

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**WORKSHOP SUMMARY**

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**Meeting Date:** May 23, 2023

**Department:** Administration

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**I. EXECUTIVE BRIEF**

**Title:** Live Local Act, Senate Bill 102

**Summary:** To provide an overview of Senate Bill (SB) 102 that was passed during the 2023 State of Florida Legislative Session and its applicability to and impact on Palm Beach County. SB 102 makes various changes to affordable housing related programs and policies including funding, tax credits and tax exemptions for affordable housing, as well as, zoning and land use regulations. Countywide (DL)

**Background and Policy Issues:** N/A

**Attachments:**

1. PowerPoint Presentation
  2. Senate Bill 102 Text
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**Recommended By:** Donna M. Miller 5/2/2023  
Assistant County Administrator Date

**Approved By:** JBaker 5/17/2023  
County Administrator Date

## II. FISCAL IMPACT ANALYSIS

### A. Five Year Summary of Fiscal Impact:

Fiscal Years	2023	2024	2025	2026	2027
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income					
In-Kind Match (County)					
NET FISCAL IMPACT					

# ADDITIONAL FTE POSITIONS (Cumulative)					
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Is Item Included In Current Budget? Yes \_\_\_\_\_ No \_\_\_\_\_  
Does this Item include the use of Federal funds? Yes \_\_\_\_\_ No \_\_\_\_\_

Budget Account No.:

Fund \_\_\_\_\_ Dept. \_\_\_\_\_ Unit \_\_\_\_\_ Object \_\_\_\_\_ Program Code/Period \_\_\_\_\_

### B. Recommended Sources of Funds/Summary of Fiscal Impact:

No fiscal impact.

### C. Departmental Fiscal Review:

\_\_\_\_\_  
Valerie Alleyne, Division Director II  
Finance and Administrative Services, DHED

## III. REVIEW COMMENTS

### A. OFMB Fiscal and/or Contract Development and Control Comments:

AB DeDe 5/12/23  
OFMB <sub>per 5/12</sub>

J. S. Jankov 5/12/23  
Contract Development and Control

### B. Legal Sufficiency:

[Signature]  
Assistant County Attorney

### C. Other Department Review:

\_\_\_\_\_  
Department Director

(THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT)

# Live Local Act Senate Bill 102



PBC Board of County Commissioners  
May 23, 2023 Workshop



# Live Local Act/SB102

❖ Signed by the Governor in March 29, 2023

Shall take effect July 1, 2023

## ■ Three Major Components

1. Property Tax Exemptions-Property Appraiser
2. Funding and Tax Credits-Department of Housing & Economic Development
3. Zoning and Land Use/Development Approvals-Planning Zoning & Building Department



# Property Tax Exemptions

- **Live Local Act creates 3 new property tax exemptions, 2 mandatory and 1 optional**



# Property Tax Exemptions – Mandatory (1)

- ❖ **Nonprofit land used for affordable housing w/99-year ground lease exemption**
  - **Property tax exemption applies to land owned entirely by a nonprofit that:**
    - Is leased for a minimum of 99 years & predominately used to provide affordable housing to households up to 120% AMI
    - Land is considered “predominately used” for affordable housing if the square footage of the improvements on the land for affordable housing is greater than 50% of all the square footage of the improvements
  - **How does this new exemption differ from the existing nonprofit housing property tax exemption?**
    - 99-year ground leases will now explicitly qualify for the exemption
  - **Will first apply in 2024 & sunset in 2059**



# Property Tax Exemptions – Mandatory (2)

## ❖ “Missing middle” property tax exemption

- The intent of this provision is to incentivize non-Florida Housing Finance Corporation (FHFC) subsidized affordable developments
- Provides a property tax exemption to “newly constructed” multifamily developments that have more than 70 affordable units for households up to 120% AMI
- Tiered property tax exemptions:
  - 80-120% AMI = 75% property tax exemption
  - <80% AMI = 100% property tax exemption
- Penalties for noncompliance



# Property Tax Exemption – Optional

## ❖ Local option affordable housing property tax exemption

- Authorizes local governments to provide property tax exemptions for housing developments:
  - That contain at least 50 or more units & at least 20% of the units must be affordable to households at or below 60% AMI
- Tax exemptions only apply to the affordable units
- Applies to new & existing developments
- Property tax exemptions allowed are based on % of affordability
  - <100% of the units are affordable = up to 75% property tax exemption:
  - 100% of the units are affordable = up to 100% property tax exemption





# Property Tax Exemption – Optional

## ❖ Local option affordable housing property tax exemption

### ▪ Other provisions:

- Exemption only applies to the taxes levied by the unit of government granting the exemption
- City or counties must post list of properties that receive the exemption on its website
- Exemption authorized by City or County expires “before the fourth January 1 after adoption”; can be renewed after expiration
- Property must not have been cited for 3 code violations in the preceding 24 months
- Penalties for noncompliance



# Funding & Tax Credits



# FUNDING & TAX CREDITS

## ❖ \$252M-State Housing Initiatives Program (SHIP)

- Palm Beach County Share – \$12.4M (current year-\$10.3M)
- Other County Entitlement Municipal Share – \$4.9M (current year-\$4M)
- Provides funds to local gov'ts for programs that produce & preserve affordable homeownership & multifamily housing

## ❖ \$259M-State Apartment Incentive Loan (SAIL)

- Additional \$150M over and above set aside allocation for 10-years
- Provides low-interest loans on a competitive basis
- For multifamily affordable housing developers
- Minimum set asides of:
  - 20% of units for households below 50% AMI (family of four-\$46,000)
  - Or if paired with low income tax credits – 40% of the units for up to 60% AMI (family of four-\$55,200)



# FUNDING & TAX CREDITS

## ❖ Florida Sales Tax refund for SAIL Developments

- Provides sales tax refund up to \$5,000 for building materials used for each affordable housing unit

## ❖ \$100M –For implementation of a Competitive Loan Program to alleviate inflation-related costs

- Similar to the current Construction Housing Inflation Response Program (CHIRP)
  - For projects previously awarded State funding but risk failure due to rising construction costs

## ❖ \$100M –Florida Hometown Heroes Program

- Codifies program created in 2022 in State Statute
- Available to eligible first-time homebuyers
- 0% interest rate loans for down payment & closing costs assistance
- Must be a Florida resident employed full time (35 hours) by a Florida-based employer
- Available to all occupations
- Loan due at closing if property is sold, refinanced, rented, or transferred, unless approved by FHFC
- Minimum of \$10,000 and up to 5% of first mortgage loan, not exceeding \$35,000 (previously \$25,000)



# FUNDING & TAX CREDITS

## ❖ Community Contribution Tax Credit Program (CCTCP)

- Encourages private sector participation in community revitalization & housing projects by offering corporate income, insurance premium, and sales tax refunds
  - Increases tax credit availability from \$14.5M to \$25M for projects that provide homeownership opportunities for low-and very-low income households or housing opportunities for persons with special needs

## ❖ Job Growth Grant Fund

- Eligible projects include state or local public infrastructure projects to promote economic recovery
  - Amended to include public infrastructure projects that support affordable housing



# Development Approvals



# Unincorporated County Planning Strategies

- **Legislation is a one-sized fits all approach**
  - Doesn't take into account local programs
  - County has had planning programs and policies since 1980
- **Managed Growth Tier System**
  - Five Tiers directing the timing and location of development since 1999
  - Diverse lifestyles and development from Urban to Rural
  - Objectives and policies for balanced land use & economic development
- **Overlays & Special Planning Areas**
  - Direct higher densities – Westgate Belvedere Homes CRA & Urban Redevelopment Area
  - Protect economic engines – UT Overlay, Bio-tech Overlay, Sugar Cane Cooperative
- **Housing Policies & Programs for housing since the 1990s**
  - Commercial properties assigned underlying density
  - Workforce/affordable housing density bonus programs
  - Inclusionary workforce housing all developments 10+ units since 2006
  - Voter approved bond referendum specifically for workforce/affordable housing





# Development Approvals in Live Local

- **Two Sections**

- **Sub-section 6**

- Applies to Commercial & Industrial Zoning
- Allows the Board of County Commissioners to approve any multifamily or mixed use project (mixed use or ownership) regardless of regulations
- 10% minimum affordable units
- Maximum density is up to the Board's decision

- **Sub-section 7**

- Applies to Commercial, Industrial, and Mixed Use Zoning
- Administrative approval (Development Review Officer) provided all development regulations for multifamily or mixed use are met
- 40% minimum affordable units
- Comprehensive Plan applies with exception of maximum density, height, and use





