

Fiscal Year 2024-2025 Conforming Bill  
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A bill to be entitled

An act relating to taxation; amending s. 212.08, F.S.;  
exempting certain pet medications from the sales and use  
tax; amending s. 212.12, F.S.; modifying the dealer's  
credit for collecting tax; amending s. 212.20, F.S.;  
modifying the distribution of sales tax proceeds;  
creating s. 220.199, F.S., establishing an individuals  
with disabilities tax credit program; amending s. 334.066,  
F.S.; requiring I-STREET to produce a report regarding the  
estimated revenue impact of electric and hybrid vehicles;  
amending s. 624.509, F.S., exempting flood insurance  
policies from the insurance premium tax; creating s.  
624.5108, F.S.; providing for an insurance premium tax  
credit on property insurance policies written on certain  
residential properties during a specified timeframe;  
exempting from sales and use tax the retail sale of  
certain clothing, wallets, bags, school supplies, learning  
aids and jigsaw puzzles, and personal computers and  
personal computer-related accessories during a specified  
timeframe; defining terms; specifying locations where the  
tax exemptions do not apply; authorizing certain dealers  
to opt out of participating in the tax holiday, subject to  
certain requirements; authorizing the department to adopt  
emergency rules; exempting from sales and use tax  
specified disaster preparedness supplies during a  
specified timeframe; defining terms; specifying locations  
where the tax exemptions do not apply; authorizing the

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department to adopt emergency rules; exempting from sales and use tax admissions to certain events, performances, and facilities, certain season tickets, and the retail sale of certain boating and water activity, camping, fishing, general outdoor, and residential pool supplies and sporting equipment during specified timeframes; defining terms; specifying locations where the tax exemptions do not apply; authorizing the department to adopt emergency rules; exempting from the sales and use tax the retail sale of tools used by skilled trade workers during a specified timeframe; specifying locations where the tax exemptions do not apply; authorizing the department to adopt emergency rules; exempting property insurance policies written on certain residential properties during a specified timeframe from the state fire marshal assessment and surtax; exempting property insurance policies written on certain residential properties during a specified timeframe from the Florida Insurance Guaranty Association assessment; providing effective dates.

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

Section 1. Subsection (7) of section 212.08, Florida Statutes, is amended by adding new paragraph (vvv) to read: 212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.-

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(7) Miscellaneous Exemptions.-

(vvv) Pet medications.-

Also exempt from the tax imposed by this chapter are over-the-counter pet medications.

Section 2. Subsection (1) of section 212.12, Florida Statutes, is amended to read:

212.12 Dealer's credit for collecting tax; penalties for noncompliance; powers of Department of Revenue in dealing with delinquents; rounding; records required.-

(1)(a) Notwithstanding any other law and for the purpose of compensating persons granting licenses for and the lessors of real and personal property taxed hereunder, for the purpose of compensating dealers in tangible personal property, for the purpose of compensating dealers providing communication services and taxable services, for the purpose of compensating owners of places where admissions are collected, and for the purpose of compensating remitters of any taxes or fees reported on the same documents utilized for the sales and use tax, as compensation for the keeping of prescribed records, filing timely tax returns, and the proper accounting and remitting of taxes by them, such seller, person, lessor, dealer, owner, and remitter who files the return required pursuant to s. 212.11 only by electronic means and who pays the amount due on such return only by electronic means shall be allowed \$60 ~~2.5 percent~~ of the amount of the tax due, accounted for, and remitted to the department in the form of a non-refundable deduction. However, if the amount of the tax due and remitted to the department by

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electronic means for the reporting period is less than \$60  
~~exceeds \$1,200, an allowance is not allowed for all amounts in~~  
~~excess of \$1,200.,~~ the deduction is limited to the amount of the  
tax due. For purposes of this paragraph, the term "electronic  
means" has the same meaning as provided in s. 213.755(2)(c).

