



## 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 26, 2024

**RE:** Seventh Week of Session Summary – Week of February 19 – February 23, 2024

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With only two weeks remaining in the 2024 Legislative Session, all eyes are on Tallahassee. Full policy committees, as well as both the House and Senate Appropriations Committee, met last week to consider a number of priority bills. As we enter the final two weeks of session, House committees no longer have scheduled meetings and the final day for Senate committee meetings will be Tuesday, February 27. This means that House and Senate members will be on their respective floors longer to pass bills through the full House and Senate over the next two weeks.

The House and Senate are also slated to begin the budget conference process this week. During this time, both chambers will seek to negotiate nearly \$400 million in spending differences to craft a balanced state budget for FY 2024-25.

The Senate Finance and Tax Committee unanimously passed the Senate tax package for FY 2024-25 last Tuesday. [SB 7074](#) by Senator Blaise Ingoglia (R-Spring Hill) would cut taxes by \$901 million and includes the following provisions.

- 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.
- Creates a corporate income tax credit for businesses that hire individuals with unique abilities.
- A one-year exemption on fees, taxes, and assessments for residential property insurance policyholders who have up to \$750,000 in coverage on policies written between July 1, 2024 and June 30, 2025.
- A one-year insurance premium tax exemption on flood insurance policies.
- \$640 million in savings will go directly into the pocket of taxpayers.

Please read below for a full summary on bills that have been filed that are of interest to FAA that we are monitoring closely.

### **Taxation**

As noted in last week’s report, [HB 7073](#) – the House tax package for FY 2024-25 – contains a number of positive provisions. However, there are numerous provisions related to the tourist development tax (TDT) that are concerning. Such provisions 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.

HB 7073 was considered during Tuesday's House Appropriations Committee meeting. During public testimony, Liberty Partners of Tallahassee President Jennifer Green addressed the committee on behalf of the Florida Attractions Association (FAA). In her remarks, Jennifer noted that there are many good provisions in the House tax package but that FAA has a longstanding policy that the TDT should be used for their intended marketing purposes. Additionally, Jennifer highlighted that small and medium-sized attractions without large marketing budgets are closely dependent on TDT for tourism promotion.

On Tuesday afternoon, the House Ways and Means Committee received a [presentation](#) on TDT from committee staff. During the presentation, staff explained how TDT originated, how it is levied, and how long a TDT can last. Additionally, staff highlighted the allowable uses for TDT and how much revenue is collected from the tax. During the public testimony portion of the meeting, Liberty Partners of Tallahassee President Jennifer Green made remarks on behalf of FAA. In her remarks, Jennifer highlighted a number of smaller attractions that benefit from TDT funding, including Arcadia Canoe Outpost, Clearwater Marine Aquarium and Gatorland. Jennifer noted that more than 100 smaller attractions are bringing tourists to Florida because of marketing that is made possible by TDT.

### **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 scheduled to receive its final hearing in the Senate Fiscal Policy Committee on Tuesday, February 27. FAA members in opposition to the Senate bill are encouraged to contact Senator Jones and express your concerns with this legislation. [Click here](#) to email Senator Jones or call his Tallahassee office at (850) 487-5034.

On Monday, Liberty Partners of Tallahassee delivered letters to members of the Senate Fiscal Policy Committee via hard copy and email that outlined FAA's concerns with the bill. We look forward to working with the Legislature to further address FAA's issues with the language.

### **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 is scheduled to be considered in the Senate Rules Committee on February 26. 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 awaits its final hearing in the House Commerce Committee. The Senate companion – [SB 1492](#) – by Senator Jay Trumbull (R-Panama City) is scheduled to receive its final hearing in the Senate Rules Committee on February 26.

### **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. The language contained in SB 1748 is included in the Senate tax package – SB 7074.

### **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 has passed all committees and awaits consideration on the House floor. The Senate companion – [SB 1456](#) – by Senator Ana Maria Rodriguez (R-Doral) is scheduled to receive its final hearing in the Senate Appropriations Committee on Tuesday, February 27.

**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>
February 27, 2024	Last Day for Regular Senate Committee Meetings
March 8, 2024	Last Day of Regular Session

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