## Sub-section 7 Overview

- **Effective July 1, 2023; Sunsets October 1, 2033**
- **Applies to Commercial, Industrial, and Mixed Use Zoning**
  - Commercial is in all Tiers, but in Urban/Suburban Tier properties have underlying density already that can be clustered
  - Industrial in Urban/Suburban Tier and Limited Urban Service Areas, and new Commerce in Ag Reserve Tier
- **Local governments shall approve Administratively (Development Review Officer) provided all development regulations for multifamily or mixed use are met**
  - 40% minimum affordable units for 30 years
  - County would require all 4 ranges
  - Administrative review would mean no Board action – no public hearing



# Live Local Preemption

Affordable housing developments allowed under this preemption are entitled to:

## Use

- Allowed to build multifamily rental or mixed-use in commercial or industrial zones without a zoning or land development change

## Density

- Highest density allowed on any land in the local government where residential development is allowed

## Height

Highest currently allowed height for a commercial or residential development within 1 mile of the proposed development or 3 stories, whichever is higher



# Comprehensive Plan Consistency

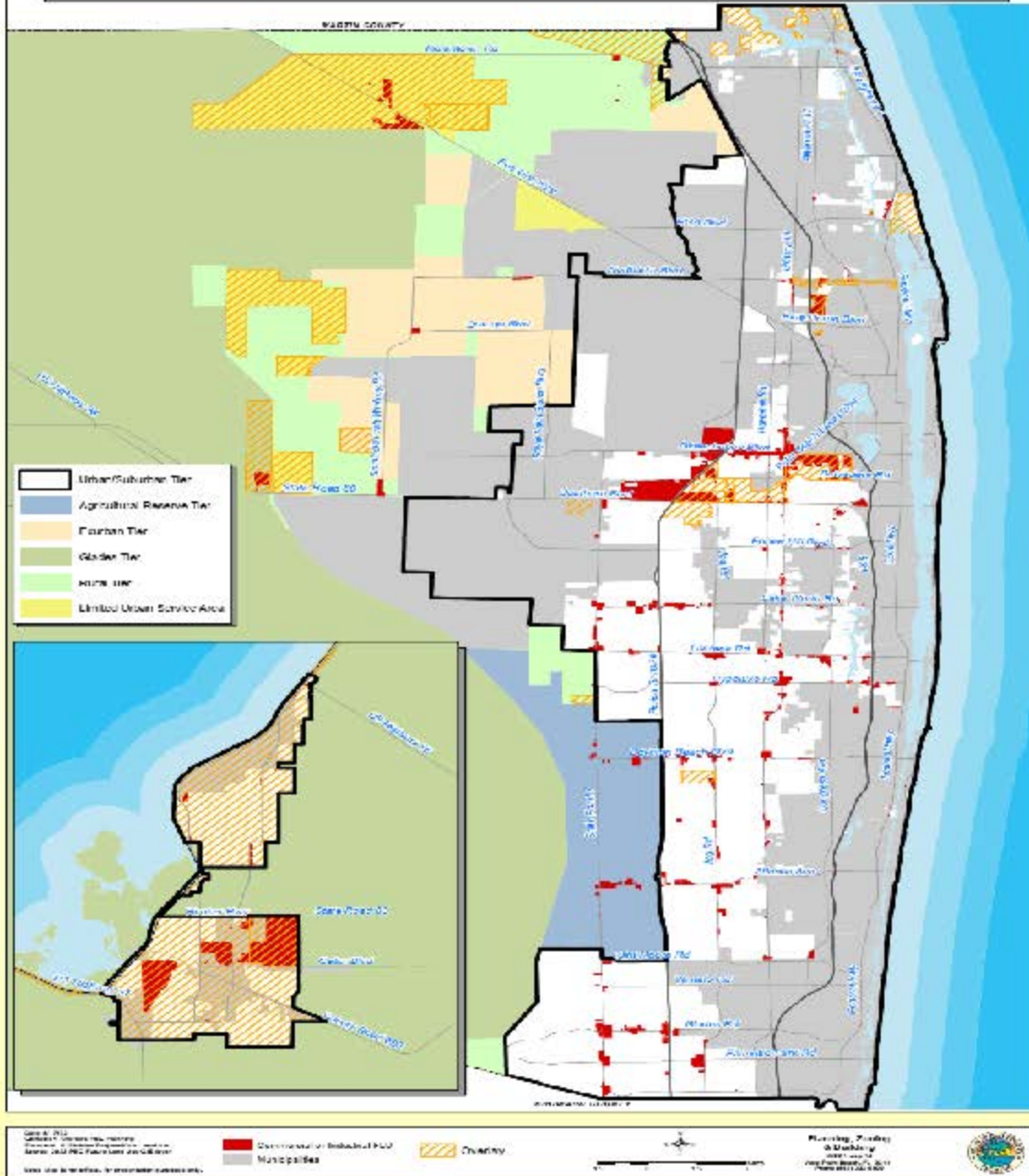
- (d) A proposed development authorized under this subsection must be administratively approved and no further action by the board of county commissioners is required if the development satisfies the county's land development regulations for multifamily developments in areas zoned for such use and is otherwise consistent with the comprehensive plan, with **the exception of provisions establishing allowable densities, height, and land use.**



## Sub-section 7 Overview

- **Developments must be consistent with the Comprehensive Plan**
  - Exception of use, density and height
  - Maximum density – High Residential, 12 units per acre
    - Currently limited to Urban/Suburban Tier, but would apply to all Tiers
  - Maximum height – Highest currently allowed within 1 mile of the proposed development or 3 stories, whichever is higher
    - Regulations typically max out at 35 feet / 3 stories
- **Key Comprehensive Plan goals, objectives, and policies**
  - Overlays, Economic Development, Revitalization strategies
    - Industrial overlays & policies protecting industrial would apply
  - Existing workforce and affordable housing programs
    - Would apply for densities over 12 units per acre
  - Preserve requirements
    - In Ag Reserve would apply

### Commercial and Industrial Future Land Use





# Managed Growth Tier System

Generalized Future Land Use & Zoning	Urban/ Suburban	Exurban	Rural	Ag Reserve	Glades Rural
Urban Residential	x			x	
Rural Residential		x	x	x	x
Commercial	x	x	x	x	
Industrial	x			x	
Institutional	x	x	x	x	x
Public	x	x	x	x	x
Agriculture	x	x	x	x	x
Conservation	x	x	x	x	x



# Affordable Housing vs. Workforce Housing

## ■ Statute defines “affordable” as up to 120% AMI

- (3) “Affordable” means that monthly rents or monthly mortgage payments including taxes, insurance, and utilities do not exceed 30 percent of that amount which represents the percentage of the median adjusted gross annual income for the households as indicated in subsection (9), subsection (11), subsection (12), or subsection (17).
  - (9) “Extremely-low-income persons”: does not exceed 30 percent of AMI
  - (17) “Very-low-income persons”: does not exceed 50 percent of AMI
  - (11) “Low-income persons”: does not exceed 80 percent of AMI
  - (12) “Moderate-income persons”: does not exceed 120 percent of AMI
- **County’s Workforce Housing Program requires units evenly distributed in multiple AMI brackets (60%-140% of AMI)**
  - 2022 PBC Median Family Income: \$90,300 (per HUD)
  - 2023 PBC Median Family Income : \$98,300 (Effective July 2023)

## ■ Current Rent Calculations

- County’s WHP: Source Florida Housing Finance Corporation Multifamily Rents
- SB 102/HB 1339 Rents: TBD



# Area Median Income - Range Comparison

	Statute Definition	Workforce Housing Program PBC*
Extremely Low	Up to 30%	
Very Low	Up to 50%	
Low	Up to 80%	60 - 80%
Moderate 1	Up to 120%	80 - 100%
Moderate 2		100 - 120%
Middle	NA	120 - 140%

