

Legislative Session Wrap-Up

2022 Legislative Session

1

PREEMPTIONS

- **FAILED**

- Local Ordinances (SB 280/HB 403)
- Preemption of Local Wage Mandates (HB 943/SB 1124)
- Vacation Rentals (HB 325/SB 512)
- Department of Business and Professional Regulation (HB 667/SB 714)
 - Outdoor Kitchen Equipment Preemption
- Towing Vehicles (HB 867/SB 990)
- Home Kitchen Operations (HB 707/SB 1158)
- Authorization of Restrictions Concerning Dangerous Dogs (SB 614/HB 721)
- Pet Protection (HB 849/SB 994/SB 996)
- Prohibition of Public Funds for Lobbying by Local Governments (HB 501)

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PREEMPTIONS

SB 1380-Real Property Rights (Rodriguez (A))- PASSED

- The bill contains a preemption that prohibits a county or municipality from enacting any ordinance or regulation restricting or prohibiting the owner or operator of a private parking facility from establishing rules and rates.

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PREEMPTIONS

SB 620-Local Business Protection Act (Hutson)- PASSED/VETOED BY Gov. DeSantis 6-24-22

- The bill authorizes private, for-profit businesses to claim business damages from a county or municipality of the county or municipality that enacts or amends certain ordinances or charter provisions.
- A business conducting business in the jurisdiction for at least 3 years may claim business damages if a county or municipality enacts or amends an ordinance or a charter that causes a reduction of at least 15% of the business' profit.
- Exempted ordinances from business damages include:
 - Those required to comply with state or federal law;
 - Emergency ordinances, declarations, or orders under State Emergency Management Act;
 - A temporary emergency ordinance in place no more than 90 days;
 - Part II of Ch. 163 relating to growth policy, planning, and land development regulations, including zoning, development orders, and development permits;
 - Florida Building Code (s.553.73);
 - Florida Fire Prevention Code (s.633.202);
 - Required to implement a contract or agreement, including federal, state, local grant;
 - Relating to issuance or refinancing of debt;
 - Relating to adoption of a budget or budget amendment, including revenue sources necessary to fund the budget;
 - Relating to procurement; or
 - Those intended to promote, enable, or facilitate economic competition.
- The amount of business damages recovered is limited to the present value of the business's future lost profits for the lesser of seven years or the number of years the business has been in operation in the jurisdiction before the ordinance was enacted or amended.
- The court may award reasonable attorney fees and costs to the prevailing party. The bill applies only to county ordinances or charter provisions enacted or amended on or after the effective date of this act (upon becoming law).

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COMMUNITY & URBAN AFFAIRS

SB 518- Private Property Rights to Prune, Trim, and Remove Trees (Brodeur) – PASSED

- As passed, the bill:
 - Defines the terms "Documentation" and "Residential Property."
 - A local government may not require a notice, application, approval, permit, fee, or mitigation for the pruning, trimming, or removal of a tree on a residential property if the property owner possesses documentation from a certified arborist or a Florida license landscape architect that the tree poses an unacceptable risk.
 - A tree poses an unacceptable risk if removal is the only means of practically mitigating its risk below moderate as determined. Pursuant to the procedures outlined in the in Best Management Practices-Tree Risk Assessment, Second Edition.

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COMMUNITY & URBAN AFFAIRS

HB 921: Campaign Financing (Drake) – PASSED

- The bill prohibits local governments from spending taxpayer funds to send any communication concerning an issue, referendum, or amendment that is subject to voter approval, including communications limited to "factual information."
- The bill allows local governments to:
 - Report official actions in an accurate, fair, and impartial manner;
 - Post factual information on a government website or in printed materials;
 - Host and provide information at a public forum,
 - Provide factual information in response to an inquiry, or
 - Provide information as authorized or required by law.

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COMMUNITY & URBAN AFFAIRS

SB 524-Election Administration (Hutson) – PASSED

- The bill makes several changes to the Election Code, including:
- Creates the Office of Election Crimes and Security within the Department of State to conduct investigations related to election law violations or election irregularities;
- Increases the annual cap on fines up to \$50,000 from \$1,000, assessed against a third-party voter registration organization that does not timely deliver completed voter registration applications;
- Increases criminal penalties for ballot harvesting and crimes related to ballot petition signatures;
- Prohibits ranked-choice voting in the state of Florida for the nomination of any candidate to any local, state, or federal office. Any existing or future ordinances enacted by a local government allowing ranked-choice voting is void. *Ranked-choice voting is a method that allows voters to rank candidates for office in order of preference, following multiple rounds until a single candidate attains a majority;*
- Requires county commissioners elected in single-member districts to run for re-election following decennial redistricting, excludes Miami-Dade County, any noncharter county, charter counties with term limits, and any county in which voters have not voted to impose term limits, regardless of any judicial nullification.