Section 3. Paragraph (d) of subsection (6) of section  
212.20, Florida Statutes, is amended to read:

212.20 Funds collected, disposition; additional powers of  
department; operational expense; refund of taxes adjudicated  
unconstitutionally collected.—

(6) Distribution of all proceeds under this chapter and ss.  
202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

(d) The proceeds of all other taxes and fees imposed  
pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
and (2)(b) shall be distributed as follows:

1. In any fiscal year, the greater of \$500 million, minus  
an amount equal to 4.6 percent of the proceeds of the taxes  
collected pursuant to chapter 201, or 5.2 percent of all other  
taxes and fees imposed pursuant to this chapter or remitted  
pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
monthly installments into the General Revenue Fund.

2. After the distribution under subparagraph 1., 8.9744  
percent of the amount remitted by a sales tax dealer located  
within a participating county pursuant to s. 218.61 shall be  
transferred into the Local Government Half-cent Sales Tax  
Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
transferred shall be reduced by 0.1 percent, and the department

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shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in subparagraph 3. and distributed accordingly.

3. After the distribution under subparagraphs 1. and 2., 0.0966 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.

4. After the distributions under subparagraphs 1., 2., and 3., 2.0810 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

5. After the distributions under subparagraphs 1., 2., and 3., 1.3653 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality

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shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

6. Of the remaining proceeds:

a. In each fiscal year, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state, and one part shall be distributed to each county. The distribution among the several counties must begin each fiscal year on or before January 5th and continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment must continue until the local or special law is amended or repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, special districts, or district school boards before July 1, 2000, that it is not the intent of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or district school boards of the duty to meet their obligations as a result of previous pledges or assignments or trusts entered into which obligated funds received from the distribution to county governments under then-existing s. 550.135. This distribution specifically is in lieu of funds distributed under s. 550.135 before July 1, 2000.

b. The department shall distribute \$166,667 monthly to each applicant certified as a facility for a new or retained

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professional sports franchise pursuant to s. 288.1162. Up to \$41,667 shall be distributed monthly by the department to each certified applicant as defined in s. 288.11621 for a facility for a spring training franchise. However, not more than \$416,670 may be distributed monthly in the aggregate to all certified applicants for facilities for spring training franchises. Distributions begin 60 days after such certification and continue for not more than 30 years, except as otherwise provided in s. 288.11621. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.1162(5) or s. 288.11621(3).

c. The department shall distribute up to \$83,333 monthly to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise, or up to \$166,667 monthly to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. Monthly distributions begin 60 days after such certification or July 1, 2016, whichever is later, and continue for not more than 20 years to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise or not more than 25 years to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.11631(3).

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190       d. The department shall distribute \$15,333 monthly to the  
191       State Transportation Trust Fund.

192       e.(I) On or before July 25, 2021, August 25, 2021, and  
193       September 25, 2021, the department shall distribute \$324,533,334  
194       in each of those months to the Unemployment Compensation Trust  
195       Fund, less an adjustment for refunds issued from the General  
196       Revenue Fund pursuant to s. 443.131(3)(e)3. before making the  
197       distribution. The adjustments made by the department to the  
198       total distributions shall be equal to the total refunds made  
199       pursuant to s. 443.131(3)(e)3. If the amount of refunds to be  
200       subtracted from any single distribution exceeds the  
201       distribution, the department may not make that distribution and  
202       must subtract the remaining balance from the next distribution.

203       (II) Beginning July 2022, and on or before the 25th day of  
204       each month, the department shall distribute \$90 million monthly  
205       to the Unemployment Compensation Trust Fund.

206       (III) If the ending balance of the Unemployment  
207       Compensation Trust Fund exceeds \$4,071,519,600 on the last day  
208       of any month, as determined from United States Department of the  
209       Treasury data, the Office of Economic and Demographic Research  
210       shall certify to the department that the ending balance of the  
211       trust fund exceeds such amount.

212       (IV) This sub-subparagraph is repealed, and the department  
213       shall end monthly distributions under sub-sub-subparagraph (II),  
214       on the date the department receives certification under sub-sub-  
215       subparagraph (III).