\* County WHP requires even distribution across all four ranges



# Palm Beach County Workforce Housing Program Rental Rates/Income Eligibility

Based on 2022 Median Family Income (Palm Beach County): \$90,300

**Rental Prices for projects approved under the Workforce Housing code adopted August 22, 2019**

WHP Income Category			Studio	1 BR	2 BR	3BR	4BR
Low	60-70% of MFI	\$54,180 - \$63,210	\$ 966 - \$1,127	\$1,035 - \$1,207	\$1,242 - \$1,449	\$1,435 - \$1,674	\$1,602 - \$1,869
	>70-80% of MFI	>\$63,210 - \$72,240	\$1,127 - \$1,288	\$1,207 - \$1,380	\$1,449 - \$1,656	\$1,674 - \$1,914	\$1,869 - \$2,136
Moderate 1	>80-90% of MFI	>\$72,240 - \$81,270	\$1,288 - \$1,449	\$1,380 - \$1,553	\$1,656 - \$1,863	\$1,914 - \$2,154	\$2,136 - \$2,403
	>90-100% of MFI	>\$81,270 - \$90,300	\$1,449 - \$1,610	\$1,553 - \$1,725	\$1,863 - \$2,070	\$2,154 - \$2,393	\$2,403 - \$2,670
Moderate 2	>100-110% of MFI	>\$90,300 - \$99,330	\$1,610 - \$1,771	\$1,725 - \$1,898	\$2,070 - \$2,277	\$2,393 - \$2,632	\$2,670 - \$2,937
	>110-120% of MFI	>\$99,330 - \$108,360	\$1,771 - \$1,932	\$1,898 - \$2,070	\$2,277 - \$2,484	\$2,632 - \$2,871	\$2,937 - \$3,204
Middle	>120-130% of MFI	>\$108,360 - \$117,390	\$1,932 - \$2,093	\$2,070 - \$2,243	\$2,484 - \$2,691	\$2,871 - \$3,110	\$3,204 - \$3,471
	>130-140% of MFI	\$117,390 - \$126,420	\$2,093 - \$2,254	\$2,243 - \$2,415	\$2,691 - \$2,898	\$2,110 - \$3,349	\$3,471 - \$3,738

- **Other household statistics (2020 Census):**
  - Total households: 595,447 (2020 Census)
  - Single-person households: 281,368 (47.3%)
  - Single guardian with children: 31,382 (5.3%)
- **Other household income statistics (2021 ACS):**
  - <\$25,000: 17.2%
  - \$25,000-\$50,000: 18.7%
  - \$50,000-\$100,000: 28.8%



# Sub-section 6 Overview

- **2023 amendment eliminated residential zoning**
  - Now applies only to Commercial and Industrial Zoning
- **Self-executing - does not require an ordinance to implement**
- **Local governments may approve any multifamily or mixed use project regardless of regulations**
  - Maximum density, height, land development regulations, etc. up to Board
- **10% minimum affordable units**



# Sub-section 6 Analysis

- Goal of Live Local Act is to increase the supply of affordable housing units
- **For Unincorporated County, Sub-section 6 is in conflict**
  - Contrary to intent as it would in less workforce units than current policies
  - While reducing County's employment base
- **For density increases by FLUA amendment, Planning staff recommend a 25% workforce housing for multifamily**
- **Projects allowed under Sub-section 6**
  - Would result in a 15% net loss of workforce/affordable housing units (25% vs 10%).



# Sub-section 6 & 7 Comparison

	F.S. 125.01055(7)	F.S. 125.01055 (6)
Approval	Administrative	Board of County Commissioners
Comprehensive Plan	Apply except for use, density, and height	Board discretion to apply
Land Development Regulations	Apply except for use, density, and height	Board discretion to apply
Eligible Zoning	Commercial, Industrial, and Mixed-Use	Commercial & Industrial
Housing Type	Multifamily or mixed-use	Multifamily or mixed-use
Type	Rental	Rental or Ownership
Affordable Units	40% of units for 30 years	10% of the units

# Board Discussion



2023102er

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

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166.0451, F.S.; revising the date by which  
municipalities must prepare inventory lists of real  
property; requiring municipalities to make the  
inventory lists publicly available on their websites;  
authorizing municipalities to use certain properties  
for affordable housing through a long-term land lease;  
revising requirements for municipalities relating to  
inventory lists of certain property for affordable  
housing; providing that municipalities are encouraged  
to adopt best practices for surplus land programs;  
amending s. 196.1978, F.S.; providing an exemption  
from ad valorem taxation for land that meets certain  
criteria; providing applicability; providing for  
future repeal; defining terms; providing an ad valorem  
tax exemption for portions of property in a  
multifamily project if certain conditions are met;  
providing that vacant units may be eligible for the  
exemption under certain circumstances; specifying  
percentages of the exemption for qualified properties;  
specifying requirements for applying for the exemption  
with the property appraiser; specifying requirements  
for requesting certification from the Florida Housing  
Finance Corporation; specifying requirements for the  
corporation in reviewing requests, certifying  
property, and posting deadlines for applications;  
specifying requirements for property appraisers in  
reviewing and granting exemptions and for improperly  
granted exemptions; providing a penalty; providing  
limitations on eligibility; specifying requirements

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for a rental market study; authorizing the corporation to adopt rules; providing applicability; providing for future repeal; creating s. 196.1979, F.S.; authorizing local governments to adopt ordinances to provide an ad valorem tax exemption for portions of property used to provide affordable housing meeting certain requirements; specifying requirements and limitations for the exemption; providing that vacant units may be eligible for the exemption under certain circumstances; specifying requirements for ordinances granting an exemption; specifying requirements for a rental market study; providing that ordinances must expire within a certain timeframe; requiring the property appraiser to take certain action in response to an improperly granted exemption; providing a penalty; providing applicability; amending s. 201.15, F.S.; suspending, for a specified period, the General Revenue Fund service charge on documentary stamp tax collections; providing for specified amounts of such collections to be credited to the State Housing Trust Fund for certain purposes; providing for certain amounts to be credited to the General Revenue Fund under certain circumstances; prohibiting the transfer of such funds to the General Revenue Fund in the General Appropriations Act; providing for the future expiration and reversion of specified statutory text; amending s. 212.08, F.S.; revising the total amount of community contribution tax credits which may be granted for certain projects; defining terms;



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88 providing a sales tax exemption for building materials  
89 used in the construction of affordable housing units;  
90 defining terms; specifying eligibility requirements;  
91 specifying requirements for applying for a sales tax  
92 refund with the Department of Revenue; specifying  
93 requirements for and limitations on refunds; providing  
94 requirements for the department in issuing refunds;  
95 authorizing the department to adopt rules; providing  
96 applicability; amending s. 213.053, F.S.; authorizing  
97 the department to make certain information available  
98 to the corporation to administer the Live Local  
99 Program; creating s. 215.212, F.S.; prohibiting the  
100 deduction of the General Revenue Fund service charge  
101 on documentary stamp tax proceeds; providing for  
102 future repeal; amending s. 215.22, F.S.; conforming a  
103 provision to changes made by the act; providing for  
104 the future expiration and reversion of specified  
105 statutory text; amending s. 220.02, F.S.; specifying  
106 the order of application of Live Local Program tax  
107 credits against the state corporate income tax;  
108 amending s. 220.13, F.S.; specifying requirements for  
109 the addition to adjusted federal income of amounts  
110 taken as a credit under the Live Local Program;  
111 amending s. 220.183, F.S.; conforming a provision to  
112 changes made by the act; amending s. 220.186, F.S.;  
113 providing applicability of Live Local Program tax  
114 credits to the Florida alternative minimum tax credit;  
115 creating s. 220.1878, F.S.; providing a credit against  
116 the state corporate income tax under the Live Local

2023102er

Program; specifying requirements and procedures for making eligible contributions and claiming the credit; amending s. 220.222, F.S.; requiring returns filed in connection with the Live Local Program tax credits to include the amount of certain credits; amending s. 253.034, F.S.; modifying requirements for the analysis included in land use plans; making technical changes; amending s. 253.0341, F.S.; requiring that local government requests for the state to surplus conservation or nonconservation lands for any means of transfer be expedited throughout the surplus process; amending s. 288.101, F.S.; authorizing the Governor, under the Florida Job Growth Grant Fund, to approve state or local public infrastructure projects to facilitate the development or construction of affordable housing; providing for future repeal; amending s. 420.0003, F.S.; revising legislative intent for, and policies of, the state housing strategy; revising requirements for the implementation of the strategy; revising duties of the Shimberg Center for Housing Studies at the University of Florida; requiring the Office of Program Policy Analysis and Government Accountability to evaluate specified strategies, policies, and programs at specified intervals; specifying requirements for the office's analyses; authorizing rule amendments; amending s. 420.503, F.S.; revising the definition of the term "qualified contract" for purposes of the Florida Housing Finance Corporation Act; amending s.