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COMMUNITY & URBAN AFFAIRS

SB 974-Sovereign Immunity (Gruters) – FAILED

- The bill outlines the following tier system:
 - Limit is capped at \$200,000 per person injured and \$300,000 per incident for:
 - a county or municipality with less than a population of 50,000,
 - a state university, public college, subdivision of the state, or
 - any other entity covered by sovereign immunity.
 - Limits are increased to \$300,000 per person injured and \$400,000 per incident for:
 - a county or municipality with a population between 50,000 and 250,000,
 - including the constitutional officers of such county,
 - Limits are increased to \$400,000 per person injured and \$600,000 per incident for:
 - the state,
 - a state agency,
 - a county or municipality with a population in excess of 250,000,
 - Including the constitutional officers of such county,
- If multiple sovereign entities are liable, the total liability for all of the entities may not exceed the amount for the entity with the highest liability limit.
- The bill provides that a claim, other than the one against the state or a state agency, may be voluntarily paid by an entity in excess of the limits without the need for a claims bill.
- SB 974 effective date is October 1, 2022, and applies to any claim accruing on or after that date.

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COMMUNITY & URBAN AFFAIRS

HB 985-Sovereign Immunity (Beltran) FAILED

- HB 985 differs from the Senate counterpart:
 - The bill caps the sovereign immunity damages against state and local government entities to \$400,000 per person and \$600,000 per incident.
 - The bill allows a subdivision of the state to settle a claim and pay the settled amount without the need for a claim bill; however, it does not provide for a state government entity to pay a claim above the statutory cap amount without a claim bill.
 - The bill provides for a three-month general pre-suit statutory time period for a government entity to review and dispose of a claim. Lastly, the bill applies to claims accruing on or after October 1, 2023.

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COMMUNITY & URBAN AFFAIRS

HB 7069-Condominium and Cooperative Associations (Perez/Toledo/Bradley) – Failed during Regular Session – Passed as SB 4-D

- The bill addressing the Surfside tragedy of June 2021, required condominium and cooperative buildings three stories or taller to have "milestone" inspections by December 31 upon reaching 30 years of age, and then every 10 years thereafter.
 - For such buildings located within 3miles of the coastline, the milestone inspection must be conducted when the building reaches 25 years of age, and then every 10 years thereafter.
 - Milestone inspection were required to be conducted in two phases.
 - The first phase must be conducted a licensed engineer or architect with an experienced level specified in the bill. A phase two inspection is required if substantial structural deterioration is identified during the milestone inspection.
- The bill required a report of each inspection to be delivered to the condominium or cooperative association, and local building officials where the building is located.
- The bill authorized local enforcement agencies to prescribe timelines and penalties for compliance, and authorized the board of county commissioners to establish, by ordinance, timelines for commencing repairs for substantial structural deterioration but no later than 365 days after receiving the inspection report.
- The bill further required the Florida Building Commission to review the requirements for milestone inspection under the bill and consult with the State Fire Marshall regarding structural and life safety standards for maintaining and inspecting all types of buildings three stories or more in height, and to make recommendations to the Legislature.
- SB 4D also requires Condo Associations to conduct a structural integrity reserve study every ten years and appropriately fund reserves as indicated by the study

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COMMUNITY & URBAN AFFAIRS

HB 423-Building Regulation (LaMarca) – PASSED

- The bill makes several changes to building regulations, including changes concerning internships and licensing of building inspectors and plans examiners, private providers, demolition building permits, and request for information by building departments regarding the review of applications for building permits.
- In particular, with respect to building inspectors and plans examiners, the bill:
 - Requires the Building Code Administrators and Inspectors Board (BCAIB) to create a rule allowing partial completion of an internship program to be transferred to any authorized internship among other jurisdictions, private providers, and private provider firms.
 - Prohibits the BCAIB from placing any special condition or requirement on a provisional certificate that such certificate holder be employed by a municipality, county, or other local government agency.
 - Allows a person to sit for the building inspector or plans examiner certification test by completing a 4-year internship with a private provider or a private provider's firm that performs building code inspector or plans review services, while under the direct supervision of a licensed building official.

