparent errors or omissions and request any additional information required.

d. Requested information omitted from an application for licensure must be filed with the department within 21 days after the department's request for omitted information or the application shall be deemed incomplete and shall be withdrawn from further consideration and the fees shall be forfeited.

Within 30 days after the receipt of a complete application, the department shall approve or deny the application.

2. A medical marijuana treatment center, and any individual or entity who directly or indirectly owns, controls, or holds with power to vote 5 percent or more of the voting shares of a medical marijuana treatment center, may not acquire direct or indirect ownership or control of any voting shares or other form of ownership of any other medical marijuana treatment center.

3. A medical marijuana treatment center may not enter into any form of profit-sharing arrangement with the property owner or lessor of any of its facilities where cultivation, processing, storing, or dispensing of marijuana and marijuana delivery devices occurs.

4. All employees of a medical marijuana treatment center must be 21 years of age or older and have passed a background screening pursuant to subsection (9).

5. Each medical marijuana treatment center must adopt and enforce policies and procedures to ensure employees and volunteers receive training on the legal requirements to dispense marijuana to qualified patients.

6. When growing marijuana, a medical marijuana treatment center:

a. May use pesticides determined by the department, after consultation with the Department of Agriculture and Consumer Services, to be safely applied to plants intended for human consumption, but may not use pesticides designated as restricted-use pesticides pursuant to s. 487.042.

b. Must grow marijuana within an enclosed structure and in a room separate from any other plant.

c. Must inspect seeds and growing plants for plant pests that endanger or threaten the horticultural and agricultural interests of the state in accordance with chapter 581 and any rules adopted thereunder.

d. Must perform fumigation or treatment of plants, or remove and destroy infested or infected plants, in accordance with chapter 581 and any rules adopted thereunder.

7. Each medical marijuana treatment center must produce and make available for purchase at least one low-THC cannabis product.

8. A medical marijuana treatment center that produces edibles must hold a permit to operate as a food establishment pursuant to chapter 500, the Florida Food Safety Act, and must comply with all the requirements for food establishments pursuant to chapter 500 and any rules adopted thereunder. Edibles may not contain more than 200 milligrams of tetrahydrocannabinol, and a single serving portion of an edible may not exceed 10 milligrams of tetrahydrocannabinol. Edibles may have a potency variance of no greater than 15 percent of the 10 milligrams of tetrahydrocannabinol per single serving limit or the 200 milligrams of tetrahydrocannabinol per product limit. Edibles may not be attractive to children; be manufactured in the shape of humans, cartoons, or animals; be manufactured in a form that bears any reasonable resemblance to products available for consumption as commercially available candy; or contain any color additives. To discourage consumption of edibles by children, the department shall determine by rule any shapes, forms, and ingredients allowed and prohibited for edibles. Medical marijuana treatment centers may not begin processing or dispensing edibles until after the effective date of the rule. The department shall also adopt sanitation rules providing the standards and requirements for the storage, display, or dispensing of edibles.

9. Within 12 months after licensure, a medical marijuana treatment center must demonstrate to the department that all of its processing facilities have passed a Food Safety Good Manufacturing Practices, such as Global Food Safety Initiative or equivalent, inspection by a nationally accredited certifying body. A medical marijuana treatment center must immediately stop processing at any facility which fails to pass this inspection until it demonstrates to the department that such facility has met this requirement.

10. A medical marijuana treatment center that produces prerolled marijuana cigarettes may not use wrapping paper made with tobacco or hemp.

11. When processing marijuana, a medical marijuana treatment center must:

a. Process the marijuana within an enclosed structure and in a room separate from other plants or products.

b. Comply with department rules when processing marijuana with hydrocarbon solvents or other solvents or gases exhibiting potential toxicity to humans. The department shall determine by rule the requirements for medical marijuana treatment centers to use such solvents or gases exhibiting potential toxicity to humans.

c. Comply with federal and state laws and regulations and department rules for solid and liquid wastes. The department shall determine by rule procedures for the storage, handling, transportation, management, and disposal of solid and liquid waste generated during marijuana production and processing. The Department of Environmental Protection shall assist the department in developing such rules.

~~12.d.~~ A medical marijuana treatment center must test the processed marijuana using a medical marijuana testing laboratory before it is dispensed. Results must be verified and signed by two medical marijuana treatment center employees. Before dispensing, the medical marijuana treatment center must determine that the test results indicate that low-THC cannabis meets the definition of low-THC cannabis, the concentration of tetrahydrocannabinol meets the potency requirements of this section, the labeling of the concentration of tetrahydrocannabinol and cannabidiol is accurate, and all marijuana is safe for human consumption and free from contaminants that are unsafe for human consumption. The department shall determine by rule which contaminants must be tested for and the maximum levels of each contaminant which are safe for human consumption. The Department of Agriculture and Consumer Services shall assist the department in developing the testing requirements for contaminants that are unsafe for human consumption in edibles. The department shall also determine by rule the procedures for the treatment of marijuana that fails to meet the testing requirements of this section, s. 381.988, or department rule. The department may select a random samples of marijuana, sample from edibles available in a cultivation facility or processing facility, or for purchase in a dispensing facility which shall be tested by the department to determine that the marijuana edible meets the potency requirements of this section, is safe for human consumption, and the labeling of the tetrahydrocannabinol and cannabidiol concentration is accurate. A medical marijuana treatment center may not require payment from the department for the sample. A medical marijuana treatment center must recall edibles, including all edibles made from the same batch of marijuana, which fail to meet the potency requirements of this section, which are unsafe for human consumption, or for which the labeling of the tetrahydrocannabinol and cannabidiol concentration is inaccurate. The medical marijuana treatment center must retain records of all testing and samples of each homogenous batch of marijuana for at least 9 months. The medical marijuana treatment center must contract with a marijuana testing laboratory to perform audits on the medical marijuana treatment center's standard operating procedures, testing records, and samples and provide the results to the department to confirm that the marijuana or low-THC cannabis meets the requirements of this section and that the marijuana or low-THC cannabis is safe for human consumption. A medical marijuana treatment center shall reserve two processed samples from each batch and retain such samples for at least 9 months for the purpose of such audits. A medical marijuana treatment center may use a laboratory that has not been certified by the department under s. 381.988 until such time as at least one laboratory holds the required certification, but in no event later than July 1, 2020 2018.

13. When packaging marijuana, a medical marijuana treatment center must:

a.e. Package the marijuana in compliance with the United States Poison Prevention Packaging Act of 1970, 15 U.S.C. ss. 1471 et seq.

b.f. Package the marijuana in a receptacle that has a firmly affixed and legible label stating the following information:

(I) The marijuana or low-THC cannabis meets the requirements of subparagraph d.

(II) The name of the medical marijuana treatment center from which the marijuana originates.

(III) The batch number and harvest number from which the marijuana originates and the date dispensed.

(IV) The name of the physician who issued the physician certification.

(V) The name of the patient.

(VI) The product name, if applicable, and dosage form, including concentration of tetrahydrocannabinol and cannabidiol. The product name may not contain wording commonly associated with products marketed by or to children.

(VII) The recommended dose.

(VIII) A warning that it is illegal to transfer medical marijuana to another person.

(IX) A marijuana universal symbol developed by the department.

~~14.12.~~ The medical marijuana treatment center shall include in each package a patient package insert with information on the specific product dispensed related to:

a. Clinical pharmacology.

b. Indications and use.

c. Dosage and administration.

d. Dosage forms and strengths.

e. Contraindications.

f. Warnings and precautions.

g. Adverse reactions.

~~15.13.~~ In addition to the packaging and labeling requirements specified in subparagraphs 13. and 14., 11. and 12., marijuana in a form for smoking must be packaged in a sealed receptacle with a legible and prominent warning to keep away from children and a warning that states marijuana smoke contains carcinogens and may negatively affect health. Such receptacles for marijuana in a form for smoking must be plain, opaque, and white without depictions of the product or images other than the medical marijuana treatment center's department-approved logo and the marijuana universal symbol.

~~16.14.~~ The department shall adopt rules to regulate the types, appearance, and labeling of marijuana delivery devices dispensed from a medical marijuana treatment center. The rules must require marijuana delivery devices to have an appearance consistent with medical use.

~~17.15.~~ Each edible shall be individually sealed in plain, opaque wrapping marked only with the marijuana universal symbol. Where practical, each edible shall be marked with the marijuana universal symbol. In addition to the packaging and labeling requirements in subparagraphs 13. and 14.11. and 12., edible receptacles must be plain, opaque, and white without depictions of the product or images other than the medical marijuana treatment center's department-approved logo and the marijuana universal symbol. The receptacle must also include a list of all the edible's ingredients, storage instructions, an expiration date, a legible and prominent warning to keep away from children and pets, and a warning that the edible has not been produced or inspected pursuant to federal food safety laws.

~~18.16.~~ When dispensing marijuana or a marijuana delivery device, a medical marijuana treatment center:

a. May dispense any active, valid order for low-THC cannabis, medical cannabis and cannabis delivery devices issued pursuant to former s. 381.986, Florida Statutes 2016, which was entered into the medical marijuana use registry before July 1, 2017.

b. May not dispense more than a 70-day supply of marijuana within any 70-day period to a qualified patient or caregiver. May not dispense more than a 35-day supply of edibles within any 35-day period to a qualified patient or caregiver. A 35-day supply of edibles may not exceed 7000 mg of tetrahydrocannabinol unless an exception to this amount is approved by the department pursuant to paragraph (4)(f). May not dispense more than one 35-day supply of marijuana in a form for smoking within any 35-day period to a qualified patient or caregiver. A 35-day supply of marijuana in a form for smoking may not exceed 2.5 ounces unless an exception to this amount is approved by the department pursuant to paragraph (4)(f).

c. Must have the medical marijuana treatment center's employee who dispenses the marijuana or a marijuana delivery device enter into the medical marijuana use registry his or her name or unique employee identifier.

d. Must verify that the qualified patient and the caregiver, if applicable, each have an active registration in the medical marijuana use registry and an active and valid medical marijuana use registry identification card, the amount

and type of marijuana dispensed matches the physician certification in the medical marijuana use registry for that qualified patient, and the physician certification has not already been filed.

e. May not dispense marijuana to a qualified patient who is younger than 18 years of age. If the qualified patient is younger than 18 years of age, marijuana may only be dispensed to the qualified patient's caregiver.

f. May not dispense marijuana that contains tetrahydrocannabinol or has a tetrahydrocannabinol potency, by weight or volume, of greater than 10 percent in the final product to a qualified patient ages 18 through 21 years, to his or her caregiver, or to the caregiver of a qualified patient younger than 18 years of age, for the qualified patient's medical use, unless the qualified patient has an applicable exception approved by the department under paragraph (4)(f) or the qualified physician certification indicates that the qualified patient has been diagnosed with a terminal condition.

g. May not dispense or sell any other type of cannabis, alcohol, or illicit drug-related product, including pipes or wrapping papers made with tobacco or hemp, other than a marijuana delivery device required for the medical use of marijuana and which is specified in a physician certification.

h. Must, upon dispensing the marijuana or marijuana delivery device, record in the registry the date, time, quantity, and form of marijuana dispensed; the type of marijuana delivery device dispensed; and the name and medical marijuana use registry identification number of the qualified patient or caregiver to whom the marijuana delivery device was dispensed.

i. Must ensure that patient records are not visible to anyone other than the qualified patient, his or her caregiver, and authorized medical marijuana treatment center employees.

(14) EXCEPTIONS TO OTHER LAWS.—

(a) Notwithstanding s. 893.13, s. 893.135, s. 893.147, or any other provision of law, but subject to the requirements of this section, a qualified patient and the qualified patient's caregiver may purchase from a medical marijuana treatment center for the patient's medical use a marijuana delivery device and up to the amount of marijuana authorized in the physician certification, but may not possess more than a 35-day supply of edibles, a 70-day supply of marijuana, or the greater of 4 ounces of marijuana in a form for smoking or an amount of marijuana in a form for smoking approved by the department pursuant to paragraph (4)(f), at any given time and all marijuana purchased must remain in its original packaging.

(h) Notwithstanding s. 893.13, s. 893.135, s. 893.147, or any other provision of law, but subject to the requirements of this section, the department, including an employee of the department acting within the scope of his or her employment, may acquire, possess, test, transport, and lawfully dispose of marijuana as provided in this section.

Section 6. Subsection (11) of section 381.988, Florida Statutes, is renumbered as subsection (12), and a new subsection (11) is added to that section, to read:

381.988 Medical marijuana testing laboratories; marijuana tests conducted by a certified laboratory.—

(11) A certified medical marijuana testing laboratory and its officers, directors, and employees may not have a direct or indirect economic interest in, or financial relationship with, a medical marijuana treatment center. Nothing in this subsection may be construed to prohibit a certified medical marijuana testing laboratory from contracting with a medical marijuana treatment center to provide testing services.

TITLE AMENDMENT

Remove line 20 and insert:

Centers Program; s. 381.986; providing a definition; revising a provision requiring certain information to be entered into the medical marijuana use registry; revising a provision relating to the informed consent form to include the negative health effects of marijuana use on certain persons; providing daily dose amount limits for edibles and marijuana in a form for smoking; prohibiting physicians from certifying a certain potency of tetrahydrocannabinol in marijuana for certain patients; providing an exception; authorizing the Department of Health to possess and test marijuana samples from medical marijuana treatment centers; authorizing medical marijuana treatment centers to contract with certain medical

marijuana testing laboratories; prohibiting the department from renewing a medical marijuana treatment center's license under certain circumstances; providing limits on the potency of tetrahydrocannabinol in marijuana and edibles dispensed by a medical marijuana treatment center; prohibiting a medical marijuana treatment center from dispensing a medical marijuana product containing tetrahydrocannabinol; providing applicability; authorizing the department and certain employees to acquire, possess, test, transport, and dispose of marijuana; amending s. 381.988, F.S.; prohibiting a certified medical marijuana testing laboratory from having an economic interest in or financial relationship with a medical marijuana treatment center; providing construction; amending s. 401.35, F.S.; revising

Rep. R. Rodrigues moved the adoption of the amendment.

Representative Smith, C. offered the following:

(Amendment Bar Code: 542517)

Substitute Amendment 2 for Amendment 2 (434551) (with title amendment)—Between lines 367 and 368, insert:

Section 5. Paragraph (b) of subsection (8) of section 381.986, Florida Statutes, is amended to read:

381.986 Medical use of marijuana.—

(8) MEDICAL MARIJUANA TREATMENT CENTERS.—

(b) An applicant for licensure as a medical marijuana treatment center shall apply to the department on a form prescribed by the department and adopted in rule. The department shall adopt rules pursuant to ss. 120.536(1) and 120.54 establishing a procedure for the issuance and biennial renewal of licenses, including initial application and biennial renewal fees sufficient to cover the costs of implementing and administering this section, and establishing supplemental licensure fees for payment beginning May 1, 2018, sufficient to cover the costs of administering ss. 381.989 and 1004.4351. The department may not renew a medical marijuana treatment center's license if the medical marijuana treatment center has not begun dispensing marijuana by the date that the medical marijuana treatment center is required to renew its license. The department shall identify applicants with strong diversity plans reflecting this state's commitment to diversity and implement training programs and other educational programs to enable minority persons and minority business enterprises, as defined in s. 288.703, and veteran business enterprises, as defined in s. 295.187, to compete for medical marijuana treatment center licensure and contracts. Subject to the requirements in subparagraphs (a)2.-4., the department shall issue a license to an applicant if the applicant meets the requirements of this section and pays the initial application fee. The department shall renew the licensure of a medical marijuana treatment center biennially if the licensee meets the requirements of this section and pays the biennial renewal fee. An individual may not be an applicant, owner, officer, board member, or manager on more than one application for licensure as a medical marijuana treatment center. An individual or entity may not be awarded more than one license as a medical marijuana treatment center. An applicant for licensure as a medical marijuana treatment center must demonstrate:

1. That, for the 5 consecutive years before submitting the application, the applicant has been registered to do business in the state.

2. Possession of a valid certificate of registration issued by the Department of Agriculture and Consumer Services pursuant to s. 581.131.

3. The technical and technological ability to cultivate and produce marijuana, including, but not limited to, low-THC cannabis.

4. The ability to secure the premises, resources, and personnel necessary to operate as a medical marijuana treatment center.

5. The ability to maintain accountability of all raw materials, finished products, and any byproducts to prevent diversion or unlawful access to or possession of these substances.

6. An infrastructure reasonably located to dispense marijuana to registered qualified patients statewide or regionally as determined by the department.

7. The financial ability to maintain operations for the duration of the 2-year approval cycle, including the provision of certified financial statements to the department.

a. Upon approval, the applicant must post a \$5 million performance bond issued by an authorized surety insurance company rated in one of the three highest rating categories by a nationally recognized rating service. However, a medical marijuana treatment center serving at least 1,000 qualified patients is only required to maintain a \$2 million performance bond.

b. In lieu of the performance bond required under sub-subparagraph a., the applicant may provide an irrevocable letter of credit payable to the department or provide cash to the department. If provided with cash under this sub-subparagraph, the department shall deposit the cash in the Grants and Donations Trust Fund within the Department of Health, subject to the same conditions as the bond regarding requirements for the applicant to forfeit ownership of the funds. If the funds deposited under this sub-subparagraph generate interest, the amount of that interest shall be used by the department for the administration of this section.

8. That all owners, officers, board members, and managers have passed a background screening pursuant to subsection (9).

9. The employment of a medical director to supervise the activities of the medical marijuana treatment center.

10. A diversity plan that promotes and ensures the involvement of minority persons and minority business enterprises, as defined in s. 288.703, or veteran business enterprises, as defined in s. 295.187, in ownership, management, and employment. An applicant for licensure renewal must show the effectiveness of the diversity plan by including the following with his or her application for renewal:

- a. Representation of minority persons and veterans in the medical marijuana treatment center's workforce;
- b. Efforts to recruit minority persons and veterans for employment; and
- c. A record of contracts for services with minority business enterprises and veteran business enterprises.

Section 6. The Office of Program Policy Analysis and Government Accountability shall conduct a study examining whether any qualified patient has been harmed by the use of medical marijuana prescribed pursuant to s. 381.986, Florida Statutes. The office shall report its findings to the Governor, the President of the Senate, and the Speaker of the House of Representatives by October 1, 2020.

TITLE AMENDMENT

Remove line 20 and insert:

Centers Program; amending s. 381.986; prohibiting the department from renewing a medical marijuana treatment center's license under certain circumstances; requiring the Office of Program Policy Analysis and Government Accountability to conduct a study regarding the use of medical marijuana by qualified patients; requiring the office to report its findings to the Governor and Legislature by a specified date; amending s. 401.35, F.S.; revising

Rep. C. Smith moved the adoption of the substitute amendment.

REPRESENTATIVE LA ROSA IN THE CHAIR

The question recurred on the adoption of **Substitute Amendment 2**, which failed of adoption. The vote was:

Session Vote Sequence: 554

Representative La Rosa in the Chair.

Yeas—42

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|------------|---------------|-----------|------------|
| Alexander | DuBose | Jacquet | Pritchett |
| Antone | Duran | Jenne | Silvers |
| Ausley | Eskamani | Jones | Slosberg |
| Casello | Geller | Joseph | Smith, C. |
| Cortes, J. | Goff-Marcil | Killebrew | Stark |
| Daley | Good | Maggard | Thompson |
| Daniels | Gottlieb | McGhee | Toledo |
| Davis | Grieco | Mercado | Valdés |
| Diamond | Hattersley | Newton | Watson, B. |
| Driskell | Hogan Johnson | Polo | Watson, C. |

Webb Willhite

Nays—68

| | | | |
|----------|-------------------|---------------|------------------|
| Aloupis | Fernandez-Barquin | Mariano | Rodriguez, A. |
| Altman | Fetterhoff | Massullo | Rodriguez, A. M. |
| Andrade | Fine | McClain | Rommel |
| Avila | Fischer | McClure | Roth |
| Bell | Fitzenhagen | Oliva | Sabatini |
| Beltran | Grant, J. | Omphroy | Santiago |
| Brannan | Grant, M. | Overdorf | Shoaf |
| Buchanan | Gregory | Payne | Sirois |
| Burton | Hage | Perez | Sprowls |
| Byrd | Hart | Pigman | Stevenson |
| Caruso | Hill | Plakon | Stone |
| Clemons | Ingolia | Ponder | Sullivan |
| Cummings | La Rosa | Raschein | Tomkow |
| DiCeglie | LaMarca | Renner | Trumbull |
| Drake | Latvala | Roach | Williamson |
| Duggan | Leek | Robinson | Yarborough |
| Eagle | Magar | Rodrigues, R. | Zika |

Votes after roll call:

- Yeas—Jacobs, Smith, D.
- Yeas to Nays—Maggard, Toledo

The question recurred on the adoption of **Amendment 2**, which was adopted.

Representative Rodriguez, A. M. offered the following:

(Amendment Bar Code: 053691)

Amendment 3 (with title amendment)—Remove lines 686-736 and insert:

Section 17. Effective upon this act becoming a law, subsections (8) and (10) of section 464.019, Florida Statutes, are amended, and paragraph (f) is added to subsection (11) of that section, to read:

464.019 Approval of nursing education programs.—

(8) RULEMAKING.—The board does not have rulemaking authority to administer this section, except that the board shall adopt rules that prescribe the format for submitting program applications under subsection (1) and annual reports under subsection (3), and to administer the documentation of the accreditation of nursing education programs under subsection (11). The board may adopt rules relating to the nursing curriculum, including rules relating to the uses and limitations of simulation technology, and rules relating to the criteria to qualify for an extension of time to meet the accreditation requirements under paragraph (11)(f). The board may not impose any condition or requirement on an educational institution submitting a program application, an approved program, or an accredited program, except as expressly provided in this section.

(10) IMPLEMENTATION STUDY.—The Florida Center for Nursing shall study the administration of this section and submit reports to the Governor, the President of the Senate, and the Speaker of the House of Representatives annually by January 30, through January 30, ~~2025~~ 2020. The annual reports shall address the previous academic year; provide data on the measures specified in paragraphs (a) and (b), as such data becomes available; and include an evaluation of such data for purposes of determining whether this section is increasing the availability of nursing education programs and the production of quality nurses. The department and each approved program or accredited program shall comply with requests for data from the Florida Center for Nursing.

(a) The Florida Center for Nursing shall evaluate program-specific data for each approved program and accredited program conducted in the state, including, but not limited to:

1. The number of programs and student slots available.
2. The number of student applications submitted, the number of qualified applicants, and the number of students accepted.
3. The number of program graduates.
4. Program retention rates of students tracked from program entry to graduation.

5. Graduate passage rates on the National Council of State Boards of Nursing Licensing Examination.

6. The number of graduates who become employed as practical or professional nurses in the state.

(b) The Florida Center for Nursing shall evaluate the board's implementation of the:

1. Program application approval process, including, but not limited to, the number of program applications submitted under subsection (1),² the number of program applications approved and denied by the board under subsection (2),³ the number of denials of program applications reviewed under chapter 120,⁴ and a description of the outcomes of those reviews.

2. Accountability processes, including, but not limited to, the number of programs on probationary status, the number of approved programs for which the program director is required to appear before the board under subsection (5), the number of approved programs terminated by the board, the number of terminations reviewed under chapter 120, and a description of the outcomes of those reviews.

(c) The Florida Center for Nursing shall complete an annual assessment of compliance by programs with the accreditation requirements of subsection (11), include in the assessment a determination of the accreditation process status for each program, and submit the assessment as part of the reports required by this subsection.

(11) ACCREDITATION REQUIRED.—

(f) An approved nursing education program may, no sooner than 90 days before the deadline for meeting the accreditation requirements of this subsection, apply to the board for an extension of the accreditation deadline for a period which does not exceed 2 years. An additional extension may not be granted. In order to be eligible for the extension, the approved program must establish that it has a graduate passage rate of 60 percent or higher on the National Council of State Boards of Nursing Licensing Examination for the most recent calendar year and must meet a majority of the board's additional criteria, including, but not limited to, all of the following:

1. A student retention rate of 60 percent or higher for the most recent calendar year.

2. A graduate work placement rate of 70 percent or higher for the most recent calendar year.

3. The program has applied for approval or been approved by an institutional or programmatic accreditor recognized by the United States Department of Education.

4. The program is in full compliance with subsections (1) and (3) and paragraph (5)(b).

5. The program is not currently in its second year of probationary status under subsection (5).

The applicable deadline under this paragraph is tolled from the date on which an approved program applies for an extension until the date on which the board issues a decision on the requested extension.

TITLE AMENDMENT

Remove lines 62-65 and insert:

464.019, F.S.; authorizing the Board of Nursing to adopt specified rules; extending through 2025 the Florida Center for Nursing's responsibility to study and issue an annual report on the implementation of nursing education programs; authorizing certain nursing education programs to apply for an extension for accreditation within a specified timeframe; providing limitations on and eligibility criteria for the extension; amending s. 464.202, F.S.;

Rep. A. M. Rodriguez moved the adoption of the amendment, which was adopted.

Representative Rodriguez, A. M. offered the following:

(Amendment Bar Code: 882371)

Amendment 4—Remove line 1081 and insert:
2020. This section shall take effect upon this act becoming a law.

Rep. A. M. Rodriguez moved the adoption of the amendment, which was adopted.