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f. Beginning July 1, 2023, in each fiscal year, the department shall distribute \$27.5 million to the Florida Agricultural Promotional Campaign Trust Fund under s. 571.26, for further distribution in accordance with s. 571.265. This sub-subparagraph is repealed June 30, 2025.

g.(I) Beginning October 1, 2024, and on or before the 25th day of each month, of the portion of the proceeds of the tax imposed under s. 212.05(1)(e)1.c., the department shall distribute one twelfth of \$25 million to the State Transportation Trust Fund.

(II) After the distribution under sub-sub-subparagraph (I), an additional amount not to exceed \$5 million per month shall be distributed to the State Transportation Trust Fund based on the calculation outlined in s. 334.066(4)(a).

(III) Sub-subparagraph g. is repealed June 30, 2028.

7. All other proceeds must remain in the General Revenue Fund.

Section 4. Section 220.199, Florida Statutes, is created to read:

220.199 Individuals with Unique Abilities Tax Credit Program.—

(1) For purposes of this section, the term "Individuals who have a disability" has the same meaning as in s. 413.801(2)(b).

(2) For taxable years beginning on or after January 1, 2024, a taxpayer who employs an individual who has a disability is eligible to receive a credit against the tax imposed by this chapter in an amount up to \$1,000 for each individual employed

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in the taxable year. The tax credit shall equal dollar for dollar the total number of hours that the individual who has a disability worked in the taxable year, up to 1,000 hours.

(3) (a) The department may adopt rules governing the manner and form of applications for the tax credit and establishing requirements for the proper administration of the tax credit. The form must include an affidavit certifying that all information contained in the application is true and correct and must require identification of all individuals who have a disability for whom a credit is being claimed.

(b) The department must approve the tax credit prior to the taxpayer taking the credit on a return. The department must approve credits on a first-come, first-served basis. If the department determines that an application is incomplete, the department shall notify the taxpayer in writing and the taxpayer shall have 30 days after receiving such notification to correct any deficiency. If corrected in a timely manner, the application shall be deemed completed as of the date the application was first submitted.

(c) A taxpayer may not claim a tax credit of more than \$10,000 in any one taxable year.

(d) A taxpayer may carry forward any unused portion of a tax credit under this section for up to five taxable years.

(4) The total amount of the tax credits which may be granted under this section is \$5 million in each fiscal year.

Section 5. Subsection (4) of section 334.066, Florida Statutes, is created to read:

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334.066 - Implementing Solutions from Transportation  
Research and Evaluating Emerging Technologies Living Lab.

(4) The I-STREET, in coordination with the Department and a  
Florida College System Institution, shall produce and provide to  
the Department of Revenue on or before September 15, 2024, and  
by each September 15 annually thereafter, a report providing the  
following:

(a) A calculation of the estimated revenue impact of  
electric and hybrid vehicles through a ratio of the gross  
consumption of KW/h of electricity by vehicle miles traveled for  
deposit into the State Transportation Trust Fund.

(b) The funds and methodology shall be used to support the  
transportation work program and offset revenue losses from  
electric and hybrid vehicles and must:

i. Utilize methodology that takes into consideration trends  
in vehicle miles traveled, efficiency, costs of charging, PEV  
adoption rate, and charging source and location.

(c) Beginning September 15, 2026, the report shall also  
include recommended alternatives to the methodologies authorized  
within this section and s. 212.20(6)(d)6.g.