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COMMUNITY & URBAN AFFAIRS

Other bills of Interest:

- HB 7049- Legal Notices (Fine, Grall)- **PASSED**
- SB 706- School Concurrency (Perry)- **PASSED**
- SB 962- Residential Development Projects for Affordable Housing (Bradley)- **PASSED**
- HB 157/SB 398: Transportation (Andrade/Hooper) – **FAILED**
- HJR 663/HB 1399: Recall of County Officers and Commissioners (Williamson) – **FAILED**

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WATER & ENVIRONMENTAL SUSTAINABILITY

HB 1475: Cleanup of Perfluoroalkyl and Polyfluoroalkyl Substances (McClure) – PASSED

- If the EPA does not finalize standards for PFAS in drinking water, groundwater, and soil by January 1, 2025, the bill directs DEP to adopt by rule statewide cleanup levels for PFAS in drinking water, groundwater, and soil using criteria set forth in s. 376.30701. The rules for statewide cleanup target levels will not take effect until ratified by the Legislature.
- The bill specifies until DEP's rule has been ratified by the Legislature that *a governmental entity or private water supplier* may not be subject to any administrative or judicial action brought by any state or local governmental entity to:
 - Compel or enjoin site rehabilitation,
 - Require payment for the cost of rehabilitation of environmental contamination, or
 - Require payment of any fines or penalties regarding rehabilitation based on the presence of that particular PFAS constituent.

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WATER & ENVIRONMENTAL SUSTAINABILITY

HB 7053- Statewide Flooding and Sea Level Rise Resilience by the Environment, Agriculture, & Flooding Subcommittee – PASSED

- The bill establishes the Statewide Office of Resilience within the Executive Office of the Governor, providing the appointment of a Chief Resilience Officer. The bill requires the Department of Transportation (DOT) to develop a resilience action plan for the State Highway System.
- Additionally, the bill requires the Florida Flood Hub for Applied Research and Innovation to provide certain data to counties and municipalities for vulnerability assessments.
- The bill authorizes the use of Resilient Florida Grant Program funds to fund preconstruction activities for Statewide Flooding and Sea-Level Rise Resilience Plan (Plan) projects in municipalities and counties meeting certain population thresholds, but not for projects that adapt critical assets to flooding and sea-level rise
- All state and local governmental entities are authorized and directed to assist the Chief Resilience Officer to the extent such assistance is consistent with law and budgetary constraints.

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WATER & ENVIRONMENTAL SUSTAINABILITY

Other bills of interest:

- SB 1764- Municipal Solid Waste-to-Energy Program (Albritton) – **PASSED**
- HB 967- Golf Course Best Management Practices Certification (Truenow)– **PASSED**
- HB 965- Environmental Management (Truenow) – **PASSED**
- HB 1241/SB 1944 – Local Government Solid Waste (Hawkins/Baxley) – **FAILED**
- HB 101/228 – Improvements to Real Property (Fine/Rodriguez) - **FAILED**
- SB 1156/HB 935 – Statewide Recycling Goals (Stewart/Morales) – **FAILED**

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AGRICULTURE & RURAL AFFAIRS

HB 685/ SB 800 – Rural Development/Economic Development (Drake/Albritton): FAILED

- HB 685: The bill reduces the required non-state match amount for the Regional Rural Development Grants Program from 25 percent to 15 percent and allows in-kind contributions to count toward this threshold. The bill increases the proportion of an infrastructure project that may be covered by the grant from 50 percent to 75 percent and increases the maximum grant for infrastructure feasibility studies, design and engineering activities, or other infrastructure planning and preparation activities to \$300,000 for all projects.
- SB 800: The bill authorizes municipalities to exempt the public service tax of electrical energy purchases, starting on 7/1/23. Additionally, it exempts building materials from taxes imposed on the rehabilitation of real property. Electrical energy used in an opportunity zone of a municipality shall receive a municipal utility tax exemption equal to 50% for any qualified business.