Representative Rodriguez, A. M. offered the following:

(Amendment Bar Code: 157985)

Amendment 5 (with title amendment)—Between lines 1860 and 1861, insert:

Section 47. Subsection (7) of section 514.0115, Florida Statutes, is renumbered as subsection (8), and a new subsection (7) is added to that section, to read:

514.0115 Exemptions from supervision or regulation; variances.—

(7) Until such time as the department adopts rules for the supervision and regulation of surf pools, a surf pool that is larger than 4 acres is exempt from supervision under this chapter, provided that it is permitted by a local government pursuant to a special use permit process in which the local government asserts regulatory authority over the construction of the surf pool and, in consultation with the department, establishes through the local government's special use permitting process the conditions for the surf pool's operation, water quality, and necessary lifesaving equipment. This subsection does not affect the department's or a county health department's right of entry pursuant to s. 514.04 or its authority to seek an injunction pursuant to s. 514.06 to restrain the operation of a surf pool permitted and operated under this subsection if the surf pool presents significant risks to public health. For the purposes of this subsection, the term "surf pool" means a pool designed to generate waves dedicated to the activity of surfing on a surfboard or an analogous surfing device commonly used in the ocean and intended for sport, as opposed to general play intent for wave pools, other large-scale public swimming pools, or other public bathing places.

Section 48. Subsection (7) of section 553.77, Florida Statutes, is amended to read:

553.77 Specific powers of the commission.—

(7) Building officials shall recognize and enforce variance orders issued by the Department of Health pursuant to ~~s. 514.0115(8)~~ ~~s. 514.0115(7)~~, including any conditions attached to the granting of the variance.

TITLE AMENDMENT

Remove line 148 and insert:

under certain circumstances; amending s. 514.0115, F.S.; providing that certain surf pools are exempt from supervision for certain provisions under certain circumstances; providing construction; defining the term "surf pool"; amending s. 553.77, F.S.; conforming a cross-reference; amending ss. 491.0046 and

Rep. A. M. Rodriguez moved the adoption of the amendment, which was adopted.

Representative Rodriguez, A. M. offered the following:

(Amendment Bar Code: 628761)

Amendment 6 (with title amendment)—Remove line 1898 and insert:

Section 49. Except as otherwise expressly provided in this act and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2020.

TITLE AMENDMENT

Remove line 150 and insert:
effective dates.

Rep. A. M. Rodriguez moved the adoption of the amendment, which was adopted.

Under Rule 10.10(b), the bill was referred to the Engrossing Clerk.

CS/CS/HB 915—A bill to be entitled An act relating to commercial service airports; amending s. 11.45, F.S.; directing the Auditor General to conduct specified audits of certain airports; defining the term "large-hub commercial service airport"; amending s. 112.3144, F.S.; requiring members of the governing body of a large-hub commercial service airport to comply with certain financial disclosure requirements; providing that a separate filing is not required under specified circumstances; defining the term "large-hub commercial service airport"; creating s. 332.0075, F.S.; providing definitions; requiring the governing body of a municipality, county, or special district that operates a commercial service airport to establish and maintain a website; requiring the governing body to post or provide links to certain information on the website; providing for the redaction of confidential or exempt information regarding certain contracts; requiring commercial service airports to comply with certain contracting requirements; providing exceptions; requiring the governing body to approve, award, or ratify certain contracts; requiring governing body members and employees of a commercial service airport to comply with certain ethics requirements; requiring governing body members to complete annual ethics training; requiring governing bodies of commercial service airports to submit certain information annually to the Department of Transportation; requiring the department to review such information and submit an annual report to the Governor and Legislature; prohibiting the expenditure of certain funds unless specified conditions are met; providing an effective date.

—was read the second time by title.

Representative Avila offered the following:

(Amendment Bar Code: 854565)

Amendment 1—Remove line 120 and insert:
hourly salary. This information shall be updated annually.

Rep. Avila moved the adoption of the amendment, which was adopted.

Under Rule 10.10(b), the bill was referred to the Engrossing Clerk.

HB 7095—A bill to be entitled An act relating to the adoption of the Internal Revenue Code for purposes of the corporate income tax; amending s. 220.03, F.S.; adopting the Internal Revenue Code in effect on January 1, 2020; providing for retroactive effect; providing an effective date.

—was read the second time by title and, under Rule 10.10(b), referred to the Engrossing Clerk.

CS/HB 7097—A bill to be entitled An act relating to taxation; amending s. 125.0104, F.S.; authorizing the use of tourist development taxes for certain water quality improvement projects and parks or trails; increasing population thresholds for counties to use tourist development taxes for certain purposes; revising authorized uses of tourist development taxes for specified counties; providing that existing contracts or debt service shall not be impaired; amending s. 192.001, F.S.; revising the definition of the term "inventory" for property tax purposes; revising the definition of the term "tangible personal property" to specify the conditions under which certain construction work constructed or installed by certain electric utilities is deemed substantially completed; providing applicability; providing for retroactive operation; creating s. 193.1557, F.S.; extending the time period within which certain changes to property damaged or destroyed by Hurricane Michael must commence to prevent the assessed value of the property from increasing; amending s. 194.011, F.S.; authorizing certain associations to represent, prosecute, or defend specified association members in front of the value adjustment board proceedings and subsequent proceedings; providing applicability; amending s. 194.035, F.S.; specifying the circumstances under which a special magistrate's appraisal may not be submitted as evidence to a value adjustment board; amending s. 194.181, F.S.; providing and revising the parties considered as the defendants in tax suits; requiring certain notice to be provided to unit owners in a specified way; providing unit owners options for

defending a tax suit; imposing certain actions for unit owners who fail to respond to a specified notice; amending s. 195.073, F.S.; revising the property classifications for certain multifamily housing and commercial and industrial properties; amending s. 195.096, F.S.; removing the requirement for the Department of Revenue to review tangible personal property rolls of each county; revising required computations regarding classifications of property; specifying that properties with more than nine units are commercial property for certain assessment roll purposes; amending s. 196.173, F.S.; revising the military operations that qualify certain servicemembers for an additional ad valorem tax exemption; revising the deadlines for applying for additional ad valorem tax exemptions for certain servicemembers for a specified tax year; providing applicability; amending s. 196.197, F.S.; providing criteria to be used in determining the value of tax exemptions for charitable use of certain hospitals; defining terms; providing application requirements for tax exemptions for certain properties; amending s. 196.198, F.S.; exempting land, buildings, and real property improvements used exclusively for educational purposes from ad valorem taxes if certain criteria are met; providing that the educational institution shall receive the full benefit of the exemption; requiring the property owner to make certain disclosures to the educational institution; amending s. 200.065, F.S.; providing alternative methods of notice related to the truth in millage process for counties for which a declared state of emergency exists; extending deadlines for notice during a declared state of emergency; revising publication and hearing requirements; providing for automatic extensions of certain deadlines in the event of a declared state of emergency; amending s. 200.069, F.S.; specifying information which property appraisers may include in the notice of ad valorem taxes and non-ad valorem assessments; amending s. 202.12, F.S.; reducing the tax rates applied to the sale of communications services and the retail sale of direct-to-home satellite services after a certain date; amending ss. 202.12001 and 203.001, F.S.; conforming provisions to changes made by the act; amending ss. 206.05 and 206.90, F.S.; revising the maximum bond amount for licensed terminal suppliers; amending s. 206.8741, F.S.; reducing the penalty imposed for failure to conform to notice requirements related to dyed diesel fuel; amending s. 206.9826, F.S.; increasing the refund available to certain air carriers on the purchase of aviation fuel; amending s. 212.0305, F.S.; revising uses and distribution of the charter county convention development tax for specified counties; providing restrictions on the use of funds; providing that no existing contract or debt service shall be affected; amending s. 212.0306, F.S.; providing a name for the local option food and beverage tax in a certain county; revising approved uses of the proceeds of the tax; prohibiting interlocal agreements and contracts with certain convention and visitors bureaus from being renewed or extended; providing that no existing contract shall be affected; amending s. 212.031, F.S.; reducing the tax levied on rental or license fees charged for the use of real property; amending s. 212.05, F.S.; extending the period in which a dealer and nonresident purchaser must provide the state with documentation that a boat or aircraft purchased without the imposition of Florida sales tax will not be used in the state; amending s. 212.055, F.S.; providing an expiration date for the charter county and regional transportation system surtax for a certain county; requiring a resolution to levy the surtax after a certain date; requiring any new levy of the charter county and regional transportation system surtax to expire after 20 years; requiring the resolution to include a statement containing certain information; requiring the resolution to approve a school capital outlay surtax to include specified information; requiring revenues shared with charter schools to be expended by the charter schools in a certain manner; requiring revenues and expenditures to be accounted for in specified charter school financial reports; providing applicability; amending s. 212.134, F.S.; requiring specified entities that must file a return under section 6050W of the Internal Revenue Code to provide copies to the department; specifying procedures for submitting the information; providing penalties; creating s. 212.181, F.S.; providing procedures for jurisdictions to notify the department regarding changes to their business boundaries for certain purposes; providing guidelines for correction of misallocated funds; providing procedures for correcting misallocated funds; providing deadlines for notifying the department of changes to business boundaries; providing rulemaking authority; amending ss. 212.20, 212.205, 218.64, and 288.0001, F.S.; conforming provisions to changes made by the act; creating s. 213.0537,

F.S.; authorizing the department to provide certain official correspondence to taxpayers electronically upon the affirmative request of the taxpayer; providing definitions; amending s. 213.21, F.S.; tolling the period for filing a claim for refund for certain transactions during certain audit periods; amending s. 220.1105, F.S.; revising the definition of the term "final tax liability" for certain purposes; providing for retroactive application; amending s. 220.1845, F.S.; increasing, for a specified fiscal year, the total amount of contaminated site rehabilitation tax credits; creating s. 220.197, F.S.; defining the term "NAICS" for purposes of a certain tax credit; providing a credit against the corporate income tax in a specified amount and taxable year for certain taxpayers in car rental or leasing industries; providing for retroactive operation; repealing s. 288.11625, F.S., relating to the Sports Development Program; amending s. 376.30781, F.S.; increasing, for a specified fiscal year, the total amount of tax credits for the rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; amending s. 413.4021, F.S.; increasing the percent of revenues collected from the tax collection enforcement diversion program for specified purposes; amending s. 443.163, F.S.; providing that corrections to electronically filed reemployment tax reports must also be filed electronically; revising penalties; removing the requirement for certain parties to file electronically; removing the requirement that requests for waivers from statutory requirements be in writing; amending s. 626.932, F.S.; revising downward the surplus lines tax rate; revising the operation of the surplus lines tax for policies covering risks outside the state; amending s. 718.111, F.S.; providing that a condominium association may take certain actions relating to a challenge to ad valorem taxes in its own name or on behalf of unit owners; providing applicability; providing sales tax exemptions for certain clothing, school supplies, personal computers, and personal computer-related accessories during a certain timeframe; defining terms; specifying locations where the exemptions do not apply; authorizing certain dealers to opt out of participating in the exemptions, subject to certain conditions; authorizing the department to adopt emergency rules; providing an appropriation; providing sales tax exemptions for certain disaster preparedness supplies during a certain timeframe; specifying locations where the exemptions do not apply; authorizing the department to adopt emergency rules; providing appropriations; providing a directive to the Division of Law Revision; authorizing the Department of Revenue to adopt emergency rules for certain purposes; providing effective dates.

—was read the second time by title.

THE SPEAKER IN THE CHAIR

Remarks

The Speaker recognized Representative Stark, who gave brief farewell remarks.

THE SPEAKER PRO TEMPORE IN THE CHAIR

Representative Smith, C. offered the following:

(Amendment Bar Code: 775793)

Amendment 1 (with title amendment)—Remove lines 1512-1522

TITLE AMENDMENT

Remove lines 83-85 and insert:
fuel; amending s. 212.0305, F.S.;

Rep. C. Smith moved the adoption of the amendment, which failed of adoption. The vote was:

Session Vote Sequence: 555

Representative Magar in the Chair.

Yeas—43

| | | | |
|-------------------|-------------|------------------|------------|
| Alexander | DuBose | Hogan Johnson | Silvers |
| Altman | Duran | Jacquet | Slosberg |
| Antone | Eskamani | Jenne | Smith, C. |
| Ausley | Fernández | Jones | Stark |
| Caruso | Geller | Joseph | Thompson |
| Casello | Goff-Marcil | McGhee | Valdés |
| Cortes, J. | Good | Mercado | Watson, B. |
| Daniels | Gottlieb | Omphroy | Watson, C. |
| Davis | Grieco | Polo | Webb |
| Diamond | Hart | Polsky | Willhite |
| Driskell | Hattersley | Pritchett | |
| | | | |
| Nays—69 | | | |
| Aloupis | Fischer | McClure | Sabatini |
| Andrade | Fitzenhagen | Oliva | Santiago |
| Avila | Grant, J. | Overdorf | Shoaf |
| Bell | Grant, M. | Payne | Sirois |
| Beltran | Gregory | Perez | Smith, D. |
| Brannan | Hage | Pigman | Sproles |
| Buchanan | Hill | Plakon | Stevenson |
| Burton | Ingoglia | Plasencia | Stone |
| Byrd | Killebrew | Ponder | Sullivan |
| Clemons | La Rosa | Raschein | Toledo |
| Cummings | LaMarca | Renner | Tomkow |
| DiCeglie | Latvala | Roach | Trumbull |
| Drake | Leek | Robinson | Williamson |
| Duggan | Magar | Rodriguez, R. | Yarborough |
| Eagle | Maggard | Rodriguez, A. | Zika |
| Fernandez-Barquin | Mariano | Rodriguez, A. M. | |
| Fetterhoff | Massullo | Rommel | |
| Fine | McClain | Roth | |

Votes after roll call:

Yeas—Jacobs

Representative Polo offered the following:

(Amendment Bar Code: 099283)

Amendment 2 (with title amendment)—Remove lines 2338-2733 and insert:

Section 37. Section 220.1105, Florida Statutes, is repealed.

Section 38. Subsection (2) of section 220.11, Florida Statutes, is amended to read:

220.11 Tax imposed.—

(2)(a) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the taxpayer's net income for the taxable year, ~~except as provided in paragraph (b).~~

~~(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.~~

Section 39. Subsection (2) of section 220.63, Florida Statutes, is amended to read:

220.63 Franchise tax imposed on banks and savings associations.—

(2)(a) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the franchise tax base of the bank or savings association for the taxable year, ~~except as provided in paragraph (b).~~

~~(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.~~

Section 40. Corporate income taxes paid by corporations and submitted to the Department of Revenue as a result of the repeal of s. 220.1105, Florida Statutes, shall annually be redirected to be used exclusively to increase the salaries of state employees.

Section 41. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

(f) The total amount of the tax credits which may be granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-2019~~ fiscal year 2020-2021 and \$10 million each fiscal year thereafter.

Section 42. Section 220.197, Florida Statutes, is created to read:

220.197 1031 exchange tax credit.—

(1) As used in this section, the term "NAICS" means those classifications contained in the North American Industry Classification System, as published

in 2007 by the Office of Management and Budget, Executive Office of the President.

(2) A taxpayer is eligible for a \$2 million credit against the tax imposed by this chapter for its 2018 taxable year if:

(a)1. The taxpayer is classified in the NAICS industry code 53211;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, is greater than \$15 million and is at least 700 percent greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017; or

(b)1. The taxpayer is classified under NAICS industry code 522220 or 532112;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, was greater than \$15 million and was at least \$15 million greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017.

(3) This section operates retroactively to January 1, 2018.

Section 43. Paragraph (e) of subsection (2) of section 288.0001, Florida Statutes, is amended to read:

288.0001 Economic Development Programs Evaluation.—The Office of Economic and Demographic Research and the Office of Program Policy Analysis and Government Accountability (OPPAGA) shall develop and present to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the chairs of the legislative appropriations committees the Economic Development Programs Evaluation.

(2) The Office of Economic and Demographic Research and OPPAGA shall provide a detailed analysis of economic development programs as provided in the following schedule:

(e) ~~Beginning January 1, 2018, and every 3 years thereafter, an analysis of the Sports Development Program established under s. 288.11625.~~

Section 44. ~~Section 288.11625, Florida Statutes, is repealed.~~

Section 45. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

376.30781 Tax credits for rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; application process; rulemaking authority; revocation authority.—

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of ~~\$18.2~~ ~~\$18.5~~ million in tax credits in fiscal year ~~2020-2021~~ ~~2018-2019~~ and \$10 million in tax credits each fiscal year thereafter.

Section 46. Subsection (1) of section 413.4021, Florida Statutes, is amended to read:

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

(1) Notwithstanding s. 212.20, ~~75~~ ~~50~~ percent of the revenues collected from the tax collection enforcement diversion program shall be deposited into the special reserve account of the Florida Association of Centers for Independent Living, to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the state attorneys participating in the tax

collection enforcement diversion program in an amount of not more than \$75,000 for each state attorney.

Section 47. Subsections (1), (2), and (5) of section 443.163, Florida Statutes, are amended to read:

443.163 Electronic reporting and remitting of contributions and reimbursements.—

(1) An employer may file any report and remit any contributions or reimbursements required under this chapter by electronic means. The Department of Economic Opportunity or the state agency providing reemployment assistance tax collection services shall adopt rules prescribing the format and instructions necessary for electronically filing reports and remitting contributions and reimbursements to ensure a full collection of contributions and reimbursements due. The acceptable method of transfer, the method, form, and content of the electronic means, and the method, if any, by which the employer will be provided with an acknowledgment shall be prescribed by the department or its tax collection service provider. However, any employer who employed 10 or more employees in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports, including any corrections, for the current calendar year and remit the contributions and reimbursements due by electronic means approved by the tax collection service provider. ~~A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports for each calendar quarter in the current calendar year, beginning with reports due for the second calendar quarter of 2003, by electronic means approved by the tax collection service provider.~~

(2)(~~a~~) An employer who is required by law to file an Employers Quarterly Report, including any corrections, by approved electronic means, but who files the report either directly or through an agent by a means other than approved electronic means, is liable for a penalty of ~~\$25~~ ~~\$50~~ for that report and \$1 for each employee, not to exceed \$300. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance. An employer who fails to remit contributions or reimbursements either directly or through an agent by approved electronic means as required by law is liable for a penalty of ~~\$25~~ ~~\$50~~ for each remittance submitted by a means other than approved electronic means. This penalty is in addition to any other penalty provided by this chapter.

~~(b) A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year, but who fails to file an Employers Quarterly Report for each calendar quarter in the current calendar year by approved electronic means, is liable for a penalty of \$50 for that report and \$1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.~~

(5) The tax collection service provider may waive the penalty imposed by this section if a ~~written~~ request for a waiver is ~~filed~~ ~~which~~ establishes that imposition would be inequitable. Examples of inequity include, but are not limited to, situations where the failure to electronically file was caused by one of the following factors:

(a) Death or serious illness of the person responsible for the preparation and filing of the report.

(b) Destruction of the business records by fire or other casualty.

(c) Unscheduled and unavoidable computer downtime.

Section 48. Subsections (1) and (3) of section 626.932, Florida Statutes, are amended to read:

626.932 Surplus lines tax.—

(1) The premiums charged for surplus lines coverages are subject to a premium receipts tax of ~~4.94~~ ~~5~~ percent of all gross premiums charged for such insurance. The surplus lines agent shall collect from the insured the amount of the tax at the time of the delivery of the cover note, certificate of insurance, policy, or other initial confirmation of insurance, in addition to the full amount of the gross premium charged by the insurer for the insurance. The surplus lines agent is prohibited from absorbing such tax or, as an inducement for insurance or for any other reason, rebating all or any part of such tax or of his or her commission.

(3) If a surplus lines policy covers risks or exposures only partially in this state and the state is the home state as defined in the federal Nonadmitted and Reinsurance Reform Act of 2010 (NRRA), the tax payable shall be computed on the gross premium. The surplus lines policy shall be taxed in accordance with subsection (1) and shall report the percentage of risk that is located in the state to the Florida Surplus Lines Service Office in the manner and form directed by the office. The tax must not exceed the tax rate where the risk or exposure is located.

Section 49. Subsection (3) of section 718.111, Florida Statutes, is amended to read:

(3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT, SUE, AND BE SUED; CONFLICT OF INTEREST.—

(a) The association may contract, sue, or be sued with respect to the exercise or nonexercise of its powers. For these purposes, the powers of the association include, but are not limited to, the maintenance, management, and operation of the condominium property.

(b) After control of the association is obtained by unit owners other than the developer, the association may:

1. Institute, maintain, settle, or appeal actions or hearings in its name on behalf of all unit owners concerning matters of common interest to most or all unit owners, including, but not limited to, the common elements; the roof and structural components of a building or other improvements; mechanical, electrical, and plumbing elements serving an improvement or a building; representations of the developer pertaining to any existing or proposed commonly used facilities;

2. Protest ~~and protesting~~ ad valorem taxes on commonly used facilities and on units; ~~and may~~

3. Defend actions pertaining to ad valorem taxation of commonly used facilities or units or related to ~~an~~ eminent domain; or

4. Bring inverse condemnation actions.

(c) If the association has the authority to maintain a class action, the association may be joined in an action as representative of that class with reference to litigation and disputes involving the matters for which the association could bring a class action.

(d) The association, in its own name or on behalf of some or all unit owners, may institute, file, protest, maintain, or defend any administrative challenge, lawsuit, appeal, or other challenge to ad valorem taxes assessed on units for commonly used facilities or common elements. The affected association members are not necessary or indispensable parties to such actions. This paragraph is intended to clarify existing law and applies to cases pending on July 1, 2020.

(e) Nothing herein limits any statutory or common-law right of any individual unit owner or class of unit owners to bring any action without participation by the association which may otherwise be available.

(f) An association may not hire an attorney who represents the management company of the association.

Section 50. Clothing, school supplies, personal computers, and personal computer-related accessories; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the retail sale of:

(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$60 or less per item. As used in this paragraph, the term "clothing" means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

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

(b) School supplies having a sales price of \$15 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the first \$1,000 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use. As used in this subsection, the term:

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

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

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

(4) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by August 1, 2020, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(5) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(6) For the 2019-2020 fiscal year, the sum of \$241,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section. Funds remaining unexpended or unencumbered from this appropriation as of June 30, 2020, shall revert and be reappropriated for the same purpose in the 2020-2021 fiscal year.

(7) This section shall take effect upon this act becoming a law.

Section 51. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from May 29, 2020, through June 4, 2020, on the sale of:

(a) A portable self-powered light source selling for \$20 or less.

(b) A portable self-powered radio, two-way radio, or weather-band radio selling for \$50 or less.

(c) A tarpaulin or other flexible waterproof sheeting selling for \$50 or less.

(d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for \$50 or less.

(e) A gas or diesel fuel tank selling for \$25 or less.

(f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less.

(g) A nonelectric food storage cooler selling for \$30 or less.

(h) A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$750 or less.

(i) Reusable ice selling for \$10 or less.

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

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this section.

(4) For the 2019-2020 fiscal year, the sum of \$70,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section.

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

Section 52. For the 2020-2021 fiscal year, the sum of \$72,500 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue to administer this act.

Section 53. The Division of Law Revision is directed to replace the phrase "the effective date of this act" wherever it occurs in this act with the date this act becomes a law.

Section 54. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing the changes made by this act to ss. 206.05, 206.8741, 206.90, 212.05, 212.134, 212.181, and 213.21, Florida Statutes. Notwithstanding any other provision

TITLE AMENDMENT

Remove lines 138-141 and insert:

audit periods; repealing s. 220.1105, F.S., relating to corporate income taxes imposed, automatic refunds, and downward adjustments of such tax rates; providing that the department shall redistribute funds collected as a result of the repeal of the corporate income tax rate adjustments to be used exclusively to increase the salaries of state employees; amending ss. 220.11 and 220.63, F.S.; conforming provisions to changes made by the act; amending s. 220.1845, F.S.; increasing,

Rep. Polo moved the adoption of the amendment, which failed of adoption. The vote was:

Session Vote Sequence: 556

Representative Magar in the Chair.

Yeas—34

| | | | |
|------------|-------------|---------------|------------|
| Ausley | Eskamani | Hogan Johnson | Pritchett |
| Casello | Fernández | Jacquet | Silvers |
| Cortes, J. | Geller | Jenne | Slosberg |
| Daley | Goff-Marcil | Jones | Smith, C. |
| Davis | Good | Joseph | Watson, C. |
| Diamond | Gottlieb | McGhee | Webb |
| Driskell | Grieco | Mercado | Willhite |
| DuBose | Hart | Polo | |
| Duran | Hattersley | Polsky | |

Nays—75

| | | | |
|-------------------|-------------|------------------|------------|
| Aloupis | Fetterhoff | McClain | Roth |
| Altman | Fine | McClure | Sabatini |
| Andrade | Fischer | Oliva | Santiago |
| Antone | Fitzenhagen | Omphroy | Shoaf |
| Avila | Grant, J. | Overdorf | Sirois |
| Bell | Grant, M. | Payne | Smith, D. |
| Beltran | Gregory | Perez | Sprolws |
| Brannan | Hage | Pigman | Stevenson |
| Buchanan | Hill | Plakon | Stone |
| Burton | Ingoglia | Plasencia | Sullivan |
| Byrd | Killebrew | Ponder | Toledo |
| Caruso | La Rosa | Raschein | Tomkow |
| Clemons | LaMarca | Renner | Trumbull |
| Cummings | Latvala | Roach | Valdés |
| DiCeglie | Leek | Robinson | Watson, B. |
| Drake | Magar | Rodriguez, R. | Williamson |
| Duggan | Maggard | Rodriguez, A. | Yarborough |
| Eagle | Mariano | Rodriguez, A. M. | Zika |
| Fernandez-Barquin | Massullo | Rommel | |

Votes after roll call:

Yeas—Alexander, Jacobs, Thompson
Nays—Daniels

Representative Eskamani offered the following:

(Amendment Bar Code: 550823)

Amendment 3 (with title amendment)—Remove lines 2338-2733 and insert:

Section 37. Section 220.1105, Florida Statutes, is repealed.