Section 6. Paragraph (d) is added to subsection (1) of  
section 624.509, Florida Statutes, to read:

624.509 Premium tax; rate and computation.—

(1) In addition to the license taxes provided for in this  
chapter, each insurer shall also annually, and on or before  
March 1 in each year, except as to wet marine and transportation  
insurance taxed under s. 624.510, pay to the Department of

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Revenue a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees and policy fees and gross deposits received from subscribers to reciprocal or interinsurance agreements, and on annuity premiums or considerations, received during the preceding calendar year, the amounts thereof to be determined as set forth in this section, to wit:

(a) An amount equal to 1.75 percent of the gross amount of such receipts on account of life and health insurance policies covering persons resident in this state and on account of all other types of policies and contracts, except annuity policies or contracts taxable under paragraph (b) and bail bond policies or contracts taxable under paragraph (c), covering property, subjects, or risks located, resident, or to be performed in this state, omitting premiums on reinsurance accepted, and less return premiums or assessments, but without deductions:

1. For reinsurance ceded to other insurers;
2. For moneys paid upon surrender of policies or certificates for cash surrender value;
3. For discounts or refunds for direct or prompt payment of premiums or assessments; and
4. On account of dividends of any nature or amount paid and credited or allowed to holders of insurance policies; certificates; or surety, indemnity, reciprocal, or interinsurance contracts or agreements;

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(b) An amount equal to 1 percent of the gross receipts on annuity policies or contracts paid by holders thereof in this state; and

(c) An amount equal to 1.75 percent of the direct written premiums for bail bonds, excluding any amounts retained by licensed bail bond agents or appointed managing general agents.

(d) An insurance policy, contract, or endorsement providing personal or commercial lines coverage for the peril of flood or excess coverage for the peril of flood on any structure or the contents of personal property contained therein is exempt from the tax on insurance premiums. For the purpose of this subsection, "flood" has the same meaning as provided in 627.715(1)(b), F.S. An amount equal to 1.75% of the direct written premium for such insurance policy, contract, or endorsement with an effective date not before July 1, 2024, and no later than December 31, 2024, shall be separately stated on the declaration page and be deducted from the premium due.

Section 7. Section 624.5108, Florida Statutes, is created to read:

624.5108 Residential Property Insurance Premium Tax Credit.—

(1) An insurer issuing a policy providing property insurance on a residential dwelling with a coverage amount of \$750,000 or less shall provide a credit to the policyholder in the amount of 1.75% of the net premium due.

(2) The credit granted under subsection (1) applies to an insurance policy which provides coverage for a twelve month

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period with an effective date not before July 1, 2024, and no  
later than June 30, 2025.

(3) The amount of the credit provided to the policyholder  
pursuant to subsection (2) shall be separately stated on the  
declarations page of the insurance policy.

(4) There is allowed a credit of 100% of the credit  
provided pursuant to subsection (2) against any tax due under s.  
624.509(1). An insurer claiming a credit against premium tax  
liability pursuant to subsection (2) 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.

(5) If a credit granted under s. 175.141 and under s.  
185.12 against any tax due under s. 624.509(1) is not fully used  
in any one year because of insufficient tax liability, the  
unused amount may be carried forward for a period not to exceed  
five years.

(6) If a credit for income taxes paid under chapter 220 is  
not fully used in any one year because of insufficient tax  
liability, the unused amount may be carried forward for a period  
not to exceed five years.

(7) The credit limitation under s. 624.509(6) is not  
affected by the credit pursuant to subsection (2). If a credit  
allowed under s. 624.509(5), as such credit is limited by s.  
624.509(6), is not fully used in any one year because of  
insufficient tax liability, the unused amount may be carried  
forward for a period not to exceed five years.

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(8) This section is repealed June 30, 2029.

Section 8. Clothing, wallets, and bags; school supplies; learning aids and jigsaw puzzles; personal computers and personal computer-related accessories; graphing calculators; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from July 22, 2024, through August 4, 2024, and during the period from January 1, 2025, through January 14, 2025, on the retail sale of:

(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$100 or less per item. As used in this paragraph, the term "clothing" means:

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

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

(b) School supplies having a sales price of \$50 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

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403        (c) Learning aids and jigsaw puzzles having a sales price  
404 of \$30 or less. As used in this paragraph, the term "learning  
405 aids" means flashcards or other learning cards, matching or  
406 other memory games, puzzle books and search-and-find books,  
407 interactive or electronic books and toys intended to teach  
408 reading or math skills, and stacking or nesting blocks or sets.

