

Agenda Order

<b>Tab 1</b>	<b>SJR 2-F by Avila (CO-INTRODUCERS) Bernard, Mayfield; Similar to CS/H 00001F Save our Homes from Excessive Property Taxes</b>					
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316788	A	S	RCS	AP, Avila	Delete L.424 - 426:	06/01 09:14 PM
322648	A	S	UNFAV	AP, Polsky	btw L.426 - 427:	06/01 09:14 PM
853644	A	S	UNFAV	AP, Smith	btw L.443 - 444:	06/01 09:14 PM
633382	A	S	UNFAV	AP, Smith	Delete L.454:	06/01 09:14 PM
819440	A	S	RCS	AP, Grall	Delete L.454 - 486:	06/01 09:14 PM
340296	A	S	LUNFAV	AP, Berman	In ballot statement, de	06/01 09:14 PM
966270	A	S	LRCS	AP, Trumbull	Delete L.206 - 291:	06/01 09:14 PM
248424	A	S	LUNFAV	AP, Smith	Delete L.154 - 160:	06/01 09:14 PM

<b>Tab 2</b>	<b>SB 4-F by Avila (CO-INTRODUCERS) Bernard, Mayfield; Similar to CS/H 00003F Property Tax Administration</b>					
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714210	A	S	RCS	AP, Grall	Delete L.65 - 722:	06/01 09:13 PM
953666	A	S	UNFAV	AP, Polsky	Delete L.723:	06/01 09:13 PM
330146	A	S	LUNFAV	AP, Berman	btw L.704 - 705:	06/01 09:13 PM

**The Florida Senate**  
**COMMITTEE MEETING EXPANDED AGENDA**

**APPROPRIATIONS**  
**Senator Hooper, Chair**  
**Senator Rouson, Vice Chair**

**MEETING DATE:** Monday, June 1, 2026  
**TIME:** 3:00—6:00 p.m.  
**PLACE:** *Toni Jennings Committee Room*, 110 Senate Building

**MEMBERS:** Senator Hooper, Chair; Senator Rouson, Vice Chair; Senators Berman, Brodeur, Burgess, DiCeglie, Garcia, Grall, Harrell, Martin, Massullo, McClain, Pizzo, Polsky, Sharief, Smith, Trumbull, and Wright

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	<b>SJR 2-F</b> Avila (Similar CS/HJR 1-F, Linked S 4-F)	Save our Homes from Excessive Property Taxes; Proposing amendments to the State Constitution to revise the limitation on annual assessment increases for specified real property, to increase the homestead exemption, to provide a limitation on the use of ad valorem taxes levied by counties and municipalities, to provide an effective date, and to provide for the creation of a trust fund for specified purposes, etc.  AP      06/01/2026 Fav/CS	Fav/CS Yeas 13 Nays 5
2	<b>SB 4-F</b> Avila (Similar CS/H 3-F, Linked SJR 2-F)	Property Tax Administration; Requiring the property appraiser to include a notice regarding a constitutional amendment or revision in certain notices relating to millage rates; revising limitations on the maximum millage rate that may be levied by certain units of government; requiring that the notice of proposed property taxes include a notice regarding a constitutional amendment or revision submitted to the voters at the November 2026 general election; prohibiting the property appraiser from revising, editing, or modifying the notice; requiring the Department of Revenue to establish a publicly accessible website relating to a specified constitutional amendment or revision submitted to the voters at the November 2026 general election, etc.  AP      06/01/2026 Fav/CS	Fav/CS Yeas 13 Nays 5

Other Related Meeting Documents

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Appropriations

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BILL: CS/SJR 2-F

INTRODUCER: Appropriations Committee and Senator Avila and others

SUBJECT: Save our Homes from Excessive Property Taxes

DATE: June 1, 2026

REVISED: \_\_\_\_\_

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ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. <u>Khan</u>	<u>Sadberry</u>	<u>AP</u>	<u>Fav/CS</u>

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**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

CS/SJR 2-F provides property tax relief to owners of real property in Florida and prescribes the uses of ad valorem tax revenues levied by counties and municipalities.

The proposed amendment reduces the assessment limitation for non-homestead residential and non-residential property from 10 percent to five percent.

Real property owned by persons who maintained permanent residence as of December 31, 2026, and have established or will establish homestead are eligible for the following exemption from non-school levies:

- Beginning on January 1, 2027, up to \$150,000 of the assessed value.
- Beginning on January 1, 2028, up to \$250,000 of the assessed value. The exemption value is adjusted annually for positive inflation growth beginning January 1, 2029.

Real property owned by persons who maintain permanent residence on or after January 1, 2027, and establish homestead are eligible for the following exemption from non-school levies:

- Beginning January 1, 2027, up to \$50,000 of assessed value. The exemption value is adjusted annually for positive inflation growth beginning January 1, 2028.
- Beginning with the fifth year of the exemption, such person may be exempted up to the amount of the exemption available to a person who maintained homestead on or before December 31, 2026.

Beginning on or after January 1, 2030, the proposed amendment allows a county or municipality to, by two-thirds vote of the membership of the governing body, determine if a reduction to the five-year requirement is warranted for a critical local need.

The proposed amendment requires the Legislature, by general law, to prescribe a uniform procedure for counties, municipalities, and school districts to increase the amount of assessed value exempt from taxes. Additionally, the proposed amendment allows special districts to increase, by referendum, the amount of assessed value exempt from taxes. Special districts may adjust the exemption amount annually for positive inflation growth.

The Revenue Estimating Conference has not reviewed the bill. See Section V. Fiscal Impact Statement.

If passed by the Legislature, the proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2026.

The bill will take effect on January 1, 2027, if approved by at least 60 percent of the voters.

The bill substantially amends Article VII, sections 4, 6, and 9 the Florida Constitution and adds a new section to Article XII of the Florida Constitution.

## II. Present Situation:

### General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of a property as of January 1 of each year.<sup>1</sup> The property appraiser annually determines the “just value”<sup>2</sup> of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”<sup>3</sup> The Florida Constitution prohibits the state from levying ad valorem taxes<sup>4</sup> and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.<sup>5</sup>

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<sup>1</sup> Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

<sup>2</sup> Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. Art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

<sup>3</sup> *See* s. 192.001(2) and (16), F.S.

<sup>4</sup> FLA. CONST. Art. VII, s. 1(a).

<sup>5</sup> *See* FLA. CONST. Art. VII, s. 4.

## Property Tax Exemptions for Homesteads

Unless expressly exempted from taxation, all real and personal property and leasehold interests in the state are subject to taxation.<sup>6</sup> The Legislature may only grant property tax exemptions that are authorized in the Florida Constitution, and any modifications to existing property tax exemptions must be consistent with the constitutional provision authorizing the exemption.<sup>7</sup>

### *Statewide Homestead Exemption*

Every person having legal or equitable title to real estate and who maintains a permanent residence on the real estate is deemed to establish homestead property. Homestead property is eligible for the following exemptions:

- A \$25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.<sup>8</sup>
- An additional exemption on the portion of the property's value that is between \$50,000 and \$75,000. It applies to all levies other than school district levies and is adjusted, beginning with the 2025 tax roll, by the consumer price index, if the change is positive.

The term “permanent residence” means that place where a person has his or her true, fixed, and permanent home and principal establishment to which, whenever absent, he or she has the intention of returning.<sup>9</sup> A person may have only one permanent residence at a time; and, once a permanent residence is established in a foreign state or country, it is presumed to continue until the person shows that a change has occurred.<sup>10</sup>

### *Discretionary Homestead Exemptions Granted by Counties and Municipalities*

Article VII, s. 3(c) and (d) of the Florida Constitution authorize local governments to grant certain exemptions, as defined by general law. Counties and municipalities currently grant exemptions including community and economic development property tax exemptions, and historic preservation property tax exemptions, under this authority.<sup>11</sup> The amount or limits of the amount of these exemptions are specified by general law.

In addition to the exemptions granted to each person who makes real property his or her homestead, persons who meet specific criteria or circumstances can receive additional exemptions.<sup>12</sup>

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<sup>6</sup> Section 196.001, F.S.; see also *Sebring Airport Authority v. McIntyre*, 783, So. 2d 238, 248 (Fla. 2001); *Am Fi Inv. Corp v. Kinney*, 360 So. 2d 415 (Fla. 1978); *Sparkman v. State*, 58 So. 2d 431, 432 (Fla. 1952).

<sup>7</sup> *Archer v. Marshall*, 355 So. 2d 781, 784 (Fla. 1978).

<sup>8</sup> FLA. CONST. Art VII, s. 6(a).

<sup>9</sup> Section 196.012(17), F.S.

<sup>10</sup> *Id.*

<sup>11</sup> Sections. 196.1995, F.S. and 196.075, F.S.

<sup>12</sup> See, e.g., FLA. CONST. Art VII, s. 6(e)(3) and s. 196.102, F.S. (granting an exemption to first responders who are totally and permanently disabled as a result of an injury or injuries sustained in the line of duty).