Section 38. Subsection (2) of section 220.11, Florida Statutes, is amended to read:

220.11 Tax imposed.—

(2)(a) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the taxpayer's net income for the taxable year, except as provided in paragraph (b).

~~(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.~~

Section 39. Subsection (2) of section 220.63, Florida Statutes, is amended to read:

220.63 Franchise tax imposed on banks and savings associations.—

(2)(a) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the franchise tax base of the bank or savings association for the taxable year, except as provided in paragraph (b).

~~(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.~~

Section 40. Corporate income taxes paid by corporations and submitted to the Department of Revenue as a result of the repeal of s. 220.1105, Florida Statutes, shall annually be redirected by the department to the Agency for Persons with Disabilities for use exclusively by the agency to reduce the wait list for waiver services, using the priorities established in s. 393.065(5), Florida Statutes.

Section 41. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

(f) The total amount of the tax credits which may be granted under this section is \$18.2 ~~\$18.5~~ million in the 2018-2019 fiscal year 2020-2021 and \$10 million each fiscal year thereafter.

Section 42. Section 220.197, Florida Statutes, is created to read:

220.197 1031 exchange tax credit.—

(1) As used in this section, the term "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

(2) A taxpayer is eligible for a \$2 million credit against the tax imposed by this chapter for its 2018 taxable year if:

(a)1. The taxpayer is classified in the NAICS industry code 53211;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, is greater than \$15 million and is at least 700 percent greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017; or

(b)1. The taxpayer is classified under NAICS industry code 522220 or 532112;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, was greater than \$15 million and was at least \$15 million greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017.

(3) This section operates retroactively to January 1, 2018.

Section 43. Paragraph (e) of subsection (2) of section 288.0001, Florida Statutes, is amended to read:

288.0001 Economic Development Programs Evaluation.—The Office of Economic and Demographic Research and the Office of Program Policy Analysis and Government Accountability (OPPAGA) shall develop and present to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the chairs of the legislative appropriations committees the Economic Development Programs Evaluation.

(2) The Office of Economic and Demographic Research and OPPAGA shall provide a detailed analysis of economic development programs as provided in the following schedule:

~~(e) Beginning January 1, 2018, and every 3 years thereafter, an analysis of the Sports Development Program established under s. 288.11625.~~

Section 44. ~~Section 288.11625, Florida Statutes, is repealed.~~

Section 45. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

376.30781 Tax credits for rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; application process; rulemaking authority; revocation authority.—

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of ~~\$18.2~~ ~~\$18.5~~ million in tax credits in fiscal year ~~2020-2021~~ ~~2018-2019~~ and \$10 million in tax credits each fiscal year thereafter.

Section 46. Subsection (1) of section 413.4021, Florida Statutes, is amended to read:

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

(1) Notwithstanding s. 212.20, ~~75~~ ~~50~~ percent of the revenues collected from the tax collection enforcement diversion program shall be deposited into the special reserve account of the Florida Association of Centers for Independent Living, to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the state attorneys participating in the tax collection enforcement diversion program in an amount of not more than \$75,000 for each state attorney.

Section 47. Subsections (1), (2), and (5) of section 443.163, Florida Statutes, are amended to read:

443.163 Electronic reporting and remitting of contributions and reimbursements.—

(1) An employer may file any report and remit any contributions or reimbursements required under this chapter by electronic means. The Department of Economic Opportunity or the state agency providing reemployment assistance tax collection services shall adopt rules prescribing the format and instructions necessary for electronically filing reports and remitting contributions and reimbursements to ensure a full collection of contributions and reimbursements due. The acceptable method of transfer, the method, form, and content of the electronic means, and the method, if any, by which the employer will be provided with an acknowledgment shall be prescribed by the department or its tax collection service provider. However, any employer who employed 10 or more employees in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports, including any corrections, for the current calendar year and remit the contributions and reimbursements due by electronic means approved by the tax collection service provider. ~~A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports for each calendar quarter in the current calendar year, beginning with reports due for the second calendar quarter of 2003, by electronic means approved by the tax collection service provider.~~

(2)~~(a)~~ An employer who is required by law to file an Employers Quarterly Report, including any corrections, by approved electronic means, but who files the report either directly or through an agent by a means other than approved electronic means, is liable for a penalty of ~~\$25~~ ~~\$50~~ for that report and \$1 for each employee, not to exceed \$300. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance. An employer who fails to remit contributions or reimbursements either directly or through an agent by approved electronic means as required by law is liable for a penalty of ~~\$25~~ ~~\$50~~ for each remittance submitted by a means other than approved electronic means. This penalty is in addition to any other penalty provided by this chapter.

~~(b) A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year, but who fails to file an Employers Quarterly Report for each calendar quarter in the current calendar year by approved electronic means, is liable for a penalty of \$50 for that report and \$1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.~~

(5) The tax collection service provider may waive the penalty imposed by this section if a ~~written~~ request for a waiver is ~~filed~~ ~~which~~ establishes that imposition would be inequitable. Examples of inequity include, but are not limited to, situations where the failure to electronically file was caused by one of the following factors:

(a) Death or serious illness of the person responsible for the preparation and filing of the report.

(b) Destruction of the business records by fire or other casualty.

(c) Unscheduled and unavoidable computer downtime.

Section 48. Subsections (1) and (3) of section 626.932, Florida Statutes, are amended to read:

626.932 Surplus lines tax.—

(1) The premiums charged for surplus lines coverages are subject to a premium receipts tax of ~~4.94~~ ~~5~~ percent of all gross premiums charged for such insurance. The surplus lines agent shall collect from the insured the amount of the tax at the time of the delivery of the cover note, certificate of insurance, policy, or other initial confirmation of insurance, in addition to the full amount of the gross premium charged by the insurer for the insurance. The surplus lines agent is prohibited from absorbing such tax or, as an inducement for insurance or for any other reason, rebating all or any part of such tax or of his or her commission.

(3) If a surplus lines policy covers risks or exposures only partially in this state and the state is the home state as defined in the federal Nonadmitted and Reinsurance Reform Act of 2010 (NRRA), the tax payable shall be computed on the gross premium. The surplus lines policy shall be taxed in accordance with subsection (1) and shall report the percentage of risk that is located in the state to the Florida Surplus Lines Service Office in the manner and form directed by the office. ~~The tax must not exceed the tax rate where the risk or exposure is located.~~

Section 49. Subsection (3) of section 718.111, Florida Statutes, is amended to read:

(3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT, SUE, AND BE SUED; CONFLICT OF INTEREST.—

(a) The association may contract, sue, or be sued with respect to the exercise or nonexercise of its powers. For these purposes, the powers of the association include, but are not limited to, the maintenance, management, and operation of the condominium property.

(b) After control of the association is obtained by unit owners other than the developer, the association may:

1. Institute, maintain, settle, or appeal actions or hearings in its name on behalf of all unit owners concerning matters of common interest to most or all unit owners, including, but not limited to, the common elements; the roof and structural components of a building or other improvements; mechanical, electrical, and plumbing elements serving an improvement or a building; representations of the developer pertaining to any existing or proposed commonly used facilities;

2. Protest and protesting ad valorem taxes on commonly used facilities and on units; and may

3. Defend actions pertaining to ad valorem taxation of commonly used facilities or units or related to an eminent domain; or

4. Bring inverse condemnation actions.

(c) If the association has the authority to maintain a class action, the association may be joined in an action as representative of that class with reference to litigation and disputes involving the matters for which the association could bring a class action.

(d) The association, in its own name or on behalf of some or all unit owners, may institute, file, protest, maintain, or defend any administrative challenge, lawsuit, appeal, or other challenge to ad valorem taxes assessed on units for commonly used facilities or common elements. The affected association members are not necessary or indispensable parties to such actions. This paragraph is intended to clarify existing law and applies to cases pending on July 1, 2020.

(e) Nothing herein limits any statutory or common-law right of any individual unit owner or class of unit owners to bring any action without participation by the association which may otherwise be available.

(f) An association may not hire an attorney who represents the management company of the association.

Section 50. Clothing, school supplies, personal computers, and personal computer-related accessories; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the retail sale of:

(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$60 or less per item. As used in this paragraph, the term "clothing" means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

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

(b) School supplies having a sales price of \$15 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the first \$1,000 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use. As used in this subsection, the term:

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

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

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

(4) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by August 1, 2020, the dealer must notify the Department of

Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(5) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(6) For the 2019-2020 fiscal year, the sum of \$241,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section. Funds remaining unexpended or unencumbered from this appropriation as of June 30, 2020, shall revert and be reappropriated for the same purpose in the 2020-2021 fiscal year.

(7) This section shall take effect upon this act becoming a law.

Section 51. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from May 29, 2020, through June 4, 2020, on the sale of:

(a) A portable self-powered light source selling for \$20 or less.

(b) A portable self-powered radio, two-way radio, or weather-band radio selling for \$50 or less.

(c) A tarpaulin or other flexible waterproof sheeting selling for \$50 or less.

(d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for \$50 or less.

(e) A gas or diesel fuel tank selling for \$25 or less.

(f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less.

(g) A nonelectric food storage cooler selling for \$30 or less.

(h) A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$750 or less.

(i) Reusable ice selling for \$10 or less.

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

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this section.

(4) For the 2019-2020 fiscal year, the sum of \$70,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section.

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

Section 52. For the 2020-2021 fiscal year, the sum of \$72,500 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue to administer this act.

Section 53. The Division of Law Revision is directed to replace the phrase "the effective date of this act" wherever it occurs in this act with the date this act becomes a law.

Section 54. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing the changes made by this act to ss. 206.05, 206.8741, 206.90, 212.05, 212.134, 212.181, and 213.21, Florida Statutes. Notwithstanding any other provision

TITLE AMENDMENT

Remove lines 138-141 and insert:

audit periods; repealing s. 220.1105, F.S., relating to corporate income taxes imposed, automatic refunds, and downward adjustments of such tax rates; providing that the Agency for Persons with Disabilities shall receive taxes collected as a result of the repeal of the corporate income tax rate adjustments; specifying how such funds are to be used; amending ss. 220.11

and 220.63, F.S.; conforming provisions to changes made by the act; amending s. 220.1845, F.S.; increasing.

Rep. Eskamani moved the adoption of the amendment, which failed of adoption. The vote was:

Session Vote Sequence: 557

Representative Magar in the Chair.

Yeas—39

| | | | |
|------------|---------------|-----------|------------|
| Antone | Eskamani | Jacquet | Slosberg |
| Ausley | Fernández | Jenne | Smith, C. |
| Casello | Geller | Jones | Stark |
| Cortes, J. | Goff-Marcil | Joseph | Thompson |
| Daley | Good | McGhee | Valdés |
| Davis | Gottlieb | Mercado | Watson, B. |
| Diamond | Grieco | Polo | Watson, C. |
| Driskell | Hart | Polsky | Webb |
| DuBose | Hattersley | Pritchett | Willhite |
| Duran | Hogan Johnson | Silvers | |

Nays—71

| | | | |
|-------------------|-------------|---------------|------------------|
| Aloupis | Fetterhoff | Massullo | Rodriguez, A. M. |
| Altman | Fine | McClain | Rommel |
| Andrade | Fischer | McClure | Roth |
| Avila | Fitzenhagen | Oliva | Sabatini |
| Bell | Grant, J. | Omphroy | Santiago |
| Beltran | Grant, M. | Overdorf | Shoaf |
| Brannan | Gregory | Payne | Sirois |
| Buchanan | Hage | Perez | Smith, D. |
| Burton | Hill | Pigman | Sprolws |
| Byrd | Ingoglia | Plakon | Stone |
| Caruso | Killebrew | Plasencia | Sullivan |
| Clemons | La Rosa | Ponder | Toledo |
| Cummings | LaMarca | Raschein | Tomkow |
| DiCeglie | Latvala | Renner | Trumbull |
| Drake | Leek | Roach | Williamson |
| Duggan | Magar | Robinson | Yarborough |
| Eagle | Maggard | Rodriguez, R. | Zika |
| Fernandez-Barquin | Mariano | Rodriguez, A. | |

Votes after roll call:

Yeas—Alexander, Jacobs

Nays—Daniels

Representative Eskamani offered the following:

(Amendment Bar Code: 333617)

Amendment 4 (with title amendment)—Remove lines 2338-2733 and insert:

Section 37. Section 220.1105, Florida Statutes, is repealed.

Section 38. Subsection (2) of section 220.11, Florida Statutes, is amended to read:

220.11 Tax imposed.—

(2)(a) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the taxpayer's net income for the taxable year, ~~except as provided in paragraph (b).~~

~~(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.~~

Section 39. Subsection (2) of section 220.63, Florida Statutes, is amended to read:

220.63 Franchise tax imposed on banks and savings associations.—

(2)(a) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the franchise tax base of the bank or savings association for the taxable year, ~~except as provided in paragraph (b).~~

~~(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.~~

Section 40. Corporate income taxes paid by corporations and submitted to the Department of Revenue as a result of the repeal of s. 220.1105, Florida Statutes, shall annually be redistributed by the Department of Revenue to the Department of Health to be used by exclusively by the Department of Health

to improve the state's response to the Coronavirus Disease 2019 (COVID-19), including testing for and education relating to the virus.

Section 41. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

(f) The total amount of the tax credits which may be granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-2019~~ fiscal year 2020-2021 and \$10 million each fiscal year thereafter.

Section 42. Section 220.197, Florida Statutes, is created to read:

220.197 1031 exchange tax credit.—

(1) As used in this section, the term "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

(2) A taxpayer is eligible for a \$2 million credit against the tax imposed by this chapter for its 2018 taxable year if:

(a)1. The taxpayer is classified in the NAICS industry code 53211;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, is greater than \$15 million and is at least 700 percent greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017; or

(b)1. The taxpayer is classified under NAICS industry code 522220 or 532112;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, was greater than \$15 million and was at least \$15 million greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017.

(3) This section operates retroactively to January 1, 2018.

Section 43. Paragraph (e) of subsection (2) of section 288.0001, Florida Statutes, is amended to read:

288.0001 Economic Development Programs Evaluation.—The Office of Economic and Demographic Research and the Office of Program Policy Analysis and Government Accountability (OPPAGA) shall develop and present to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the chairs of the legislative appropriations committees the Economic Development Programs Evaluation.

(2) The Office of Economic and Demographic Research and OPPAGA shall provide a detailed analysis of economic development programs as provided in the following schedule:

~~(e) Beginning January 1, 2018, and every 3 years thereafter, an analysis of the Sports Development Program established under s. 288.11625.~~

Section 44. Section 288.11625, Florida Statutes, is repealed.

Section 45. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

376.30781 Tax credits for rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; application process; rulemaking authority; revocation authority.—

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of \$18.2 ~~\$18.5~~ million in tax credits in fiscal year 2020-2021 ~~2018-2019~~ and \$10 million in tax credits each fiscal year thereafter.

Section 46. Subsection (1) of section 413.4021, Florida Statutes, is amended to read:

413.4021 Program participant selection; tax collection enforcement diversion program.—The Department of Revenue, in coordination with the Florida Association of Centers for Independent Living and the Florida

Prosecuting Attorneys Association, shall select judicial circuits in which to operate the program. The association and the state attorneys' offices shall develop and implement a tax collection enforcement diversion program, which shall collect revenue due from persons who have not remitted their collected sales tax. The criteria for referral to the tax collection enforcement diversion program shall be determined cooperatively between the state attorneys' offices and the Department of Revenue.

(1) Notwithstanding s. 212.20, ~~75~~ 50 percent of the revenues collected from the tax collection enforcement diversion program shall be deposited into the special reserve account of the Florida Association of Centers for Independent Living, to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the state attorneys participating in the tax collection enforcement diversion program in an amount of not more than \$75,000 for each state attorney.

Section 47. Subsections (1), (2), and (5) of section 443.163, Florida Statutes, are amended to read:

443.163 Electronic reporting and remitting of contributions and reimbursements.—

(1) An employer may file any report and remit any contributions or reimbursements required under this chapter by electronic means. The Department of Economic Opportunity or the state agency providing reemployment assistance tax collection services shall adopt rules prescribing the format and instructions necessary for electronically filing reports and remitting contributions and reimbursements to ensure a full collection of contributions and reimbursements due. The acceptable method of transfer, the method, form, and content of the electronic means, and the method, if any, by which the employer will be provided with an acknowledgment shall be prescribed by the department or its tax collection service provider. However, any employer who employed 10 or more employees in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports, including any corrections, for the current calendar year and remit the contributions and reimbursements due by electronic means approved by the tax collection service provider. ~~A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports for each calendar quarter in the current calendar year, beginning with reports due for the second calendar quarter of 2003, by electronic means approved by the tax collection service provider.~~

(2)(a) An employer who is required by law to file an Employers Quarterly Report, including any corrections, by approved electronic means, but who files the report either directly or through an agent by a means other than approved electronic means, is liable for a penalty of ~~\$25~~ \$50 for that report and \$1 for each employee, not to exceed \$300. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance. An employer who fails to remit contributions or reimbursements either directly or through an agent by approved electronic means as required by law is liable for a penalty of ~~\$25~~ \$50 for each remittance submitted by a means other than approved electronic means. This penalty is in addition to any other penalty provided by this chapter.

~~(b) A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year, but who fails to file an Employers Quarterly Report for each calendar quarter in the current calendar year by approved electronic means, is liable for a penalty of \$50 for that report and \$1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.~~

(5) The tax collection service provider may waive the penalty imposed by this section if a ~~written~~ request for a waiver is ~~filed~~ which establishes that imposition would be inequitable. Examples of inequity include, but are not limited to, situations where the failure to electronically file was caused by one of the following factors:

- (a) Death or serious illness of the person responsible for the preparation and filing of the report.
- (b) Destruction of the business records by fire or other casualty.
- (c) Unscheduled and unavoidable computer downtime.

Section 48. Subsections (1) and (3) of section 626.932, Florida Statutes, are amended to read:

626.932 Surplus lines tax.—

(1) The premiums charged for surplus lines coverages are subject to a premium receipts tax of ~~4.94~~ 5 percent of all gross premiums charged for such insurance. The surplus lines agent shall collect from the insured the amount of the tax at the time of the delivery of the cover note, certificate of insurance, policy, or other initial confirmation of insurance, in addition to the full amount of the gross premium charged by the insurer for the insurance. The surplus lines agent is prohibited from absorbing such tax or, as an inducement for insurance or for any other reason, rebating all or any part of such tax or of his or her commission.

(3) If a surplus lines policy covers risks or exposures only partially in this state and the state is the home state as defined in the federal Nonadmitted and Reinsurance Reform Act of 2010 (NRRRA), the tax payable shall be computed on the gross premium. The surplus lines policy shall be taxed in accordance with subsection (1) and shall report the percentage of risk that is located in the state to the Florida Surplus Lines Service Office in the manner and form directed by the office. The tax must not exceed the tax rate where the risk or exposure is located.

Section 49. Subsection (3) of section 718.111, Florida Statutes, is amended to read:

(3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT, SUE, AND BE SUED; CONFLICT OF INTEREST.—

(a) The association may contract, sue, or be sued with respect to the exercise or nonexercise of its powers. For these purposes, the powers of the association include, but are not limited to, the maintenance, management, and operation of the condominium property.

(b) After control of the association is obtained by unit owners other than the developer, the association may:

1. Institute, maintain, settle, or appeal actions or hearings in its name on behalf of all unit owners concerning matters of common interest to most or all unit owners, including, but not limited to, the common elements; the roof and structural components of a building or other improvements; mechanical, electrical, and plumbing elements serving an improvement or a building; representations of the developer pertaining to any existing or proposed commonly used facilities;

2. Protest ~~and protesting~~ ad valorem taxes on commonly used facilities and on units; ~~and may~~

3. Defend actions pertaining to ad valorem taxation of commonly used facilities or units or related to ~~in~~ eminent domain; or

4. Bring inverse condemnation actions.

(c) If the association has the authority to maintain a class action, the association may be joined in an action as representative of that class with reference to litigation and disputes involving the matters for which the association could bring a class action.

(d) The association, in its own name or on behalf of some or all unit owners, may institute, file, protest, maintain, or defend any administrative challenge, lawsuit, appeal, or other challenge to ad valorem taxes assessed on units for commonly used facilities or common elements. The affected association members are not necessary or indispensable parties to such actions. This paragraph is intended to clarify existing law and applies to cases pending on July 1, 2020.

(e) Nothing herein limits any statutory or common-law right of any individual unit owner or class of unit owners to bring any action without participation by the association which may otherwise be available.

(f) An association may not hire an attorney who represents the management company of the association.

Section 50. Clothing, school supplies, personal computers, and personal computer-related accessories; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the retail sale of:

(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$60 or less per item. As used in this paragraph, the term "clothing" means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

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

(b) School supplies having a sales price of \$15 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the first \$1,000 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use. As used in this subsection, the term:

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

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

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

(4) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by August 1, 2020, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(5) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(6) For the 2019-2020 fiscal year, the sum of \$241,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section. Funds remaining unexpended or unencumbered from this appropriation as of June 30, 2020, shall revert and be reappropriated for the same purpose in the 2020-2021 fiscal year.

(7) This section shall take effect upon this act becoming a law.

Section 51. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from May 29, 2020, through June 4, 2020, on the sale of:

(a) A portable self-powered light source selling for \$20 or less.

(b) A portable self-powered radio, two-way radio, or weather-band radio selling for \$50 or less.

(c) A tarpaulin or other flexible waterproof sheeting selling for \$50 or less.

(d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for \$50 or less.

(e) A gas or diesel fuel tank selling for \$25 or less.

(f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less.

(g) A nonelectric food storage cooler selling for \$30 or less.

(h) A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$750 or less.

(i) Reusable ice selling for \$10 or less.

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

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this section.

(4) For the 2019-2020 fiscal year, the sum of \$70,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section.

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

Section 52. For the 2020-2021 fiscal year, the sum of \$72,500 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue to administer this act.

Section 53. The Division of Law Revision is directed to replace the phrase "the effective date of this act" wherever it occurs in this act with the date this act becomes a law.

Section 54. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing the changes made by this act to ss. 206.05, 206.8741, 206.90, 212.05, 212.134, 212.181, and 213.21, Florida Statutes. Notwithstanding any other provision

TITLE AMENDMENT

Remove lines 138-141 and insert:

audit periods; repealing s. 220.1105, F.S., relating to corporate income taxes imposed, automatic refunds, and downward adjustments of such tax rates; providing that the department shall redistribute funds collected as a result of the repeal of the corporate income tax rate adjustments to the Department of Health to be used exclusively by the department for specified purposes; amending ss. 220.11 and 220.63, F.S.; conforming provisions to changes made by the act; amending s. 220.1845, F.S.; increasing,

Rep. Eskamani moved the adoption of the amendment, which failed of adoption.

Representative Smith, C. offered the following:

(Amendment Bar Code: 688293)

Amendment 5 (with title amendment)—Remove lines 2338-2733 and insert:

Section 37. Section 220.1105, Florida Statutes, is repealed.

Section 38. Subsection (2) of section 220.11, Florida Statutes, is amended to read:

220.11 Tax imposed.—

(2)(a) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the taxpayer's net income for the taxable year, except as provided in paragraph (b).

~~(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.~~

Section 39. Subsection (2) of section 220.63, Florida Statutes, is amended to read:

220.63 Franchise tax imposed on banks and savings associations.—

(2)(a) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the franchise tax base of the bank or savings association for the taxable year, except as provided in paragraph (b).

~~(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.~~

Section 40. Corporate income taxes paid by corporations and submitted to the Department of Revenue as a result of the repeal of s. 220.1105, Florida

Statutes, shall annually be redistributed by the department to each school district based on each school district's proportionate share of the state's total unweighted full-time equivalent student enrollment to be used by each school district exclusively to hire school resource officers.

Section 41. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

(f) The total amount of the tax credits which may be granted under this section is ~~\$18.2 \$18.5 million in the 2018-2019~~ fiscal year 2020-2021 and \$10 million each fiscal year thereafter.

Section 42. Section 220.197, Florida Statutes, is created to read:

220.197 1031 exchange tax credit.—

(1) As used in this section, the term "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

(2) A taxpayer is eligible for a \$2 million credit against the tax imposed by this chapter for its 2018 taxable year if:

(a)1. The taxpayer is classified in the NAICS industry code 53211;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, is greater than \$15 million and is at least 700 percent greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017; or

(b)1. The taxpayer is classified under NAICS industry code 522220 or 532112;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, was greater than \$15 million and was at least \$15 million greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017.

(3) This section operates retroactively to January 1, 2018.

Section 43. Paragraph (e) of subsection (2) of section 288.0001, Florida Statutes, is amended to read:

288.0001 Economic Development Programs Evaluation.—The Office of Economic and Demographic Research and the Office of Program Policy Analysis and Government Accountability (OPPAGA) shall develop and present to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the chairs of the legislative appropriations committees the Economic Development Programs Evaluation.

(2) The Office of Economic and Demographic Research and OPPAGA shall provide a detailed analysis of economic development programs as provided in the following schedule:

~~(e) Beginning January 1, 2018, and every 3 years thereafter, an analysis of the Sports Development Program established under s. 288.11625.~~

Section 44. Section 288.11625, Florida Statutes, is repealed.

Section 45. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

376.30781 Tax credits for rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; application process; rulemaking authority; revocation authority.—

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of ~~\$18.2 \$18.5 million in tax credits in fiscal year 2020-2021~~ ~~2018-2019~~ and \$10 million in tax credits each fiscal year thereafter.

Section 46. Subsection (1) of section 413.4021, Florida Statutes, is amended to read:

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

(1) Notwithstanding s. 212.20, ~~75 50~~ percent of the revenues collected from the tax collection enforcement diversion program shall be deposited into the special reserve account of the Florida Association of Centers for Independent Living, to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the state attorneys participating in the tax collection enforcement diversion program in an amount of not more than \$75,000 for each state attorney.