2023102er

420.504, F.S.; revising the composition of the  
corporation's board of directors; providing  
specifications for filling vacancies on the board of  
directors; amending s. 420.507, F.S.; specifying a  
requirement for the corporation's annual budget  
request to the Secretary of Economic Opportunity;  
providing for the future expiration and reversion of  
specified statutory text; amending s. 420.5087, F.S.;  
revising prioritization of funds for the State  
Apartment Incentive Loan Program; creating s.  
420.50871, F.S.; specifying requirements for, and  
authorized actions by, the corporation in allocating  
certain increased revenues during specified fiscal  
years to finance certain housing projects; providing  
construction; providing for future repeal; providing a  
directive to the Division of Law Revision; creating s.  
420.50872, F.S.; defining terms; creating the Live  
Local Program; specifying responsibilities of the  
corporation; specifying the annual tax credit cap;  
specifying requirements for applying for tax credits  
with the department; providing requirements for the  
carryforward of credits; specifying restrictions on,  
and requirements for, the conveyance, transfer, or  
assignment of credits; providing requirements and  
procedures for the rescindment of credits; specifying  
procedures for calculating underpayments and  
penalties; providing construction; authorizing the  
department and the corporation to develop a  
cooperative agreement; authorizing the department to

2023102er

adopt rules; requiring the department to annually  
notify certain taxpayers of certain information;  
creating s. 420.5096, F.S.; providing legislative  
findings; creating the Florida Hometown Hero Program  
for a specified purpose; authorizing the corporation  
to underwrite and make certain mortgage loans;  
specifying terms for such loans and requirements for  
borrowers; authorizing loans made under the program to  
be used for the purchase of certain manufactured  
homes; providing construction; amending s. 420.531,  
F.S.; authorizing the Florida Housing Corporation to  
contract with certain entities to provide technical  
assistance to local governments in establishing  
selection criteria for proposals to use certain  
property for affordable housing purposes; amending s.  
420.6075, F.S.; making technical changes; amending s.  
553.792, F.S.; requiring local governments to maintain  
on their websites a policy relating to the expedited  
processing of certain building permits and development  
orders; amending s. 624.509, F.S.; specifying the  
order of application of Live Local Program tax credits  
against the insurance premium tax; amending s.  
624.5105, F.S.; conforming a provision to changes made  
by the act; creating s. 624.51058, F.S.; providing a  
credit against the insurance premium tax under the  
Live Local Program; providing a requirement for making  
eligible contributions; providing construction;  
providing applicability; exempting a certain  
initiative from certain evacuation time constraints;

2023102er

specifying that certain comprehensive plan amendments are valid; authorizing certain local governments to adopt local ordinances or regulations for certain purposes; authorizing the department to adopt emergency rules; providing for future expiration of such rulemaking authority; providing appropriations; providing a declaration of important state interest; providing effective dates.

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

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

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

125.0103 Ordinances and rules imposing price controls~~+~~  
~~findings required; procedures.-~~

(1)(a) Except as hereinafter provided, a ~~no~~ county, municipality, or other entity of local government may not ~~shall~~ adopt or maintain in effect an ordinance or a rule that ~~which~~ has the effect of imposing price controls upon a lawful business activity that ~~which~~ is not franchised by, owned by, or under contract with, the governmental agency, unless specifically provided by general law.

(b) This section does not prevent the enactment by local governments of public service rates otherwise authorized by law, including water, sewer, solid waste, public transportation, taxicab, or port rates, rates for towing of vehicles or vessels from or immobilization of vehicles or vessels on private property, or rates for removal and storage of wrecked or

2023102er

disabled vehicles or vessels from an accident scene or the removal and storage of vehicles or vessels in the event the owner or operator is incapacitated, unavailable, leaves the procurement of wrecker service to the law enforcement officer at the scene, or otherwise does not consent to the removal of the vehicle or vessel.

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

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

~~(3) Any law, ordinance, rule, or other measure which has the effect of imposing controls on rents shall terminate and~~

2023102er

~~expire within 1 year and shall not be extended or renewed except by the adoption of a new measure meeting all the requirements of this section.~~

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

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

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

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

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

2023102er

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

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

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

125.01055 Affordable housing.—

(5) Subsection (4) ~~(2)~~ does not apply in an area of critical state concern, as designated in s. 380.0552.

(6) Notwithstanding any other law or local ordinance or regulation to the contrary, the board of county commissioners may approve the development of housing that is affordable, as defined in s. 420.0004, including, but not limited to, a mixed-use residential development, on any parcel zoned for ~~residential, commercial, or industrial use. If a parcel is zoned for commercial or industrial use, an approval pursuant to this subsection may include any residential development project, including a mixed-use residential development project,~~ so long



2023102er

as at least 10 percent of the units included in the project are for housing that is affordable ~~and the developer of the project agrees not to apply for or receive funding under s. 420.5087.~~

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

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

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

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

2023102er

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

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

364       (f) For proposed multifamily developments in an  
365 unincorporated area zoned for commercial or industrial use which  
366 is within the boundaries of a multicounty independent special  
367 district that was created to provide municipal services and is  
368 not authorized to levy ad valorem taxes, and less than 20  
369 percent of the land area within such district is designated for  
370 commercial or industrial use, a county must authorize, as  
371 provided in this subsection, such development only if the  
372 development is mixed-use residential.

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

376       (h) This subsection does not apply to property defined as  
377 recreational and commercial working waterfront in s.

2023102er

342.201(2)(b) in any area zoned as industrial.

(i) This subsection expires October 1, 2033.

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

125.379 Disposition of county property for affordable housing.—

(1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years thereafter, each county shall prepare an inventory list of all real property within its jurisdiction to which the county or any dependent special district within its boundaries holds fee simple title which ~~that~~ is appropriate for use as affordable housing. The inventory list must include the address and legal description of each such real property and specify whether the property is vacant or improved. The governing body of the county must review the inventory list at a public hearing and may revise it at the conclusion of the public hearing. The governing body of the county shall adopt a resolution that includes an inventory list of such property following the public hearing. Each county shall make the inventory list publicly available on its website to encourage potential development.

(2) The properties identified as appropriate for use as affordable housing on the inventory list adopted by the county may be used for affordable housing through a long-term land lease requiring the development and maintenance of affordable housing, offered for sale and the proceeds used to purchase land for the development of affordable housing or to increase the local government fund earmarked for affordable housing, ~~or may be~~ sold with a restriction that requires the development of the property as permanent affordable housing, or ~~may be~~ donated to a

2023102er

nonprofit housing organization for the construction of permanent affordable housing. Alternatively, the county or special district may otherwise make the property available for use for the production and preservation of permanent affordable housing. For purposes of this section, the term "affordable" has the same meaning as in s. 420.0004(3).

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

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

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

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

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

166.04151 Affordable housing.—

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

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

2023102er

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

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

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

(c) A municipality may not restrict the height of a proposed development authorized under this subsection below the

2023102er

highest currently allowed height for a commercial or residential development located in its jurisdiction within 1 mile of the proposed development or 3 stories, whichever is higher.

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

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

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

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

(h) This subsection does not apply to property defined as

2023102er

recreational and commercial working waterfront in s.  
342.201(2)(b) in any area zoned as industrial.

(i) This subsection expires October 1, 2033.

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

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

(1)(a) Except as hereinafter provided, a ~~no~~ county,  
municipality, or other entity of local government may not ~~shall~~  
adopt or maintain in effect an ordinance or a rule that ~~which~~  
has the effect of imposing price controls upon a lawful business  
activity that ~~which~~ is not franchised by, owned by, or under  
contract with, the governmental agency, unless specifically  
provided by general law.

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

(c) Counties must establish maximum rates which may be  
charged on the towing of vehicles or vessels from or  
immobilization of vehicles or vessels on private property,

2023102er

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

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

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

~~(4) Notwithstanding any other provisions of this section, no controls shall be imposed on rents for any accommodation used or offered for residential purposes as a seasonal or tourist unit, as a second housing unit, or on rents for dwelling units located in luxury apartment buildings. For the purposes of this section, a luxury apartment building is one wherein on January~~



2023102er

1, 1977, the aggregate rent due on a monthly basis from all dwelling units as stated in leases or rent lists existing on that date divided by the number of dwelling units exceeds \$250.

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

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

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

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

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

(3) ~~(7)~~ Notwithstanding any other provisions of this

2023102er

section, municipalities, counties, or other entity of local government may adopt and maintain in effect any law, ordinance, rule, or other measure which is adopted for the purposes of increasing the supply of affordable housing using land use mechanisms such as inclusionary housing ordinances.