## **Save Our Homes Assessment Limitation and Portability**

In 1992, Florida voters approved the Save Our Homes amendment to the Florida Constitution.<sup>13</sup> The Save Our Homes assessment limitation limits the amount that a homestead property's assessed value may increase annually to the lesser of 3 percent or the percentage increase in the Consumer Price Index.<sup>14</sup> The accumulated difference between the assessed value and the just value is the Save Our Homes benefit. The Save Our Homes assessment limitation is transferrable from one homestead property to another.<sup>15</sup>

## **Assessment of Non-Homestead Property**

Article VII, s. 4(g) and (h) of the Florida Constitution limit the annual change in the assessment of non-homestead real property, excluding property classified and assessed based on its use. For all levies other than school district levies, the assessed value of these properties may not increase by more than 10 percent of the assessment in the prior year.<sup>16</sup>

## **Local Government**

The governing body of a county or municipality has broad legislative powers to enact ordinances, and local laws, to perform governmental functions and to exercise power to promote the health, welfare, safety, and quality of life of the local government's residents.<sup>17</sup> Ordinances address a wide variety of local issues, from government structure and zoning laws to speed limits and noise ordinances. Procedures for passing local ordinances are prescribed by the Legislature and differ only slightly between counties and municipalities.<sup>18</sup>

The Florida Constitution grants local governments broad authority to take actions furthering citizens' health, welfare, safety, and quality of life.<sup>19</sup> This "home rule" authority includes legislative powers to enact local laws. Specifically, non-charter county governments may exercise those powers of self-government that are provided by general or special law.<sup>20</sup> Those counties operating under a county charter have all powers of local self-government not inconsistent with general law or special law approved by the vote of the electors.<sup>21</sup> Likewise, municipalities have those governmental, corporate, and proprietary powers that enable them to conduct municipal government, perform their functions and provide municipal services, and exercise any power for municipal purposes, except as otherwise provided by law.<sup>22</sup>

### **III. Effect of Proposed Changes:**

This bill provides property tax relief to owners of real property in Florida.

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<sup>13</sup> FLA. CONST. Art. VII, s. 4(d). The Florida Legislature implemented the Save Our Homes amendment in s. 193.155, F.S.

<sup>14</sup> FLA. CONST. Art. VII, s. 4(d).

<sup>15</sup> See FLA. CONST. Art. VII, s. 4(d)(8); see also s. 193.155, F.S.

<sup>16</sup> These constitutional provisions are implemented in ss. 193.1554 and 193.1555, F.S., respectively.

<sup>17</sup> See chs. 125 and 166, F.S.

<sup>18</sup> Compare ss. 125.66 and 166.041, F.S.

<sup>19</sup> See FLA. CONST. Art. VIII.

<sup>20</sup> FLA. CONST. Art. VIII, s. 1(f).

<sup>21</sup> FLA. CONST. Art. VIII, s. 1(g).

<sup>22</sup> FLA. CONST. Art. VIII, s. 2(b). See also s. 166.021(1), F.S.

The proposed amendment reduces the assessment limitation for non-homestead residential and non-residential property from 10 percent to five percent.

Real property owned by persons who maintained permanent residence as of December 31, 2026, and have established or will establish homestead are eligible for the following exemption from non-school levies:

- Beginning on January 1, 2027, up to \$150,000 of the assessed value.
- Beginning on January 1, 2028, up to \$250,000 of the assessed value. The exemption value is adjusted annually for positive inflation growth beginning January 1, 2029.

Real property owned by persons who maintain permanent residence on or after January 1, 2027, and establish homestead are eligible for the following exemption for non-school levies:

- Beginning January 1, 2027, up to \$50,000 of assessed value. The exemption value is adjusted annually for positive inflation growth beginning January 1, 2028.
- Beginning with the fifth year of the exemption, such person may be exempted up to the amount of the exemption available to a person who maintained homestead on or before December 31, 2026.

Beginning on or after January 1, 2030, the bill allows a county, municipality, or school district to determine, by a two-thirds vote of the membership of the governing body, if a reduction to the five-year requirement is warranted for a critical local need.

Levies for school districts will remain subject to the current \$25,000 exemption.

The proposed amendment requires the Legislature, by general law, to prescribe a uniform procedure for counties or municipalities to increase the amount of assessed value exempt from taxes. Additionally, the proposed amendment allows special districts to increase, by referendum, the amount of assessed value exempt from taxes. Special districts may adjust the additional exemption amount annually for positive inflation growth.

The proposed amendment prescribes the uses of ad valorem tax revenue levied by counties and municipalities to only include expenditures to:

- Provide for public safety, including law enforcement, fire service, and emergency medical service;
- Provide funding for education and public schools;
- Finance or refinance infrastructure, including expenditures on road and bridge construction and maintenance and stormwater control;
- Finance or refinance natural resource projects, including flood control measures;
- Issue local bonds for uses consistent with this paragraph and to make debt service payments for existing obligations;
- Meet obligations for retirement benefits of local government employees; or
- Be used for the operations and administration of county constitutional officers, boards of county commissioners, and municipalities, as well as expenditures approved by those officers and governing bodies, except as otherwise prohibited by general law.

If passed by the Legislature, the proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2026.

If approved by at least 60 percent of the voters, the proposed amendment will take effect on January 1, 2027.

#### **IV. Constitutional Issues:**

##### **A. Municipality/County Mandates Restrictions:**

The mandate provisions in Art. VII, s. 18 of the Florida Constitution do not apply to joint resolutions.

##### **B. Public Records/Open Meetings Issues:**

None.

##### **C. Trust Funds Restrictions:**

None.

##### **D. State Tax or Fee Increases:**

Not applicable.

##### **E. Other Constitutional Issues:**

Article XI, s. 1 of the Florida Constitution authorizes the Legislature to propose amendments to the Florida Constitution by joint resolution approved by a three-fifths vote of the membership of each house. Article XI, s. 5(a) of the Florida Constitution requires the amendment be placed before the electorate at the next general election<sup>23</sup> held more than 90 days after the proposal has been filed with the Secretary of State or at a special election held for that purpose. Constitutional amendments submitted to the electors must be printed in clear and unambiguous language on the ballot.<sup>24</sup>

In reviewing a ballot summary, the Florida Supreme Court asks two questions: first, whether the title and summary fairly inform the voter of the purpose of the amendment; and second, whether the language misleads the public.<sup>25</sup>

Article XI, s. 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published

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<sup>23</sup> Section 97.021(16), F.S., defines "general election" as an election held on the first Tuesday after the first Monday in November in the even-numbered years, for the purpose of filling national, state, county, and district offices and for voting on constitutional amendments not otherwise provided for by law.

<sup>24</sup> Section 101.161(1), F.S.

<sup>25</sup> *Advisory Op. to Att'y Gen. re Rts. Of Elec. Consumers Regarding Solar Energy Choice*, 188 So. 3d 822 at 831 (2016).

once in the 10th week and again in the 6th week immediately preceding the week the election is held.

Art. XI, s. 5(e) of the Florida Constitution requires approval by 60 percent of voters for a constitutional amendment to take effect. The amendment, if approved, becomes effective on the first Tuesday after the first Monday in January following the election, or on such other date as may be specified in the amendment.

## **V. Fiscal Impact Statement:**

### **A. Tax/Fee Issues:**

The Revenue Estimating Conference has not reviewed the proposed amendment. Staff estimates a negative indeterminate impact from the provisions of the proposed amendment.

### **B. Private Sector Impact:**

Owners of Florida real property are likely to have reduced ad valorem tax liability.

### **C. Government Sector Impact:**

Article XI, s. 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published in the 10th week and again in the 6th week immediately preceding the week the election is held.

The Division of Elections (Division) within the Department of State pays for publication costs to advertise all constitutional amendments in both English and Spanish,<sup>26</sup> typically paid from non-recurring general revenue funds.<sup>27</sup> Accurate cost estimates for the next constitutional amendment advertising cannot be determined until the total number of amendments to be advertised is known and updated quotes are obtained from newspapers. HB 5001-E contains \$1.5 million for the advertising of proposed amendments to Florida Constitution.<sup>28</sup>

There is an unknown additional cost for the printing and distributing of the constitutional amendments, in poster or booklet form, in English and Spanish, for each of the 67 Supervisors of Elections to post or make available at each polling room or each voting site, as required by s. 101.171, F.S. Historically, the division has printed and distributed booklets that include the ballot title, ballot summary, text of the constitutional amendment, and, if applicable, the financial impact statement.

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<sup>26</sup> Pursuant to *Section 203 of the Voting Rights Act (52 U.S.C.A. § 10503)*.

<sup>27</sup> See, e.g., Ch. 2022-156, Specific Appropriation 3137, Laws of Fla.

<sup>28</sup> Specific Appropriation 3272, HB 5001-E (2026E).

If passed, the proposed amendment is expected to significantly reduce local government revenues for non-school levies.

The proposed amendment prescribes the uses of ad valorem tax revenue levied by counties and municipalities to only include expenditures to:

- Provide for public safety, including law enforcement, fire service, and emergency medical service;
- Provide funding for education and public schools;
- Finance or refinance infrastructure, including expenditures on road and bridge construction and maintenance and stormwater control;
- Finance or refinance natural resource projects, including flood control measures;
- Issue local bonds for uses consistent with this paragraph and to make debt service payments for existing obligations;
- Meet obligations for retirement benefits of local government employees; or
- Be used for the operations and administration of county constitutional officers, boards of county commissioners, and municipalities, as well as expenditures approved by those officers and governing bodies, except as otherwise prohibited by general law.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends Article VII, sections 4, 6, and 9 of the Florida Constitution.