Section 47. Subsections (1), (2), and (5) of section 443.163, Florida Statutes, are amended to read:

443.163 Electronic reporting and remitting of contributions and reimbursements.—

(1) An employer may file any report and remit any contributions or reimbursements required under this chapter by electronic means. The Department of Economic Opportunity or the state agency providing reemployment assistance tax collection services shall adopt rules prescribing the format and instructions necessary for electronically filing reports and remitting contributions and reimbursements to ensure a full collection of contributions and reimbursements due. The acceptable method of transfer, the method, form, and content of the electronic means, and the method, if any, by which the employer will be provided with an acknowledgment shall be prescribed by the department or its tax collection service provider. However, any employer who employed 10 or more employees in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports, including any corrections, for the current calendar year and remit the contributions and reimbursements due by electronic means approved by the tax collection service provider. ~~A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports for each calendar quarter in the current calendar year, beginning with reports due for the second calendar quarter of 2003, by electronic means approved by the tax collection service provider.~~

~~(2)(a)~~ An employer who is required by law to file an Employers Quarterly Report, including any corrections, by approved electronic means, but who files the report either directly or through an agent by a means other than approved electronic means, is liable for a penalty of ~~\$25 \$50~~ for that report and \$1 for each employee, not to exceed \$300. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance. An employer who fails to remit contributions or reimbursements either directly or through an agent by approved electronic means as required by law is liable for a penalty of ~~\$25 \$50~~ for each remittance submitted by a means other than approved electronic means. This penalty is in addition to any other penalty provided by this chapter.

~~(b) A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year, but who fails to file an Employers Quarterly Report for each calendar quarter in the current calendar year by approved electronic means, is liable for a penalty of \$50 for that report and \$1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.~~

(5) The tax collection service provider may waive the penalty imposed by this section if a ~~written~~ request for a waiver is filed which establishes that imposition would be inequitable. Examples of inequity include, but are not limited to, situations where the failure to electronically file was caused by one of the following factors:

(a) Death or serious illness of the person responsible for the preparation and filing of the report.

(b) Destruction of the business records by fire or other casualty.

(c) Unscheduled and unavoidable computer downtime.

Section 48. Subsections (1) and (3) of section 626.932, Florida Statutes, are amended to read:

626.932 Surplus lines tax.—

(1) The premiums charged for surplus lines coverages are subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross premiums charged for such insurance. The surplus lines agent shall collect from the insured the amount of the tax at the time of the delivery of the cover note, certificate of insurance, policy, or other initial confirmation of insurance, in addition to the full amount of the gross premium charged by the insurer for the insurance. The surplus lines agent is prohibited from absorbing such tax or, as an inducement for insurance or for any other reason, rebating all or any part of such tax or of his or her commission.

(3) If a surplus lines policy covers risks or exposures only partially in this state and the state is the home state as defined in the federal Nonadmitted and Reinsurance Reform Act of 2010 (NRRA), the tax payable shall be computed on the gross premium. The surplus lines policy shall be taxed in accordance with subsection (1) and shall report the percentage of risk that is located in the state to the Florida Surplus Lines Service Office in the manner and form directed by the office. The tax must not exceed the tax rate where the risk or exposure is located.

Section 49. Subsection (3) of section 718.111, Florida Statutes, is amended to read:

(3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT, SUE, AND BE SUED; CONFLICT OF INTEREST.—

(a) The association may contract, sue, or be sued with respect to the exercise or nonexercise of its powers. For these purposes, the powers of the association include, but are not limited to, the maintenance, management, and operation of the condominium property.

(b) After control of the association is obtained by unit owners other than the developer, the association may:

1. Institute, maintain, settle, or appeal actions or hearings in its name on behalf of all unit owners concerning matters of common interest to most or all unit owners, including, but not limited to, the common elements; the roof and structural components of a building or other improvements; mechanical, electrical, and plumbing elements serving an improvement or a building; representations of the developer pertaining to any existing or proposed commonly used facilities;

2. ~~Protest and protesting~~ protest ad valorem taxes on commonly used facilities and on units; ~~and may~~

3. Defend actions pertaining to ad valorem taxation of commonly used facilities or units or related to ~~an~~ eminent domain; or

4. Bring inverse condemnation actions.

(c) If the association has the authority to maintain a class action, the association may be joined in an action as representative of that class with reference to litigation and disputes involving the matters for which the association could bring a class action.

(d) The association, in its own name or on behalf of some or all unit owners, may institute, file, protest, maintain, or defend any administrative challenge, lawsuit, appeal, or other challenge to ad valorem taxes assessed on units for commonly used facilities or common elements. The affected association members are not necessary or indispensable parties to such actions. This paragraph is intended to clarify existing law and applies to cases pending on July 1, 2020.

(e) Nothing herein limits any statutory or common-law right of any individual unit owner or class of unit owners to bring any action without participation by the association which may otherwise be available.

(f) An association may not hire an attorney who represents the management company of the association.

Section 50. Clothing, school supplies, personal computers, and personal computer-related accessories; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the retail sale of:

(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$60 or less per item. As used in this paragraph, the term "clothing" means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

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

(b) School supplies having a sales price of \$15 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the first \$1,000 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use. As used in this subsection, the term:

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

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

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

(4) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by August 1, 2020, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(5) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(6) For the 2019-2020 fiscal year, the sum of \$241,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section. Funds remaining unexpended or unencumbered from this appropriation as of June 30, 2020, shall revert and be reappropriated for the same purpose in the 2020-2021 fiscal year.

(7) This section shall take effect upon this act becoming a law.

Section 51. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from May 29, 2020, through June 4, 2020, on the sale of:

(a) A portable self-powered light source selling for \$20 or less.

(b) A portable self-powered radio, two-way radio, or weather-band radio selling for \$50 or less.

(c) A tarpaulin or other flexible waterproof sheeting selling for \$50 or less.

(d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for \$50 or less.

(e) A gas or diesel fuel tank selling for \$25 or less.

(f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less.

(g) A nonelectric food storage cooler selling for \$30 or less.

(h) A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$750 or less.

(i) Reusable ice selling for \$10 or less.

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

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this section.

(4) For the 2019-2020 fiscal year, the sum of \$70,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section.

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

Section 52. For the 2020-2021 fiscal year, the sum of \$72,500 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue to administer this act.

Section 53. The Division of Law Revision is directed to replace the phrase "the effective date of this act" wherever it occurs in this act with the date this act becomes a law.

Section 54. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing the changes made by this act to ss. 206.05, 206.8741, 206.90, 212.05, 212.134, 212.181, and 213.21, Florida Statutes. Notwithstanding any other provision

TITLE AMENDMENT

Remove lines 138-141 and insert:

audit periods; repealing s. 220.1105, F.S., relating to corporate income taxes imposed, automatic refunds, and downward adjustments of such tax rates; providing that the department shall redistribute funds collected as a result of the repeal of the corporate income tax rate adjustments to school districts to hire school resource officers; amending ss. 220.11 and 220.63, F.S.; conforming provisions to changes made by the act; amending s. 220.1845, F.S.; increasing,

Rep. C. Smith moved the adoption of the amendment, which failed of adoption.

Representative Fernández offered the following:

(Amendment Bar Code: 782289)

Amendment 6 (with title amendment)—Remove lines 2338-2733 and insert:

Section 37. Section 220.1105, Florida Statutes, is repealed.

Section 38. Subsection (2) of section 220.11, Florida Statutes, is amended to read:

220.11 Tax imposed.—

(2)(a) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the taxpayer's net income for the taxable year, except as provided in paragraph (b).

(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.

Section 39. Subsection (2) of section 220.63, Florida Statutes, is amended to read:

220.63 Franchise tax imposed on banks and savings associations.—

(2)(a) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the franchise tax base of the bank or savings association for the taxable year, except as provided in paragraph (b).

(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.

Section 40. Corporate income taxes paid by corporations and submitted to the Department of Revenue as a result of the repeal of s. 220.1105, Florida Statutes, shall annually be redistributed by the department to decrease the business rent tax.

Section 41. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

(f) The total amount of the tax credits which may be granted under this section is \$18.2 \$18.5 million in the 2018-2019 fiscal year 2020-2021 and \$10 million each fiscal year thereafter.

Section 220.197, Florida Statutes, is created to read:

220.197 1031 exchange tax credit.—

(1) As used in this section, the term "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

(2) A taxpayer is eligible for a \$2 million credit against the tax imposed by this chapter for its 2018 taxable year if:

(a)1. The taxpayer is classified in the NAICS industry code 53211;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, is greater than \$15 million and is at least 700 percent greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017; or

(b)1. The taxpayer is classified under NAICS industry code 522220 or 532112;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, was greater than \$15 million and was at least \$15 million greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017.

(3) This section operates retroactively to January 1, 2018.

Section 43. Paragraph (e) of subsection (2) of section 288.0001, Florida Statutes, is amended to read:

288.0001 Economic Development Programs Evaluation.—The Office of Economic and Demographic Research and the Office of Program Policy Analysis and Government Accountability (OPPAGA) shall develop and present to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the chairs of the legislative appropriations committees the Economic Development Programs Evaluation.

(2) The Office of Economic and Demographic Research and OPPAGA shall provide a detailed analysis of economic development programs as provided in the following schedule:

(c) Beginning January 1, 2018, and every 3 years thereafter, an analysis of the Sports Development Program established under s. 288.11625.

Section 44. Section 288.11625, Florida Statutes, is repealed.

Section 45. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

376.30781 Tax credits for rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; application process; rulemaking authority; revocation authority.—

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed

a total of ~~\$18.2~~ ~~\$18.5~~ million in tax credits in fiscal year ~~2020-2021~~ ~~2018-2019~~ and \$10 million in tax credits each fiscal year thereafter.

Section 46. Subsection (1) of section 413.4021, Florida Statutes, is amended to read:

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

(1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the revenues collected from the tax collection enforcement diversion program shall be deposited into the special reserve account of the Florida Association of Centers for Independent Living, to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the state attorneys participating in the tax collection enforcement diversion program in an amount of not more than \$75,000 for each state attorney.

Section 47. Subsections (1), (2), and (5) of section 443.163, Florida Statutes, are amended to read:

443.163 Electronic reporting and remitting of contributions and reimbursements.—

(1) An employer may file any report and remit any contributions or reimbursements required under this chapter by electronic means. The Department of Economic Opportunity or the state agency providing reemployment assistance tax collection services shall adopt rules prescribing the format and instructions necessary for electronically filing reports and remitting contributions and reimbursements to ensure a full collection of contributions and reimbursements due. The acceptable method of transfer, the method, form, and content of the electronic means, and the method, if any, by which the employer will be provided with an acknowledgment shall be prescribed by the department or its tax collection service provider. However, any employer who employed 10 or more employees in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports, including any corrections, for the current calendar year and remit the contributions and reimbursements due by electronic means approved by the tax collection service provider. ~~A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports for each calendar quarter in the current calendar year, beginning with reports due for the second calendar quarter of 2003, by electronic means approved by the tax collection service provider.~~

(2)(a) An employer who is required by law to file an Employers Quarterly Report, including any corrections, by approved electronic means, but who files the report either directly or through an agent by a means other than approved electronic means, is liable for a penalty of \$25 ~~\$50~~ for that report and \$1 for each employee, not to exceed \$300. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance. An employer who fails to remit contributions or reimbursements either directly or through an agent by approved electronic means as required by law is liable for a penalty of \$25 ~~\$50~~ for each remittance submitted by a means other than approved electronic means. This penalty is in addition to any other penalty provided by this chapter.

(b) ~~A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year, but who fails to file an Employers Quarterly Report for each calendar quarter in the current calendar year by approved electronic means, is liable for a penalty of \$50 for that report and \$1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.~~

(5) The tax collection service provider may waive the penalty imposed by this section if a ~~written~~ request for a waiver is ~~filed~~ ~~which~~ establishes that

imposition would be inequitable. Examples of inequity include, but are not limited to, situations where the failure to electronically file was caused by one of the following factors:

(a) Death or serious illness of the person responsible for the preparation and filing of the report.

(b) Destruction of the business records by fire or other casualty.

(c) Unscheduled and unavoidable computer downtime.

Section 48. Subsections (1) and (3) of section 626.932, Florida Statutes, are amended to read:

626.932 Surplus lines tax.—

(1) The premiums charged for surplus lines coverages are subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross premiums charged for such insurance. The surplus lines agent shall collect from the insured the amount of the tax at the time of the delivery of the cover note, certificate of insurance, policy, or other initial confirmation of insurance, in addition to the full amount of the gross premium charged by the insurer for the insurance. The surplus lines agent is prohibited from absorbing such tax or, as an inducement for insurance or for any other reason, rebating all or any part of such tax or of his or her commission.

(3) If a surplus lines policy covers risks or exposures only partially in this state and the state is the home state as defined in the federal Nonadmitted and Reinsurance Reform Act of 2010 (NRRA), the tax payable shall be computed on the gross premium. The surplus lines policy shall be taxed in accordance with subsection (1) and shall report the percentage of risk that is located in the state to the Florida Surplus Lines Service Office in the manner and form directed by the office. The tax must not exceed the tax rate where the risk or exposure is located.

Section 49. Subsection (3) of section 718.111, Florida Statutes, is amended to read:

(3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT, SUE, AND BE SUED; CONFLICT OF INTEREST.—

(a) The association may contract, sue, or be sued with respect to the exercise or nonexercise of its powers. For these purposes, the powers of the association include, but are not limited to, the maintenance, management, and operation of the condominium property.

(b) After control of the association is obtained by unit owners other than the developer, the association may:

1. Institute, maintain, settle, or appeal actions or hearings in its name on behalf of all unit owners concerning matters of common interest to most or all unit owners, including, but not limited to, the common elements; the roof and structural components of a building or other improvements; mechanical, electrical, and plumbing elements serving an improvement or a building; representations of the developer pertaining to any existing or proposed commonly used facilities;

2. Protest and ~~protesting~~ ad valorem taxes on commonly used facilities or units; ~~and may~~

3. Defend actions pertaining to ad valorem taxation of commonly used facilities or units or related to ~~an~~ eminent domain; or

4. Bring inverse condemnation actions.

(c) If the association has the authority to maintain a class action, the association may be joined in an action as representative of that class with reference to litigation and disputes involving the matters for which the association could bring a class action.

(d) The association, in its own name or on behalf of some or all unit owners, may institute, file, protest, maintain, or defend any administrative challenge, lawsuit, appeal, or other challenge to ad valorem taxes assessed on units for commonly used facilities or common elements. The affected association members are not necessary or indispensable parties to such actions. This paragraph is intended to clarify existing law and applies to cases pending on July 1, 2020.

(e) Nothing herein limits any statutory or common-law right of any individual unit owner or class of unit owners to bring any action without participation by the association which may otherwise be available.

(f) An association may not hire an attorney who represents the management company of the association.

Section 50. Clothing, school supplies, personal computers, and personal computer-related accessories; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the retail sale of:

(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$60 or less per item. As used in this paragraph, the term "clothing" means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

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

(b) School supplies having a sales price of \$15 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the first \$1,000 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use. As used in this subsection, the term:

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

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

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

(4) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by August 1, 2020, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(5) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(6) For the 2019-2020 fiscal year, the sum of \$241,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section. Funds remaining unexpended or unencumbered from this appropriation as of June 30, 2020, shall revert and be reappropriated for the same purpose in the 2020-2021 fiscal year.

(7) This section shall take effect upon this act becoming a law.

Section 51. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from May 29, 2020, through June 4, 2020, on the sale of:

(a) A portable self-powered light source selling for \$20 or less.

(b) A portable self-powered radio, two-way radio, or weather-band radio selling for \$50 or less.

(c) A tarpaulin or other flexible waterproof sheeting selling for \$50 or less.

(d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for \$50 or less.

(e) A gas or diesel fuel tank selling for \$25 or less.

(f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less.

(g) A nonelectric food storage cooler selling for \$30 or less.

(h) A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$750 or less.

(i) Reusable ice selling for \$10 or less.

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

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this section.

(4) For the 2019-2020 fiscal year, the sum of \$70,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section.

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

Section 52. For the 2020-2021 fiscal year, the sum of \$72,500 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue to administer this act.

Section 53. The Division of Law Revision is directed to replace the phrase "the effective date of this act" wherever it occurs in this act with the date this act becomes a law.

Section 54. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing the changes made by this act to ss. 206.05, 206.8741, 206.90, 212.05, 212.134, 212.181, and 213.21, Florida Statutes. Notwithstanding any other provision

TITLE AMENDMENT

Remove lines 138-141 and insert:

audit periods; repealing s. 220.1105, F.S., relating to corporate income taxes imposed, automatic refunds, and downward adjustments of such tax rates; providing that the Department of Revenue shall redistribute funds collected as a result of the repeal of the corporate income tax rate adjustments to decrease the business rent tax; amending ss. 220.11 and 220.63, F.S.; conforming provisions to changes made by the act; amending s. 220.1845, F.S.; increasing,

Rep. Fernández moved the adoption of the amendment, which failed of adoption.

Representative Good offered the following:

(Amendment Bar Code: 170247)

Amendment 7 (with title amendment)—Remove lines 2338-2733 and insert:

Section 37. Section 220.1105, Florida Statutes, is repealed.

Section 38. Subsection (2) of section 220.11, Florida Statutes, is amended to read:

220.11 Tax imposed.—

(2)(a) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the taxpayer's net income for the taxable year, ~~except as provided in paragraph (b).~~

~~(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.~~

Section 39. Subsection (2) of section 220.63, Florida Statutes, is amended to read:

220.63 Franchise tax imposed on banks and savings associations.—

(2)(a) The tax imposed by this section shall be an amount equal to 5/12 percent of the franchise tax base of the bank or savings association for the taxable year, ~~except as provided in paragraph (b).~~

~~(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.~~

Section 40. Corporate income taxes paid by corporations and submitted to the Department of Revenue as a result of the repeal of s. 220.1105, Florida Statutes, shall annually be redirected to the Department of Environmental Protection for use exclusively for the Florida Forever program as specified in s. 259.105(3).

Section 41. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

(f) The total amount of the tax credits which may be granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-2019~~ fiscal year 2020-2021 and \$10 million each fiscal year thereafter.

Section 42. Section 220.197, Florida Statutes, is created to read:

220.197 1031 exchange tax credit.—

(1) As used in this section, the term "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

(2) A taxpayer is eligible for a \$2 million credit against the tax imposed by this chapter for its 2018 taxable year if:

(a)1. The taxpayer is classified in the NAICS industry code 53211;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, is greater than \$15 million and is at least 700 percent greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017; or

(b)1. The taxpayer is classified under NAICS industry code 522220 or 532112;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, was greater than \$15 million and was at least \$15 million greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017.

(3) This section operates retroactively to January 1, 2018.

Section 43. Paragraph (e) of subsection (2) of section 288.0001, Florida Statutes, is amended to read:

288.0001 Economic Development Programs Evaluation.—The Office of Economic and Demographic Research and the Office of Program Policy Analysis and Government Accountability (OPPAGA) shall develop and present to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the chairs of the legislative appropriations committees the Economic Development Programs Evaluation.

(2) The Office of Economic and Demographic Research and OPPAGA shall provide a detailed analysis of economic development programs as provided in the following schedule:

~~(e) Beginning January 1, 2018, and every 3 years thereafter, an analysis of the Sports Development Program established under s. 288.11625.~~

Section 44. Section 288.11625, Florida Statutes, is repealed.

Section 45. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

376.30781 Tax credits for rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; application process; rulemaking authority; revocation authority.—

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of ~~\$18.2~~ ~~\$18.5~~ million in tax credits in fiscal year ~~2020-2021~~ ~~2018-2019~~ and \$10 million in tax credits each fiscal year thereafter.

Section 46. Subsection (1) of section 413.4021, Florida Statutes, is amended to read:

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

(1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the revenues collected from the tax collection enforcement diversion program shall be deposited into the special reserve account of the Florida Association of Centers for Independent Living, to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the state attorneys participating in the tax collection enforcement diversion program in an amount of not more than \$75,000 for each state attorney.

Section 47. Subsections (1), (2), and (5) of section 443.163, Florida Statutes, are amended to read:

443.163 Electronic reporting and remitting of contributions and reimbursements.—

(1) An employer may file any report and remit any contributions or reimbursements required under this chapter by electronic means. The Department of Economic Opportunity or the state agency providing reemployment assistance tax collection services shall adopt rules prescribing the format and instructions necessary for electronically filing reports and remitting contributions and reimbursements to ensure a full collection of contributions and reimbursements due. The acceptable method of transfer, the method, form, and content of the electronic means, and the method, if any, by which the employer will be provided with an acknowledgment shall be prescribed by the department or its tax collection service provider. However, any employer who employed 10 or more employees in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports, including any corrections, for the current calendar year and remit the contributions and reimbursements due by electronic means approved by the tax collection service provider. ~~A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports for each calendar quarter in the current calendar year, beginning with reports due for the second calendar quarter of 2003, by electronic means approved by the tax collection service provider.~~

(2)(a) An employer who is required by law to file an Employers Quarterly Report, including any corrections, by approved electronic means, but who files the report either directly or through an agent by a means other than approved electronic means, is liable for a penalty of \$25 ~~\$50~~ for that report and \$1 for each employee, not to exceed \$300. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance. An employer who fails to remit contributions or reimbursements either directly or through an agent by approved electronic means as required by law is liable for a penalty of \$25 ~~\$50~~ for each remittance submitted by a means other than approved electronic means. This penalty is in addition to any other penalty provided by this chapter.

~~(b) A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year, but who fails to file an Employers Quarterly Report for each calendar quarter in the current calendar year by approved electronic means, is liable for a penalty of \$50 for that report and \$1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.~~

(5) The tax collection service provider may waive the penalty imposed by this section if a ~~written~~ request for a waiver ~~is filed which~~ establishes that imposition would be inequitable. Examples of inequity include, but are not limited to, situations where the failure to electronically file was caused by one of the following factors:

(a) Death or serious illness of the person responsible for the preparation and filing of the report.

(b) Destruction of the business records by fire or other casualty.

(c) Unscheduled and unavoidable computer downtime.

Section 48. Subsections (1) and (3) of section 626.932, Florida Statutes, are amended to read:

626.932 Surplus lines tax.—

(1) The premiums charged for surplus lines coverages are subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross premiums charged for such insurance. The surplus lines agent shall collect from the insured the amount of the tax at the time of the delivery of the cover note, certificate of insurance, policy, or other initial confirmation of insurance, in addition to the full amount of the gross premium charged by the insurer for the insurance. The surplus lines agent is prohibited from absorbing such tax or, as an inducement for insurance or for any other reason, rebating all or any part of such tax or of his or her commission.

(3) If a surplus lines policy covers risks or exposures only partially in this state and the state is the home state as defined in the federal Nonadmitted and Reinsurance Reform Act of 2010 (NRRA), the tax payable shall be computed on the gross premium. The surplus lines policy shall be taxed in accordance with subsection (1) and shall report the percentage of risk that is located in the state to the Florida Surplus Lines Service Office in the manner and form directed by the office. The tax must not exceed the tax rate where the risk or exposure is located.

Section 49. Subsection (3) of section 718.111, Florida Statutes, is amended to read:

(3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT, SUE, AND BE SUED; CONFLICT OF INTEREST.—

(a) The association may contract, sue, or be sued with respect to the exercise or nonexercise of its powers. For these purposes, the powers of the association include, but are not limited to, the maintenance, management, and operation of the condominium property.

(b) After control of the association is obtained by unit owners other than the developer, the association may:

1. Institute, maintain, settle, or appeal actions or hearings in its name on behalf of all unit owners concerning matters of common interest to most or all unit owners, including, but not limited to, the common elements; the roof and structural components of a building or other improvements; mechanical, electrical, and plumbing elements serving an improvement or a building; representations of the developer pertaining to any existing or proposed commonly used facilities;

2. ~~Protest and protesting~~ Protest ad valorem taxes on commonly used facilities and on units; ~~and may~~

3. Defend actions pertaining to ad valorem taxation of commonly used facilities or units or related to ~~an~~ eminent domain; or

4. Bring inverse condemnation actions.

(c) If the association has the authority to maintain a class action, the association may be joined in an action as representative of that class with reference to litigation and disputes involving the matters for which the association could bring a class action.

(d) The association, in its own name or on behalf of some or all unit owners, may institute, file, protest, maintain, or defend any administrative challenge, lawsuit, appeal, or other challenge to ad valorem taxes assessed on units for commonly used facilities or common elements. The affected association members are not necessary or indispensable parties to such actions. This paragraph is intended to clarify existing law and applies to cases pending on July 1, 2020.

(e) Nothing herein limits any statutory or common-law right of any individual unit owner or class of unit owners to bring any action without participation by the association which may otherwise be available.

(f) An association may not hire an attorney who represents the management company of the association.

Section 50. Clothing, school supplies, personal computers, and personal computer-related accessories; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the retail sale of:

(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$60 or less per item. As used in this paragraph, the term "clothing" means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

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

(b) School supplies having a sales price of \$15 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the first \$1,000 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use. As used in this subsection, the term:

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

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

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

(4) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by August 1, 2020, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(5) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(6) For the 2019-2020 fiscal year, the sum of \$241,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section. Funds remaining unexpended or unencumbered from this appropriation as of June 30, 2020, shall revert and be reappropriated for the same purpose in the 2020-2021 fiscal year.

(7) This section shall take effect upon this act becoming a law.