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

166.0451 Disposition of municipal property for affordable housing.—

(1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years thereafter, each municipality shall prepare an inventory list of all real property within its jurisdiction to which the municipality or any dependent special district within its boundaries holds fee simple title which ~~that~~ is appropriate for use as affordable housing. The inventory list must include the address and legal description of each such property and specify whether the property is vacant or improved. The governing body of the municipality must review the inventory list at a public hearing and may revise it at the conclusion of the public hearing. Following the public hearing, the governing body of the municipality shall adopt a resolution that includes an inventory list of such property. Each municipality shall make the inventory list publicly available on its website to encourage potential development.

(2) The properties identified as appropriate for use as affordable housing on the inventory list adopted by the municipality may be used for affordable housing through a long-term land lease requiring the development and maintenance of affordable housing, offered for sale and the proceeds ~~may be~~

2023102er

used to purchase land for the development of affordable housing or to increase the local government fund earmarked for affordable housing, ~~or may be~~ sold with a restriction that requires the development of the property as permanent affordable housing, or ~~may be~~ donated to a nonprofit housing organization for the construction of permanent affordable housing.

Alternatively, the municipality or special district may otherwise make the property available for use for the production and preservation of permanent affordable housing. For purposes of this section, the term "affordable" has the same meaning as in s. 420.0004(3).

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

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

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

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

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

196.1978 Affordable housing property exemption.—

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

2023102er

income, or moderate-income limits specified in s. 420.0004,  
which is owned entirely by a nonprofit entity that is a  
corporation not for profit, qualified as charitable under s.  
501(c)(3) of the Internal Revenue Code and in compliance with  
Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned  
by an exempt entity and used for a charitable purpose, and those  
portions of the affordable housing property that provide housing  
to natural persons or families classified as extremely low  
income, very low income, low income, or moderate income under s.  
420.0004 are exempt from ad valorem taxation to the extent  
authorized under s. 196.196. All property identified in this  
subsection must comply with the criteria provided under s.  
196.195 for determining exempt status and applied by property  
appraisers on an annual basis. The Legislature intends that any  
property owned by a limited liability company which is  
disregarded as an entity for federal income tax purposes  
pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated  
as owned by its sole member. If the sole member of the limited  
liability company that owns the property is also a limited  
liability company that is disregarded as an entity for federal  
income tax purposes pursuant to Treasury Regulation 301.7701-  
3(b)(1)(ii), the Legislature intends that the property be  
treated as owned by the sole member of the limited liability  
company that owns the limited liability company that owns the  
property. Units that are vacant and units that are occupied by  
natural persons or families whose income no longer meets the  
income limits of this subsection, but whose income met those  
income limits at the time they became tenants, shall be treated  
as portions of the affordable housing property exempt under this

2023102er

subsection if a recorded land use restriction agreement in favor of the Florida Housing Finance Corporation or any other governmental or quasi-governmental jurisdiction requires that all residential units within the property be used in a manner that qualifies for the exemption under this subsection and if the units are being offered for rent.

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

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

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

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

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

2023102er

192.042(1).

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

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

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

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

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

(d)1. Qualified property used to house natural persons or families whose annual household income is greater than 80

2023102er

percent but not more than 120 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides, must receive an ad valorem property tax exemption of 75 percent of the assessed value.

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

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

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

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

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

3. The rent amount received by the property owner for each unit for which the property owner seeks an exemption. If a unit is vacant and qualifies for an exemption under paragraph (c),

2023102er

the property owner must provide evidence of the published rent amount for each vacant unit.

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

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

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

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

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

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

(j) If the property appraiser determines that for any year during the immediately previous 10 years a person who was not entitled to an exemption under this subsection was granted such



2023102er

an exemption, the property appraiser must serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property owned by the taxpayer and situated in this state is subject to the taxes exempted by the improper exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. If an exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the property owner improperly receiving the exemption may not be assessed a penalty or interest.

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

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

(m) A rental market study submitted as required by paragraph (f) must identify the fair market value rent of each unit for which a property owner seeks an exemption. Only a certified general appraiser as defined in s. 475.611 may issue a rental market study. The certified general appraiser must be independent of the property owner who requests the rental market study. In preparing the rental market study, a certified general appraiser shall comply with the standards of professional practice pursuant to part II of chapter 475 and use comparable

2023102er

property within the same geographic area and of the same type as  
the property for which the exemption is sought. A rental market  
study must have been completed within 3 years before submission  
of the application.

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

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

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

196.1979 County and municipal affordable housing property  
exemption.—

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

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

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

b. Does not exceed 30 percent of the median annual adjusted  
gross income for households within the metropolitan statistical  
area or, if not within a metropolitan statistical area, within

2023102er

the county in which the person or family resides;

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

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

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

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

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

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

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

2023102er

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

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

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

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

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

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

(b) Designate the local entity under the supervision of the board of county commissioners or governing body of a

2023102er

900 municipality which must develop, receive, and review  
901 applications for certification and develop notices of  
902 determination of eligibility.

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

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

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

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

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

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

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

2023102er

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

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

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

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

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

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

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

2023102er

property within the same geographic area and of the same type as the property for which the exemption is sought. A rental market study must have been completed within 3 years before submission of the application.

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

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

2023102er

owner improperly receiving the exemption may not be assessed a  
penalty or interest.

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

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

201.15 Distribution of taxes collected.—All taxes collected  
under this chapter are hereby pledged and shall be first made  
available to make payments when due on bonds issued pursuant to  
s. 215.618 or s. 215.619, or any other bonds authorized to be  
issued on a parity basis with such bonds. Such pledge and  
availability for the payment of these bonds shall have priority  
over any requirement for the ~~payment of service charges or costs~~  
of collection and enforcement under this section. ~~All taxes~~  
~~collected under this chapter, except taxes distributed to the~~  
~~Land Acquisition Trust Fund pursuant to subsections (1) and (2),~~  
~~are subject to the service charge imposed in s. 215.20(1).~~

Before distribution pursuant to this section, the Department of  
Revenue shall deduct amounts necessary to pay the costs of the  
collection and enforcement of the tax levied by this chapter.  
The costs ~~and service charge~~ may not be levied against any  
portion of taxes pledged to debt service on bonds to the extent  
that the costs ~~and service charge~~ are required to pay any  
amounts relating to the bonds. All of the costs of the  
collection and enforcement of the tax levied by this chapter ~~and~~  
~~the service charge~~ shall be available and transferred to the  
extent necessary to pay debt service and any other amounts  
payable with respect to bonds authorized before January 1, 2017,  
secured by revenues distributed pursuant to this section. All  
taxes remaining after deduction of costs shall be distributed as



2023102er

follows:

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

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

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

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

(b) Payment of debt service or funding of debt service reserve funds, rebate obligations, or other amounts due with

2023102er

respect to Everglades restoration bonds issued pursuant to s.  
215.619. Taxes distributed under paragraph (a) and this  
paragraph must be collectively distributed on a pro rata basis  
when the available moneys under this subsection are not  
sufficient to cover the amounts required under paragraph (a) and  
this paragraph.

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

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

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

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

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

2023102er

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

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

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

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

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

(c) An amount equaling 4.5 percent of the remainder in each  
fiscal year shall be paid into the State Treasury to the credit  
of the State Housing Trust Fund. The funds shall be used as  
follows:

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

2. Half of that amount shall be paid into the State

2023102er

Treasury to the credit of the Local Government Housing Trust Fund and used for the purposes for which the Local Government Housing Trust Fund was created and exists by law.

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

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

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

(e) The lesser of 0.017 percent of the remainder or \$300,000 in each fiscal year shall be paid into the State Treasury to the credit of the General Inspection Trust Fund to be used to fund oyster management and restoration programs as provided in s. 379.362(3).

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

(g) An amount equaling 5.4175 percent of the remainder shall be paid into the Resilient Florida Trust Fund to be used for the purposes for which the Resilient Florida Trust Fund was

2023102er

created and exists by law. Funds may be used for planning and project grants.

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

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

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

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

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

2023102er

storage to be used or consumed in this state of the following  
are hereby specifically exempt from the tax imposed by this  
chapter.

(5) EXEMPTIONS; ACCOUNT OF USE.—

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

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

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

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

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

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

e. The total amount of tax credits which may be granted for

2023102er

all programs approved under this paragraph and ss. 220.183 and 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~ fiscal year and in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households and \$4.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for all other projects. As used in this paragraph, the term "person with special needs" has the same meaning as in s. 420.0004 and the terms "low-income person," "low-income household," "very-low-income person," and "very-low-income household" have the same meanings as in s. 420.9071.