This bill creates a new section of Article XII of the Florida Constitution.

**IX. Additional Information:**

**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Appropriations on June 1, 2026:**

The committee substitute removes provisions related to a requirement on the Legislature to create a trust fund for the purpose of providing grants to assist in the implementation of the amendment. The committee substitute also restores the \$25,000 current law exemption for school levies; the provisions of the joint resolution for increased homestead exemption apply only to non-school levies. Finally, the committee substitute adds an allowable expenditure for counties and municipalities for ad valorem revenues to include operations and administration of county constitutional officers, boards of county commissioners, and municipalities, as well as expenditures approved by those officers and governing bodies, except as otherwise prohibited by general law.

**B. Amendments:**

None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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316788

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
06/01/2026	.	
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The Committee on Appropriations (Avila) recommended the following:

**Senate Amendment**

Delete lines 424 - 426

and insert:

obligations;

f. Meet obligations for retirement benefits of local government employees; or

g. Fund the operations and administration of county officers and commissioners established under Article VIII and municipalities, and the expenditures approved by such county



316788

11 officers or county or municipal governing bodies, except those  
12 expenditures prohibited by general law.



322648

LEGISLATIVE ACTION

Senate	.	House
Comm: UNFAV	.	
06/01/2026	.	
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The Committee on Appropriations (Polsky) recommended the following:

**Senate Amendment**

Between lines 426 and 427  
insert:

(3) Local governments may implement assessments, user fees, or other non-ad valorem taxes for services listed in paragraph (2) and any other services. Such assessments, fees, or non-ad valorem taxes may be scaled based on the taxpayers' exemptions under Section 6 of this article.



853644

LEGISLATIVE ACTION

Senate	.	House
Comm: UNFAV	.	
06/01/2026	.	
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The Committee on Appropriations (Smith) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 443 and 444

insert:

(c) Counties may use tourist development taxes collected pursuant to Section 125.0104, Florida Statutes, to provide funding for public safety, including law enforcement, fire service, and emergency medical service, and for education and public schools in the same manner as authorized for the use of ad valorem taxes and school district levies.



853644

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===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Between lines 8 and 9

insert:

to specify authorized uses for tourist development  
taxes,



633382

LEGISLATIVE ACTION

Senate	.	House
Comm: UNFAV	.	
06/01/2026	.	
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The Committee on Appropriations (Smith) recommended the following:

**Senate Amendment (with title amendment)**

Delete line 454  
and insert:  
take effect January 1, 2027, and shall expire on December 31, 2031. Upon expiration, this section shall be repealed and the text of Sections 4, 6, and 9 of Article VII shall revert to that in existence on December 31, 2026, except that any amendment to such text otherwise adopted shall be preserved and continue to operate to the extent that such amendments are not dependent



633382

11 upon the portions of text which expire pursuant to this section.

12 If the amendments to Sections 4, 6,

13

14 ===== T I T L E A M E N D M E N T =====

15 And the title is amended as follows:

16 Delete line 9

17 and insert:

18 to provide effective and expiration dates, and to

19 provide for the



819440

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
06/01/2026	.	
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The Committee on Appropriations (Grall) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 454 - 486  
and insert:  
take effect January 1, 2027.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENT  
ARTICLE VII, SECTIONS 4, 6, AND 9  
ARTICLE XII



819440

11           SAVE OUR HOMES FROM EXCESSIVE PROPERTY TAXES.—This  
12 amendment benefits Florida taxpayers by:

13  
14           Exempting homestead properties from taxation. Exempts the  
15 first \$250,000 of a homestead's value from taxation and  
16 requires, through general law, a schedule for full elimination.

17  
18           Ensuring funding for core services. Requires local  
19 governments to use remaining property taxes solely for core  
20 public needs including public safety, education and schools,  
21 infrastructure, and natural resources.

22  
23           Protecting small businesses. Limits future property tax  
24 assessments on businesses.

25  
26           Ensuring fairness for Florida residents. Requires any  
27 person who establishes Florida residency after January 1, 2027,  
28 to maintain Florida residency for five years prior to receiving  
29 the increased homestead exemption.

30  
31 ===== T I T L E   A M E N D M E N T =====

32 And the title is amended as follows:

33           Delete lines 9 - 10

34 and insert:

35           and to provide an effective date.



340296

LEGISLATIVE ACTION

Senate	.	House
Comm: UNFAV	.	
06/01/2026	.	
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The Committee on Appropriations (Berman) recommended the following:

**Senate Amendment**

In ballot statement, delete line 463  
and insert:

PROPERTY TAX AND LOCAL COMMUNITY SERVICE REDUCTIONS.-This



966270

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
06/01/2026	.	
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The Committee on Appropriations (Trumbull) recommended the following:

**Senate Amendment (with ballot amendment)**

Delete lines 206 - 291

and insert:

1.a. For school district levies, up to the assessed valuation of twenty-five thousand dollars; and

2.b. For all levies other than school district levies,

I. Beginning on January 1, 2027, up to the assessed valuation of one hundred and fifty thousand dollars ~~greater than fifty thousand dollars and up to seventy-five thousand dollars.~~



966270

11 II. Beginning on January 1, 2028, up to the assessed  
12 valuation of two hundred and fifty thousand dollars.

13 b. Every person who, on or after January 1, 2027, has the  
14 legal or equitable title to real estate and maintains thereon  
15 the permanent residence of the owner, or another legally or  
16 naturally dependent upon the owner, who had not maintained a  
17 permanent residence in this state as of December 31, 2026, shall  
18 be exempt from taxation thereon, except assessments for special  
19 benefits, as follows:

20 1. For school district levies, up to the assessed valuation  
21 of twenty-five thousand dollars; and

22 2. For all levies other than school district levies, up to  
23 the assessed valuation of fifty thousand dollars. Unless  
24 otherwise revised under sub-subparagraph (4)a.2., beginning with  
25 the fifth year of exemption under this subparagraph, such person  
26 shall be exempt up to the amount of assessed valuation provided  
27 by sub-sub-subparagraph a.2.II., as adjusted pursuant to  
28 subparagraph (2)a. The legislature shall, by general law,  
29 prescribe uniform procedures to administer this subparagraph.

30  
31 The exemptions provided by this paragraph apply only, upon  
32 establishment of right thereto in the manner prescribed by law.  
33 The real estate may be held by legal or equitable title, by the  
34 entireties, jointly, in common, as a condominium, or indirectly  
35 by stock ownership or membership representing the owner's or  
36 member's proprietary interest in a corporation owning a fee or a  
37 leasehold initially in excess of ninety-eight years. The  
38 exemptions ~~exemption~~ shall not apply with respect to any  
39 assessment roll until such roll is first determined to be in



966270

40 compliance with the provisions of section 4 by a state agency  
41 designated by general law. These exemptions are ~~This exemption~~  
42 ~~is~~ repealed on the effective date of any amendment to this  
43 Article which provides for the assessment of homestead property  
44 at less than just value.

45 (2)a. The ~~twenty-five thousand dollar~~ amount of assessed  
46 valuation exempt from taxation provided in sub-sub-subparagraph  
47 (1)a.2.II. subparagraph (a) (1)b. shall be adjusted annually for  
48 inflation beginning on January 1, 2029, and ~~of~~ each year  
49 thereafter, for inflation using the percent change in the  
50 Consumer Price Index for All Urban Consumers, U.S. City Average,  
51 all items 1967=100, or successor reports for the preceding  
52 calendar year as initially reported by the United States  
53 Department of Labor, Bureau of Labor Statistics, if such percent  
54 change is positive.

55 b. The amount of assessed valuation exempt from taxation  
56 provided in sub-subparagraph (1)b.2. shall be adjusted annually  
57 for inflation beginning on January 1, 2028, and each year  
58 thereafter, using the percent change in the Consumer Price Index  
59 for All Urban Consumers, U.S. City Average, all items 1967=100,  
60 or successor reports for the preceding calendar year as  
61 initially reported by the United States Department of Labor,  
62 Bureau of Labor Statistics, if such percent change is positive.

63 (3) Except for the exemptions provided in sub-subparagraphs  
64 (1)a.2. and b.2. and paragraph (4), the amount of assessed  
65 valuation exempt from taxation for which every person who has  
66 the legal or equitable title to real estate and maintains  
67 thereon the permanent residence of the owner, or another person  
68 legally or naturally dependent upon the owner, is eligible, and



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69 which applies solely to levies other than school district  
70 levies, that is added to this constitution after January 1,  
71 2025, shall be adjusted annually on January 1 of each year for  
72 inflation using the percent change in the Consumer Price Index  
73 for All Urban Consumers, U.S. City Average, all items 1967=100,  
74 or successor reports for the preceding calendar year as  
75 initially reported by the United States Department of Labor,  
76 Bureau of Labor Statistics, if such percent change is positive,  
77 beginning the year following the effective date of such  
78 exemption.