Section 51. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from May 29, 2020, through June 4, 2020, on the sale of:

- (a) A portable self-powered light source selling for \$20 or less.
 - (b) A portable self-powered radio, two-way radio, or weather-band radio selling for \$50 or less.
 - (c) A tarpaulin or other flexible waterproof sheeting selling for \$50 or less.
 - (d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for \$50 or less.
 - (e) A gas or diesel fuel tank selling for \$25 or less.
 - (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less.
 - (g) A nonelectric food storage cooler selling for \$30 or less.
 - (h) A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$750 or less.
 - (i) Reusable ice selling for \$10 or less.
- (2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this section.

(4) For the 2019-2020 fiscal year, the sum of \$70,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section.

(5) This section shall take effect upon this act becoming a law.
Section 52. For the 2020-2021 fiscal year, the sum of \$72,500 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue to administer this act.

Section 53. The Division of Law Revision is directed to replace the phrase "the effective date of this act" wherever it occurs in this act with the date this act becomes a law.

Section 54. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing the changes made by this act to ss. 206.05, 206.8741, 206.90, 212.05, 212.134, 212.181, and 213.21, Florida Statutes. Notwithstanding any other provision

TITLE AMENDMENT

Remove lines 138-141 and insert:
 audit periods; repealing s. 220.1105, F.S., relating to corporate income taxes imposed, automatic refunds, and downward adjustments of such tax rates; providing that the department shall redistribute funds collected as a result of the repeal of the corporate income tax rate adjustments to the Department of Environmental Protection for the Florida Forever program; amending ss. 220.11 and 220.63, F.S.; conforming provisions to changes made by the act; amending s. 220.1845, F.S.; increasing,

Rep. Good moved the adoption of the amendment, which failed of adoption.

Representative Smith, C. offered the following:

(Amendment Bar Code: 130203)

Amendment 8 (with title amendment)—Remove lines 2338-2733 and insert:

- Section 37. Section 220.1105, Florida Statutes, is repealed.
- Section 38. Subsection (2) of section 220.11, Florida Statutes, is amended to read:
220.11 Tax imposed.—
(2)(a) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the taxpayer's net income for the taxable year, except as provided in paragraph (b).
(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.

Section 39. Subsection (2) of section 220.63, Florida Statutes, is amended to read:

- 220.63 Franchise tax imposed on banks and savings associations.—
(2)(a) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the franchise tax base of the bank or savings association for the taxable year, except as provided in paragraph (b).
(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.

Section 40. Corporate income taxes paid by corporations and submitted to the Department of Revenue as a result of the repeal of s. 220.1105, Florida Statutes, shall annually be redistributed by the department to each school district based on each school district's proportionate share of the state's total unweighted full-time equivalent student enrollment to be used by each school district exclusively to increase the minimum base salary for classroom teachers, including veteran teachers, and other instructional personnel.

Section 41. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

- 220.1845 Contaminated site rehabilitation tax credit.—
(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—
(f) The total amount of the tax credits which may be granted under this section is \$18.2 \$18.5 million in the 2018-2019 fiscal year 2020-2021 and \$10 million each fiscal year thereafter.

Section 42. Section 220.197, Florida Statutes, is created to read:
220.197 1031 exchange tax credit.—

(1) As used in this section, the term "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

(2) A taxpayer is eligible for a \$2 million credit against the tax imposed by this chapter for its 2018 taxable year if:

- (a)1. The taxpayer is classified in the NAICS industry code 53211;
2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, is greater than \$15 million and is at least 700 percent greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017; or

(b)1. The taxpayer is classified under NAICS industry code 522220 or 532112;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, was greater than \$15 million and was at least \$15 million greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017.

(3) This section operates retroactively to January 1, 2018.

Section 43. Paragraph (e) of subsection (2) of section 288.0001, Florida Statutes, is amended to read:

288.0001 Economic Development Programs Evaluation.—The Office of Economic and Demographic Research and the Office of Program Policy Analysis and Government Accountability (OPPAGA) shall develop and present to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the chairs of the legislative appropriations committees the Economic Development Programs Evaluation.

(2) The Office of Economic and Demographic Research and OPPAGA shall provide a detailed analysis of economic development programs as provided in the following schedule:

(e) Beginning January 1, 2018, and every 3 years thereafter, an analysis of the Sports Development Program established under s. 288.11625.

Section 44. Section 288.11625, Florida Statutes, is repealed.

Section 45. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

376.30781 Tax credits for rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; application process; rulemaking authority; revocation authority.—

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of ~~\$18.2~~ ~~\$18.5~~ million in tax credits in fiscal year ~~2020-2021~~ ~~2018-2019~~ and \$10 million in tax credits each fiscal year thereafter.

Section 46. Subsection (1) of section 413.4021, Florida Statutes, is amended to read:

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

(1) Notwithstanding s. 212.20, ~~75~~ ~~50~~ percent of the revenues collected from the tax collection enforcement diversion program shall be deposited into the special reserve account of the Florida Association of Centers for Independent Living, to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the state attorneys participating in the tax collection enforcement diversion program in an amount of not more than \$75,000 for each state attorney.

Section 47. Subsections (1), (2), and (5) of section 443.163, Florida Statutes, are amended to read:

443.163 Electronic reporting and remitting of contributions and reimbursements.—

(1) An employer may file any report and remit any contributions or reimbursements required under this chapter by electronic means. The Department of Economic Opportunity or the state agency providing reemployment assistance tax collection services shall adopt rules prescribing the format and instructions necessary for electronically filing reports and remitting contributions and reimbursements to ensure a full collection of contributions and reimbursements due. The acceptable method of transfer, the method, form, and content of the electronic means, and the method, if any, by which the employer will be provided with an acknowledgment shall be prescribed by the department or its tax collection service provider. However, any employer who employed 10 or more employees in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports, including any corrections, for the current calendar year and remit the contributions and reimbursements due by electronic means approved by the tax collection service provider. ~~A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports for each calendar quarter in the current calendar year, beginning with reports due for the second calendar quarter of 2003, by electronic means approved by the tax collection service provider.~~

(2)(a) An employer who is required by law to file an Employers Quarterly Report, including any corrections, by approved electronic means, but who files the report either directly or through an agent by a means other than approved electronic means, is liable for a penalty of ~~\$25~~ ~~\$50~~ for that report and \$1 for each employee, not to exceed \$300. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance. An employer who fails to remit contributions or reimbursements either directly or through an agent by approved electronic means as required by law is liable for a penalty of ~~\$25~~ ~~\$50~~ for each remittance submitted by a means other than approved electronic means. This penalty is in addition to any other penalty provided by this chapter.

(b) ~~A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year, but who fails to file an Employers Quarterly Report for each calendar quarter in the current calendar~~

~~year by approved electronic means, is liable for a penalty of \$50 for that report and \$1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.~~

(5) The tax collection service provider may waive the penalty imposed by this section if a ~~written~~ request for a waiver ~~is filed which~~ establishes that imposition would be inequitable. Examples of inequity include, but are not limited to, situations where the failure to electronically file was caused by one of the following factors:

(a) Death or serious illness of the person responsible for the preparation and filing of the report.

(b) Destruction of the business records by fire or other casualty.

(c) Unscheduled and unavoidable computer downtime.

Section 48. Subsections (1) and (3) of section 626.932, Florida Statutes, are amended to read:

626.932 Surplus lines tax.—

(1) The premiums charged for surplus lines coverages are subject to a premium receipts tax of ~~4.94~~ ~~5~~ percent of all gross premiums charged for such insurance. The surplus lines agent shall collect from the insured the amount of the tax at the time of the delivery of the cover note, certificate of insurance, policy, or other initial confirmation of insurance, in addition to the full amount of the gross premium charged by the insurer for the insurance. The surplus lines agent is prohibited from absorbing such tax or, as an inducement for insurance or for any other reason, rebating all or any part of such tax or of his or her commission.

(3) If a surplus lines policy covers risks or exposures only partially in this state and the state is the home state as defined in the federal Nonadmitted and Reinsurance Reform Act of 2010 (NRRA), the tax payable shall be computed on the gross premium. The surplus lines policy shall be taxed in accordance with subsection (1) and shall report the percentage of risk that is located in the state to the Florida Surplus Lines Service Office in the manner and form directed by the office. ~~The tax must not exceed the tax rate where the risk or exposure is located.~~

Section 49. Subsection (3) of section 718.111, Florida Statutes, is amended to read:

(3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT, SUE, AND BE SUED; CONFLICT OF INTEREST.—

(a) The association may contract, sue, or be sued with respect to the exercise or nonexercise of its powers. For these purposes, the powers of the association include, but are not limited to, the maintenance, management, and operation of the condominium property.

(b) After control of the association is obtained by unit owners other than the developer, the association may:

1. Institute, maintain, settle, or appeal actions or hearings in its name on behalf of all unit owners concerning matters of common interest to most or all unit owners, including, but not limited to, the common elements; the roof and structural components of a building or other improvements; mechanical, electrical, and plumbing elements serving an improvement or a building; representations of the developer pertaining to any existing or proposed commonly used facilities;

2. ~~Protest and protesting~~ ad valorem taxes on commonly used facilities and on units; ~~and may~~

3. Defend actions pertaining to ad valorem taxation of commonly used facilities or units or related to ~~in~~ eminent domain; or

4. Bring inverse condemnation actions.

(c) If the association has the authority to maintain a class action, the association may be joined in an action as representative of that class with reference to litigation and disputes involving the matters for which the association could bring a class action.

(d) The association, in its own name or on behalf of some or all unit owners, may institute, file, protest, maintain, or defend any administrative challenge, lawsuit, appeal, or other challenge to ad valorem taxes assessed on units for commonly used facilities or common elements. The affected association members are not necessary or indispensable parties to such actions. This paragraph is intended to clarify existing law and applies to cases pending on July 1, 2020.

(e) Nothing herein limits any statutory or common-law right of any individual unit owner or class of unit owners to bring any action without participation by the association which may otherwise be available.

(f) An association may not hire an attorney who represents the management company of the association.

Section 50. Clothing, school supplies, personal computers, and personal computer-related accessories; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the retail sale of:

(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$60 or less per item. As used in this paragraph, the term "clothing" means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

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

(b) School supplies having a sales price of \$15 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the first \$1,000 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use. As used in this subsection, the term:

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

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

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

(4) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by August 1, 2020, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(5) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(6) For the 2019-2020 fiscal year, the sum of \$241,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section. Funds remaining unexpended or unencumbered from this appropriation as of June 30, 2020, shall revert and be reappropriated for the same purpose in the 2020-2021 fiscal year.

(7) This section shall take effect upon this act becoming a law.

Section 51. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from May 29, 2020, through June 4, 2020, on the sale of:

(a) A portable self-powered light source selling for \$20 or less.

(b) A portable self-powered radio, two-way radio, or weather-band radio selling for \$50 or less.

(c) A tarpaulin or other flexible waterproof sheeting selling for \$50 or less.

(d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for \$50 or less.

(e) A gas or diesel fuel tank selling for \$25 or less.

(f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less.

(g) A nonelectric food storage cooler selling for \$30 or less.

(h) A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$750 or less.

(i) Reusable ice selling for \$10 or less.

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

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this section.

(4) For the 2019-2020 fiscal year, the sum of \$70,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section.

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

Section 52. For the 2020-2021 fiscal year, the sum of \$72,500 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue to administer this act.

Section 53. The Division of Law Revision is directed to replace the phrase "the effective date of this act" wherever it occurs in this act with the date this act becomes a law.

Section 54. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing the changes made by this act to ss. 206.05, 206.8741, 206.90, 212.05, 212.134, 212.181, and 213.21, Florida Statutes. Notwithstanding any other provision

TITLE AMENDMENT

Remove lines 138-141 and insert:

audit periods; repealing s. 220.1105, F.S., relating to corporate income taxes imposed, automatic refunds, and downward adjustments of such tax rates; providing that the department shall redistribute funds collected as a result of the repeal of the corporate income tax rate adjustments to specified school districts to increase minimum base salaries for classroom teachers and other instructional personnel; amending ss. 220.11 and 220.63, F.S.; conforming provisions to changes made by the act; amending s. 220.1845, F.S.; increasing,

Rep. C. Smith moved the adoption of the amendment, which failed of adoption. The vote was:

Session Vote Sequence: 558

Representative Magar in the Chair.

Yeas—40

| | | | |
|------------|----------|-------------|---------------|
| Alexander | Daniels | Fernández | Hattersley |
| Antone | Davis | Geller | Hogan Johnson |
| Ausley | Diamond | Goff-Marcil | Jenne |
| Bush | Driskell | Good | Jones |
| Casello | DuBose | Gottlieb | Joseph |
| Cortes, J. | Duran | Grieco | McGhee |
| Daley | Eskamani | Hart | Mercado |

| | | | |
|-------------------|-------------|------------------|------------|
| Omphroy | Silvers | Stark | Watson, B. |
| Polo | Slosberg | Thompson | Watson, C. |
| Polsky | Smith, C. | Valdés | Webb |
| Nays—70 | | | |
| Aloupis | Fetterhoff | Massullo | Rommel |
| Altman | Fine | McClain | Roth |
| Andrade | Fischer | McClure | Sabatini |
| Avila | Fitzenhagen | Oliva | Santiago |
| Bell | Grant, J. | Overdorf | Shoaf |
| Beltran | Grant, M. | Payne | Sirois |
| Brannan | Gregory | Perez | Smith, D. |
| Buchanan | Hage | Pigman | Sprowls |
| Burton | Hill | Plakon | Stone |
| Byrd | Ingoglia | Plasencia | Sullivan |
| Caruso | Killebrew | Ponder | Toledo |
| Clemons | La Rosa | Raschein | Tomkow |
| Cummings | LaMarca | Renner | Trumbull |
| DiCeglie | Latvala | Roach | Williamson |
| Drake | Leek | Robinson | Yarborough |
| Duggan | Magar | Rodriguez, R. | Zika |
| Eagle | Maggard | Rodriguez, A. | |
| Fernandez-Barquin | Mariano | Rodriguez, A. M. | |

Votes after roll call:
Yeas—Jacobs

Representative Smith, C. offered the following:

(Amendment Bar Code: 966571)

Amendment 9 (with title amendment)—Remove lines 2338-2733 and insert:

Section 37. Section 220.1105, Florida Statutes, is repealed.

Section 38. Subsection (2) of section 220.11, Florida Statutes, is amended to read:

220.11 Tax imposed.—

(2)(a) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the taxpayer's net income for the taxable year, ~~except as provided in paragraph (b).~~

~~(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.~~

Section 39. Subsection (2) of section 220.63, Florida Statutes, is amended to read:

220.63 Franchise tax imposed on banks and savings associations.—

(2)(a) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the franchise tax base of the bank or savings association for the taxable year, ~~except as provided in paragraph (b).~~

~~(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.~~

Section 40. Corporate income taxes paid by corporations and submitted to the Department of Revenue as a result of the repeal of s. 220.1105, Florida Statutes, shall annually be redistributed into the State Housing Trust Fund to be administered by the Florida Housing Finance Corporation and used exclusively as specified in chapter 420, Florida Statutes.

Section 41. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

(f) The total amount of the tax credits which may be granted under this section is ~~\$18.2~~ ~~\$18.5~~ million in the ~~2018-2019~~ fiscal year 2020-2021 and \$10 million each fiscal year thereafter.

Section 42. Section 220.197, Florida Statutes, is created to read:

220.197 1031 exchange tax credit.—

(1) As used in this section, the term "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

(2) A taxpayer is eligible for a \$2 million credit against the tax imposed by this chapter for its 2018 taxable year if:

(a)1. The taxpayer is classified in the NAICS industry code 53211;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, is greater than \$15 million and is at least 700 percent greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017; or

(b)1. The taxpayer is classified under NAICS industry code 522220 or 532112;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, was greater than \$15 million and was at least \$15 million greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017.

(3) This section operates retroactively to January 1, 2018.

Section 43. Paragraph (e) of subsection (2) of section 288.0001, Florida Statutes, is amended to read:

288.0001 Economic Development Programs Evaluation.—The Office of Economic and Demographic Research and the Office of Program Policy Analysis and Government Accountability (OPPAGA) shall develop and present to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the chairs of the legislative appropriations committees the Economic Development Programs Evaluation.

(2) The Office of Economic and Demographic Research and OPPAGA shall provide a detailed analysis of economic development programs as provided in the following schedule:

~~(e) Beginning January 1, 2018, and every 3 years thereafter, an analysis of the Sports Development Program established under s. 288.11625.~~

Section 44. Section 288.11625, Florida Statutes, is repealed.

Section 45. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

376.30781 Tax credits for rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; application process; rulemaking authority; revocation authority.—

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of ~~\$18.2~~ ~~\$18.5~~ million in tax credits in fiscal year ~~2020-2021~~ ~~2018-2019~~ and \$10 million in tax credits each fiscal year thereafter.

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

(1) Notwithstanding s. 212.20, ~~75~~ ~~50~~ percent of the revenues collected from the tax collection enforcement diversion program shall be deposited into the special reserve account of the Florida Association of Centers for Independent Living, to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the state attorneys participating in the tax collection enforcement diversion program in an amount of not more than \$75,000 for each state attorney.

Section 47. Subsections (1), (2), and (5) of section 443.163, Florida Statutes, are amended to read:

443.163 Electronic reporting and remitting of contributions and reimbursements.—

(1) An employer may file any report and remit any contributions or reimbursements required under this chapter by electronic means. The Department of Economic Opportunity or the state agency providing reemployment assistance tax collection services shall adopt rules prescribing the format and instructions necessary for electronically filing reports and remitting contributions and reimbursements to ensure a full collection of contributions and reimbursements due. The acceptable method of transfer, the method, form, and content of the electronic means, and the method, if any, by which the employer will be provided with an acknowledgment shall be prescribed by the department or its tax collection service provider. However, any employer who employed 10 or more employees in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports, including any corrections, for the current calendar year and remit the contributions and reimbursements due by electronic means approved by the tax collection service provider. ~~A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports for each calendar quarter in the current calendar year, beginning with reports due for the second calendar quarter of 2003, by electronic means approved by the tax collection service provider.~~

(2)(a) An employer who is required by law to file an Employers Quarterly Report, including any corrections, by approved electronic means, but who files the report either directly or through an agent by a means other than approved electronic means, is liable for a penalty of ~~\$25~~ \$50 for that report and \$1 for each employee, not to exceed \$300. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance. An employer who fails to remit contributions or reimbursements either directly or through an agent by approved electronic means as required by law is liable for a penalty of ~~\$25~~ \$50 for each remittance submitted by a means other than approved electronic means. This penalty is in addition to any other penalty provided by this chapter.

~~(b) A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year, but who fails to file an Employers Quarterly Report for each calendar quarter in the current calendar year by approved electronic means, is liable for a penalty of \$50 for that report and \$1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.~~

(5) The tax collection service provider may waive the penalty imposed by this section if a written request for a waiver is filed which establishes that imposition would be inequitable. Examples of inequity include, but are not limited to, situations where the failure to electronically file was caused by one of the following factors:

- (a) Death or serious illness of the person responsible for the preparation and filing of the report.
- (b) Destruction of the business records by fire or other casualty.
- (c) Unscheduled and unavoidable computer downtime.

Section 48. Subsections (1) and (3) of section 626.932, Florida Statutes, are amended to read:

626.932 Surplus lines tax.—

(1) The premiums charged for surplus lines coverages are subject to a premium receipts tax of ~~4.94~~ 5 percent of all gross premiums charged for such insurance. The surplus lines agent shall collect from the insured the amount of the tax at the time of the delivery of the cover note, certificate of insurance, policy, or other initial confirmation of insurance, in addition to the full amount of the gross premium charged by the insurer for the insurance. The surplus lines agent is prohibited from absorbing such tax or, as an inducement for insurance or for any other reason, rebating all or any part of such tax or of his or her commission.

(3) If a surplus lines policy covers risks or exposures only partially in this state and the state is the home state as defined in the federal Nonadmitted and Reinsurance Reform Act of 2010 (NRRA), the tax payable shall be computed on the gross premium. The surplus lines policy shall be taxed in accordance with subsection (1) and shall report the percentage of risk that is located in the

state to the Florida Surplus Lines Service Office in the manner and form directed by the office. The tax must not exceed the tax rate where the risk or exposure is located.

Section 49. Subsection (3) of section 718.111, Florida Statutes, is amended to read:

(3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT, SUE, AND BE SUED; CONFLICT OF INTEREST.—

(a) The association may contract, sue, or be sued with respect to the exercise or nonexercise of its powers. For these purposes, the powers of the association include, but are not limited to, the maintenance, management, and operation of the condominium property.

(b) After control of the association is obtained by unit owners other than the developer, the association may:

1. Institute, maintain, settle, or appeal actions or hearings in its name on behalf of all unit owners concerning matters of common interest to most or all unit owners, including, but not limited to, the common elements; the roof and structural components of a building or other improvements; mechanical, electrical, and plumbing elements serving an improvement or a building; representations of the developer pertaining to any existing or proposed commonly used facilities;

2. ~~Protest and protesting~~ Protest ad valorem taxes on commonly used facilities and on units; ~~and may~~

3. Defend actions pertaining to ad valorem taxation of commonly used facilities or units or related to an eminent domain;

4. Bring inverse condemnation actions.

(c) If the association has the authority to maintain a class action, the association may be joined in an action as representative of that class with reference to litigation and disputes involving the matters for which the association could bring a class action.

(d) The association, in its own name or on behalf of some or all unit owners, may institute, file, protest, maintain, or defend any administrative challenge, lawsuit, appeal, or other challenge to ad valorem taxes assessed on units for commonly used facilities or common elements. The affected association members are not necessary or indispensable parties to such actions. This paragraph is intended to clarify existing law and applies to cases pending on July 1, 2020.

(e) Nothing herein limits any statutory or common-law right of any individual unit owner or class of unit owners to bring any action without participation by the association which may otherwise be available.

(f) An association may not hire an attorney who represents the management company of the association.

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(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$60 or less per item. As used in this paragraph, the term "clothing" means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

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

(b) School supplies having a sales price of \$15 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the first \$1,000 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use. As used in this subsection, the term:

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

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

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

(4) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by August 1, 2020, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(5) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(6) For the 2019-2020 fiscal year, the sum of \$241,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section. Funds remaining unexpended or unencumbered from this appropriation as of June 30, 2020, shall revert and be reappropriated for the same purpose in the 2020-2021 fiscal year.

(7) This section shall take effect upon this act becoming a law.

Section 51. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from May 29, 2020, through June 4, 2020, on the sale of:

(a) A portable self-powered light source selling for \$20 or less.

(b) A portable self-powered radio, two-way radio, or weather-band radio selling for \$50 or less.

(c) A tarpaulin or other flexible waterproof sheeting selling for \$50 or less.

(d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for \$50 or less.

(e) A gas or diesel fuel tank selling for \$25 or less.

(f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less.

(g) A nonelectric food storage cooler selling for \$30 or less.

(h) A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$750 or less.

(i) Reusable ice selling for \$10 or less.

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

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this section.

(4) For the 2019-2020 fiscal year, the sum of \$70,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section.

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

Section 52. For the 2020-2021 fiscal year, the sum of \$72,500 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue to administer this act.

Section 53. The Division of Law Revision is directed to replace the phrase "the effective date of this act" wherever it occurs in this act with the date this act becomes a law.

Section 54. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing the changes made by this act to ss. 206.05, 206.8741, 206.90, 212.05, 212.134, 212.181, and 213.21, Florida Statutes. Notwithstanding any other provision

TITLE AMENDMENT

Remove lines 138-141 and insert:

audit periods; repealing s. 220.1105, F.S., relating to corporate income taxes imposed, automatic refunds, and downward adjustments of such tax rates; providing that the Department of Revenue shall redistribute funds collected as a result of the repeal of the corporate income tax rate adjustments into the State Housing Trust Fund to be administered by the Florida Housing Finance Corporation and used exclusively for specified purposes; amending ss. 220.11 and 220.63, F.S.; conforming provisions to changes made by the act; amending s. 220.1845, F.S.; increasing,

Rep. C. Smith moved the adoption of the amendment, which failed of adoption. The vote was:

Session Vote Sequence: 559

Representative Magar in the Chair.

Yeas—44

| | | | |
|------------|-------------|---------------|------------|
| Alexander | DuBose | Hogan Johnson | Pritchett |
| Antone | Duran | Jacquet | Silvers |
| Ausley | Eskamani | Jenne | Slosberg |
| Bush | Fernández | Jones | Smith, C. |
| Caruso | Geller | Joseph | Stark |
| Casello | Goff-Marcil | McGhee | Thompson |
| Cortes, J. | Good | Mercado | Valdés |
| Daniels | Gottlieb | Newton | Watson, B. |
| Davis | Grieco | Omphroy | Watson, C. |
| Diamond | Hart | Polo | Webb |
| Driskell | Hattersley | Polsky | Willhite |

Nays—69

| | | | |
|-------------------|-------------|------------------|------------|
| Aloupis | Fine | McClain | Roth |
| Altman | Fischer | McClure | Sabatini |
| Andrade | Fitzenhagen | Oliva | Santiago |
| Avila | Grant, J. | Overdorf | Shoaf |
| Bell | Grant, M. | Payne | Sirois |
| Beltran | Gregory | Perez | Smith, D. |
| Brannan | Hage | Pigman | Sprowls |
| Buchanan | Hill | Plakon | Stone |
| Burton | Ingoglia | Plasencia | Sullivan |
| Byrd | Killebrew | Ponder | Toledo |
| Clemons | La Rosa | Raschein | Tomkow |
| Cummings | LaMarca | Renner | Trumbull |
| DiCeglie | Latvala | Roach | Williamson |
| Drake | Leek | Robinson | Yarborough |
| Duggan | Magar | Rodrigues, R. | Zika |
| Eagle | Maggard | Rodriguez, A. | |
| Fernandez-Barquin | Mariano | Rodriguez, A. M. | |
| Fetterhoff | Massullo | Rommel | |

Votes after roll call:

Yeas—Jacobs

Representative Smith, C. offered the following:

(Amendment Bar Code: 039417)

Amendment 10 (with title amendment)—Remove lines 2391-2425

TITLE AMENDMENT

Remove lines 143-149 and insert:
contaminated site rehabilitation tax credits; repealing s. 288.11625, F.S., relating to

Rep. C. Smith moved the adoption of the amendment, which failed of adoption.