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AGRICULTURE & RURAL AFFAIRS

Other bills of interest:

- SB 1186: Agritourism (Albritton) – **PASSED**
- HB 909: Pollution Control Standards and Liability (Payne) – **PASSED**
- HB 1311/ SB 1450: Healthy Food Financing Initiative Program (Marino/Jones)– **FAILED**

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ACCESS 67

- **HB 1543/SB 1800: Broadband Infrastructure (Tomkow/Boyd)– FAILED**
 - The bill creates the Broadband Pole Replacement Program, to be administered by the Office of Broadband (Office) within the Department of Economic Opportunity (Department).
 - The Program will reimburse eligible broadband Internet service providers for their costs incurred for the removal and replacement of existing utility poles in areas of Florida that are unserved by broadband Internet service.
 - FAC expressed concerns that the bill did not have any metrics or accountability to ensure deployment would be focused in truly unserved areas or be consistent with the state Strategic Plan for Broadband & other grant programs.
- **HB 1545/SB 1802-Trust Funds/Broadband Pole Replacement Trust Fund/ (Tomkow/Boyd)– FAILED**
- **SB 1726- Broadband (Ausley) FAILED**
- **\$400 million Appropriated to Opportunity Grant Program**

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TECHNOLOGY

HB 7055- Cybersecurity - PASSED

- Requires state agencies and local government entities to report cybersecurity and ransomware incidents to the Cybersecurity Operations Center (CSOC) and the Cybercrime office of the Department of Law Enforcement.
- Prohibits a state agency or local government experiencing a ransomware incident from paying or otherwise complying with the demanded ransom
- Local government are required to adopt cybersecurity standards that align with NIST and provide notification to FL_DS when standards are adopted
 - Counties with a population of 75,000 or more must adopt the standards by January 1, 2024
 - Counties with a population less than 75,000 must adopt the standards by January 1, 2025.
- Requires cybersecurity training for all county employees: advanced and basic
- Requires the Legislature be notified of high severity level cybersecurity incidents.
- Expands the purpose of the Cybersecurity Advisory Council (CAC) to include advising local governments on cybersecurity and requires the CAC to examine reported cybersecurity and ransomware incidents to develop best practice recommendations.
- **Funded Mandate:** \$60 million appropriated in GAA for local governments

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TECHNOLOGY

• HB 7057-Pub.Rec. and Meetings/Cybersecurity -PASSED

- Provides a public records exemption related to cybersecurity. Specifically, the bill makes confidential and exempt from public record requirements:
 - Cybersecurity insurance coverage limits and deductible self-insurance amounts;
 - Information related to critical infrastructure; and
 - Network schematics, hardware and software configurations, or encryption information or information that identifies detection, investigation, or response practices for suspected or confirmed cybersecurity incidents.

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TECHNOLOGY

Other bills of interest:

- SB 1726 - Broadband (Ausley) – **FAILED**
- SB 918 and SB 908 - Electric Vehicle Charging Infrastructure (Brandes) – **FAILED**
- SB 728/HB 1005 - Advanced Air Mobility (Harrell/Fischer) – **FAILED**

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HEALTH, SAFETY, & JUSTICE

HB 105 – Regulation of Smoking by Counties and Municipalities (Altman/Fine) - PASSED

- The bill would allow counties and municipalities to restrict smoking/vaping within the boundaries of any beaches or parks under their jurisdiction.
- The “Florida Clean Indoor Air Act” will be rebranded as the “Florida Clean Air Act” to reflect this change.
- Additionally, filterless cigars were made exempt from the regulations permitted by this bill.

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HEALTH, SAFETY, & JUSTICE

SB 1144/HB 1321 – Advanced Life Support Nontransport Services and Medical Countermeasures (Brodeur/Melo) - FAILED

- The bill would have exempted first responders of eligible government fire rescue entities from Certificate of Public Convenience and Necessity (COPCN) requirements, with regard to licensure for advanced life support services.
- FAC was recorded as in opposition regarding concerns that it distorts the continuum of care and undermines the authority of a given county's Common Medical Protocol.

