



## MEMORANDUM

**TO:** Bill Lupfer, President and CEO, Florida Attractions Association

**FROM:** Jennifer J. Green, CAE, DPL, President  
Tim Parson, DPL, Vice President  
Adam Potts, DPL, Director of Government Affairs  
Ethan Merchant, DPL, Director of Client Relations

**DATE:** February 19, 2024

**RE:** Sixth Week of Session Summary – Week of February 12 – February 16, 2024

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Only three weeks remain in the 2024 Legislative Session, as full committees continue to meet and the House and Senate pass significant legislation off their respective floors. Last week, legislation related to the harassment of first responders passed the Senate floor, while the House floor passed bills related to certified public accountants, education, and environmental protection, among other important bills.

Last week, the House Ways and Means Committee passed the House tax package for FY 2024-25 by a vote of 16-6. [HB 7073](#) (formerly PCB WMC5) by Representative Stan McClain (R-Ocala) will cut approximately \$650 million in taxes and includes the following highlights.

- Two-week “Back-to-School” Sales Tax Holiday from July 29 – August 11, 2024, on school supplies, learning aids, personal computers, and certain clothing and footwear.
- Two, two-week Disaster Preparedness Sales Tax Holidays from June 1–14, 2024 and August 24 – September 6, 2024. Items such as generators, radios, flashlights and coolers will be exempt from sales tax. Additionally, supplies necessary for pet evacuation during a disaster are also exempt from sales tax during these periods.
- Freedom Month Sales Tax Holiday from July 1–31, 2024. During this monthlong period, tickets purchased for admission to live music events, sporting events, museums, cultural events and other recreational events through December 31, 2024 will be exempt from sales tax. Additionally, boating and water activity, camping, fishing, and general outdoor supplies will be exempt from sales tax during the Freedom Month Sales Tax Holiday.
- A seven-day Skilled Worker “Tool Time” Sales Tax Holiday from September 1 – 7, 2024. During this sales tax holiday, tools used by skilled trade workers such as carpenters, electricians, plumbers

and welders will be exempt from sales tax.

- A one-year reduction of the business rent tax to 1.25% from July 1, 2024 – June 30, 2025.
- Establishes a corporate income tax credit for businesses that hire individuals with disabilities.

As we will discuss below, there are provisions in HB 7073 related to Tourist Development Tax (TDT) that FAA is opposed to. Please read below for a full summary on this issue, as well as other bills that have been filed that are of interest to FAA that we are monitoring closely.

### **Taxation**

As mentioned above, [HB 7073](#) – the House tax package for FY 2024-25 – contains a number of sales tax holidays, which would cut taxes by approximately \$650 million. However, harmful provisions in the bill would sunset existing TDTs unless the TDT is renewed by a voter referendum in that County before July 2029, as well as require a voter referendum for a new TDT, which would limit all new TDT to six years and require voter referendums in the County to renew. Additionally, the bill would allow certain counties designated as an Area of Critical State Concern that levy a TDT and a tourist impact tax to use surplus tourism revenue to provide affordable housing. This bill would place uncertainty around entities that rely on TDT collections by requiring local referendums every six years, and a result, would harm the tourism industry, as tourism employees would be hesitant to accept a job that could sunset every six years.

Last week, Liberty Partners of Tallahassee delivered a letter to House Ways and Means Committee Chairman Stan McClain (R-Ocala) that expressed FAA’s concerns with the TDT provisions in the bill. In the letter, FAA explained that many small and medium-sized tourist destinations and businesses rely on TDT dollars and resources to promote tourism. We also highlighted a Colorado case study, which showed the harmful economic impact that eliminating tourism development funding in 1993 had on the state.

HB 7073 is scheduled to be considered in the House Appropriations Committee on Tuesday, February 20 at 1:00 p.m. We have distributed the FAA letter to all members of the House Appropriations Committee ahead of the meeting, so that FAA’s concerns are known.

The Senate companion – [SB 7074](#) – was just filed on Monday, February 19, and does not contain the harmful provisions related to TDT that are included in HB 7073. SB 7074 is scheduled to be considered in the Senate Finance and Tax Committee on Tuesday, February 20 at 1:30 p.m. As the House and Senate move closer to budget conference, both chambers will continue to look at and negotiate their respective tax packages.

### **Acceptance of Cash Payments by Businesses**

[HB 35](#) by Representative Joel Rudman (R-Navarre) would require certain businesses to accept cash payments for certain transactions; prohibit fees or conditions for such transactions; provide applicability & civil penalties; require DACS to adopt rules. The bill has not received a committee hearing. The Senate companion – [SB 106](#) – by Senator Shevrin Jones (D-Miami Gardens) is awaiting its final hearing in the Senate Fiscal Policy Committee.

While the clock is running out on the 2024 Legislative Session, the Liberty Partners of Tallahassee team continues to closely monitor this legislation on behalf of FAA, as 39% of FAA's members are either "partially cashless" or "cashless". We look forward to continue working with Senator Jones and Representative Rudman on this issue.