409        (d) Graphing calculators having a sales price of \$150 or  
410 less per item. As used in this paragraph, the term "graphing  
411 calculator" means a handheld computer that is capable of  
412 plotting graphs, solving simultaneous equations, and performing  
413 other tasks with variables.

414        (2) The tax levied under chapter 212, Florida Statutes, may  
415 not be collected during the period from July 22, 2024, through  
416 August 4, 2024, and during the period from January 1, 2025,  
417 through January 14, 2025, on personal computers or personal  
418 computer-related accessories purchased for noncommercial home or  
419 personal use having a sales price of \$1,500 or less. As used in  
420 this subsection, the term:

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

426        (b) "Personal computer-related accessories" includes  
427 keyboards, mice, personal digital assistants, monitors, other  
428 peripheral devices, modems, routers, and nonrecreational  
429 software, regardless of whether the accessories are used in



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association with a personal computer base unit. The term does not include furniture or systems, devices, software, monitors with a television tuner, or peripherals that are designed or intended primarily for recreational use.

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

(4) The tax exemptions provided in this section apply at the option of the dealer if less than five percent of the dealer's gross sales of tangible personal property in the prior calendar year consisted of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by July 15, 2024, for the tax holiday beginning July 22, 2024, and by December 23, 2024, for the tax holiday beginning January 1, 2025, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

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

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

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Section 9. Disaster preparedness supplies; sales tax holiday. —

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from May 25, 2024, through June 7, 2024, or during the period from August 24, 2024, through September 6, 2024, on the sale of:

(a) A portable self-powered light source selling for \$40 or less.

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

(c) A tarpaulin or other flexible waterproof sheeting selling for \$100 or less.

(d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for \$100 or less.

(e) A gas or diesel fuel tank selling for \$50 or less.

(f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat 1873 batteries, selling for \$50 or less.

(g) A nonelectric food storage cooler selling for \$60 or less.

(h) A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$1,000 or less.

(i) Reusable ice selling for \$20 or less.

(j) A portable power bank selling for \$60 or less.

(k) A smoke detector or smoke alarm selling for \$70 or less.

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- 484        (l) A fire extinguisher selling for \$70 or less.
- 485        (m) A carbon monoxide detector selling for \$70 or less.
- 486        (n) Supplies necessary for the evacuation of household
- 487 pets. For purposes of this exemption, necessary supplies means
- 488 the noncommercial purchase of:
- 489            1. Portable kennels or pet carriers selling for \$100 or
- 490 less per item.
- 491            2. Bags of dry pet food weighing 15 or fewer pounds and
- 492 selling for \$30 or less per item.
- 493            3. Cans or pouches of wet pet food selling for \$2 or less
- 494 per can or pouch or the equivalent if sold in a box or case.
- 495            4. Manual can openers selling for \$15 or less per item.
- 496            5. Leashes, collars, and muzzles selling for \$20 or less
- 497 per item.
- 498            6. Collapsible or travel-sized food or water bowls selling
- 499 for \$15 or less per item.
- 500            7. Cat litter weighing 25 or fewer pounds and selling for
- 501 \$25 or less per item.
- 502            8. Cat litter pans selling for \$15 or less per item.
- 503            9. Pet waste disposal bags selling for \$15 or less per
- 504 package.
- 505            10. Pet pads selling for \$20 or less per box or package.
- 506            11. Hamster or rabbit substrate selling for \$15 or less per
- 507 package.
- 508            12. Pet beds selling for \$40 or less per item.

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(o) Common household consumable items with a sales price of \$30 or less. For purposes of this exemption, common household consumable items means:

1. The following laundry detergent and supplies: powder detergent; liquid detergent,; or pod detergent, fabric softener, dryer sheets, stain removers, and bleach.

2. Toilet paper.

3. Paper towels.

4. Paper napkins and tissues.

5. Facial tissues.

6. Hand soap, bar soap, and body wash.

7. Sunscreen and sunblock.

8. Dish soap and detergents, including powder detergents, liquid detergents, or pod detergents or rinse agents that can be used in dishwashers.