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HEALTH, SAFETY, & JUSTICE

SB 7029 – Time Limitations for Preadjudicatory Juvenile Detention Care (Rep. Brannan) - PASSED

- Under current statute, an alleged juvenile offender may be placed in a supervised release program for no more than 21 days and detained in a secure detention program for no more than nine days, before a hearing for good cause must be held to extend the detention period. This bill extends these thresholds to 60 days and 21 days, respectively.
- The bill provides that, once the initial threshold for detention is met, a hearing to show good cause to extend the detention period must be conducted every 21 days (current law specifies nine days) for secure detention care, as well as 15 days after the 60th day for any supervised release program.
- This has potentially troubling implications for county cost sharing—as it stands, counties (excluding those which are fiscally constrained or provide their own detention facilities) are required to split the costs of detention with the Department of Juvenile Justice. In other words, the more total detention days, the greater the cost to counties.
- The bill also allows for electronic monitoring of alleged juvenile offenders in a supervised release program
- The bill expands eligibility for secure detention placement to juveniles alleged to have committed any second-degree felony or violent third-degree felony

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HEALTH, SAFETY, & JUSTICE

Other bills of interest:

- SB 1236– County and Municipal Detention Facilities (Jones) - **PASSED**
- SB 266- Motor Vehicle Insurance (Diaz) - **PASSED**
- SB 7014-COVID-19-related Claims Against Health Care Providers - **PASSED**
- HB 837-Hurricane Loss Mitigation Program (Willhite) – **PASSED**
- SB 534-Religious Institutions (Brodeur) - **PASSED**
- HB 189/SB 410- Photographic Enforcement of School Zone Speed Limits (Duran/Rodriguez (A)) - **FAILED**
- SB 276/HB 591- Sentencing (Rouson/Williams)- **FAILED**

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FINANCE, TAX, & ADMINISTRATION

HB 3-Law Enforcement (Brannan III/Leek)– **PASSED**

- The bill, purportedly in response to understaffing and recruiting challenges faced by state law enforcement, provides for a series of benefits, financial incentives, educational and training opportunities, and service recognition for state of Florida law enforcement entities. These include:
 - The Florida Law Enforcement Recruitment Bonus Program, which provides for a one-time signing bonus of up to \$5,000 for newly employed law enforcement officers
 - The Florida Law Enforcement Academy Scholarship Program, which covers up to \$1,000 in tuition and fees for enrollment in any basic recruit training program
 - A \$25,000 benefit for law enforcement officers who adopt a special needs child from within the State's child welfare system, or \$10,000 for law enforcement officers who similarly adopt a child without special needs
 - Scholarship opportunities for dependent children of a law enforcement officer to attend private school.
 - Base salary increases for each county sheriff of \$5,000
 - Exemption from the basic skills test for veterans and applicants with an associate degree or higher
 - A requirement that law enforcement officers receive training in health and wellness principles, both upon initial certification training and for continued employment training
 - Designation of May 1 of each year as "Law Enforcement Appreciation Day"
- **Most notably for counties**, some late amendment language was added to the bill that would allow a Sheriff to transfer between funds in a manner not authorized for other constitutional officers.

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FINANCE, TAX, & ADMINISTRATION

HJR 1/HB 1563 - Additional Homestead Property Tax Exemption for Specified Critical Public Service Workforce (Tomkow) - PASSED

- HJR 1 would amend the state Constitution, authorizing the legislature to grant an additional homestead property tax exemption on \$50,000 of the assessed property value of homestead property owned by the following “critical” members of the public sector workforce:
 - Classroom Teachers
 - Law Enforcement Officers
 - Correctional Officers
 - Firefighters
 - Emergency Medical Technicians
 - Paramedics
 - Child Welfare Services Professionals
 - Active-Duty Military
 - Members of the Florida National Guard
- The implementing bill would provide the conditions and process by which these qualified workforce members may receive the additional homestead property tax exemption, as well as punitive measures a Property Appraiser may take in response to improper claims. The bill also provides for a distribution to eligible “fiscally constrained” counties to offset the impacts the measure would have on their tax base. The distribution would begin in 2023-24.

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FINANCE, TAX, & ADMINISTRATION

HB 777: Local Tax Referenda Requirements (W. Robinson) – PASSED

- The bill requires local referenda elections to coincide with a general election for the following taxes:
 - Tourist Development Tax
 - Areas of critical state concerning tourist impact tax
 - Children’s services independent special district tax
 - County temporary excess ad valorem millage
 - Municipal temporary excess ad valorem millage
 - County transportation motor fuel tax
 - Local option fuel taxes
 - School district millage
 - Other local government voted millage
- FAC spoke in opposition to the bill regarding concerns around the timeline for implementing constitutionally authorized excess millage, often viewed as “emergency millage.”
- Specifically, any referenda held in concurrence with a general election (in November) would occur after the tax bill has been issued, and the millage could not be levied until the following year, at the earliest.