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

2. Eligibility requirements.—

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

(I) Cash or other liquid assets;

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

(III) Goods or inventory; or

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

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

2023102er

192.001(12), located in this ~~the~~ state; is disregarded as an entity for federal income tax purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii); and at the time of contribution to an eligible sponsor, has no material assets other than the real property and any other property that qualifies as a community contribution.

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



2023102er

contributions may be used to pay the following eligible special needs, low-income, and very-low-income housing-related activities:

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

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

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

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

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

(I) A community action program;

(II) A nonprofit community-based development organization whose mission is the provision of housing for persons with special needs, low-income households, or very-low-income households or increasing entrepreneurial and job-development opportunities for low-income persons;

(III) A neighborhood housing services corporation;

(IV) A local housing authority created under chapter 421;

(V) A community redevelopment agency created under s.

2023102er

163.356;

(VI) A historic preservation district agency or organization;

(VII) A local workforce development board;

(VIII) A direct-support organization as provided in s. 1009.983;

(IX) An enterprise zone development agency created under s. 290.0056;

(X) A community-based organization incorporated under chapter 617 which is recognized as educational, charitable, or scientific pursuant to s. 501(c)(3) of the Internal Revenue Code and whose bylaws and articles of incorporation include affordable housing, economic development, or community development as the primary mission of the corporation;

(XI) Units of local government;

(XII) Units of state government; or

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

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

d. The project must be located in an area which was in an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, or a Front Porch Florida Community, unless the project increases access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, but is physically located outside the designated rural zone boundaries. Any project designed to construct or rehabilitate housing for low-income households or

2023102er

very-low-income households or housing opportunities for persons with special needs is exempt from the area requirement of this sub-subparagraph.

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

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

(B) If tax credit applications submitted for approved projects of an eligible sponsor exceed \$200,000 in total, the amount of tax credits granted pursuant to sub-sub-sub-subparagraph (A) shall be subtracted from the amount of available tax credits, and the remaining credits shall be

2023102er

granted to each approved tax credit application on a pro rata basis.

(II) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for less than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant tax credits for those applications and shall grant remaining tax credits on a first-come, first-served basis for subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for more than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant the tax credits for those applications on a pro rata basis.

3. Application requirements.—

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

2023102er

regulations.

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

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

4. Administration.—

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

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

c. The Department of Economic Opportunity shall

2023102er

periodically monitor all projects in a manner consistent with available resources to ensure that resources are used in accordance with this paragraph; however, each project must be reviewed at least once every 2 years.

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

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

1. As used in this paragraph, the term:

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

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

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

d. "Newly constructed" means improvements to real property which did not previously exist or the construction of a new

2023102er

improvement where an old improvement was removed. The term does not include the renovation, restoration, rehabilitation, modification, alteration, or expansion of buildings already located on the parcel on which the eligible residential unit is built.

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

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

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

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

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

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

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

2023102er

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

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

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

1474 3. The exemption under this paragraph inures to a  
1475 municipality, county, other governmental unit or agency, or  
1476 nonprofit community-based organization through a refund of  
1477 previously paid taxes if the building materials are paid for  
1478 from the funds of a community development block grant, the State  
1479 Housing Initiatives Partnership Program, or a similar grant or



2023102er

1480 loan program. To receive a refund, a municipality, county, other  
1481 governmental unit or agency, or nonprofit community-based  
1482 organization must submit an application that includes the same  
1483 information required under subparagraph 2. In addition, the  
1484 applicant must include a sworn statement signed by the chief  
1485 executive officer of the municipality, county, other  
1486 governmental unit or agency, or nonprofit community-based  
1487 organization seeking a refund which states that the building  
1488 materials for which a refund is sought were funded by a  
1489 community development block grant, the State Housing Initiatives  
1490 Partnership Program, or a similar grant or loan program.

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

1496 5. Only one exemption through a refund of previously paid  
1497 taxes may be claimed for any eligible residential unit. A refund  
1498 may not be granted unless the amount to be refunded exceeds  
1499 \$500. A refund may not exceed the lesser of \$5,000 or 97.5  
1500 percent of the Florida sales or use tax paid on the cost of  
1501 building materials as determined pursuant to sub-subparagraph  
1502 2.e. The department shall issue a refund within 30 days after it  
1503 formally approves a refund application.

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

1508 7. This exemption under this paragraph applies to sales of

2023102er

building materials that occur on or after July 1, 2023.

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

213.053 Confidentiality and information sharing.—

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

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

215.212 Service charge elimination.—

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

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

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

215.22 Certain income and certain trust funds exempt.—

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

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

Section 16. The amendment made by this act to s. 215.22, Florida Statutes, expires on July 1, 2033, and the text of that section shall revert to that in existence on June 30, 2023, except that any amendments to such text enacted other than by this act must be preserved and continue to operate to the extent

2023102er

that such amendments are not dependent upon the portions of the  
text which expire pursuant to this section.

Section 17. 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.  
220.1877, those enumerated in s. 220.1878, those enumerated in  
s. 220.193, those enumerated in s. 288.9916, those enumerated in  
s. 220.1899, those enumerated in s. 220.194, those enumerated in  
s. 220.196, those enumerated in s. 220.198, and those enumerated  
in s. 220.1915.

Section 18. 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:

2023102er

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

1572 b. Notwithstanding sub-subparagraph a., if a credit taken  
1573 under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878  
1574 is added to taxable income in a previous taxable year under  
1575 subparagraph 11. and is taken as a deduction for federal tax  
1576 purposes in the current taxable year, the amount of the  
1577 deduction allowed shall not be added to taxable income in the  
1578 current year. The exception in this sub-subparagraph is intended  
1579 to ensure that the credit under s. 220.1875, s. 220.1876, ~~or~~ s.  
1580 220.1877, or s. 220.1878 is added in the applicable taxable year  
1581 and does not result in a duplicate addition in a subsequent  
1582 year.

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

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

1595 4. That portion of the wages or salaries paid or incurred

2023102er

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 amount taken as a credit for the taxable year under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as

2023102er

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. 220.193.

13. 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.

14. 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.

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

16. 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.

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

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

Section 19. Paragraph (c) 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.—

2023102er

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

Section 20. 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, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878.

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

220.1878 Credit for contributions to the Live Local Program.—

(1) For taxable years beginning on or after January 1, 2023, there is allowed a credit of 100 percent of an eligible contribution made to the Live Local Program under s. 420.50872 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 the Live Local Program

2023102er

on or before the date the taxpayer is required to file a return pursuant to s. 220.222. The credit granted by this section must 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) Section 420.50872 applies to the credit authorized by this section.

(4) If a taxpayer applies and is approved for a credit under s. 420.50872 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 22. Paragraph (c) of subsection (2) of section 220.222, Florida Statutes, is amended to read:

220.222 Returns; time and place for filing.—



2023102er

(2)

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

2. For the purpose of determining compliance with s. 220.32 as referenced in subparagraph 1., the tax shown on the return when filed must include the amount of the allowable credits taken on the return pursuant to s. 220.1878.

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

253.034 State-owned lands; uses.—

(5) Each manager of conservation lands shall submit to the Division of State Lands a land management plan at least every 10 years in a form and manner adopted by rule of the board of trustees and in accordance with s. 259.032. Each manager of conservation lands shall also update a land management plan whenever the manager proposes to add new facilities or make substantive land use or management changes that were not addressed in the approved plan, or within 1 year after the addition of significant new lands. Each manager of nonconservation lands shall submit to the Division of State Lands a land use plan at least every 10 years in a form and manner adopted by rule of the board of trustees. The division shall review each plan for compliance with the requirements of this subsection and the requirements of the rules adopted by the board of trustees pursuant to this section. All nonconservation land use plans, whether for single-use or multiple-use properties, shall be managed to provide the greatest benefit to

2023102er

the state. Plans for managed areas larger than 1,000 acres shall contain an analysis of the multiple-use potential of the property which includes the potential of the property to generate revenues to enhance the management of the property. In addition, the plan shall contain an analysis of the potential use of private land managers to facilitate the restoration or management of these lands and whether nonconservation lands would be more appropriately transferred to the county or municipality in which the land is located for the purpose of providing affordable multifamily rental housing that meets the criteria of s. 420.0004(3). If a newly acquired property has a valid conservation plan that was developed by a soil and conservation district, such plan shall be used to guide management of the property until a formal land use plan is completed.