9. Cleaning and disinfectant wipes and sprays.

10. Hand sanitizer.

11. Trash bags.

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

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to

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s. 120.54(4), Florida Statutes, for the purpose of implementing this section.

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

Section 10. Freedom Summer; sales tax holiday.—

(1) The taxes levied under chapter 212, Florida Statutes, may not be collected on purchases made during the period from May 27, 2024, through September 2, 2024, on:

(a) The sale by way of admissions, as defined in s. 212.02(1), Florida Statutes, for:

1. A live music event scheduled to be held on any date or dates from May 27, 2024, through December 31, 2024;

2. A live sporting event scheduled to be held on any date or dates from May 27, 2024, through December 31, 2024;

3. A movie to be shown in a movie theater on any date or dates from May 27, 2024, through December 31, 2024;

4. Entry to a museum, including any annual passes;

5. Entry to a state park, including any annual passes

6. Entry to a ballet, play, or musical theatre performance scheduled to be held on any date or dates from May 27, 2024, through December 31, 2024;

7. Season tickets for ballets, plays, music events, or musical theatre performances;

8. Entry to a fair, festival, or cultural event scheduled to be held on any date or dates from May 27, 2024, through December 31, 2024; or

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9. Use of or access to private and membership clubs  
providing physical fitness facilities from May 27, 2024, through  
December 31, 2024.

(b) The retail sale of boating and water activity supplies,  
camping supplies, fishing supplies, general outdoor supplies,  
residential pool supplies, children's toys and children's  
athletic equipment. As used in this section, the term:

1. "Boating and water activity supplies" means the first  
\$75 of the sales price of life jackets and coolers; the first  
\$35 of the sales price of recreational pool tubes, pool floats,  
inflatable chairs, and pool toys; the first \$50 of the sales  
price of safety flares; the first \$150 of the sales price of  
water skis, wakeboards, kneeboards, and recreational inflatable  
water tubes or floats capable of being towed; the first \$300 of  
the sales price of paddleboards and surfboards; the first \$500  
of the sales price of canoes and kayaks; the first \$75 of the  
sales price of paddles and oars; and the first \$25 of the sales  
price of snorkels, goggles, and swimming masks.

2. Notwithstanding section 3 of this act, "camping  
supplies" means the first \$200 of the sales price of tents; the  
first \$50 of the sales price of sleeping bags, portable  
hammocks, camping stoves, and collapsible camping chairs; and  
the first \$30 of the sales price of camping lanterns and  
flashlights.

3. "Fishing supplies" means the first \$75 of the sales  
price of rods and reels, if sold individually, or the first \$150  
of the sales price if sold as a set; the first \$30 of the sales

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price of tackle boxes or bags; and the first \$5 of the sale  
of bait or fishing tackle, if sold individually, or the first  
\$10 of the sales price if multiple items are sold together. The  
term does not include supplies used for commercial  
purposes.

4. "General outdoor supplies" means the first \$15 of the  
sales price of sunscreen or insect repellant; the first \$100 of  
the sales price of sunglasses; the first \$200 of the sales price  
of binoculars; the first \$30 of the sales price of water  
bottles; the first \$50 of the sales price of hydration packs;  
the first \$250 of the sales price of outdoor gas or charcoal  
grills; the first \$50 of the sales price of bicycle helmets; and  
the first \$250 of the sales price of bicycles.

5. "Residential pool supplies" means the first \$100 of the  
sales price of individual residential pool and spa replacement  
parts, nets, filters, lights, and covers; and the first \$150 of  
the combined sales price of all residential pool and spa  
chemicals purchased by an individual.