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FINANCE, TAX, & ADMINISTRATION

HB 5007: State-Administered Retirement Systems (Trumbull) – PASSED

- The bill raised the employer contribution rates for each membership class for both the FRS Investment and FRS Pension plans (see fig. 1 on following page).
- The bill also raised the employer contribution rates for the unfunded liability within the Florida Retirement System (see fig. 2 on following page).
- Also increased the amount allocated for an employee in the investment plan by 3% of gross compensation per employee class

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FINANCE, TAX, & ADMINISTRATION

HB 5007: State-Administered Retirement Systems (Trumbull) – PASSED Cont.

| Class | FY 2021-22 | FY 2022-23 |
|--------------------------------|------------|------------|
| Regular | 4.91% | 5.96% |
| Special Risk | 15.27% | 16.44% |
| Special Risk Administrative | 9.73% | 10.77% |
| Elected Legislators | 8.49% | 9.31% |
| Elected Judges | 13.38% | 14.41% |
| Elected County Officers | 10.28% | 11.30% |
| Senior Management | 6.49% | 7.70% |
| DROP | 7.23% | 7.79% |

Fig. 2

| Class | FY 2021-22 | FY 2022-23 |
|--------------------------------|------------|------------|
| Regular | 4.19% | 4.23% |
| Special Risk | 8.90% | 9.67% |
| Special Risk Administrative | 26.31% | 26.16% |
| Elected Legislators | 53.52% | 56.76% |
| Elected Judges | 25.81% | 27.64% |
| Elected County Officers | 39.42% | 43.98% |
| Senior Management | 20.80% | 22.15% |
| DROP | 9.45% | 9.15% |

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FINANCE, TAX, & ADMINISTRATION

Other bills of interest:

- SB 434 – Florida Tourism Marketing (Hooper) - **PASSED**
- HB 417 – Property Appraisers (Fernandez-Barquin) - **FAILED**
- HB 751 – Ad Valorem Tax Exemption of Construction Equipment (Clemens) - **FAILED**
- HB 1345 – Homestead Tax Exemptions (McFarland) - **FAILED**

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TAX PACKAGE

HB 7071: Taxation (House Ways and Means Committee) – PASSED

- The issue of greatest concern for FAC is an open-ended tax abatement for residential property rendered uninhabitable by a catastrophic event. Under current law, tax abatements are granted on a case-by-case basis by the Legislature, rather than being given as a blanket policy for any event rendering a residence uninhabitable for 30+ days.
- The concern is that an extreme event (e.g. a hurricane, a dirty bomb) affecting a densely populated area would result in significant abatement payments at the same time the tax base is diminished, and service demands are increased due to the event.
- Other highlights include:
 - **Motor Fuel Tax Holiday** - Creates the Florida Motor Fuel Tax Relief Act of 2022
 - Provides for the reduction of total fuel taxes by 25.3 cents per gallon from October 1, 2022, to October 31, 2022.
 - Suspends implementation of the following levies:
 - 1 cent County Fuel Tax
 - 1 cent Municipal Fuel Tax
 - 15 cent State Fuel Sales Tax
 - 8.3 cent State Comprehensive Enhanced Transportation System Levy
 - The bill also provides for \$200 million in General Revenue, contingent upon the Department of Financial Services receiving the second distribution of the state's allocation from the federal Coronavirus State Fiscal Recovery Fund
 - Includes \$7.9 million to be transferred to offset the impact to the County Fuel Tax

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TAX PACKAGE (continued)

HB 7071: Taxation (House Ways & Means Committee) – PASSED

- **Additional Ad valorem** provisions included:
 - An abatement for sudden building collapse events in response and limited to the Surfside tragedy
 - An increased ad valorem property tax exemption for widows, widowers, and blind or permanently disabled homeowners from \$500 to \$5000.
 - Assessment of land used in the production of aquaculture
 - Clarification of the treatment of homestead parcels where a portion of the property is used for agricultural purposes
 - Identification of additional missions that qualify for the deployed service member exemption
 - Revision of the date that determines when an affordable housing property may meet the 15-year requirement to be qualify for the exemption provided by Section 196.1978(2)
- **Nine sales tax holidays:**

| | |
|---|--------------------------------|
| • Back to School Holiday | July 25 to August 7 |
| • Disaster Preparedness Holiday | May 28 to June 10 |
| • Energy Star Appliances Holiday | September 1 to February 28 |
| • Freedom Week Holiday | July 1 to July 7 |
| • Tools Used by Skilled Trade Workers Holiday | September 3 to September 9 |
| • Diaper Holiday | July 1, 2022, to June 30, 2023 |
| • Baby and Toddler Clothing Holiday – | July 1, 2022, to June 30, 2023 |
| • Children’s Books Holiday | May 14 to August 14 |
| • Impact resistant Windows and Doors Holiday | July 1, 2022, to June 30, 2024 |