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

(b) Short-term and long-term management goals for state conservation lands shall include measurable objectives for the

2023102er

following, as appropriate:

1. Habitat restoration and improvement.
2. Public access and recreational opportunities.
3. Hydrological preservation and restoration.
4. Sustainable forest management.
5. Exotic and invasive species maintenance and control.
6. Capital facilities and infrastructure.
7. Cultural and historical resources.
8. Imperiled species habitat maintenance, enhancement, restoration, or population restoration.

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

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

2023102er

land management goal, the associated measurable objectives, and the related activities that are to be performed to meet the land management objectives. Each land management objective must be addressed by the land management plan, and if practicable, a land management objective may not be performed to the detriment of the other land management objectives.

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

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

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

2023102er

may be revised if agreed to by the primary land manager and the council taking into consideration public input. The land management plan becomes effective upon approval by the board of trustees.

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

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

(g) The Division of State Lands shall make available to the public an electronic copy of each land management plan for parcels that exceed 160 acres in size. The division shall review each plan for compliance with the requirements of this subsection, the requirements of chapter 259, and the requirements of the rules adopted by the board of trustees pursuant to this section. The Acquisition and Restoration Council shall also consider the propriety of the recommendations of the managing entity with regard to the future use of the property, the protection of fragile or nonrenewable resources, the potential for alternative or multiple uses not recognized by the managing entity, and the possibility of disposal of the property by the board of trustees. After its review, the council shall submit the plan, along with its recommendations and comments, to the board of trustees. The council shall specifically recommend to the board of trustees whether to approve the plan as submitted, approve the plan with

2023102er

modifications, or reject the plan. If the council fails to make a recommendation for a land management plan, the Secretary of Environmental Protection, Commissioner of Agriculture, or executive director of the Fish and Wildlife Conservation Commission or their designees shall submit the land management plan to the board of trustees.

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

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

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

b. A desired development outcome.

c. A schedule for achieving the desired development outcome.

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

e. A management and control plan for invasive nonnative

2023102er

plants.

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

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

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

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

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

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

253.0341 Surplus of state-owned lands.—

(1) The board of trustees shall determine which lands, the title to which is vested in the board, may be surplus. For all conservation lands, the Acquisition and Restoration Council shall make a recommendation to the board of trustees, and the board of trustees shall determine whether the lands are no longer needed for conservation purposes. If the board of trustees determines the lands are no longer needed for conservation purposes, it may dispose of such lands by an affirmative vote of at least three members. In the case of a land exchange involving the disposition of conservation lands, the board of trustees must determine by an affirmative vote of

2023102er

at least three members that the exchange will result in a net positive conservation benefit. For all nonconservation lands, the board of trustees shall determine whether the lands are no longer needed. If the board of trustees determines the lands are no longer needed, it may dispose of such lands by an affirmative vote of at least three members. Local government requests for the state to surplus conservation or nonconservation lands, whether for purchase, ~~or~~ exchange, or any other means of transfer, must ~~shall~~ be expedited throughout the surplusings process. Property jointly acquired by the state and other entities may not be surplusd without the consent of all joint owners.

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

288.101 Florida Job Growth Grant Fund.—

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

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

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

2. Economic diversification;~~;~~ or

3. Economic enhancement in a targeted industry.

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

(c) Infrastructure funding to accelerate the rehabilitation of the Herbert Hoover Dike. The department or the South Florida



2023102er

Water Management District may enter into agreements, as necessary, with the United States Army Corps of Engineers to implement this paragraph.

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

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

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

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

(2) POLICIES.—

(a) Housing production and rehabilitation programs.—  
Programs to encourage housing production or rehabilitation must be guided by the following general policies, as appropriate for the purpose of the specific program:

2023102er

1. State and local governments shall provide incentives to encourage the private sector to be the primary delivery vehicle for the development of affordable housing. When possible, state funds should be heavily leveraged to achieve the maximum federal, local, and private commitment of funds and be used to ensure long-term affordability. To the maximum extent possible, state funds should be expended to create new housing stock and be used for repayable loans rather than grants. Local incentives to stimulate private sector development of affordable housing may include establishment of density bonus incentives.

2. State and local governments should consider and implement innovative solutions to housing issues where appropriate. Innovative solutions include, but are not limited to:

a. Utilizing publicly held land to develop affordable housing through state or local land purchases, long-term land leasing, and school district affordable housing programs. To the maximum extent possible, state-owned lands that are appropriate for the development of affordable housing must be made available for that purpose.

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

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

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

2023102er

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

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

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

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

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

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

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

2023102er

assistance.

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

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

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

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

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

3. All housing initiatives and programs must be nondiscriminatory.

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

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

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

2023102er

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

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

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

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

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

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

2023102er

statutory modifications when appropriate.

(d) The Office of Program Policy Analysis and Government Accountability (OPPAGA) shall evaluate affordable housing issues pursuant to the schedule set forth in this paragraph. OPPAGA may coordinate with and rely upon the expertise and research activities of the Shimberg Center for Housing Studies in conducting the evaluations. The analysis may include relevant reports prepared by the Shimberg Center for Housing Studies, the department, the corporation, and the provider of the Affordable Housing Catalyst Program; interviews with the agencies, providers, offices, developers, and other organizations related to the development and provision of affordable housing at the state and local levels; and any other relevant data. When appropriate, each report must recommend policy and statutory modifications for consideration by the Legislature. Each report must be submitted to the President of the Senate and the Speaker of the House of Representatives pursuant to the schedule. OPPAGA shall review and evaluate:

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

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

3. By December 15, 2025, and every 5 years thereafter,

2023102er

existing state-level housing rehabilitation, production, preservation, and finance programs to determine their consistency with relevant policies in this section and effectiveness in providing affordable housing. The report must also include an evaluation of the degree of coordination between housing programs of this state, and between state, federal, and local housing activities, and shall recommend improved program linkages when appropriate.

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

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

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

(36) "Qualified contract" has the same meaning as in 26 U.S.C. s. 42(h)(6)(F) in effect on the date of the preliminary determination certificate for the low-income housing tax credits for the development that is the subject of the qualified contract request, unless the Internal Revenue Code requires a different statute or regulation to apply to the development. The corporation shall deem a bona fide contract to be a qualified contract at the time the bona fide contract is presented to the owner and the initial ~~second earnest money~~ deposit is deposited in escrow in accordance with the terms of the bona fide contract, and, in such event, the corporation is deemed to have

2023102er

fulfilled its responsibility to present the owner with a  
qualified contract.

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

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

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

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

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

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

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

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

(f) One citizen who is a former local government elected



2023102er

official.

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

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

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

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

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

2023102er

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

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

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

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

(10) The corporation may prioritize a portion of the  
program funds set aside under paragraph (3)(d) for persons with  
special needs as defined in s. 420.0004(13) to provide funding  
for the development of newly constructed permanent rental  
housing ~~on a campus~~ that provides housing for persons in foster  
care or persons aging out of foster care pursuant to s.  
409.1451. Such housing shall promote and facilitate access to  
community-based supportive, educational, and employment services  
and resources that assist persons aging out of foster care to

2023102er

successfully transition to independent living and adulthood. The corporation must consult with the Department of Children and Families to create minimum criteria for such housing.

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

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

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

(a) Both redevelop an existing affordable housing development and provide for the construction of a new development within close proximity to the existing development to be rehabilitated. Each project must provide for building the

2023102er

new affordable housing development first, relocating the tenants of the existing development to the new development, and then demolishing the existing development for reconstruction of an affordable housing development with more overall and affordable units.

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

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

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

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

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

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

(c) Meet the needs of elderly persons.

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

2023102er

2292 opportunity, designated pursuant to s. 288.0656.

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

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

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

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

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

2312 420.50872 Live Local Program.—

2313 (1) DEFINITIONS.—As used in this section, the term:

2314 (a) "Annual tax credit amount" means, for any state fiscal  
2315 year, the sum of the amount of tax credits approved under  
2316 paragraph (3) (a), including tax credits to be taken under s.  
2317 220.1878 or s. 624.51058, which are approved for taxpayers whose  
2318 taxable years begin on or after January 1 of the calendar year  
2319 preceding the start of the applicable state fiscal year.

2320 (b) "Eligible contribution" means a monetary contribution

2023102er

from a taxpayer, subject to the restrictions provided in this section, to the corporation for use in the State Apartment Incentive Loan Program under s. 420.5087. The taxpayer making the contribution may not designate a specific project, property, or geographic area of this state as the beneficiary of the eligible contribution.