Representative Jenne offered the following:

(Amendment Bar Code: 136355)

Amendment 11 (with title amendment)—Between lines 2607 and 2608, insert:

Section 48. Subsection (19) is added to section 212.08, Florida Statutes, to read:

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

(19) PARTIAL EXEMPTION; COLLEGE TEXTBOOKS.—The sale of textbooks that are required or recommended for use in a course offered by a public postsecondary educational institution as described in s. 1000.04, or an independent nonprofit or for-profit college or university that is eligible to participate in a tuition assistance program under s. 1009.89 or s. 1009.891, is subject to the tax under this chapter but such textbooks shall be taxed only at 50 percent of the value of the textbooks. As used in this subsection, the term "textbook" means any required or recommended manual of instruction or instructional material that is required or recommended for use in a course in any field of study. To demonstrate that a sale is subject to the partial exemption, the student must provide to the vendor a physical or an electronic copy of his or her identification number and a course syllabus or list of required or recommended textbooks.

TITLE AMENDMENT

Remove line 171 and insert:
applicability; amending s. 212.08, F.S.; providing a partial exemption from the sales tax for specified college textbooks; providing sales tax exemptions for

Rep. Jenne moved the adoption of the amendment, which failed of adoption.

Representative Eskamani offered the following:

(Amendment Bar Code: 969289)

Amendment 12 (with title amendment)—Between lines 2607 and 2608, insert:

Section 48. Paragraph (z) of subsection (1) of section 220.03, Florida Statutes, is amended, and paragraphs (gg) and (hh) are added to that subsection, to read:

220.03 Definitions.—

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

(z) "Taxpayer" means any corporation subject to the tax imposed by this code; and includes all corporations that are members of a water's edge group for which a consolidated return is filed under s. 220.134. However, "taxpayer" does not include a corporation having no individuals, ~~(including individuals employed by an affiliate,)~~ receiving compensation in this state as defined in s. 220.15 when the only property owned or leased by said corporation, ~~(including an affiliate,)~~ in this state is located at the premises of a printer with which it has contracted for printing, if such property consists of the final

printed product, property which becomes a part of the final printed product, or property from which the printed product is produced.

(gg) "Tax haven" means a jurisdiction that, for a particular tax year:

1. Is identified by the Organization for Economic Co-operation and Development as a tax haven or as having a harmful preferential tax regime; or

2.a. Is a jurisdiction that does not impose or imposes only a nominal, effective tax on relevant income;

b. Has laws or practices that prevent the effective exchange of information for tax purposes with other governments regarding taxpayers who are subject to, or benefiting from, the tax regime;

c. Lacks transparency;

d. Facilitates the establishment of foreign-owned entities without the need for a local substantive presence or prohibits these entities from having any commercial impact on the local economy;

e. Explicitly or implicitly excludes the jurisdiction's resident taxpayers from taking advantage of the tax regime's benefits or prohibits enterprises that benefit from the regime from operating in the jurisdiction's domestic market; or

f. Has created a tax regime that is favorable for tax avoidance, based on an overall assessment of relevant factors, including whether the jurisdiction has a significant untaxed offshore financial or other services sector relative to its overall economy.

For purposes of this paragraph, a tax regime lacks transparency if the details of legislative, legal, or administrative requirements are not open to public scrutiny and apparent or are not consistently applied among similarly situated taxpayers. As used in this paragraph, the term "tax regime" means a set or system of rules, laws, regulations, or practices by which taxes are imposed on any person, corporation, or entity, or on any income, property, incident, indicia, or activity pursuant to government authority.

(hh) "Water's edge group" means a group of corporations related through common ownership whose business activities are integrated with, dependent upon, or contribute to a flow of value among members of the group.

Section 49. Section 220.13, Florida Statutes, is amended to read:

220.13 "Adjusted federal income" defined.—

(1) The term "adjusted federal income" means an amount equal to the taxpayer's taxable income as defined in subsection (2), or such taxable income of more than one taxpayer as provided in ~~s. 220.1363~~ ~~§. 220.134~~, for the taxable year, adjusted as follows:

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

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

b. Notwithstanding sub-subparagraph a., if a credit taken under s. 220.1875 is added to taxable income in a previous taxable year under subparagraph 11. and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. The exception in this sub-subparagraph is intended to ensure that the credit under s. 220.1875 is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

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

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

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

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

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

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

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

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

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

11. The amount taken as a credit for the taxable year under s. 220.1875. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. This addition is not intended to result in adding the same expense back to income more than once.

12. The amount taken as a credit for the taxable year under s. 220.192.

13. The amount taken as a credit for the taxable year under s. 220.193.

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

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

16. The amount taken as a credit for the taxable year pursuant to s. 220.194.

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

(b) *Subtractions.*—

1. There shall be subtracted from such taxable income:

a. The net operating loss deduction allowable for federal income tax purposes under s. 172 of the Internal Revenue Code for the taxable year, except that any net operating loss that is transferred pursuant to s. 220.194(6) may not be deducted by the seller,

b. The net capital loss allowable for federal income tax purposes under s. 1212 of the Internal Revenue Code for the taxable year,

c. The excess charitable contribution deduction allowable for federal income tax purposes under s. 170(d)(2) of the Internal Revenue Code for the taxable year, and

d. The excess contributions deductions allowable for federal income tax purposes under s. 404 of the Internal Revenue Code for the taxable year.

However, a net operating loss and a capital loss shall never be carried back as a deduction to a prior taxable year, but all deductions attributable to such losses shall be deemed net operating loss carryovers and capital loss carryovers, respectively, and treated in the same manner, to the same extent, and for the same time periods as are prescribed for such carryovers in ss. 172 and 1212, respectively, of the Internal Revenue Code. A deduction is not allowed for net operating losses, net capital losses, or excess contribution deductions under 26 U.S.C. ss. 170(d)(2), 172, 1212, and 404 for a member of a water's edge group who is not a United States member. Carryovers of net operating losses, net capital losses, or excess contribution deductions under 26 U.S.C. ss. 170(d)(2), 172, 1212, and 404 may be subtracted only by the member of the water's edge group who generates a carryover.

2. There shall be subtracted from such taxable income any amount to the extent included therein the following:

a. Dividends treated as received from sources without the United States, as determined under s. 862 of the Internal Revenue Code.

b. All amounts included in taxable income under s. 78, s. 951, or s. 951A of the Internal Revenue Code.

However, any amount subtracted under this subparagraph is allowed only to the extent such amount is not deductible in determining federal taxable income. As to any amount subtracted under this subparagraph, there shall be added to such taxable income all expenses deducted on the taxpayer's return for the taxable year which are attributable, directly or indirectly, to such subtracted amount. Further, no amount shall be subtracted with respect to dividends paid or deemed paid by a Domestic International Sales Corporation.

3. Amounts received by a member of a water's edge group as dividends paid by another member of the water's edge group must be subtracted from the taxable income if the dividends are included in the taxable income.

~~4.3.~~ In computing "adjusted federal income" for taxable years beginning after December 31, 1976, there shall be allowed as a deduction the amount of wages and salaries paid or incurred within this state for the taxable year for which no deduction is allowed pursuant to s. 280C(a) of the Internal Revenue Code (relating to credit for employment of certain new employees).

~~5.4.~~ There shall be subtracted from such taxable income any amount of nonbusiness income included therein.

~~6.5.~~ There shall be subtracted any amount of taxes of foreign countries allowable as credits for taxable years beginning on or after September 1, 1985, under s. 901 of the Internal Revenue Code to any corporation which derived less than 20 percent of its gross income or loss for its taxable year ended in 1984 from sources within the United States, as described in s. 861(a)(2)(A) of the Internal Revenue Code, not including credits allowed under ss. 902 and 960 of the Internal Revenue Code, withholding taxes on dividends within the meaning of sub-subparagraph 2.a., and withholding taxes on royalties, interest, technical service fees, and capital gains.

~~7.6.~~ Notwithstanding any other provision of this code, except with respect to amounts subtracted pursuant to subparagraphs 1. and ~~4.3.~~, any increment of any apportionment factor which is directly related to an increment of gross receipts or income which is deducted, subtracted, or otherwise excluded in determining adjusted federal income shall be excluded from both the numerator and denominator of such apportionment factor. Further, all valuations made for apportionment factor purposes shall be made on a basis consistent with the taxpayer's method of accounting for federal income tax purposes.

(c) *Installment sales occurring after October 19, 1980.*—

1. In the case of any disposition made after October 19, 1980, the income from an installment sale shall be taken into account for the purposes of this code in the same manner that such income is taken into account for federal income tax purposes.

2. Any taxpayer who regularly sells or otherwise disposes of personal property on the installment plan and reports the income therefrom on the installment method for federal income tax purposes under s. 453(a) of the Internal Revenue Code shall report such income in the same manner under this code.

(d) *Nonallowable deductions.*—A deduction for net operating losses, net capital losses, or excess contributions deductions under ss. 170(d)(2), 172, 1212, and 404 of the Internal Revenue Code which has been allowed in a prior taxable year for Florida tax purposes shall not be allowed for Florida tax purposes, notwithstanding the fact that such deduction has not been fully utilized for federal tax purposes.

(e) *Adjustments related to federal acts.*—Taxpayers ~~must~~ shall be required to make the adjustments prescribed in this paragraph for Florida tax purposes with respect to certain tax benefits received pursuant to the Economic Stimulus Act of 2008, the American Recovery and Reinvestment Act of 2009, the Small Business Jobs Act of 2010, the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, the American Taxpayer Relief Act of 2012, the Tax Increase Prevention Act of 2014, the Consolidated Appropriations Act, 2016, and the Tax Cuts and Jobs Act of 2017.

1. There shall be added to such taxable income an amount equal to 100 percent of any amount deducted for federal income tax purposes as bonus depreciation for the taxable year pursuant to ss. 167 and 168(k) of the Internal Revenue Code of 1986, as amended by s. 103 of Pub. L. No. 110-185, s. 1201 of Pub. L. No. 111-5, s. 2022 of Pub. L. No. 111-240, s. 401 of Pub. L. No. 111-312, s. 331 of Pub. L. No. 112-240, s. 125 of Pub. L. No. 113-

295, s. 143 of Division Q of Pub. L. No. 114-113, and s. 13201 of Pub. L. No. 115-97, for property placed in service after December 31, 2007, and before January 1, 2027. For the taxable year and for each of the 6 subsequent taxable years, there shall be subtracted from such taxable income an amount equal to one-seventh of the amount by which taxable income was increased pursuant to this subparagraph, notwithstanding any sale or other disposition of the property that is the subject of the adjustments and regardless of whether such property remains in service in the hands of the taxpayer.

2. There shall be added to such taxable income an amount equal to 100 percent of any amount in excess of \$128,000 deducted for federal income tax purposes for the taxable year pursuant to s. 179 of the Internal Revenue Code of 1986, as amended by s. 102 of Pub. L. No. 110-185, s. 1202 of Pub. L. No. 111-5, s. 2021 of Pub. L. No. 111-240, s. 402 of Pub. L. No. 111-312, s. 315 of Pub. L. No. 112-240, and s. 127 of Pub. L. No. 113-295, for taxable years beginning after December 31, 2007, and before January 1, 2015. For the taxable year and for each of the 6 subsequent taxable years, there shall be subtracted from such taxable income one-seventh of the amount by which taxable income was increased pursuant to this subparagraph, notwithstanding any sale or other disposition of the property that is the subject of the adjustments and regardless of whether such property remains in service in the hands of the taxpayer.

3. There shall be added to such taxable income an amount equal to the amount of deferred income not included in such taxable income pursuant to s. 108(i)(1) of the Internal Revenue Code of 1986, as amended by s. 1231 of Pub. L. No. 111-5. There shall be subtracted from such taxable income an amount equal to the amount of deferred income included in such taxable income pursuant to s. 108(i)(1) of the Internal Revenue Code of 1986, as amended by s. 1231 of Pub. L. No. 111-5.

4. Subtractions available under this paragraph may be transferred to the surviving or acquiring entity following a merger or acquisition and used in the same manner and with the same limitations as specified by this paragraph.

5. The additions and subtractions specified in this paragraph are intended to adjust taxable income for Florida tax purposes, and, notwithstanding any other provision of this code, such additions and subtractions shall be permitted to change a taxpayer's net operating loss for Florida tax purposes.

(2) For purposes of this section, a taxpayer's taxable income for the taxable year means taxable income as defined in s. 63 of the Internal Revenue Code and properly reportable for federal income tax purposes for the taxable year, but subject to the limitations set forth in paragraph (1)(b) with respect to the deductions provided by ss. 172 (relating to net operating losses), 170(d)(2) (relating to excess charitable contributions), 404(a)(1)(D) (relating to excess pension trust contributions), 404(a)(3)(A) and (B) (to the extent relating to excess stock bonus and profit-sharing trust contributions), and 1212 (relating to capital losses) of the Internal Revenue Code, except that, subject to the same limitations, the term:

(a) "Taxable income," in the case of a life insurance company subject to the tax imposed by s. 801 of the Internal Revenue Code, means life insurance company taxable income; however, for purposes of this code, the total of any amounts subject to tax under s. 815(a)(2) of the Internal Revenue Code pursuant to s. 801(c) of the Internal Revenue Code shall not exceed, cumulatively, the total of any amounts determined under s. 815(c)(2) of the Internal Revenue Code of 1954, as amended, from January 1, 1972, to December 31, 1983;

(b) "Taxable income," in the case of an insurance company subject to the tax imposed by s. 831(b) of the Internal Revenue Code, means taxable investment income;

(c) "Taxable income," in the case of an insurance company subject to the tax imposed by s. 831(a) of the Internal Revenue Code, means insurance company taxable income;

(d) "Taxable income," in the case of a regulated investment company subject to the tax imposed by s. 852 of the Internal Revenue Code, means investment company taxable income;

(e) "Taxable income," in the case of a real estate investment trust subject to the tax imposed by s. 857 of the Internal Revenue Code, means the income subject to tax, computed as provided in s. 857 of the Internal Revenue Code;

(f) "Taxable income," in the case of a corporation which is a member of an affiliated group of corporations filing a consolidated income tax return for the

taxable year for federal income tax purposes, means taxable income of such corporation for federal income tax purposes as if such corporation had filed a separate federal income tax return for the taxable year and each preceding taxable year for which it was a member of an affiliated group, ~~unless a consolidated return for the taxpayer and others is required or elected under s. 220.134;~~

(g) "Taxable income," in the case of a cooperative corporation or association, means the taxable income of such organization determined in accordance with the provisions of ss. 1381-1388 of the Internal Revenue Code;

(h) "Taxable income," in the case of an organization which is exempt from the federal income tax by reason of s. 501(a) of the Internal Revenue Code, means its unrelated business taxable income as determined under s. 512 of the Internal Revenue Code;

(i) "Taxable income," in the case of a corporation for which there is in effect for the taxable year an election under s. 1362(a) of the Internal Revenue Code, means the amounts subject to tax under s. 1374 or s. 1375 of the Internal Revenue Code for each taxable year;

(j) "Taxable income," in the case of a limited liability company, other than a limited liability company classified as a partnership for federal income tax purposes, as defined in and organized pursuant to chapter 605 or qualified to do business in this state as a foreign limited liability company or other than a similar limited liability company classified as a partnership for federal income tax purposes and created as an artificial entity pursuant to the statutes of the United States or any other state, territory, possession, or jurisdiction, if such limited liability company or similar entity is taxable as a corporation for federal income tax purposes, means taxable income determined as if such limited liability company were required to file or had filed a federal corporate income tax return under the Internal Revenue Code;

(k) "Taxable income," in the case of a taxpayer liable for the alternative minimum tax as defined in s. 55 of the Internal Revenue Code, means the alternative minimum taxable income as defined in s. 55(b)(2) of the Internal Revenue Code, less the exemption amount computed under s. 55(d) of the Internal Revenue Code. A taxpayer is not liable for the alternative minimum tax unless the taxpayer's federal tax return, or related federal consolidated tax return, if included in a consolidated return for federal tax purposes, reflect a liability on the return filed for the alternative minimum tax as defined in s. 55(b)(2) of the Internal Revenue Code;

(l) "Taxable income," in the case of a taxpayer whose taxable income is not otherwise defined in this subsection, means the sum of amounts to which a tax rate specified in s. 11 of the Internal Revenue Code plus the amount to which a tax rate specified in s. 1201(a)(2) of the Internal Revenue Code are applied for federal income tax purposes.

Section 50. Section 220.131, Florida Statutes, is repealed.

Section 51. Section 220.136, Florida Statutes, is created to read:

220.136 Determination of the members of a water's edge group.—

(1) A corporation having 50 percent or more of its outstanding voting stock directly or indirectly owned or controlled by a water's edge group is presumed to be a member of the water's edge group. A corporation having less than 50 percent of its outstanding voting stock directly or indirectly owned or controlled by a water's edge group is a member of the water's edge group if the businesses activities of the corporation show that the corporation is a member of the water's edge group. All of the income of a corporation that is a member of a water's edge group is presumed to be unitary. For purposes of this subsection, the attribution rules of 26 U.S.C. s. 318 must be used to determine whether voting stock is indirectly owned.

(2)(a) A corporation that conducts business outside the United States is not a member of a water's edge group if 80 percent or more of the corporation's property and payroll, as determined by the apportionment factors described in ss. 220.15 and 220.1363, may be assigned to locations outside of the United States. However, such corporations that are incorporated in a tax haven may be a member of a water's edge group pursuant to subsection (1). This subsection does not exempt a corporation that is not a member of a water's edge group from this chapter.

(b) As used in this subsection, the term "United States" means the 50 states, the District of Columbia, and Puerto Rico.

(c) The apportionment factors described in ss. 220.1363 and 220.15 must be used to determine whether a special industry corporation has engaged in a sufficient amount of activities outside of the United States to exclude it from treatment as a member of a water's edge group.

Section 52. Section 220.1363, Florida Statutes, is created to read:

220.1363 Water's edge groups; special requirements.—

(1) For purposes of this section, the term "water's edge reporting method" is a method to determine the taxable business profits of a group of entities conducting a unitary business. Under this method, the net income of the entities must be added together, along with the additions and subtractions under s. 220.13 and apportioned to this state as a single taxpayer under ss. 220.15 and 220.151. However, each special industry member included in a water's edge group return, which would otherwise be permitted to use a special method of apportionment under s. 220.151, shall convert its single-factor apportionment to a three-factor apportionment of property, payroll, and sales. The special industry member shall calculate the denominator of its property, payroll, and sales factors in the same manner as those denominators are calculated by members that are not special industry members. The numerator of its sales, property, and payroll factors is the product of the denominator of each factor multiplied by the premiums or revenue-miles-factor ratio otherwise applicable under s. 220.151.

(2) All members of a water's edge group must use the water's edge reporting method, under which:

(a) Adjusted federal income, for purposes of s. 220.12, means the sum of adjusted federal income of all members of the water's edge group as determined for a concurrent taxable year.

(b) The numerators and denominators of the apportionment factors must be calculated for all members of the water's edge group combined.

(c) Intercompany sales transactions between members of the water's edge group are not included in the numerator or denominator of the sales factor under ss. 220.15 and 220.151, regardless of whether indicia of a sale exist.

(d) For sales of intangibles, including accounts receivable, notes, bonds, and stock, which are made to entities outside the group, only the net proceeds are included in the numerator and denominator of the sales factor.

(e) Sales that are not allocated or apportioned to any taxing jurisdiction, otherwise known as "nowhere sales," may not be included in the numerator or denominator of the sales factor.

(f) The income attributable to the Florida activities of a corporation that is exempt from taxation under the Interstate Income Act of 1959, Pub. L. No. 86-272, is excluded from the apportionment factor numerators in the calculation of corporate income tax, even if another member of the water's edge group has nexus with this state and is subject to tax.

As used in this subsection, the term "sale" includes, but is not limited to, loans, payments for the use of intangibles, dividends, and management fees.

(3)(a) If a parent corporation is a member of the water's edge group and has nexus with this state, a single water's edge group return must be filed in the name and under the federal employer identification number of the parent corporation. If the water's edge group does not have a parent corporation, if the parent corporation is not a member of the water's edge group, or if the parent corporation does not have nexus with this state, then the members of the water's edge group must choose a member subject to the tax imposed by this chapter to file the return. The members of the water's edge group may not choose another member to file a corporate income tax return in subsequent years unless the filing member does not maintain nexus with this state or does not remain a member of the water's edge group. The return must be signed by an authorized officer of the filing member as the agent for the water's edge group.

(b) If members of a water's edge group have different taxable years, the taxable year of a majority of the members of the water's edge group is the taxable year of the water's edge group. If the taxable years of a majority of the members do not correspond, the taxable year of the member that files the return for the water's edge group is the taxable year of the water's edge group.

(c)1. A member of a water's edge group having a taxable year that does not correspond to the taxable year of the water's edge group shall determine its income for inclusion on the tax return for the water's edge group. The member shall use:

a. The precise amount of taxable income received during the months corresponding to the taxable year of the water's edge group, if the precise amount can be readily determined from the member's books and records.

b. The taxable income of the member converted to conform to the taxable year of the water's edge group on the basis of the number of months falling within the taxable year of the water's edge group, such that, if the taxable year of the water's edge group is a calendar year and a member operates on a fiscal year ending on April 30, the income of the member must include 8/12 of the income from the current taxable year and 4/12 of the income from the preceding taxable year. This method to determine the income of a member may be used only if the return can be timely filed after the end of the taxable year of the water's edge group.

c. The taxable income of the member during its taxable year that ends within the taxable year of the water's edge group.

2. The method of determining the income of a member of a water's edge group whose taxable year does not correspond to the taxable year of the water's edge group may not change as long as the member remains a member of the water's edge group. The apportionment factors for the member must be applied to the income of the member for the taxable year of the water's edge group.

(4)(a) A water's edge group return must include a computational schedule that:

1. Combines the federal income of all members of the water's edge group;

2. Shows all intercompany eliminations;

3. Shows Florida additions and subtractions under s. 220.13; and

4. Shows the calculation of the combined apportionment factors.

(b) In addition to its return, a water's edge group shall also file a domestic disclosure spreadsheet. The spreadsheet must fully disclose:

1. The income reported to each state;

2. The state tax liability;

3. The method used for apportioning or allocating income to the various states; and

4. Other information required by department rule to determine the proper amount of tax due to each state and to identify the water's edge group.

(5) The department may adopt rules and forms to administer this section. The Legislature intends to grant the department extensive authority to adopt rules and forms describing and defining principles for determining the existence of a water's edge business, definitions of common control, methods of reporting, and related forms, principles, and other definitions.

Section 53. Section 220.14, Florida Statutes, is amended to read:

220.14 Exemption.—

(1) In computing a taxpayer's liability for tax under this code, there shall be exempt from the tax \$50,000 of net income as defined in s. 220.12 or such lesser amount as will, without increasing the taxpayer's federal income tax liability, provide the state with an amount under this code which is equal to the maximum federal income tax credit which may be available from time to time under federal law.

(2) In the case of a taxable year for a period of less than 12 months, the exemption allowed by this section must ~~shall~~ be prorated on the basis of the number of days in such year to 365 days, or, in a leap year, 366 days.

(3) Only one exemption shall be allowed to taxpayers filing a water's edge group consolidated return under this code.

(4) Notwithstanding any other provision of this code, not more than one exemption under this section may be allowed to the Florida members of a controlled group of corporations, as defined in s. 1563 of the Internal Revenue Code with respect to taxable years ending on or after December 31, 1970, filing separate returns under this code. The exemption described in this section shall be divided equally among such Florida members of the group, unless all of such members consent, at such time and in such manner as the department shall by regulation prescribe, to an apportionment plan providing for an unequal allocation of such exemption.

Section 54. Paragraph (c) of subsection (5) of section 220.15, Florida Statutes, is amended to read:

220.15 Apportionment of adjusted federal income.—

(5) The sales factor is a fraction the numerator of which is the total sales of the taxpayer in this state during the taxable year or period and the denominator

of which is the total sales of the taxpayer everywhere during the taxable year or period.

(c) Sales of a financial organization, including, but not limited to, banking and savings institutions, investment companies, real estate investment trusts, and brokerage companies, occur in this state if derived from:

1. Fees, commissions, or other compensation for financial services rendered within this state;
2. Gross profits from trading in stocks, bonds, or other securities managed within this state;
3. Interest received within this state, other than interest from loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located without this state, and dividends received within this state;
4. Interest charged to customers at places of business maintained within this state for carrying debit balances of margin accounts, without deduction of any costs incurred in carrying such accounts;
5. Interest, fees, commissions, or other charges or gains from loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in this state or from installment sale agreements originally executed by a taxpayer or the taxpayer's agent to sell real or tangible personal property located in this state;
6. Rents from real or tangible personal property located in this state; or
7. Any other gross income, including other interest, resulting from the operation as a financial organization within this state.