79 (4)a.1. The legislature shall, by general law, prescribe a  
80 uniform procedure for counties and municipalities, for their  
81 respective levies, to increase the amount of assessed valuation  
82 exempt from taxation under paragraph (1), up to all remaining  
83 assessed valuation.

84 2. Beginning on or after January 1, 2030, a county or  
85 municipality, by two-thirds vote of the membership of the  
86 governing body, may determine that a reduction of the five-year  
87 requirement provided under sub-subparagraph (1)b.2. is warranted  
88 for a critical local need.

89 b.1. A special district may, upon approval by referendum by  
90 the electors of the district, increase the amount of assessed  
91 valuation exempt from taxation under sub-subparagraphs (1)a.2.  
92 and b.2., for its

93  
94 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

95 And the ballot statement is amended as follows:

96 Delete line 467

97 and insert:



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98 first \$250,000 of a homestead's value from taxation for all  
99 levies other than school district levies and



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LEGISLATIVE ACTION

Senate	.	House
Comm: UNFAV	.	
06/01/2026	.	
	.	
	.	
	.	

---

The Committee on Appropriations (Smith) recommended the following:

**Senate Amendment**

Delete lines 154 - 160

and insert:

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year. For real property used by the owner for operation of a small business, those changes in assessment may not exceed the following percentages for the



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11 prior year:

12 a. Before January 1, 2027, ten percent (10%).

13 b. Beginning January 1, 2027, five percent (5%).

14

15 For purposes of this subsection, the term "small business" has  
16 the same meaning as in Section 288.9932, Florida Statutes  
17 (2025).

By Senator Avila

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Senate Joint Resolution

A joint resolution proposing amendments to Sections 4, 6, and 9 of Article VII and the creation of a new section in Article XII of the State Constitution to revise the limitation on annual assessment increases for specified real property, to increase the homestead exemption, to provide a limitation on the use of ad valorem taxes levied by counties and municipalities, to provide an effective date, and to provide for the creation of a trust fund for specified purposes.

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

That the following amendments to Sections 4, 6, and 9 of Article VII of the State Constitution and the creation of a new section in Article XII are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) As provided by general law and subject to conditions,

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limitations, and reasonable definitions specified therein, land used for conservation purposes shall be classified by general law and assessed solely on the basis of character or use.

(c) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(d) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

a. Three percent (3%) of the assessment for the prior year.

b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, unless the provisions of paragraph (8) apply. Thereafter, the homestead shall be assessed as provided in this subsection.

(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the

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59 homestead, unless the provisions of paragraph (8) apply. That  
60 assessment shall only change as provided in this subsection.

61 (5) Changes, additions, reductions, or improvements to  
62 homestead property shall be assessed as provided for by general  
63 law; provided, however, after the adjustment for any change,  
64 addition, reduction, or improvement, the property shall be  
65 assessed as provided in this subsection.

66 (6) In the event of a termination of homestead status, the  
67 property shall be assessed as provided by general law.

68 (7) The provisions of this amendment are severable. If any  
69 of the provisions of this amendment shall be held  
70 unconstitutional by any court of competent jurisdiction, the  
71 decision of such court shall not affect or impair any remaining  
72 provisions of this amendment.

73 (8)a. A person who establishes a new homestead as of  
74 January 1 and who has received a homestead exemption pursuant to  
75 Section 6 of this Article as of January 1 of any of the three  
76 years immediately preceding the establishment of the new  
77 homestead is entitled to have the new homestead assessed at less  
78 than just value. The assessed value of the newly established  
79 homestead shall be determined as follows:

80 1. If the just value of the new homestead is greater than  
81 or equal to the just value of the prior homestead as of January  
82 1 of the year in which the prior homestead was abandoned, the  
83 assessed value of the new homestead shall be the just value of  
84 the new homestead minus an amount equal to the lesser of  
85 \$500,000 or the difference between the just value and the  
86 assessed value of the prior homestead as of January 1 of the  
87 year in which the prior homestead was abandoned. Thereafter, the

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88 homestead shall be assessed as provided in this subsection.

89 2. If the just value of the new homestead is less than the  
90 just value of the prior homestead as of January 1 of the year in  
91 which the prior homestead was abandoned, the assessed value of  
92 the new homestead shall be equal to the just value of the new  
93 homestead divided by the just value of the prior homestead and  
94 multiplied by the assessed value of the prior homestead.  
95 However, if the difference between the just value of the new  
96 homestead and the assessed value of the new homestead calculated  
97 pursuant to this sub-subparagraph is greater than \$500,000, the  
98 assessed value of the new homestead shall be increased so that  
99 the difference between the just value and the assessed value  
100 equals \$500,000. Thereafter, the homestead shall be assessed as  
101 provided in this subsection.

102 b. By general law and subject to conditions specified  
103 therein, the legislature shall provide for application of this  
104 paragraph to property owned by more than one person.

105 (e) The legislature may, by general law, for assessment  
106 purposes and subject to the provisions of this subsection, allow  
107 counties and municipalities to authorize by ordinance that  
108 historic property may be assessed solely on the basis of  
109 character or use. Such character or use assessment shall apply  
110 only to the jurisdiction adopting the ordinance. The  
111 requirements for eligible properties must be specified by  
112 general law.

113 (f) A county may, in the manner prescribed by general law,  
114 provide for a reduction in the assessed value of homestead  
115 property to the extent of any increase in the assessed value of  
116 that property which results from the construction or

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117 reconstruction of the property for the purpose of providing  
 118 living quarters for one or more natural or adoptive grandparents  
 119 or parents of the owner of the property or of the owner's spouse  
 120 if at least one of the grandparents or parents for whom the  
 121 living quarters are provided is 62 years of age or older. Such a  
 122 reduction may not exceed the lesser of the following:

123 (1) The increase in assessed value resulting from  
 124 construction or reconstruction of the property.

125 (2) Twenty percent of the total assessed value of the  
 126 property as improved.

127 (g) For all levies other than school district levies,  
 128 assessments of residential real property, as defined by general  
 129 law, which contains nine units or fewer and which is not subject  
 130 to the assessment limitations set forth in subsections (a)  
 131 through (d) shall change only as provided in this subsection.

132 (1) Assessments subject to this subsection shall be changed  
 133 annually on the date of assessment provided by law; but those  
 134 changes in assessments shall not exceed the following  
 135 percentages ~~ten percent (10%)~~ of the assessment for the prior  
 136 year:

137 a. Before January 1, 2027, ten percent (10%).

138 b. Beginning January 1, 2027, five percent (5%).

139 (2) No assessment shall exceed just value.

140 (3) After a change of ownership or control, as defined by  
 141 general law, including any change of ownership of a legal entity  
 142 that owns the property, such property shall be assessed at just  
 143 value as of the next assessment date. Thereafter, such property  
 144 shall be assessed as provided in this subsection.

145 (4) Changes, additions, reductions, or improvements to such

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146 property shall be assessed as provided for by general law;  
 147 however, after the adjustment for any change, addition,  
 148 reduction, or improvement, the property shall be assessed as  
 149 provided in this subsection.

150 (h) For all levies other than school district levies,  
 151 assessments of real property that is not subject to the  
 152 assessment limitations set forth in subsections (a) through (d)  
 153 and (g) shall change only as provided in this subsection.

154 (1) Assessments subject to this subsection shall be changed  
 155 annually on the date of assessment provided by law; but those  
 156 changes in assessments shall not exceed the following  
 157 percentages ~~ten percent (10%)~~ of the assessment for the prior  
 158 year:

159 a. Before January 1, 2027, ten percent (10%).

160 b. Beginning January 1, 2027, five percent (5%).

161 (2) No assessment shall exceed just value.

162 (3) The legislature must provide that such property shall  
 163 be assessed at just value as of the next assessment date after a  
 164 qualifying improvement, as defined by general law, is made to  
 165 such property. Thereafter, such property shall be assessed as  
 166 provided in this subsection.

167 (4) The legislature may provide that such property shall be  
 168 assessed at just value as of the next assessment date after a  
 169 change of ownership or control, as defined by general law,  
 170 including any change of ownership of the legal entity that owns  
 171 the property. Thereafter, such property shall be assessed as  
 172 provided in this subsection.

173 (5) Changes, additions, reductions, or improvements to such  
 174 property shall be assessed as provided for by general law;

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175 however, after the adjustment for any change, addition,  
176 reduction, or improvement, the property shall be assessed as  
177 provided in this subsection.

178 (i) The legislature, by general law and subject to  
179 conditions specified therein, may prohibit the consideration of  
180 the following in the determination of the assessed value of real  
181 property:

182 (1) Any change or improvement to real property used for  
183 residential purposes made to improve the property's resistance  
184 to wind damage.

185 (2) The installation of a solar or renewable energy source  
186 device.

187 (j)

188 (1) The assessment of the following working waterfront  
189 properties shall be based upon the current use of the property:

190 a. Land used predominantly for commercial fishing purposes.

191 b. Land that is accessible to the public and used for  
192 vessel launches into waters that are navigable.

193 c. Marinas and drystacks that are open to the public.