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

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

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

(a) Expend 100 percent of eligible contributions received under this section for the State Apartment Incentive Loan Program under s. 420.5087. However, the corporation may use up to \$25 million of eligible contributions to provide loans for the construction of large-scale projects of significant regional impact. Such projects must include a substantial civic, educational, or health care use and may include a commercial use, any of which must be incorporated within or contiguous to the project property. Such a loan must be made, except as otherwise provided in this subsection, in accordance with the practices and policies of the State Apartment Incentive Loan Program. Such a loan is subject to the competitive application process and may not exceed 25 percent of the total project cost. The corporation must find that the loan provides a unique opportunity for investment alongside local government

2023102er

participation that would enable creation of a significant amount of affordable housing. Projects approved under this section are intended to provide housing that is affordable as defined in s. 420.0004, notwithstanding the income limitations in s. 420.5087(2).

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

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

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

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

(b) Beginning October 1, 2023, a taxpayer may submit an application to the Department of Revenue for an allocation of the tax credit cap for tax credits to be taken under either or both of s. 220.1878 or s. 624.51058.

1. The taxpayer shall specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year. For purposes of s. 220.1878, 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. 624.51058, 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

2023102er

Department of Revenue shall approve tax credits on a first-come,  
first-served basis.

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 corporation.

(c) If a tax credit approved under paragraph (b) is not  
fully used for the specified taxable year for credits under s.  
220.1878 or s. 624.51058 because of insufficient tax liability  
on the part of the taxpayer, the unused amount may be carried  
forward for a period not to exceed 10 taxable years. For  
purposes of s. 220.1878, 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. 220.1878 or s. 624.51058 may be conveyed,  
transferred, or assigned between members of an affiliated group  
of corporations if the type of tax credit under s. 220.1878 or  
s. 624.51058 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.

(e) Within any state fiscal year, a taxpayer may rescind  
all or part of a tax credit allocation approved under paragraph  
(b). The amount rescinded must become available for that state



2023102er

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. Any amount rescinded under this paragraph must 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 corporation.

(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. 220.1878 or s. 624.51058 for contributions to eligible charitable organizations are deducted.

1. For purposes of determining if a penalty or interest under s. 220.34(2)(d)1. will be imposed for underpayment of estimated corporate income tax, a taxpayer may, after earning a credit under s. 220.1878, 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 will be imposed, an insurer, after earning a credit under s. 624.51058 for a taxable year, may reduce any installment payment for such taxable year of 27 percent of the

2023102er

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.

(4) PRESERVATION OF CREDIT.—If any provision or portion of this section, s. 220.1878, or s. 624.51058 or the application thereof to any person or circumstance is held unconstitutional by any court or is otherwise declared invalid, the unconstitutionality or invalidity does not affect any credit earned under s. 220.1878 or s. 624.51058 by any taxpayer with respect to any contribution paid to the Live Local Program before the date of a determination of unconstitutionality or invalidity. The credit must 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 may result in the allowance of any credit to any taxpayer in excess of \$1 of credit for each dollar paid to an eligible charitable organization.

(5) ADMINISTRATION; RULES.—

(a) The Department of Revenue and the corporation 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, s. 220.1878, and s. 624.51058, including rules establishing application forms, procedures governing the approval of tax credits and carryforward tax credits under subsection (3), and procedures to be followed by taxpayers when claiming approved tax credits on their returns.

(c) By August 15, 2023, and by each August 15 thereafter,

2023102er

the Department of Revenue shall determine the 500 taxpayers with the greatest total corporate income or franchise tax due as reported on the taxpayer's return filed pursuant to s. 220.22 during the previous calendar year and notify those taxpayers of the existence of the Live Local Program and the process for obtaining an allocation of the tax credit cap. The Department of Revenue shall confer with the corporation in the drafting of the notification. The Department of Revenue may provide this notification by electronic means.

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

420.5096 Florida Hometown Hero Program.—

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

(2) The Florida Hometown Hero Program is created to assist Florida's hometown workforce in attaining homeownership by providing financial assistance to residents to purchase a home as their primary residence. Under the program, a borrower may

2023102er

2495 apply to the corporation for a loan to reduce the amount of the  
2496 down payment and closing costs paid by the borrower by a minimum  
2497 of \$10,000 and up to 5 percent of the first mortgage loan, not  
2498 exceeding \$35,000. Loans must be made available at a zero  
2499 percent interest rate and must be made available for the term of  
2500 the first mortgage. The balance of any loan is due at closing if  
2501 the property is sold, refinanced, rented, or transferred, unless  
2502 otherwise approved by the corporation.

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

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

2523 (5) This program is intended to be evergreen, and

2023102er

2524 repayments for loans made under this program shall be retained  
2525 within the program to make additional loans.

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

2528 420.531 Affordable Housing Catalyst Program.—

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

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

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

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

2552 (a) Quantify affordable housing needs in this ~~the~~ state by

2023102er

analyzing available data, including information provided through the housing elements of local comprehensive plans, and identify revisions in the housing element data requirements that would result in more uniform, meaningful information being obtained.

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

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

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

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

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

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

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

2023102er

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

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

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

553.792 Building permit application to local government.—

(1)(a) Within 10 days of an applicant submitting an application to the local government, the local government shall advise the applicant what information, if any, is needed to deem the application properly completed in compliance with the filing requirements published by the local government. If the local government does not provide written notice that the applicant has not submitted the properly completed application, the application shall be automatically deemed properly completed and accepted. Within 45 days after receiving a completed application, a local government must notify an applicant if additional information is required for the local government to determine the sufficiency of the application, and shall specify the additional information that is required. The applicant must submit the additional information to the local government or request that the local government act without the additional information. While the applicant responds to the request for additional information, the 120-day period described in this subsection is tolled. Both parties may agree to a reasonable request for an extension of time, particularly in the event of a force majeure or other extraordinary circumstance. The local

2023102er

government must approve, approve with conditions, or deny the application within 120 days following receipt of a completed application. A local government shall maintain on its website a policy containing procedures and expectations for expedited processing of those building permits and development orders required by law to be expedited.

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

624.509 Premium tax; rate and computation.—

(7) Credits and deductions against the tax imposed by this section shall be taken in the following order: 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 subsection (5), as these credits are limited by subsection (6); the credit allowed under s. 624.51057; the credit allowed under s. 624.51058; all other available credits and deductions.

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

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

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

(c) The total amount of tax credit which may be granted for all programs approved under this section and ss. 212.08(5)(p) and 220.183 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~ fiscal year and in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 or homeownership opportunities for low-



2023102er

income or very-low-income households as defined in s. 420.9071 and \$4.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for all other projects.

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

624.51058 Credit for contributions to the Live Local Program.—

(1) For taxable years beginning on or after January 1, 2023, there is allowed a credit of 100 percent of an eligible contribution made to the Live Local Program under s. 420.50872 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 the Live Local Program 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 is not 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 420.50872 applies to the credit authorized by this section.

Section 42. The Department of Economic Opportunity's Keys Workforce Housing Initiative, approved by the Administration Commission on June 13, 2018, is considered an exception to the evacuation time constraints of s. 380.0552(9)(a)2., Florida Statutes, by requiring deed-restricted affordable workforce

2023102er

housing properties receiving permit allocations to agree to evacuate at least 48 hours in advance of hurricane landfall. A comprehensive plan amendment approved by the Department of Economic Opportunity to implement the initiative is hereby valid and the respective local governments may adopt local ordinances or regulations to implement such plan amendment.

Section 43. (1) 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 Live Local Program created by this act. Notwithstanding any other 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.

(2) This section expires July 1, 2026.

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

Section 45. For the 2023-2024 fiscal year, the sum of \$252 million in nonrecurring funds from the Local Government Housing Trust Fund is appropriated in the Grants and Aids - Housing Finance Corporation (HFC) - State Housing Initiatives Partnership (SHIP) Program appropriation category to the Florida Housing Finance Corporation.

Section 46. For the 2023-2024 fiscal year, the sum of \$150 million in recurring funds and \$109 million in nonrecurring

2023102er

funds from the State Housing Trust Fund is appropriated in the Grants and Aids - Housing Finance Corporation (HFC) - Affordable Housing Programs appropriation category to the Florida Housing Finance Corporation. The recurring funds are appropriated to implement s. 420.50871, Florida Statutes, as created by this act.

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

2023102er

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

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