### **Employment and Curfew of Minors**

[HB 49](#) by Representative Linda Chaney (R-St. Petersburg) would revise certain employment restrictions for minors 16 & 17 years of age; revise age at which employment restrictions apply; require curfew adopted by county or municipal ordinance to include certain exceptions. The bill passed the House floor by a vote of 80-35 on February 1. The House bill has been referred to the Senate Rules Committee for consideration. The Senate companion – [SB 1596](#) – by Senator Danny Burgess (R-Zephyrhills) awaits its second hearing in the Senate Regulated Industries Committee.

### **Workplace Heat Exposure Requirements/Employment Regulations**

[HB 433](#) by Representative Tiffany Esposito (R-Fort Myers) would preempt the regulation of heat exposure requirements in workplace to the state; provide certain local laws, ordinances, resolutions, regulations, rules, codes, policies, & amendments are void & prohibited; require Department of Commerce to adopt rules relating to workplace heat exposure requirements if OSHA has not done so by date certain; prohibit local governments from mandating or imposing requirements or seeking information from persons relating to certain requirements. The bill passed the House State Affairs Committee by a vote of 14-6 on February 14 and awaits its final hearing in the House Commerce Committee. The Senate companion – [SB 1492](#) – by Senator Jay Trumbull (R-Panama City) awaits its final hearing in the Senate Rules Committee.

### **Tourist Development Tax**

[HB 1599](#) by Representative Keith Truenow (R-Tavares) would prohibit the allocation of more than a certain a percentage of tourist development tax (TDT) revenue from an individual project without a supermajority vote by a specified entity. The bill awaits its first hearing in the House Ways and Means Committee. The Senate companion – [SB 1748](#) – by Senator Jason Brodeur (R-Lake Mary) awaits its final hearing in the Senate Appropriations Committee.

### **Tourist Development**

[HB 1081](#) by Representative Juan Porras (R-Miami) would require certain counties to use revenue received from tourist development tax in a specified manner; require that charter county convention development moneys be distributed to certain entities for specified purposes; delete a specified notification requirement. The bill awaits its second hearing in the House Ways and Means Committee. The Senate companion – [SB 1072](#) – by Senator Bryan Avila (R-Miami Gardens) awaits its second hearing in the Senate Finance and Tax Committee.

### **Affordable Housing in Counties Designated as Areas of Critical State Concern**

[HB 1297](#) by Representative Jim Mooney (R-Key Largo) would exclude land designated as area of critical state concern from county & municipality affordable housing provisions; provide for ad valorem property tax exemption of specified amount for certain property used to provide affordable housing; specify that certain housing units may be eligible for tax exemptions if certain requirements are met; add certain requirements to local comprehensive plans relating to hurricane evaluation study; revise powers of land authority; provide requirements for conveying affordable housing homeownership units; provide lien status prioritization for certain purposes; exclude land designated as area of critical state concern within

specified time period from award requirements made to specified sponsors or persons for purpose of providing eligible housing as part of local housing assistance plan; authorize counties that have been designated as areas of critical state concern to use tourist development tax revenue & tourist impact tax revenue for affordable housing; require affordable housing financed with such funds to maintain its status for specified period of time; provide for distribution of such funds. The bill awaits its final hearing in the House State Affairs Committee. The Senate companion – [SB 1456](#) – by Senator Ana Maria Rodriguez (R-Doral) is awaiting its second hearing in the Senate Finance and Tax Committee.

**Appointment of Courtroom Animal Advocates**

[HB 297](#) by Representative Lindsay Cross (D-St. Petersburg) would authorize a court to order a separate advocate be appointed in interests of justice for certain criminal proceedings regarding cat or dog's welfare or custody; provide judge's decision denying appointment is not subject to appeal; authorize appointed advocate to take certain actions involving proceedings and provide requirements for advocate. The bill awaits its first hearing in the House Criminal Justice Subcommittee. The Senate companion – [SB 272](#) – by Senator Jennifer Bradley (R-Fleming Island) awaits its second hearing in the Senate Criminal Justice Committee.

**2024 LEGISLATIVE SESSION SCHEDULE**

<del>September 18 – September 22, 2023</del>	<del>1<sup>st</sup> House Interim Committee Week</del>
<del>October 9 – October 13, 2023</del>	<del>1<sup>st</sup> Senate Interim Committee Week</del>
<del>October 16 – October 20, 2023</del>	<del>2<sup>nd</sup> Interim Committee Week</del>
<del>November 6 – November 9, 2023</del>	<del>3<sup>rd</sup> Interim Committee Week</del>
<del>November 13 – November 17, 2023</del>	<del>4<sup>th</sup> Interim Committee Week</del>
<del>December 4 – December 7, 2023</del>	<del>5<sup>th</sup> Interim Committee Week</del>
<del>December 11 – December 15, 2023</del>	<del>6<sup>th</sup> Interim Committee Week</del>
<del>January 9, 2024</del>	<del>Regular Session Convenes</del>
<del>February 27, 2024</del>	<del>Last Day for Regular Committee Meetings</del>
<del>March 8, 2024</del>	<del>Last Day of Regular Session</del>

We will continue to monitor these issues for FAA members and provide regular updates.