194 d. Water-dependent marine manufacturing facilities,  
195 commercial fishing facilities, and marine vessel construction  
196 and repair facilities and their support activities.

197 (2) The assessment benefit provided by this subsection is  
198 subject to conditions and limitations and reasonable definitions  
199 as specified by the legislature by general law.

200 SECTION 6. Homestead exemptions.—

201 (a) (1) a. Every person who has the legal or equitable title  
202 to real estate and maintains thereon the permanent residence of  
203 the owner, or another legally or naturally dependent upon the

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204 owner, shall be exempt from taxation thereon, except assessments  
205 for special benefits, as follows:

206 1. Before January 1, 2027,

207 ~~I.a.~~ Up to the assessed valuation of twenty-five thousand  
208 dollars; and

209 ~~II.b.~~ For all levies other than school district levies, on  
210 the assessed valuation greater than fifty thousand dollars and  
211 up to seventy-five thousand dollars.

212 2. Beginning on January 1, 2027, up to the assessed  
213 valuation of one hundred and fifty thousand dollars.

214 3. Beginning on January 1, 2028, up to the assessed  
215 valuation of two hundred and fifty thousand dollars.

216 b. Every person who, on or after January 1, 2027, has the  
217 legal or equitable title to real estate and maintains thereon  
218 the permanent residence of the owner, or another legally or  
219 naturally dependent upon the owner, who had not maintained a  
220 permanent residence in this state as of December 31, 2026, shall  
221 be exempt from taxation thereon, except assessments for special  
222 benefits, up to the assessed valuation of fifty thousand  
223 dollars. Unless otherwise revised under sub-subparagraph  
224 (4)a.2., beginning with the fifth year of exemption under this  
225 subparagraph, such person shall be exempt up to the amount of  
226 assessed valuation provided by sub-subparagraph 1.3., as  
227 adjusted pursuant to subparagraph (2)a. The legislature shall,  
228 by general law, prescribe uniform procedures to administer this  
229 subparagraph.

230  
231 The exemptions provided by this paragraph apply only upon  
232 establishment of right thereto in the manner prescribed by law.

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233 The real estate may be held by legal or equitable title, by the  
 234 entireties, jointly, in common, as a condominium, or indirectly  
 235 by stock ownership or membership representing the owner's or  
 236 member's proprietary interest in a corporation owning a fee or a  
 237 leasehold initially in excess of ninety-eight years. The  
 238 ~~exemptions exemption~~ shall not apply with respect to any  
 239 assessment roll until such roll is first determined to be in  
 240 compliance with the provisions of section 4 by a state agency  
 241 designated by general law. These exemptions are ~~This exemption~~  
 242 ~~is~~ repealed on the effective date of any amendment to this  
 243 Article which provides for the assessment of homestead property  
 244 at less than just value.

245 (2)a. ~~The twenty-five thousand dollar~~ amount of assessed  
 246 valuation exempt from taxation provided in sub-subparagraph  
 247 (1)a.3. subparagraph (a)(1)b. shall be adjusted annually for  
 248 inflation beginning on January 1, 2029, and of each year  
 249 thereafter, for inflation using the percent change in the  
 250 Consumer Price Index for All Urban Consumers, U.S. City Average,  
 251 all items 1967=100, or successor reports for the preceding  
 252 calendar year as initially reported by the United States  
 253 Department of Labor, Bureau of Labor Statistics, if such percent  
 254 change is positive.

255 b. The amount of assessed valuation exempt from taxation  
 256 provided in subparagraph (1)b. shall be adjusted annually for  
 257 inflation beginning on January 1, 2028, and each year  
 258 thereafter, using the percent change in the Consumer Price Index  
 259 for All Urban Consumers, U.S. City Average, all items 1967=100,  
 260 or successor reports for the preceding calendar year as  
 261 initially reported by the United States Department of Labor,

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262 Bureau of Labor Statistics, if such percent change is positive.

263 (3) Except for the exemptions provided in sub-subparagraph  
 264 (1)a.2., sub-subparagraph (1)a.3., subparagraph (1)b., and  
 265 paragraph (4), the amount of assessed valuation exempt from  
 266 taxation for which every person who has the legal or equitable  
 267 title to real estate and maintains thereon the permanent  
 268 residence of the owner, or another person legally or naturally  
 269 dependent upon the owner, is eligible, and which applies solely  
 270 to levies other than school district levies, that is added to  
 271 this constitution after January 1, 2025, shall be adjusted  
 272 annually on January 1 of each year for inflation using the  
 273 percent change in the Consumer Price Index for All Urban  
 274 Consumers, U.S. City Average, all items 1967=100, or successor  
 275 reports for the preceding calendar year as initially reported by  
 276 the United States Department of Labor, Bureau of Labor  
 277 Statistics, if such percent change is positive, beginning the  
 278 year following the effective date of such exemption.

279 (4)a.1. The legislature shall, by general law, prescribe a  
 280 uniform procedure for counties, municipalities, and school  
 281 districts, for their respective levies, to increase the amount  
 282 of assessed valuation exempt from taxation under paragraph (1),  
 283 up to all remaining assessed valuation.

284 2. Beginning on or after January 1, 2030, a county,  
 285 municipality, or school district, by two-thirds vote of the  
 286 membership of the governing body, may determine that a reduction  
 287 of the five-year requirement provided under subparagraph (1)b.  
 288 is warranted for a critical local need.

289 b.1. A special district may, upon approval by referendum by  
 290 the electors of the district, increase the amount of assessed

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291 valuation exempt from taxation under paragraph (1), for its  
 292 respective levy, up to all remaining assessed valuation. By  
 293 general law, the legislature shall provide the manner in which a  
 294 referendum may be called; the frequency with which such  
 295 referendum may be held, which may not be more than once in a 12-  
 296 month period; a ballot statement and question of such  
 297 referendum; and other requirements for the referendum not  
 298 inconsistent with this paragraph. The approved exemption  
 299 increase shall take effect on and first apply beginning on the  
 300 January 1 immediately succeeding approval by referendum.

301 2. A special district may adjust the amount of assessed  
 302 valuation exempt from taxation as approved under sub-  
 303 paragraph 1. annually on January 1 of each year for inflation  
 304 using the percent change in the Consumer Price Index for All  
 305 Urban Consumers, U.S. City Average, all items 1967=100, or  
 306 successor reports for the preceding calendar year as initially  
 307 reported by the United States Department of Labor, Bureau of  
 308 Labor Statistics, if such percent change is positive.

309 (b) Not more than one exemption shall be allowed any  
 310 individual or family unit or with respect to any residential  
 311 unit. No exemption shall exceed the value of the real estate  
 312 assessable to the owner or, in case of ownership through stock  
 313 or membership in a corporation, the value of the proportion  
 314 which the interest in the corporation bears to the assessed  
 315 value of the property.

316 (c) By general law and subject to conditions specified  
 317 therein, the Legislature may provide to renters, who are  
 318 permanent residents, ad valorem tax relief on all ad valorem tax  
 319 levies. Such ad valorem tax relief shall be in the form and

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320 amount established by general law.

321 (d) The legislature may, by general law, allow counties or  
 322 municipalities, for the purpose of their respective tax levies  
 323 and subject to the provisions of general law, to grant either or  
 324 both of the following additional homestead tax exemptions:

325 (1) An exemption not exceeding fifty thousand dollars to a  
 326 person who has the legal or equitable title to real estate and  
 327 maintains thereon the permanent residence of the owner, who has  
 328 attained age sixty-five, and whose household income, as defined  
 329 by general law, does not exceed twenty thousand dollars; or

330 (2) An exemption equal to the assessed value of the  
 331 property to a person who has the legal or equitable title to  
 332 real estate with a just value less than two hundred and fifty  
 333 thousand dollars, as determined in the first tax year that the  
 334 owner applies and is eligible for the exemption, and who has  
 335 maintained thereon the permanent residence of the owner for not  
 336 less than twenty-five years, who has attained age sixty-five,  
 337 and whose household income does not exceed the income limitation  
 338 prescribed in paragraph (1).

339  
 340 The general law must allow counties and municipalities to grant  
 341 these additional exemptions, within the limits prescribed in  
 342 this subsection, by ordinance adopted in the manner prescribed  
 343 by general law, and must provide for the periodic adjustment of  
 344 the income limitation prescribed in this subsection for changes  
 345 in the cost of living.

346 (e)

347 (1) Each veteran who is age 65 or older who is partially or  
 348 totally permanently disabled shall receive a discount from the

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349 amount of the ad valorem tax otherwise owed on homestead  
 350 property the veteran owns and resides in if the disability was  
 351 combat related and the veteran was honorably discharged upon  
 352 separation from military service. The discount shall be in a  
 353 percentage equal to the percentage of the veteran's permanent,  
 354 service-connected disability as determined by the United States  
 355 Department of Veterans Affairs. To qualify for the discount  
 356 granted by this paragraph, an applicant must submit to the  
 357 county property appraiser, by March 1, an official letter from  
 358 the United States Department of Veterans Affairs stating the  
 359 percentage of the veteran's service-connected disability and  
 360 such evidence that reasonably identifies the disability as  
 361 combat related and a copy of the veteran's honorable discharge.  
 362 If the property appraiser denies the request for a discount, the  
 363 appraiser must notify the applicant in writing of the reasons  
 364 for the denial, and the veteran may reapply. The Legislature  
 365 may, by general law, waive the annual application requirement in  
 366 subsequent years.