~~In computing the amounts under this paragraph, any amount received by a member of an affiliated group (determined under s. 1504(a) of the Internal Revenue Code, but without reference to whether any such corporation is an "includable corporation" under s. 1504(b) of the Internal Revenue Code) from another member of such group shall be included only to the extent such amount exceeds expenses of the recipient directly related thereto.~~

Section 55. Paragraph (f) of subsection (1) of section 220.183, Florida Statutes, is amended to read:

220.183 Community contribution tax credit.—

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

~~(f) A taxpayer who files a Florida consolidated return as a member of an affiliated group pursuant to s. 220.131(1) may be allowed the credit on a consolidated return basis.~~

Section 56. Paragraphs (b), (c), and (d) of subsection (2) of section 220.1845, Florida Statutes, are amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

(b) A tax credit applicant, or multiple tax credit applicants working jointly to clean up a single site, may not be granted more than \$500,000 per year in tax credits for each site voluntarily rehabilitated. Multiple tax credit applicants shall be granted tax credits in the same proportion as their contribution to payment of cleanup costs. Subject to the same conditions and limitations as provided in this section, a municipality, county, or other tax credit applicant which voluntarily rehabilitates a site may receive not more than \$500,000 per year in tax credits which it can subsequently transfer subject to the provisions in paragraph (f) ~~(g)~~.

(c) If the credit granted under this section is not fully used in any one year because of insufficient tax liability on the part of the corporation, the unused amount may be carried forward for up to 5 years. The carryover credit may be used in a subsequent year if the tax imposed by this chapter for that year exceeds the credit for which the corporation is eligible in that year after applying the other credits and unused carryovers in the order provided by s. 220.02(8). If during the 5-year period the credit is transferred, in whole or in part, pursuant to paragraph (f) ~~(g)~~, each transferee has 5 years after the date of transfer to use its credit.

~~(d) A taxpayer that files a consolidated return in this state as a member of an affiliated group under s. 220.131(1) may be allowed the credit on a consolidated return basis up to the amount of tax imposed upon the consolidated group.~~

Section 57. Subsection (2) of section 220.1875, Florida Statutes, is amended to read:

220.1875 Credit for contributions to eligible nonprofit scholarship-funding organizations.—

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

Section 58. Paragraphs (a) and (c) of subsection (3) of section 220.191, Florida Statutes, are amended to read:

220.191 Capital investment tax credit.—

(3)(a) Notwithstanding subsection (2), an annual credit against the tax imposed by this chapter shall be granted to a qualifying business which establishes a qualifying project pursuant to subparagraph (1)(g)3., in an amount equal to the lesser of \$15 million or 5 percent of the eligible capital costs made in connection with a qualifying project, for a period not to exceed 20 years beginning with the commencement of operations of the project. The tax credit shall be granted against the corporate income tax liability of the qualifying business ~~and as further provided in paragraph (e)~~. The total tax credit provided pursuant to this subsection shall be equal to no more than 100 percent of the eligible capital costs of the qualifying project.

~~(c) The credit granted under this subsection may be used in whole or in part by the qualifying business or any corporation that is either a member of that qualifying business's affiliated group of corporations, is a related entity taxable as a cooperative under subchapter T of the Internal Revenue Code, or, if the qualifying business is an entity taxable as a cooperative under subchapter T of the Internal Revenue Code, is related to the qualifying business. Any entity related to the qualifying business may continue to file as a member of a Florida nexus consolidated group pursuant to a prior election made under s. 220.131(1), Florida Statutes (1985), even if the parent of the group changes due to a direct or indirect acquisition of the former common parent of the group. Any credit can be used by any of the affiliated companies or related entities referenced in this paragraph to the same extent as it could have been used by the qualifying business. However, any such use shall not operate to increase the amount of the credit or extend the period within which the credit must be used.~~

Section 59. Subsection (2) of section 220.192, Florida Statutes, is amended to read:

220.192 Renewable energy technologies investment tax credit.—

(2) TAX CREDIT.—For tax years beginning on or after January 1, 2013, a credit against the tax imposed by this chapter shall be granted in an amount equal to the eligible costs. Credits may be used in tax years beginning January 1, 2013, and ending December 31, 2016, after which the credit shall expire. If the credit is not fully used in any one tax year because of insufficient tax liability on the part of the corporation, the unused amount may be carried forward and used in tax years beginning January 1, 2013, and ending December 31, 2018, after which the credit carryover expires and may not be used. ~~A taxpayer that files a consolidated return in this state as a member of an affiliated group under s. 220.131(1) may be allowed the credit on a consolidated return basis up to the amount of tax imposed upon the consolidated group.~~ Any eligible cost for which a credit is claimed and which is deducted or otherwise reduces federal taxable income shall be added back in computing adjusted federal income under s. 220.13.

Section 60. Paragraphs (c) and (e) of subsection (3) of section 220.193, Florida Statutes, are amended to read:

220.193 Florida renewable energy production credit.—

(3) An annual credit against the tax imposed by this section shall be allowed to a taxpayer, based on the taxpayer's production and sale of electricity from a new or expanded Florida renewable energy facility. For a new facility, the credit shall be based on the taxpayer's sale of the facility's entire electrical production. For an expanded facility, the credit shall be based on the increases in the facility's electrical production that are achieved after May 1, 2012.

(c) If the amount of credits applied for each year exceeds the amount authorized in paragraph (f) ~~(g)~~, the Department of Agriculture and Consumer Services shall allocate credits to qualified applicants based on the following priority:

1. An applicant who places a new facility in operation after May 1, 2012, shall be allocated credits first, up to a maximum of \$250,000 each, with any

remaining credits to be granted pursuant to subparagraph 3., but if the claims for credits under this subparagraph exceed the state fiscal year cap in paragraph (f) ~~(g)~~, credits shall be allocated pursuant to this subparagraph on a prorated basis based upon each applicant's qualified production and sales as a percentage of total production and sales for all applicants in this category for the fiscal year.

2. An applicant who does not qualify under subparagraph 1. but who claims a credit of \$50,000 or less shall be allocated credits next, but if the claims for credits under this subparagraph, combined with credits allocated in subparagraph 1., exceed the state fiscal year cap in paragraph (f) ~~(g)~~, credits shall be allocated pursuant to this subparagraph on a prorated basis based upon each applicant's qualified production and sales as a percentage of total qualified production and sales for all applicants in this category for the fiscal year.

3. An applicant who does not qualify under subparagraph 1. or subparagraph 2. and an applicant whose credits have not been fully allocated under subparagraph 1. shall be allocated credits next. If there is insufficient capacity within the amount authorized for the state fiscal year in paragraph (f) ~~(g)~~, and after allocations pursuant to subparagraphs 1. and 2., the credits allocated under this subparagraph shall be prorated based upon each applicant's unallocated claims for qualified production and sales as a percentage of total unallocated claims for qualified production and sales of all applicants in this category, up to a maximum of \$1 million per taxpayer per state fiscal year. If, after application of this \$1 million cap, there is excess capacity under the state fiscal year cap in paragraph (f) ~~(g)~~ in any state fiscal year, that remaining capacity shall be used to allocate additional credits with priority given in the order set forth in this subparagraph and without regard to the \$1 million per taxpayer cap.

~~(e) A taxpayer that files a consolidated return in this state as a member of an affiliated group under s. 220.131(1) may be allowed the credit on a consolidated return basis up to the amount of tax imposed upon the consolidated group.~~

Section 61. Section 220.51, Florida Statutes, is amended to read:

220.51 ~~Adoption~~ ~~Promulgation~~ of rules and regulations.—In accordance with the Administrative Procedure Act, chapter 120, the department is authorized to make, ~~adopt~~ ~~promulgate~~, and enforce such reasonable rules and regulations, and to prescribe such forms relating to the administration and enforcement of the provisions of this code, as it may deem appropriate, including:

(1) Rules for initial implementation of this code and for taxpayers' transitional taxable years commencing before and ending after January 1, 1972; ~~and~~

(2) Rules or regulations to clarify whether certain groups, organizations, or associations formed under the laws of this state or any other state, country, or jurisdiction shall be deemed "taxpayers" for the purposes of this code, in accordance with the legislative declarations of intent in s. 220.02; ~~and~~

~~(3) Regulations relating to consolidated reporting for affiliated groups of corporations, in order to provide for an equitable and just administration of this code with respect to multicorporate taxpayers.~~

Section 62. Section 220.64, Florida Statutes, is amended to read:

220.64 Other provisions applicable to franchise tax.—To the extent that they are not manifestly incompatible with the provisions of this part, parts I, III, IV, V, VI, VIII, IX, and X of this code and ss. 220.12, 220.13, 220.136, 220.1363, 220.15, and 220.16 apply to the franchise tax imposed by this part. Under rules prescribed ~~by the department in s. 220.131~~, a consolidated return may be filed by any affiliated group of corporations composed of one or more banks or savings associations, ~~its~~ ~~or~~ their Florida parent ~~corporations~~ ~~corporation~~, and any nonbank or nonsavings subsidiaries of such parent ~~corporations~~ ~~corporation~~.

Section 63. Paragraph (f) of subsection (4) and paragraph (a) of subsection (5) of section 288.1254, Florida Statutes, are amended to read:

288.1254 Entertainment industry financial incentive program.—

(E) TAX CREDIT ELIGIBILITY; TAX CREDIT AWARDS; QUEUES; ELECTION AND DISTRIBUTION; CARRYFORWARD; CONSOLIDATED RETURNS; PARTNERSHIP AND NONCORPORATE DISTRIBUTIONS; MERGERS AND ACQUISITIONS.—

~~(f) Consolidated returns.—A certified production company that files a Florida consolidated return as a member of an affiliated group under s. 220.131(1) may be allowed the credit on a consolidated return basis up to the amount of the tax imposed upon the consolidated group under chapter 220.~~

(5) TRANSFER OF TAX CREDITS.—

(a) *Authorization.*—Upon application to the Office of Film and Entertainment and approval by the department, a certified production company, or a partner or member that has received a distribution under paragraph (4)(f) ~~(4)(g)~~, may elect to transfer, in whole or in part, any unused credit amount granted under this section. An election to transfer any unused tax credit amount under chapter 212 or chapter 220 must be made no later than 5 years after the date the credit is awarded, after which period the credit expires and may not be used. The department shall notify the Department of Revenue of the election and transfer.

Section 64. Subsections (9) and (10) of section 376.30781, Florida Statutes, are amended to read:

376.30781 Tax credits for rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; application process; rulemaking authority; revocation authority.—

(9) On or before May 1, the Department of Environmental Protection shall inform each tax credit applicant that is subject to the January 31 annual application deadline of the applicant's eligibility status and the amount of any tax credit due. The department shall provide each eligible tax credit applicant with a tax credit certificate that must be submitted with its tax return to the Department of Revenue to claim the tax credit or be transferred pursuant to s. 220.1845(2)(f) ~~s. 220.1845(2)(g)~~. The May 1 deadline for annual site rehabilitation tax credit certificate awards shall not apply to any tax credit application for which the department has issued a notice of deficiency pursuant to subsection (8). The department shall respond within 90 days after receiving a response from the tax credit applicant to such a notice of deficiency. Credits may not result in the payment of refunds if total credits exceed the amount of tax owed.

(10) For solid waste removal, new health care facility or health care provider, and affordable housing tax credit applications, the Department of Environmental Protection shall inform the applicant of the department's determination within 90 days after the application is deemed complete. Each eligible tax credit applicant shall be informed of the amount of its tax credit and provided with a tax credit certificate that must be submitted with its tax return to the Department of Revenue to claim the tax credit or be transferred pursuant to s. 220.1845(2)(f) ~~s. 220.1845(2)(g)~~. Credits may not result in the payment of refunds if total credits exceed the amount of tax owed.

Section 65. Transitional rules.—

(1) For the first taxable year beginning on or after January 1, 2021, a taxpayer that filed a Florida corporate income tax return in the preceding taxable year and that is a member of a water's edge group shall compute its income together with all members of its water's edge group and file a combined Florida corporate income tax return with all members of its water's edge group.

(2) An affiliated group of corporations that filed a Florida consolidated corporate income tax return pursuant to an election provided in s. 220.131, Florida Statutes 2018, shall cease filing a Florida consolidated return for taxable years beginning on or after January 1, 2021, and shall file a combined Florida corporate income tax return with all members of its water's edge group.

(3) An affiliated group of corporations that filed a Florida consolidated corporate income tax return pursuant to the election in s. 220.131(1), Florida Statutes (1985), which allowed the affiliated group to make an election within 90 days after December 20, 1984, or upon filing the taxpayer's first return after December 20, 1984, whichever was later, shall cease filing a Florida consolidated corporate income tax return using that method for taxable years beginning on or after January 1, 2021, and shall file a combined Florida corporate income tax return with all members of its water's edge group.

(4) A taxpayer that is not a member of a water's edge group remains subject to chapter 220, Florida Statutes, and shall file a separate Florida corporate income tax return as previously required.

(5) For taxable years beginning on or after January 1, 2021, a tax return for a member of a water's edge group must be a combined Florida corporate income tax return that includes tax information for all members of the water's

edge group. The tax return must be filed by a member that has a nexus with this state.

TITLE AMENDMENT

Remove line 171 and insert:

applicability; amending s. 220.03, F.S.; revising the definition of the term "taxpayer"; providing definitions; amending s. 220.13, F.S.; revising the definition of the term "adjusted federal income" to prohibit specified deductions, to limit certain carryovers, and to require subtractions of certain dividends paid and received within a water's edge group for the purpose of determining subtractions from taxable income; conforming provisions to changes made by the act; repealing s. 220.131, F.S., relating to the adjusted federal income of affiliated groups; creating s. 220.136, F.S.; specifying circumstances under which a corporation is presumed to be, deemed to be, or deemed not to be a member of a water's edge group; providing construction; defining the term "United States"; creating s. 220.1363, F.S.; defining the term "water's edge reporting method"; specifying requirements for, limitations on, and prohibitions in calculating and reporting income in a water's edge group return; requiring all members of a water's edge group to use the water's edge reporting method; defining the term "sale"; specifying requirements for designating the filing member and the taxable year of the water's edge group; specifying income reporting requirements for certain members of the water's edge group; requiring that a water's edge group return include a specified computational schedule and domestic disclosure spreadsheet; authorizing the department to adopt rules; providing legislative intent regarding the adoption of rules; amending s. 220.14, F.S.; revising the calculation for prorating a certain corporate income tax exemption to reflect leap years; conforming a provision to changes made by the act; amending ss. 220.15, 220.183, 220.1845, 220.1875, 220.191, 220.192, 220.193, and 220.51, F.S.; conforming provisions to changes made by the act; amending s. 220.64, F.S.; providing applicability of water's edge group provisions to the franchise tax; conforming provisions to changes made by the act; amending ss. 288.1254 and 376.30781, F.S.; conforming provisions to changes made by the act; specifying, beginning on a specified date, requirements for corporate income tax return filings for certain taxpayers; providing sales tax exemptions for

Rep. Eskamani moved the adoption of the amendment, which failed of adoption.

Representative Jenne offered the following:

(Amendment Bar Code: 582533)

Amendment 13 (with title amendment)—Remove lines 2611-2687 and insert:

may not be collected on the first Friday, Saturday, and Sunday of August of each year on the retail sale of:

(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$60 or less per item. As used in this paragraph, the term "clothing" means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

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

(b) School supplies having a sales price of \$15 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(2) The tax levied under chapter 212, Florida Statutes, may not be collected on the first Friday, Saturday, and Sunday of August of each year on the first \$1,000 of the sales price of personal computers or personal computer-

related accessories purchased for noncommercial home or personal use. As used in this subsection, the term:

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

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

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

(4) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by the last day of July of each year the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(5) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(6) For the 2019-2020 fiscal year, the sum of \$241,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section. Funds remaining unexpended or unencumbered from this appropriation as of June 30, 2020, shall revert and be reappropriated for the same purpose in the 2020-2021 fiscal year.

(7) This section shall take effect upon this act becoming a law.

Section 49. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected on the first Friday, Saturday, and Sunday of May of each year on the sale of:

TITLE AMENDMENT

Remove lines 173-181 and insert:

and personal computer-related accessories during certain timeframes; defining terms; specifying locations where the exemptions do not apply; authorizing certain dealers to opt out of participating in the exemptions, subject to certain conditions; authorizing the department to adopt emergency rules; providing an appropriation; providing sales tax exemptions for certain disaster preparedness supplies during certain timeframes; specifying

Rep. Jenne moved the adoption of the amendment, which failed of adoption. The vote was:

Session Vote Sequence: 560

Representative Magar in the Chair.

Yeas—44

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|-----------|------------|-----------|-------------|
| Alexander | Casello | Driskell | Geller |
| Antone | Cortes, J. | DuBose | Goff-Marcil |
| Ausley | Daley | Duran | Good |
| Bush | Daniels | Eskamani | Gottlieb |
| Caruso | Davis | Fernández | Grieco |

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|---------------|---------|-----------|------------|
| Hart | Joseph | Polsky | Thompson |
| Hattersley | McGhee | Pritchett | Valdés |
| Hogan Johnson | Mercado | Silvers | Watson, B. |
| Jacquet | Newton | Slosberg | Watson, C. |
| Jenne | Omphroy | Smith, C. | Webb |
| Jones | Polo | Stark | Willhite |

Nays—69

| | | | |
|-------------------|-------------|------------------|------------|
| Aloupis | Fine | McClain | Roth |
| Altman | Fischer | McClure | Sabatini |
| Andrade | Fitzenhagen | Oliva | Santiago |
| Avila | Grant, J. | Overdorf | Shoaf |
| Bell | Grant, M. | Payne | Sirois |
| Beltran | Gregory | Perez | Smith, D. |
| Brannan | Hage | Pigman | Sprohls |
| Buchanan | Hill | Plakon | Stone |
| Burton | Ingolia | Plasencia | Sullivan |
| Byrd | Killebrew | Ponder | Toledo |
| Clemons | La Rosa | Raschein | Tomkow |
| Cummings | LaMarca | Renner | Trumbull |
| DiCeglie | Latvala | Roach | Williamson |
| Drake | Leek | Robinson | Yarborough |
| Duggan | Magar | Rodriguez, R. | Zika |
| Eagle | Maggard | Rodriguez, A. | |
| Fernandez-Barquin | Mariano | Rodriguez, A. M. | |
| Fetterhoff | Massullo | Rommel | |

Votes after roll call:

Yeas—Jacobs

Representative Valdés offered the following:

(Amendment Bar Code: 859567)

Amendment 14 (with title amendment)—Between lines 2720 and 2721, insert:

Section 50. Subsections (4) and (8) of section 212.07, Florida Statutes, are amended, and subsection (2) of that section is republished, to read:

212.07 Sales, storage, use tax; tax added to purchase price; ~~dealer not to absorb~~; liability of purchasers who cannot prove payment of the tax; penalties; general exemptions.—

(2) A dealer shall, as far as practicable, add the amount of the tax imposed under this chapter to the sale price, and the amount of the tax shall be separately stated as Florida tax on any charge ticket, sales slip, invoice, or other tangible evidence of sale. Such tax shall constitute a part of such price, charge, or proof of sale which shall be a debt from the purchaser or consumer to the dealer, until paid, and shall be recoverable at law in the same manner as other debts. Where it is impracticable, due to the nature of the business practices within an industry, to separately state Florida tax on any charge ticket, sales slip, invoice, or other tangible evidence of sale, the department may establish an effective tax rate for such industry. The department may also amend this effective tax rate as the industry's pricing or practices change. Except as otherwise specifically provided, any dealer who neglects, fails, or refuses to collect the tax herein provided upon any, every, and all retail sales made by the dealer or the dealer's agents or employees of tangible personal property or services which are subject to the tax imposed by this chapter shall be liable for and pay the tax himself or herself.

(4)(a) Except as provided in paragraph (b), a dealer engaged in any business taxable under this chapter may not advertise or hold out to the public, in any manner, directly or indirectly, that he or she will ~~pay absorb~~ all or any part of the tax, or that he or she will relieve the purchaser of the payment of all or any part of the tax, or that the tax will not be added to the selling price of the property or services sold or released or, when added, that it or any part thereof will be refunded either directly or indirectly by any method whatsoever.

(b) Notwithstanding any provision of this chapter to the contrary, a dealer may advertise or hold out to the public that he or she will pay all or any part of the tax on behalf of the purchaser, subject to both of the following conditions:

1. The dealer must expressly state on any charge ticket, sales slip, invoice, or other tangible evidence of sale given to the purchaser that the dealer will pay to the state the tax imposed by this chapter. The dealer may not indicate or

imply that the transaction is exempt or excluded from the tax imposed by this chapter.

2. A charge ticket, sales slip, invoice, or other tangible evidence of the sale given to the purchaser must separately state the sale price and the amount of the tax in accordance with subsection (2).

(c) A person who violates this subsection commits ~~provision with respect to advertising or refund is guilty of~~ a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. A second or subsequent offense constitutes a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(8) Any person who has purchased at retail, used, consumed, distributed, or stored for use or consumption in this state tangible personal property, admissions, communication or other services taxable under this chapter, or leased tangible personal property, or who has leased, occupied, or used or was entitled to use any real property, space or spaces in parking lots or garages for motor vehicles, docking or storage space or spaces for boats in boat docks or marinas, and cannot prove that the tax levied by this chapter has been paid to his or her vendor, lessor, or other person or was paid on behalf of the purchaser by a dealer under subsection (4) is directly liable to the state for any tax, interest, or penalty due on any such taxable transactions.

Section 51. Subsection (2) of section 212.15, Florida Statutes, is amended to read:

212.15 Taxes declared state funds; penalties for failure to remit taxes; due and delinquent dates; judicial review.—

(2) Any person who, with intent to unlawfully deprive or defraud the state of its moneys or the use or benefit thereof, fails to remit taxes collected or paid on behalf of a purchaser under this chapter commits theft of state funds, punishable as follows:

(a) If the total amount of stolen revenue is less than \$1,000, the offense is a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. Upon a second conviction, the offender commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. Upon a third or subsequent conviction, the offender commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(b) If the total amount of stolen revenue is \$1,000 or more, but less than \$20,000, the offense is a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(c) If the total amount of stolen revenue is \$20,000 or more, but less than \$100,000, the offense is a felony of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(d) If the total amount of stolen revenue is \$100,000 or more, the offense is a felony of the first degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

TITLE AMENDMENT

Between lines 183 and 184, insert:
amending s. 212.07, F.S.; authorizing dealers, subject to certain conditions, to advertise or hold out to the public that they will pay sales tax on behalf of the purchaser; amending s. 212.15, F.S.; conforming a provision to changes made by the act;

Rep. Valdés moved the adoption of the amendment, which was adopted.

Representative Ponder offered the following:

(Amendment Bar Code: 080695)

Amendment 15 (with title amendment)—Between lines 2720 and 2721, insert:

Section 50. Section 211.0252, Florida Statutes, is created to read:
211.0252 Credit for contributions to eligible charitable organizations.—Beginning July 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due under s. 211.02 or s. 211.025. However, the combined credit allowed under this section and s. 211.0251 may not

exceed 50 percent of the tax due on the return on which the credit is taken. If the combined credit allowed under this section and s. 211.0251 exceeds 50 percent of the tax due on the return, the credit must first be taken under s. 211.0251. Any remaining liability, up to 50 percent of the tax due, shall be taken under this section. For purposes of the distributions of tax revenue under s. 211.06, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.62 apply to the credit authorized by this section.

Section 51. Section 212.1833, Florida Statutes, is created to read:

212.1833 Credit for contributions to eligible charitable organizations.—Beginning July 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax imposed by the state and due under this chapter from a direct pay permit holder as a result of the direct pay permit held pursuant to s. 212.183. For purposes of the dealer's credit granted for keeping prescribed records, filing timely tax returns, and properly accounting and remitting taxes under s. 212.12, the amount of tax due used to calculate the credit shall include any eligible contribution made to an eligible charitable organization from a direct pay permit holder. For purposes of the distributions of tax revenue under s. 212.20, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.62 apply to the credit authorized by this section. A dealer who claims a tax credit under this section must file his or her tax returns and pay his or her taxes by electronic means under s. 213.755.

Section 52. Subsection (8) of section 220.02, Florida Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in s. 220.191, those enumerated in s. 220.181, those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.195, those enumerated in s. 220.184, those enumerated in s. 220.186, those enumerated in s. 220.1845, those enumerated in s. 220.19, those enumerated in s. 220.185, those enumerated in s. 220.1875, those enumerated in s. 220.1876, those enumerated in s. 220.192, those enumerated in s. 220.193, those enumerated in s. 288.9916, those enumerated in s. 220.1899, those enumerated in s. 220.194, and those enumerated in s. 220.196.

Section 53. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

220.13 "Adjusted federal income" defined.—

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

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

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

b. Notwithstanding sub-subparagraph a., if a credit taken under s. 220.1875 or s. 220.1876 is added to taxable income in a previous taxable year under subparagraph 11. and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. The exception in this sub-subparagraph is intended to ensure that the credit under s. 220.1875 or s. 220.1876 is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

2. The amount of interest which is excluded from taxable income under s. 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265 of the Internal Revenue Code or any other law, excluding 60 percent of any amounts included in alternative minimum taxable income, as defined in

s. 55(b)(2) of the Internal Revenue Code, if the taxpayer pays tax under s. 220.11(3).

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

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

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

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

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

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

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

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

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

12. The amount taken as a credit for the taxable year under s. 220.192.

13. The amount taken as a credit for the taxable year under s. 220.193.

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

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

16. The amount taken as a credit for the taxable year pursuant to s. 220.194.

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

Section 54. Subsection (2) of section 220.186, Florida Statutes, is amended to read:

220.186 Credit for Florida alternative minimum tax.—

(2) The credit pursuant to this section shall be the amount of the excess, if any, of the tax paid based upon taxable income determined pursuant to s. 220.13(2)(k) over the amount of tax which would have been due based upon taxable income without application of s. 220.13(2)(k), before application of this credit without application of any credit under s. 220.1875 or s. 220.1876.