6. "Children's athletic equipment" means a consumer product  
with a sales price of \$100 or less designed or intended by the  
manufacturer for use by a child 12 years of age or younger when  
the child engages in an athletic activity. In determining  
whether consumer products are designed or intended for use by a  
child 12 years of age or younger, the following factors shall be  
considered:

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a. A statement by a manufacturer about the intended use of such product, including a label on such product if such statement is reasonable.

b. Whether the product is represented in its packaging, display, promotion, or advertising as appropriate for use by children 12 years of age or younger.

7. "Children's toys" means a consumer product with a sales price of \$75 or less designed or intended by the manufacturer for a child 12 years of age or younger for use by the child when the child plays. In determining whether consumer products are designed or intended for use by a child 12 years of age or younger, the following factors shall be considered:

a. A statement by a manufacturer about the intended use of such product, including a label on such product if such statement is reasonable.

b. Whether the product is represented in its packaging, display, promotion, or advertising as appropriate for use by children 12 years of age or younger.

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

(3) If a purchaser of an admission purchases the admission exempt from tax pursuant to this section and subsequently



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resells the admission, the purchaser shall collect tax on the full sales price of the resold admission.

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

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

Section 11. Tools commonly used by skilled trade workers; Tool Time sales tax holiday. —

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from September 1, 2024, through September 7, 2024, on the retail sale of:

(a) Hand tools selling for \$50 or less per item.

(b) Power tools selling for \$300 or less per item.

(c) Power tool batteries selling for \$150 or less per item.

(d) Work gloves selling for \$25 or less per pair.

(e) Safety glasses selling for \$50 or less per pair, or the equivalent if sold in sets of more than one pair.

(f) Protective coveralls selling for \$50 or less per item.

(g) Work boots selling for \$175 or less per pair.

(h) Tool belts selling for \$100 or less per item.

(i) Duffle bags or tote bags selling for \$50 or less per item.

(j) Tool boxes selling for \$75 or less per item.

(k) Tool boxes for vehicles selling for \$300 or less per item.

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(l) Industry textbooks and code books selling for \$125 or less per item.

(m) Electrical voltage and testing equipment selling for \$100 or less per item.

(n) LED flashlights selling for \$50 or less per item.

(o) Shop lights selling for \$100 or less per item.

(p) Handheld pipe cutters, drain opening tools, and plumbing inspection equipment selling for \$150 or less per item.

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

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

Section 12. State fire marshal assessment and surcharge; assessment holiday. -

(1) The state fire marshal regulatory assessment and surcharge under s. 624.515, F.S., shall not be assessed and imposed on a policy providing property insurance on a residential dwelling with a coverage amount of \$750,000 or less written for a coverage of twelve months with an effective date not before July 1, 2024, and no later than June 30, 2025.

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692       (2) The amount of the assessment and surcharge not assessed  
693 and imposed on a policy pursuant to subsection (1) shall be  
694 provided as a credit to the policyholder and shall be separately  
695 disclosed on the declarations page of the insurance policy.

696       (3) This section is repealed June 30, 2025.

697       Section 13. Florida Insurance Guaranty Association;  
698 assessment credit.-

699       (1) An insurer issuing a policy providing property  
700 insurance on a residential dwelling with a coverage amount of  
701 \$750,000 or less shall provide a credit to the policyholder in  
702 the amount of assessment levied pursuant to s. 631.57(3)(f).

703       (2) The credit granted under subsection (1) applies to an  
704 insurance policy which provides coverage for a twelve month  
705 period with an effective date not before July 1, 2024, and no  
706 later than June 30, 2025.

707       (3) The amount of the credit provided to the policyholder  
708 pursuant to subsection (1) shall be separately disclosed on the  
709 declarations page of the insurance policy.

710       (3) There is allowed a credit of 100% of the credit  
711 pursuant to subsection (1) against any assessments levied  
712 pursuant to s. 631.57(3)(f) and payable by an insurer to the  
713 Florida Insurance Guaranty Association.

714       (4) This section is repealed June 30, 2025.

715       Section 14. Except as otherwise expressly provided in this  
716 act and except for this section, which shall take effect upon  
717 this act becoming a law, this act shall take effect July 1,  
718 2024.