367 (2) If a veteran who receives the discount described in  
 368 paragraph (1) predeceases his or her spouse, and if, upon the  
 369 death of the veteran, the surviving spouse holds the legal or  
 370 beneficial title to the homestead property and permanently  
 371 resides thereon, the discount carries over to the surviving  
 372 spouse until he or she remarries or sells or otherwise disposes  
 373 of the homestead property. If the surviving spouse sells or  
 374 otherwise disposes of the property, a discount not to exceed the  
 375 dollar amount granted from the most recent ad valorem tax roll  
 376 may be transferred to the surviving spouse's new homestead  
 377 property, if used as his or her permanent residence and he or

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378 she has not remarried.

379 (3) This subsection is self-executing and does not require  
 380 implementing legislation.

381 (f) By general law and subject to conditions and  
 382 limitations specified therein, the Legislature may provide ad  
 383 valorem tax relief equal to the total amount or a portion of the  
 384 ad valorem tax otherwise owed on homestead property to:

385 (1) The surviving spouse of a veteran who died from  
 386 service-connected causes while on active duty as a member of the  
 387 United States Armed Forces.

388 (2) The surviving spouse of a first responder who died in  
 389 the line of duty.

390 (3) A first responder who is totally and permanently  
 391 disabled as a result of an injury or injuries sustained in the  
 392 line of duty. Causal connection between a disability and service  
 393 in the line of duty shall not be presumed but must be determined  
 394 as provided by general law. For purposes of this paragraph, the  
 395 term "disability" does not include a chronic condition or  
 396 chronic disease, unless the injury sustained in the line of duty  
 397 was the sole cause of the chronic condition or chronic disease.

398  
 399 As used in this subsection and as further defined by general  
 400 law, the term "first responder" means a law enforcement officer,  
 401 a correctional officer, a firefighter, an emergency medical  
 402 technician, or a paramedic, and the term "in the line of duty"  
 403 means arising out of and in the actual performance of duty  
 404 required by employment as a first responder.

405 SECTION 9. Local taxes.—

406 (a) (1) Counties, school districts, and municipalities

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407 shall, and special districts may, be authorized by law to levy  
 408 ad valorem taxes and may be authorized by general law to levy  
 409 other taxes, for their respective purposes, except ad valorem  
 410 taxes on intangible personal property and taxes prohibited by  
 411 this constitution.

412 (2) Ad valorem taxes levied by counties and municipalities  
 413 shall be used only to:

414 a. Provide for public safety, including law enforcement,  
 415 fire service, and emergency medical service;

416 b. Provide funding for education and public schools;

417 c. Finance or refinance infrastructure, including  
 418 expenditures on road and bridge construction and maintenance and  
 419 stormwater control;

420 d. Finance or refinance natural resource projects,  
 421 including flood control measures;

422 e. Issue local bonds for uses consistent with this  
 423 paragraph and to make debt service payments for existing  
 424 obligations; or

425 f. Meet obligations for retirement benefits of local  
 426 government employees.

427 (b) Ad valorem taxes, exclusive of taxes levied for the  
 428 payment of bonds and taxes levied for periods not longer than  
 429 two years when authorized by vote of the electors who are the  
 430 owners of freeholds therein not wholly exempt from taxation,  
 431 shall not be levied in excess of the following millages upon the  
 432 assessed value of real estate and tangible personal property:  
 433 for all county purposes, ten mills; for all municipal purposes,  
 434 ten mills; for all school purposes, ten mills; for water  
 435 management purposes for the northwest portion of the state lying

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436 west of the line between ranges two and three east, 0.05 mill;  
 437 for water management purposes for the remaining portions of the  
 438 state, 1.0 mill; and for all other special districts a millage  
 439 authorized by law approved by vote of the electors who are  
 440 owners of freeholds therein not wholly exempt from taxation. A  
 441 county furnishing municipal services may, to the extent  
 442 authorized by law, levy additional taxes within the limits fixed  
 443 for municipal purposes.

## ARTICLE XII

## SCHEDULE

444 Limitation on the assessment of real property, homestead  
 445 property exemptions, and local government revenue.--This section  
 446 and the amendments to Sections 4 and 6 of Article VII, relating  
 447 to a limitation on the assessed value of real property, an  
 448 increase to the homestead property tax exemption, and the  
 449 creation of a new homestead exemption beginning January 1, 2027,  
 450 and the amendment to Section 9 of Article VII, relating to the  
 451 uses of certain revenues by counties and municipalities, shall  
 452 take effect January 1, 2027. If the amendments to Sections 4, 6,  
 453 and 9 of Article VII are adopted, the legislature shall create a  
 454 trust fund for the purpose of providing grants to assist in the  
 455 implementation of the amendments.

456 BE IT FURTHER RESOLVED that the following statement be  
 457 placed on the ballot:

## CONSTITUTIONAL AMENDMENT

## ARTICLE VII, SECTIONS 4, 6, AND 9

## ARTICLE XII

463 SAVE OUR HOMES FROM EXCESSIVE PROPERTY TAXES.--This  
 464 amendment benefits Florida taxpayers by:

Page 16 of 17

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

39-00001-26F

20262F\_\_

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Exempting homestead properties from taxation. Exempts the first \$250,000 of a homestead's value from taxation and requires, through general law, a schedule for full elimination.

Ensuring funding for core services. Requires local governments to use remaining property taxes solely for core public needs including public safety, education and schools, infrastructure, and natural resources.

Protecting small businesses. Limits future property tax assessments on businesses.

Ensuring fairness for Florida residents. Requires any person who establishes Florida residency after January 1, 2027, to maintain Florida residency for five years prior to receiving the increased homestead exemption.

Creating a state trust fund to assist with core local services. Establishes a trust fund to provide grants to local governments to assist with core local services including education, law enforcement, and infrastructure.

If approved, the amendment would take effect on January 1, 2027.

# APPEARANCE RECORD

SB 4F/SJR 2F

6/1/26

Meeting Date

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Bill Number or Topic

Appropriations

Committee

Amendment Barcode (if applicable)

Name **Jennifer Abdelnour**

Phone **850-270-9205**

Address **3122 Mahan Dr., Suite 801-105**

Email **executivedirector@flalib.org**

Street

**Tallahassee**

**FL**

**32308**

City

State

Zip

Speaking:

For

Against

Information

**OR**

Waive Speaking:

In Support

Against

### PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

SJR 2F / SB 4-F

6/1/20

Meeting Date

Bill Number or Topic

Approps

Committee

Deliver both copies of this form to Senate professional staff conducting the meeting

Amendment Barcode (if applicable)

Name Bobby Powell Jr.

Phone 561 355-2207

Address 301 N. Olive Ave

Email Bpowell@pbcr.gov

Street

West Palm Beach FL

33401

City

State

Zip

Speaking:  For  Against  Information OR Waive Speaking:  In Support  Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

# APPEARANCE RECORD

SJR-2-14 (X)  
4F SJRF

June 1, 2026

Meeting Date

Bill Number or Topic

Appropriations

Committee

Amendment Barcode (if applicable)

Name

Scott Jewett

Phone

714 425 9277

Address

761 SW 18th street

Email

scott@scottjewett.com

Street

Boca Raton

FL

33486

City

State

Zip

Speaking:

For

Against

Information

**OR**

Waive Speaking:

In Support

Against

### PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate  
**APPEARANCE RECORD**

2F X  
Bill Number or Topic

Deliver both copies of this form to  
Senate professional staff conducting the meeting

June 1, 2020  
Meeting Date

Sen Approps  
Committee

Shawn Ferguson  
Name

321-986-7294  
Phone

1000 Mountain View Lane  
Address  
Street

vote4shawn@aol.com  
Email

Rockledge FL 32955  
City State Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

- I am appearing without compensation or sponsorship.
- I am a registered lobbyist, representing:
- I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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The Florida Senate

APPEARANCE RECORD

6/11/2026

Meeting Date

2F

Bill Number or Topic

SEN. APPROPS

Committee

Deliver both copies of this form to Senate professional staff conducting the meeting

Amendment Barcode (if applicable)

Name BREND A FET TROW

Phone 321-423-4306

Address 1600 Huntington Rd

Email bfettrow@cityofrockledge.org

Rockledge

City

FL

State

32955

Zip

Speaking: [ ] For [X] Against [ ] Information OR Waive Speaking: [ ] In Support [ ] Against

PLEASE CHECK ONE OF THE FOLLOWING:

[X] I am appearing without compensation or sponsorship.

[ ] I am a registered lobbyist, representing:

[ ] I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. 2020-2022 Joint Rules.pdf (flsenate.gov)

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The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to  
Senate professional staff conducting the meeting

6.1.2026

Meeting Date

Z F

Bill Number or Topic

SEN. APPROPRIATIONS

Committee

Amendment Barcode (if applicable)

Name T. MICHAEL STAVRES

Phone 863-291-5613

Address 451 3RD ST. N.W.