Section 55. Section 220.1876, Florida Statutes, is created to read:

220.1876 Credit for contributions to eligible charitable organizations.—
(1) Beginning January 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due for a taxable year under this chapter after the application of any other allowable credits by the taxpayer. An eligible contribution must be made to an eligible charitable organization on or before the date the taxpayer is required to file a return pursuant to s. 220.222. The credit granted by this section shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit granted by this section and the amount of federal corporate income tax without application of the credit granted by this section.

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

(3) The provisions of s. 402.62 apply to the credit authorized by this section.

(4) If a taxpayer applies and is approved for a credit under s. 402.62 after timely requesting an extension to file under s. 220.222(2):

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

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

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

Section 56. Section 402.62, Florida Statutes, is created to read:

402.62 Children's Promise Tax Credit.—

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

(a) "Annual tax credit amount" means, for any state fiscal year, the sum of the amount of tax credits approved under paragraph (5)(b), including tax credits to be taken under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056, which are approved for taxpayers whose taxable years begin on or after January 1 of the calendar year preceding the start of the applicable state fiscal year.

(b) "Division" means the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

(c) "Eligible charitable organization" means an organization designated by the department to be eligible to receive funding under this section.

(d) "Eligible contribution" means a monetary contribution from a taxpayer, subject to the restrictions provided in this section, to an eligible charitable organization. The taxpayer making the contribution may not designate a specific child assisted by the eligible charitable organization as the beneficiary of the contribution.

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

(2) CHILDREN'S PROMISE TAX CREDITS; ELIGIBILITY.—

(a) The department shall designate as an eligible charitable organization an organization that:

1. Is exempt from federal income taxation under s. 501(c)(3) of the Internal Revenue Code.

2. Is a Florida entity formed under chapter 605, chapter 607, or chapter 617 and whose principal office is located in the state.

3. Provides services to:

a. Prevent child abuse, neglect, abandonment, or exploitation;

b. Enhance the safety, permanency, or well-being of children with child welfare involvement;

c. Assist families with children who have a chronic illness or physical, intellectual, developmental, or emotional disability; or

d. Provide workforce development services to families of children eligible for a federal free or reduced-price meals program.

4. Has a contract or written referral agreement with, or reference from, the department, a community-based care lead agency as defined in s. 409.986, a managing entity as defined in s. 394.9082, or the Agency for Persons with Disabilities, for services specified in subparagraph 3.

5. Provides to the department accurate information including, at a minimum, a description of the services provided by the organization that are eligible for funding under this section; the number of individuals served through those services during the last calendar year in total and the number served during the last calendar year using funding under this section; basic financial information regarding the organization and services eligible for funding under this section; outcomes for such services; and contact information for the organization.

6. Annually submits a statement signed by a current officer of the organization, under penalty of perjury, that the organization meets all criteria to qualify as an eligible charitable organization, has fulfilled responsibilities under this section for the previous fiscal year if the organization received any

funding through this credit during the previous year, and intends to fulfill its responsibilities during the upcoming year.

7. Provides any documentation requested by the department to verify eligibility as an eligible charitable organization or compliance with this section.

(b) The department may not designate as an eligible charitable organization an organization that:

1. Provides abortions, pays for or provides coverage for abortions, or financially supports any other entity that provides, pays for, or provides coverage for abortions; or

2. Has received more than 50 percent of its total annual revenue from the department or the Agency for Persons with Disabilities, either directly or via a contractor of the department or agency, in the prior fiscal year.

(3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—An eligible charitable organization that receives a contribution under this section must:

(a) Conduct background screenings on all volunteers and staff working directly with children in any program funded under this section. The background screening shall use level 2 screening standards pursuant to s. 435.04. The department shall specify requirements for background screening in rule.

(b) Expend 100 percent of any contributions received under this section for direct services to state residents for the purposes specified in subparagraph (2)(a)3.

(c) Annually submit to the department:

1. An audit of the eligible charitable organization conducted by an independent certified public accountant in accordance with auditing standards generally accepted in the United States, government auditing standards, and rules adopted by the Auditor General. The audit report must include a report on financial statements presented in accordance with generally accepted accounting principles. The audit report must be provided to the department within 180 days after completion of the eligible charitable organization's fiscal year.

2. A copy of the eligible charitable organization's most recent federal Internal Revenue Service Return of Organization Exempt from Income Tax form (Form 990).

(d) Notify the department within 5 business days after the eligible charitable organization ceases to meet eligibility requirements or fails to fulfill its responsibilities under this section.

(e) Upon receipt of a contribution, the eligible charitable organization shall provide the taxpayer that made the contribution with a certificate of contribution. A certificate of contribution must include the taxpayer's name and, if available, federal employer identification number, the amount contributed, the date of contribution, and the name of the eligible charitable organization.

(4) RESPONSIBILITIES OF THE DEPARTMENT.—The department shall:

(a) Annually redesignate eligible charitable organizations that have complied with all requirements of this section.

(b) Remove the designation of organizations that fail to meet all requirements of this section. An organization that has had its designation removed by the department may reapply for designation as an eligible charitable organization, and the department shall redesignate such organization if it meets the requirements of this section and demonstrates through its application that all factors leading to its previous failure to meet requirements have been sufficiently addressed.

(c) Publish information about the tax credit program and eligible charitable organizations on a department website. The website shall, at a minimum, provide:

1. The requirements and process for becoming designated or redesignated as an eligible charitable organization.

2. A list of the eligible charitable organizations that are currently designated by the department and the information provided under subparagraph (2)(a)5. regarding each eligible charitable organization.

3. The process for a taxpayer to select an eligible charitable organization as the recipient of funding through a tax credit.

(d) Compel the return of funds that are provided to an eligible charitable organization that fails to comply with the requirements of this section. Eligible charitable organizations that are subject to return of funds are ineligible to receive funding under this section for a period 10 years after final agency action to compel the return of funding.

(5) CHILDREN'S PROMISE TAX CREDITS; APPLICATIONS, TRANSFERS, AND LIMITATIONS.—

(a) The tax credit cap amount is \$5 million in each state fiscal year.

(b) Beginning October 1, 2020, a taxpayer may submit an application to the Department of Revenue for a tax credit or credits to be taken under one or more of s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

1. The taxpayer shall specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year for a credit under s. 220.1876 or s. 624.51056 or the applicable state fiscal year for a credit under s. 211.0252, s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222. For purposes of s. 624.51056, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that prior taxable year pursuant to ss. 624.509 and 624.5092. The application must specify the eligible charitable organization to which the proposed contribution will be made. The Department of Revenue shall approve tax credits on a first-come, first-served basis and must obtain the division's approval before approving a tax credit under s. 561.1212.

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

(c) If a tax credit approved under paragraph (b) is not fully used within the specified state fiscal year for credits under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes due for the specified taxable year for credits under s. 220.1876 or s. 624.51056 because of insufficient tax liability on the part of the taxpayer, the unused amount shall be carried forward for a period not to exceed 10 years. For purposes of s. 220.1876, a credit carried forward may be used in a subsequent year after applying the other credits and unused carryovers in the order provided in s. 220.02(8).

(d) A taxpayer may not convey, transfer, or assign an approved tax credit or a carryforward tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, a tax credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 may be conveyed, transferred, or assigned between members of an affiliated group of corporations if the type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall notify the Department of Revenue of its intent to convey, transfer, or assign a tax credit to another member within an affiliated group of corporations. The amount conveyed, transferred, or assigned is available to another member of the affiliated group of corporations upon approval by the Department of Revenue. The Department of Revenue shall obtain the division's approval before approving a conveyance, transfer, or assignment of a tax credit under s. 561.1212.

(e) Within any state fiscal year, a taxpayer may rescind all or part of a tax credit approved under paragraph (b). The amount rescinded shall become available for that state fiscal year to another eligible taxpayer as approved by the Department of Revenue if the taxpayer receives notice from the Department of Revenue that the rescindment has been accepted by the Department of Revenue. The Department of Revenue must obtain the division's approval before accepting the rescindment of a tax credit under s. 561.1212. Any amount rescinded under this paragraph shall become available to an eligible taxpayer on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the Department of Revenue.

(f) Within 10 days after approving or denying the conveyance, transfer, or assignment of a tax credit under paragraph (d), or the rescindment of a tax credit under paragraph (e), the Department of Revenue shall provide a copy of its approval or denial letter to the eligible charitable organization specified by the taxpayer. The Department of Revenue shall also include the eligible charitable organization specified by the taxpayer on all letters or correspondence of acknowledgment for tax credits under s. 212.1833.

(g) For purposes of calculating the underpayment of estimated corporate income taxes under s. 220.34 and tax installment payments for taxes on insurance premiums or assessments under s. 624.5092, the final amount due is the amount after credits earned under s. 220.1876 or s. 624.51056 for contributions to eligible charitable organizations are deducted.

1. For purposes of determining if a penalty or interest under s. 220.34(2)(d) shall be imposed for underpayment of estimated corporate income tax, a taxpayer may, after earning a credit under s. 220.1876, reduce any estimated payment in that taxable year by the amount of the credit.

2. For purposes of determining if a penalty under s. 624.5092 shall be imposed, an insurer, after earning a credit under s. 624.51056 for a taxable year, may reduce any installment payment for such taxable year of 27 percent of the amount of the net tax due as reported on the return for the preceding year under s. 624.5092(2)(b) by the amount of the credit.

(6) PRESERVATION OF CREDIT.—If any provision or portion of this section, s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 or the application thereof to any person or circumstance is held unconstitutional by any court or is otherwise declared invalid, the unconstitutionality or invalidity shall not affect any credit earned under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any taxpayer with respect to any contribution paid to an eligible charitable organization before the date of a determination of unconstitutionality or invalidity. The credit shall be allowed at such time and in such a manner as if a determination of unconstitutionality or invalidity had not been made, provided that nothing in this subsection by itself or in combination with any other provision of law shall result in the allowance of any credit to any taxpayer in excess of one dollar of credit for each dollar paid to an eligible charitable organization.

(7) ADMINISTRATION; RULES.—

(a) The Department of Revenue, the division, and the department may develop a cooperative agreement to assist in the administration of this section, as needed.

(b) The Department of Revenue may adopt rules necessary to administer this section and ss. 211.0252, 212.1833, 220.1876, 561.1212, and 624.51056, including rules establishing application forms, procedures governing the approval of tax credits and carryforward tax credits under subsection (5), and procedures to be followed by taxpayers when claiming approved tax credits on their returns.

(c) The division may adopt rules necessary to administer its responsibilities under this section and s. 561.1212.

(d) The department may adopt rules necessary to administer this section, including, but not limited to, rules establishing application forms for organizations seeking designation as eligible charitable organizations under this act.

(e) Notwithstanding any provision of s. 213.053 to the contrary, sharing information with the division related to this tax credit is considered the conduct of the Department of Revenue's official duties as contemplated in s. 213.053(8)(c), and the Department of Revenue and the division are specifically authorized to share information as needed to administer this program.

Section 57. Section 561.1212, Florida Statutes, is created to read:

561.1212 Credit for contributions to eligible charitable organizations.—Beginning January 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due under s. 563.05, s. 564.06, or s. 565.12, except excise taxes imposed on wine produced by manufacturers in this state from products grown in this state. However, a credit allowed under this section may not exceed 90 percent of the tax due on the return on which the credit is taken. For purposes of the distributions of tax revenue under ss. 561.121 and 564.06(10), the division shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.62 apply to the credit authorized by this section.

Section 58. Section 624.51056, Florida Statutes, is created to read:

624.51056 Credit for contributions to eligible charitable organizations.—

(1) Beginning January 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due for a taxable year under s. 624.509(1) after deducting from such tax deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220; and the credit allowed under s. 624.509(5), as such credit is limited by s. 624.509(6). An eligible contribution must be made to an eligible charitable organization on or before the date the taxpayer is required to file a return pursuant to ss. 624.509 and 624.5092. An insurer claiming a credit against premium tax liability under this section shall not be required to pay any additional retaliatory tax levied under s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner.

(2) Section 402.62 applies to the credit authorized by this section.

Section 59. The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of implementing provisions related to the Children's Promise Tax Credit created in this act. Notwithstanding any other provision of law, emergency rules adopted under this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

Section 60. For the 2020-2021 fiscal year, the sum of \$208,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing the provisions related to the Children's Promise Tax Credit created in this act.

Section 61. The Florida Institute for Child Welfare shall analyze the use of funding provided by the tax credit authorized under s. 402.62 and submit a report to the Governor, the President of the Senate, and the Speaker of the House of Representatives by October 31, 2024. The report shall, at a minimum, include the total funding amount and categorize the funding by type of program, describe the programs that were funded, and assess the outcomes that were achieved using the funding.

TITLE AMENDMENT

Between lines 183 and 184, insert:

creating ss. 211.0252, 212.1833, 561.1212, and 624.51056, F.S.; authorizing a tax credit for certain contributions made to an eligible charitable organization with certain restrictions; amending s. 220.02, F.S.; revising legislative intent; amending ss. 220.13 and 220.186, F.S.; conforming cross-references to changes made by the act; creating s. 220.1876, F.S.; authorizing a tax credit for certain contributions made to an eligible charitable organization with certain restrictions; providing requirements for applying a credit when the taxpayer requests an extension; creating s. 402.62, F.S.; creating the Children's Promise Tax Credit; providing definitions; providing requirements for designation as an eligible charitable organization; specifying certain organizations that may not be designated as an eligible charitable organization; providing responsibilities of eligible charitable organizations that receive contributions under the tax credit; providing responsibilities of the department related to the tax credit; providing guidelines for the application of, limitations to, and transfers of the tax credit; providing for the preservation of the tax credit under certain circumstances; authorizing the Department of Revenue, the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation, and the Department of Children and Families to develop a cooperative agreement to administer the tax credit; authorizing the Department of Revenue, the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation, and the Department of Children and Families to adopt rules; authorizing the Department of Revenue and the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation to share certain information as needed to administer the tax credit; authorizing the Department of Revenue to adopt emergency rules; providing an appropriation; requiring the Florida Institute for Child Welfare to analyze the use of funding provided by the tax credit and submit a report to the Governor and Legislature by a specified date;

Rep. Ponder moved the adoption of the amendment, which was adopted.

Representative Eskamani offered the following:

(Amendment Bar Code: 368563)

Amendment 16 (with title amendment)—Between lines 2724 and 2725, insert:

Section 51. The Office of Program Policy Analysis and Government Accountability shall, within existing resources, prepare a report that analyzes the effect of the adoption of water's-edge combined reporting for affiliated domestic companies that are engaged in unitary business. The report shall, at a minimum:

(1) Estimate the effect of the adoption of the combined reporting on the capture of new revenues.

(2) Estimate the effect of the capture of new revenues on the refunds authorized in s. 220.1105, Florida Statutes.

(3) Identify changes in the combined reporting that would promote efficiency or clarity in applying the combined reporting.

(4) Estimate the maximum feasible rate reduction in the sales tax on commercial leases if s. 220.1105, Florida Statutes, was repealed and additional revenues were captured as a result of the adoption of the combined reporting.

(5) Estimate future rate reductions to the corporate income tax if revenue neutrality was maintained.

(6) Examine the effect of the combined reporting on the largest, median, and smallest corporate income taxpayers, or, if such taxpayers cannot be ascertained, include representative estimates.

The Office of Program Policy Analysis and Government Accountability must submit the report to the President of the Senate, the Speaker of the House of Representatives, and the Governor by January 1, 2021.

TITLE AMENDMENT

Remove line 184 and insert:

providing appropriations; requiring the Office of Program Policy Analysis and Government Accountability to prepare a specified report and submit such report to the Legislature and Governor by a specified date; providing a directive to the

Rep. Eskamani moved the adoption of the amendment.

THE SPEAKER IN THE CHAIR

The question recurred on the adoption of **Amendment 16**, which failed of adoption.

Under Rule 10.10(b), the bill was referred to the Engrossing Clerk.

Remarks

The Speaker recognized Representative Fernández, who gave brief farewell remarks.

Motion to Adjourn

Rep. Sprowls moved that the House, after receiving reports, adjourn for the purpose of holding committee and subcommittee meetings and conducting other House business, to reconvene at 9:00 a.m., Friday, March 6, 2020, or upon call of the Chair. The motion was agreed to.

Messages from the Senate

The Honorable Jose R. Oliva, Speaker

I am directed to inform the House of Representatives that the Senate has passed CS for HB 171.

Debbie Brown, Secretary

The above bill was ordered enrolled.

The Honorable Jose R. Oliva, Speaker

I am directed to inform the House of Representatives that the Senate has passed CS for CS for HB 205.

Debbie Brown, Secretary

The above bill was ordered enrolled.

The Honorable Jose R. Oliva, Speaker

I am directed to inform the House of Representatives that the Senate has passed HB 469.

Debbie Brown, Secretary

The above bill was ordered enrolled.

The Honorable Jose R. Oliva, Speaker

I am directed to inform the House of Representatives that the Senate has passed HJR 877, by the required Constitutional three-fifths vote of all members elected to the Senate.

Debbie Brown, Secretary

The above joint resolution was ordered enrolled.

The Honorable Jose R. Oliva, Speaker

I am directed to inform the House of Representatives that the Senate has passed HB 879.

Debbie Brown, Secretary

The above bill was ordered enrolled.

The Honorable Jose R. Oliva, Speaker

I am directed to inform the House of Representatives that the Senate has passed HB 7003.

Debbie Brown, Secretary

The above bill was ordered enrolled.

The Honorable Jose R. Oliva, Speaker

I am directed to inform the House of Representatives that the Senate has passed HB 7075.

Debbie Brown, Secretary

The above bill was ordered enrolled.

Votes After Roll Call

[Date(s) of Vote(s) and Sequence Number(s)]

Rep. Bush:

Yeas to Nays—February 13: 435; March 4: 527

Nays to Yeas—February 26: 509; March 4: 527, 545

Rep. Daniels:

Nays to Yeas—March 4: 543

Rep. Drake:

Yeas—February 26: 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513

Rep. Hogan Johnson:

Yeas—March 4: 540, 551

Yeas to Nays—March 4: 540

Nays to Yeas—March 4: 545

Rep. Jacobs:

Yeas—March 3: 515, 516, 517

Rep. Joseph:

Yeas—March 4: 547

Rep. Pritchett:

Yeas—March 4: 528

Yeas to Nays—March 4: 539

First-named Sponsors

CS/CS/CS/HB 395—Fetterhoff

CS/CS/HB 1111—Beltran

Cosponsors

CS/CS/HB 23—Driskell, Jacobs, Overdorf, Slosberg, Willhite

CS/CS/HB 185—Bell

CS/HB 529—Stevenson

CS/HB 579—A. M. Rodriguez

HB 737—Byrd, Plakon, Sabatini, D. Smith

CS/CS/HB 787—Gottlieb

CS/CS/HB 867—Bush

CS/CS/HB 945—Driskell

CS/HB 1049—Byrd, Webb

HB 1073—Hogan Johnson

CS/CS/HB 1091—Altman, Caruso, DiCeglie

CS/CS/HB 1213—Fischer, Slosberg

CS/HB 1323—Eskamani, Joseph, Webb

HJR 1325—Eagle, Plakon

HB 1327—Eagle

CS/HB 1373—McGhee

HB 5401—Bush

HB 6045—B. Watson

CS/CS/HB 7053—Daniels

HB 7081—Bush

Withdrawals as Cosponsor

CS/CS/HB 1111—Beltran

CS/HB 1193—Buchanan

House Resolutions Adopted by Publication

At the request of Rep. Magar—

HR 8033—A resolution recognizing May 2020 as "American Stroke Month" in Florida.

WHEREAS, stroke is the fifth leading cause of death in the United States, killing almost 140,000 people each year, and

WHEREAS, more than 795,000 people suffer from a stroke in the United States each year, and

WHEREAS, stroke is a leading cause of long-term disability and the leading preventable cause of disability in the United States, and

WHEREAS, many people in the United States are unaware of the risk factors for a stroke, which include high blood pressure, high cholesterol, smoking, obesity, and diabetes, and

WHEREAS, the American Stroke Association's "Together to End Stroke" initiative can help people recognize and respond to stroke warning signs and symptoms using the acronym "FAST," in which "F" stands for face drooping, "A" stands for arm weakness, "S" stands for speech difficulty, and "T" stands for time to call 911 if any signs are present, and

WHEREAS, awareness of other stroke warning signs and symptoms, including sudden onset of numbness or weakness of the face, arm, or leg, especially on one side of the body; confusion, trouble speaking, or trouble understanding when being spoken to; difficulty seeing out of one or both eyes; trouble walking, dizziness, or loss of balance or coordination; or severe headache with no known cause, can improve stroke outcomes, NOW, THEREFORE,

Be It Resolved by the House of Representatives of the State of Florida:

That May 2020 is recognized as "American Stroke Month" in Florida and that all residents of this state are urged to familiarize themselves with the risk factors, warning signs, and symptoms associated with stroke, and, at the first sign of a stroke, to dial 911, so that we may begin to reduce the devastating effects of stroke on our population and all Floridians may live stronger, healthier lives.

—was read and adopted by publication pursuant to Rule 10.17.

At the request of Rep. Eskamani—

HR 8059—A resolution commemorating the 2019-2020 school year as the 150th anniversary of Orange County Public Schools.

WHEREAS, in 1869, the State of Florida established Orange County as a school district, to be governed by three appointed board members and administered by a superintendent, and

WHEREAS, W.C. Roper, A.C. Caldwell, and Zelotes Mason founded the Board of Public Instruction in Orange County, and W. A. Lovell was selected as the first superintendent of the school district on December 11, 1869, and

WHEREAS, the Union Free Church, located on South Main Street (now Magnolia Avenue) between Church Street and Pine Street, served as School No. 1 in Orange County, and

WHEREAS, Orange County Public Schools has grown into the nation's eighth-largest and the state's fourth-largest public school district, serving more than 215,000 students in 199 schools across Orange County, and

WHEREAS, Orange County Public Schools proudly serves a diverse student population who speak more than 150 languages and represent 165 countries, and

WHEREAS, with the support and involvement of families and the community, Orange County Public Schools has maintained its commitment to lead students to success, and those students have been impactful in various professions around the globe, and

WHEREAS, since 1869, Orange County Public Schools has stood as the foundation of public education in the Central Florida region where a legacy of learning will be recognized for generations to come, NOW, THEREFORE,

Be It Resolved by the House of Representatives of the State of Florida:

That the 2019-2020 school year is commemorated as the 150th anniversary of Orange County Public Schools, and that its teachers, administrative staff, support personnel, and students are encouraged to celebrate this milestone.

BE IT FURTHER RESOLVED that a copy of this resolution be presented to Dr. Barbara M. Jenkins, Superintendent of Orange County Public Schools, and the Orange County School Board as a tangible token of the sentiments expressed herein.

—was read and adopted by publication pursuant to Rule 10.17.

Excused

Reps. Brown, Davis until 10:47a.m., Donalds, Grall, Jacobs, Jacquet until 1:30p.m., Williams

Adjourned

Pursuant to the motion previously agreed to, the House adjourned at 4:38 p.m., to reconvene at 9:00 a.m., Friday, March 6, 2020, or upon call of the Chair.

CHAMBER ACTIONS ON BILLS

Thursday, March 5, 2020

| | | | |
|-------------|---|----------|---|
| CS/CS/HB | 23 — Read 2nd time; Amendment 647803 adopted; Placed on 3rd reading | CS/CS/HB | 7037 — Read 2nd time; Placed on 3rd reading |
| CS/CS/CS/HB | 203 — Temporarily postponed, on 2nd Reading | CS/CS/HB | 7053 — Read 2nd time; Amendment 670923 adopted; Amendment 295767 adopted; Placed on 3rd reading |
| CS/HB | 389 — Read 2nd time; Placed on 3rd reading | CS/CS/HB | 7063 — Read 2nd time; Placed on 3rd reading |
| CS/CS/HB | 607 — Read 2nd time; Amendment 192181 adopted; Placed on 3rd reading | CS/HB | 7089 — Temporarily postponed, on 2nd Reading |
| CS/CS/CS/HB | 713 — Read 2nd time; Amendment 551619 adopted; Amendment 542517 Failed; Amendment 434551 adopted; Amendment 053691 adopted; Amendment 882371 adopted; Amendment 157985 adopted; Amendment 628761 adopted; Placed on 3rd reading | HB | 7095 — Read 2nd time; Placed on 3rd reading |
| CS/CS/HB | 915 — Read 2nd time; Amendment 854565 adopted; Placed on 3rd reading | CS/HB | 7097 — Read 2nd time; Amendment 775793 Failed; Amendment 099283 Failed; Amendment 550823 Failed; Amendment 333617 Failed; Amendment 688293 Failed; Amendment 782289 Failed; Amendment 170247 Failed; Amendment 130203 Failed; Amendment 966571 Failed; Amendment 039417 Failed; Amendment 136355 Failed; Amendment 969289 Failed; Amendment 582533 Failed; Amendment 859567 adopted; Amendment 080695 adopted; Amendment 368563 Failed; Placed on 3rd reading |
| CS/HB | 919 — Read 2nd time; Placed on 3rd reading | | |
| CS/CS/HB | 945 — Read 2nd time; Amendment 396855 adopted; Placed on 3rd reading | | |
| CS/CS/HB | 1091 — Read 2nd time; Placed on 3rd reading | CS/HB | 7101 — Read 2nd time; Placed on 3rd reading |
| CS/CS/HB | 1249 — Read 2nd time; Placed on 3rd reading | | |
| CS/HB | 1373 — Read 2nd time; Placed on 3rd reading | | |

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