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TAX PACKAGE (continued)

HB 7071: Taxation (House Ways & Means Committee) – PASSED

- **Other Sales Tax Provisions:**
 - Reduction in the sales tax rate for new mobile homes from 6% to 3%
 - Allows for the purchase of school buses with the School Capital Outlay Sales Surtax authorized in section 212.055(6).
 - **Sales Tax Exemptions:**
 - Total exemption for all farm trailers. Previously only the first \$20,000 of sale price was exempt for trailers weighing 12,000 pounds or less
 - Admissions to World Cup matches exempted
 - Hog wire and barbed wire fencing exempted, including gates and materials used to construct and repair such fencing, used in agricultural production on land classified as agricultural lands under 193.461
 - Machinery and equipment necessary in the production of electrical or steam energy resulting from the burning of hydrogen exempted
 - Machinery and equipment used in the production of green hydrogen, ammonia derived from green hydrogen, or fuel cell development of energy from green hydrogen exempted.
- **Other Provisions:**
 - Doc Stamp exemption for any federal loan related to a state of emergency declared by the Governor pursuant to s. 252.36
 - Increase in the amount of tax credits available from the Community Contribution Tax Credit Program from 14 million to \$19 million
 - **Certain Corporate Income Tax Credits**
 - New Worlds Reading Initiative Credit
 - Strong Families Tax Credit
 - Qualified Railroad Reconstruction or Replacement

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FY 22-23 BUDGET SUMMARY

| Budget Comparison by Section | FY 2022 GAA | FY 2023 GAA | \$ Difference SFY 22 vs. SFY 2023 | % Difference SFY 22 vs. SFY 2023 | % of Total |
|--|--------------------------|--------------------------|-----------------------------------|----------------------------------|-------------|
| Section 1. Education | \$ 2,409,443,736 | \$ 2,817,456,263 | \$408,012,527 | 16.93% | 2.51% |
| Section 2. Education | \$ 27,695,500,142 | \$26,450,922,960 | \$(1,244,577,182) | -4.49% | 23.60% |
| Section 3. Health and Human Services | \$44,570,570,233 | \$48,909,546,871 | \$4,338,976,638 | 9.74% | 43.64% |
| Section 4. Criminal Justice and Corrections | \$5,218,482,465 | \$6,257,148,587 | \$1,038,666,122 | 19.90% | 5.58% |
| Section 5. Natural Resources/Environment/Growth/Transportation | \$14,682,882,904 | \$19,367,675,516 | \$4,684,792,612 | 31.91% | 17.28% |
| Section 6. General Government | \$ 6,299,539,128 | \$7,565,508,833 | \$1,265,969,705 | 20.10% | 6.75% |
| Section 7: Judicial Branch | \$ 667,223,975 | \$702,774,972 | \$ 35,550,997 | 5.33% | 0.63% |
| Total Budget | \$101,543,642,583 | \$112,071,034,002 | \$ 10,527,391,419 | 10.37% | 100% |

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COUNTY FUNDING HIGHLIGHTS

- Community Substance Abuse and Mental Health Services: \$1.108 billion
- Wastewater Treatment Facility Construction: \$264.8 million
- Septic-to-Sewer/Stormwater Improvements: \$125 million
- Resilient Florida Trust Fund and programs: \$504.2 million
- PFAS Testing: \$32.86 million
- State Housing Initiatives Partnership (SHIP): \$209.48 million
- State Apartment Incentive Loan Program (SAIL): \$153.25 million (\$100 million allocated for a Florida Hometown Hero Housing Program)
- Small County Outreach Program (SCOP): \$114.9 million
- Small County Road Assistance Program (SCRAP): \$47.7 million
- Broadband Opportunity Program: \$400 million
- Cybersecurity Technical Assistance: \$35.4 million
- Cybersecurity Employee Training Standards: \$30 million

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Questions?

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