Email MSTAVRES@MYWINTERHAVENFL.COM

Street

WINTER HAVEN FL

33880

City

State

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf](#) ([flsenate.gov](#))

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S-001 (08/10/2021)

June 1, 2026

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

2F

Bill Number or Topic

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Committee

Amendment Barcode (if applicable)

Name Ann Toney-Deal

Phone 727-391-0204

Address 9199 113<sup>th</sup> St.

Email atoneydealemy@seminole.com

Street

Seminole, FL

City

State

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

*While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf](#) [flsenate.gov](#)*

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5-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

6/1/24

Meeting Date

24

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name

David TOKeefe

Phone

850 363 1791

Address

34 S Monroes st

Email

OKeefeD@leonian.org

Street

Tit

City

FL

State

32301

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf](#) [flsenate.gov](#)

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The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

June 1, 2026

Meeting Date

Appropriations

Committee

STR-2-F(AP)

Bill Number or Topic

Amendment Barcode (if applicable)

Name Hector Roos

Phone 786-284-5387

Address 7740 Camino Real #6308

Email Hectorroos@gmail.com

Street

Miami FL 33143

City

State

Zip

Speaking:  For  Against  Information OR Waive Speaking:  In Support  Against

PLEASE CHECK ONE OF THE FOLLOWING:

- I am appearing without compensation or sponsorship.
 I am a registered lobbyist, representing:
 I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. 2020-2022 Joint Rules.pdf flsenate.gov

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The Florida Senate  
**APPEARANCE RECORD**

ZF

Meeting Date

Bill Number or Topic

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Committee

Amendment Barcode (if applicable)

Name

Chris Doolin

Phone

850-508-5492

Address

1018 THOMASVILLE RD 102B

Email

cdoolin@doolinandassoc.com

Street

TALLA,

FL.

32303

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without  
compensation or sponsorship.

I am a registered lobbyist,  
representing:

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

Small School/District Council Consortium +  
SMALL COUNTY COALITION

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

SB 2F

6/1/26

Meeting Date

Bill Number or Topic

Deliver both copies of this form to Senate professional staff conducting the meeting

APPROPRIATIONS

Committee

Amendment Barcode (if applicable)

Name TRIP BARRS, FLORIDA FIRE CHIEF'S ASSN.

Phone 727.260-2367

Address 1700 BAYSHORE BLVD

Email BARRS2020@gmail.com

Street

DUNEDIN

FL

34698

City

State

Zip

Speaking:  For  Against  Information OR Waive Speaking:  In Support  Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. 2020-2022 Joint Rules.pdf flsenate.gov

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June 1, 2026

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

SJR2F

Bill Number or Topic

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Appropriations

Committee

Amendment Barcode (if applicable)

Name           Melissa Villar          

Phone           950 354-1636          

Address           PO Box 11254          

Email           Melissa@NormTallahassee.org          

Street

          Tallahassee FL 32302          

City

State

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

          Norm Tallahassee          

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

*While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)*

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

2F

6/1/2026

Meeting Date

Senate Appropriations

Deliver both copies of this form to Senate professional staff conducting the meeting

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name Cathy Boehme (pronounced to rhyme w/ fame) Phone 850-224-2078

Address 312 S. Adams Street Email cathy.boehme@floridaea.org

Street

Crawfordville

Florida

32301

City

State

Zip

Speaking: [ ] For [x] Against [ ] Information OR Waive Speaking: [ ] In Support [ ] Against

PLEASE CHECK ONE OF THE FOLLOWING:

[ ] I am appearing without compensation or sponsorship.

[x] I am a registered lobbyist, representing:

Florida Education Association

[ ] I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. 2020-2022 Joint Rules.pdf (flsenate.gov)

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The Florida Senate

APPEARANCE RECORD

SJR  
~~538~~ / 2F

6-1-26

Meeting Date

Bill Number or Topic

~~4~~ Appropriations

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Committee

Amendment Barcode (if applicable)

Name

John Booker

Phone

386 490 3046

Address

123 W. Indiana Ave

Email

jbooker@volusia.org

Street

Deland

FL

32720

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf](#) [flsenate.gov](#)

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

2F

Bill Number or Topic

June 1, 2024

Meeting Date

Appropriations

Committee

Amendment Barcode (if applicable)

Name Holly D. SMITH

Phone 239-270-1725

Address 600 Dunlop Rd

Email 239-707-9800 Holly.Smith@mysanibel.com

Street

Sanibel

FL

State

33957

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:



I am appearing without compensation or sponsorship.



I am a registered lobbyist, representing:



I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf](#) | [flsenate.gov](#)

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

SJR 2-F

Bill Number or Topic

6/1/26

Meeting Date

Senate Approps

Committee

Amendment Barcode (if applicable)

Name Sadaf Knight

Phone 407-440-1421

Address 1001 N Orange Ave

Street

Email knight@florida policy.org

Orlando

City

FL

State

32801

Zip

Speaking: [ ] For [X] Against [ ] Information OR Waive Speaking: [ ] In Support [ ] Against

PLEASE CHECK ONE OF THE FOLLOWING:

[X] I am appearing without compensation or sponsorship.

[ ] I am a registered lobbyist, representing:

[ ] I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. 2020-2022 Joint Rules.pdf (flsenate.gov)

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6/1/26

Meeting Date

# The Florida Senate APPEARANCE RECORD

SJR 2-F  
Property Taxes  
Bill Number or Topic

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Approps  
Committee

Amendment Barcode (if applicable)

Name NORIN DOLLARD

Phone (407) 440 1421

Address 1001 N ORANGE AV  
Street

Email dollard@florida-policy.org

Orlando

FL

32801

City

State

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

### PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf](#) ([flisenate.gov](#))

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S-001 (08/10/2021)

6/1/2026

Meeting Date

# The Florida Senate APPEARANCE RECORD

SB2F

Bill Number or Topic

Appropriations

Committee

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Amendment Barcode (if applicable)

Name Sherry Burroughs

Phone 727-376-4568

Address 2308 Marathon Rd

Email sburroughs@pascomosquito.org

Street

Odessa

City

FL

State

33556

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

### PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf](https://www.flsenate.gov/legistics/2022/joint-rules)

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S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

6/1/26

Meeting Date

Appropriations

Committee

SJR 2-F

Bill Number or Topic

Amendment Barcode (if applicable)

Name Stephen Okye

Phone 772-834-4155

Address 121 SW Port St. Lucie

Email sokyee@cityofpsl.com

Street

Port St. Lucie FL 34984

City

State

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf](#) [flsenate.gov](#)

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# APPEARANCE RECORD

2F

6/1/25

Meeting Date

Bill Number or Topic

Deliver both copies of this form to  
Senate professional staff conducting the meeting

App. Vice Mayor  
Committee  
Name Jolien Caraballo

Amendment Barcode (if applicable)  
Phone 772-618-5437  
Email jolien.caraballo@cityofpsl.com  
City of Port St. Lucie

Address 950 SE Braemery Ave  
Street  
PSL FL 34983  
City State Zip

Speaking:

For

Against

Information

**OR**

Waive Speaking:

In Support

Against

### PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf flsenate.gov](#)

This form is part of the public record for this meeting.

6/1/26

Meeting Date

# The Florida Senate APPEARANCE RECORD

ZF

Bill Number or Topic

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Appropriations

Committee

Amendment Barcode (if applicable)

Name JEFF SCALA

Phone (850) ~~487~~ 922-4300

Address 100 S Monroe

Email jscala@fl-counties.com

Street

Tallahassee

FL

32301

City

State

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

### PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

Florida Association of Counties

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate  
**APPEARANCE RECORD**

6/1/26

Meeting Date

2 F

Bill Number or Topic

Appropriations

Committee

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Amendment Barcode (if applicable)

Name Charles Chapman

Phone 863-234-8983

Address 301 S. Bronough ST

Email cchapman@flcities.com

Street

Tallahassee FL 32301

City

State

Zip

Speaking:

For

Against

Information

**OR**

Waive Speaking:

In Support

Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida League of Cities

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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06/01/2026

Meeting Date

# The Florida Senate APPEARANCE RECORD

2 - 2026F

Bill Number or Topic

Appropriations

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Committee

Amendment Barcode (if applicable)

Name **Andrew Kalel (Kuh-lell)**

Phone **8132407632**

Address **215 South Monroe Street, Suite 520**

Email **akalel@scgroup.us**

Street

**Tallahassee**

**FL**

**32309**

City

State

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

### PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

**The Town of Ponce Inlet**

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

*While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf](#) ([flsenate.gov](#))*

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S-001 (08/10/2021)

June 1, 2026

# The Florida Senate APPEARANCE RECORD

2F

Meeting Date

Bill Number or Topic

Appropriations

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Committee

Amendment Barcode (if applicable)

Name **Pamela Burch Fort**

Phone **850-425-1344**

Address **104 South Monroe Street**  
Street

Email **TcgLobby@aol.com**

**Tallahassee** **FL** **32301**  
City State Zip

**Reset Form**

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

**NAACP Florida State Conference**

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

*While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)*

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

June 1, 2026

Meeting Date

2F

Bill Number or Topic

Appropriations

Committee

Amendment Barcode (if applicable)

Name Karen Woodall

Phone 850-921-9386

Address 579 E. Call St.

Email katep@yaleo.com

Street

Tallahassee FL 32301

City

State

Zip

Speaking:  For  Against  Information OR Waive Speaking:  In Support  Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing: Southern Poverty Law Center

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. 2020-2022 Joint Rules. pdf flsenate.gov

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The Florida Senate

APPEARANCE RECORD

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06-01-26

Meeting Date

SJR 2F

Bill Number or Topic

Appropriations

Committee

Amendment Barcode (if applicable)

Name Nadeska Concha

Phone 813-482-4161

Address 1010 E Palm Ave

Email nadeska@gmail.com

Street

Tampa

City

FL

State

33605

Zip

Speaking: [ ] For [X] Against [ ] Information OR Waive Speaking: [ ] In Support [ ] Against

PLEASE CHECK ONE OF THE FOLLOWING:

[X] I am appearing without compensation or sponsorship.

[ ] I am a registered lobbyist, representing:

[ ] I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. 511.045 and Joint Rule 1. 2020-2022 Joint Rules. (df.flsenate.gov)

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6/1/2026

Meeting Date

# The Florida Senate APPEARANCE RECORD

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SJR-28

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name

Scott Titus

Phone

Address

4980 City Center Blvd.

Email

sttitus@northportfl.gov

Street

North Port,

City

FL

State

34286

Zip

Speaking:

For

Against

Information

**OR**

Waive Speaking:

In Support

Against

### PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without  
compensation or sponsorship.

I am a registered lobbyist,  
representing:

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](https://www.flsenate.gov/legistics/2022/joint-rules)

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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6/1/26 Meeting Date

SB 2F Bill Number or Topic

Approps Committee

Amendment Barcode (if applicable)

Name Dr. Rich Templin

Phone 850-224-6926

Address 135 S. Monroe Street

Email

Tallahassee City

FL State

32301 Zip

Speaking: [ ] For [X] Against [ ] Information OR Waive Speaking: [ ] In Support [ ] Against

PLEASE CHECK ONE OF THE FOLLOWING:

[ ] I am appearing without compensation or sponsorship.

[X] I am a registered lobbyist, representing:

Florida AFL-CIO

[ ] I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. 2020-2022 Joint Rules.pdf flsenate.gov

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The Florida Senate

APPEARANCE RECORD

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6/1/26

Meeting Date

SJR-2F

Bill Number or Topic

APPROPRIATIONS  
Committee

Amendment Barcode (if applicable)

Name Lee Whitehurst

Phone 941-737-8583

Address 3200 CAKWOOD RANCH BLVD.  
Street

Email lwhitehurst@emtr.org

BRADENTON  
City

FL  
State

34211  
Zip

Speaking:  For  Against  Information OR Waive Speaking:  In Support  Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf](#) (flsenate.gov)

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S-001 (08/10/2021)

The Florida Senate

# APPEARANCE RECORD

2 F

6/1/26

Meeting Date

Bill Number or Topic

Appropriations

Committee

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Amendment Barcode (if applicable)

Name MARK Jeffries

Phone 407-836-5909

Address 201 S. Rosalind Ave

Email mark.jeffries@ocfl.net

Street

Orlando FL 32818

City

State

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing: Orange County

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Appropriations

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BILL: CS/SB 4-F

INTRODUCER: Appropriations Committee and Senator Avila and others

SUBJECT: Property Tax Administration

DATE: June 1, 2026

REVISED: \_\_\_\_\_

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ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. <u>Khan</u>	<u>Sadberry</u>	<u>AP</u>	<u>Fav/CS</u>

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**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

CS/SB 4-F amends the method used to determine the maximum millage rate that may be levied pursuant to a majority vote by a county, municipality, special district dependent to a county or municipality, municipal service taxing unit, or independent special district. Rather than the calculation used in current law to determine the maximum millage rate, the bill requires use of the rolled-back rate used to comply with notice requirements.

The bill allows a ballot summary to exceed the statutorily established 75-word limit if a joint resolution is proposing an amendment or revision to Article VII, sections 4, 6, and 9 of the State Constitution, which is to be submitted to the electors at the general election to be held on November 3, 2026.

The Revenue Estimating Conference has not reviewed the bill. See Section V, Fiscal Impact Statement.

The bill is effective upon becoming a law.

**II. Present Situation:**

**General Overview of Property Taxation**

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of a property as of

January 1 of each year.<sup>1</sup> The property appraiser annually determines the “just value”<sup>2</sup> of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”<sup>3</sup>

Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by the State Constitution.<sup>4</sup>

### **County, Municipal, Special District, and School Millage**

Ad valorem taxes, excluding taxes levied for the payment of bonds and taxes levied for periods not longer than two years, approved by vote of the electors, may not be levied in excess of the following millages:

- For all county or municipal purposes, ten mills;
- For all school purposes, ten mills;
- For water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill, and for water management purposes for the remaining portions of the state, 1.0 mill; and
- For all other special districts, a millage authorized by law approved by vote of the electors.

A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.

### **Method of Fixing Millage**

Upon completion of the assessment of all property, the property appraiser certifies to each taxing authority the taxable value within the jurisdiction of the taxing authority.<sup>5</sup>

The form used by property appraisers to certify the value within a jurisdiction must include instructions to that taxing authority explaining how to compute the “rolled-back rate.”<sup>6</sup> The rolled-back rate is the millage rate that would provide the taxing authority the same ad valorem tax revenue as was raised the previous year, excluding certain value such as the value of new construction, additions, deletions, and increases in the value of improvements that have

---

<sup>1</sup> Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

<sup>2</sup> Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. Art. VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

<sup>3</sup> *See* ss. 192.001(2) and (16), F.S.

<sup>4</sup> FLA. CONST. Art. VII, s. 9(a).

<sup>5</sup> Section 200.065(1), F.S.

<sup>6</sup> *Id.*

undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100 percent.<sup>7</sup>

The taxing authority must prepare a tentative budget and compute the millage rate necessary to fund the tentative budget.<sup>8</sup> The taxing authority gives public notice, holds public hearings regarding a proposed millage rate, and ultimately adopts a millage rate.<sup>9</sup> If the proposed millage exceeds the rolled-back rate, the taxing authority must notify taxpayers of a proposed tax increase.<sup>10</sup>

### ***Maximum Millage Rate***

In 2007, the Legislature restricted the ad valorem tax levies of counties, municipalities, dependent and independent special districts, and municipal service taxing units and set a maximum rate that could be levied based on revenue collections and personal income growth.<sup>11</sup>

Since 2009, these local governments calculate the maximum millage that they may levy by increasing the previous year's maximum millage rate through a formula based on the growth of per capita Florida personal income.<sup>12</sup> The maximum millage rate is a type of rolled-back rate, but is different from the rolled-back rate that is calculated under s. 200.065(1), F.S., for the purpose of determining whether a notice of proposed tax increase must be mailed. A millage rate up to this maximum rate, or the previous year's adopted millage rate if higher, may be adopted by simple majority.

A higher rate may be adopted only under the following conditions:

- A rate of not more than 110 percent of the rolled-back rate based on the previous year's maximum millage rate, adjusted for change in per capita Florida personal income, may be adopted if approved by a two-thirds vote of the membership of the governing body of the county, municipality, or independent district; or
- A rate in excess of 110 percent may be adopted if approved by a unanimous vote of the membership of the governing body of the county, municipality, or independent district; by a three-fourths vote of the membership of the governing body if the governing body has nine or more members; or if the rate is approved by a referendum.<sup>13</sup>

### **Ballot Statements for Constitutional Amendments Proposed by the Legislature**

The Florida Constitution specifies the methods through which a constitutional amendment may be proposed and adopted,<sup>14</sup> but it is the Florida Election Code<sup>15</sup> that specifies the content that appears on the ballot when a proposed amendment is put before the electorate.<sup>16</sup> For

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<sup>7</sup> *Id.*

<sup>8</sup> Section 200.065(2), F.S.

<sup>9</sup> *See* s. 200.065(2) and (3), F.S.

<sup>10</sup> Section 200.065(3), F.S.

<sup>11</sup> Chapter 2007-321, Laws of Fla.

<sup>12</sup> Section 200.065(5), F.S.

<sup>13</sup> *Id.*

<sup>14</sup> *See* FLA. CONST. Art. XI.

<sup>15</sup> Chapters 97 through 106, F.S., are known as the Florida Election Code. [Section 97.011, F.S.](#)

<sup>16</sup> [Section 101.161, F.S.](#)

constitutional amendments proposed by the Legislature, the Florida Election Code requires that the joint resolution<sup>17</sup> proposing the amendment must include at least one ballot statement.<sup>18</sup> A ballot statement is what appears on the ballot itself and it consists of two parts: a ballot title and a ballot summary.<sup>19</sup> A ballot title is the name by which the measure is commonly referred to and it is limited to 15 words. A ballot summary is a description of “the chief purpose of the amendment...in clear and unambiguous language.”<sup>20</sup> Unlike constitutional amendments proposed through other methods,<sup>21</sup> amendments proposed by the Legislature may contain multiple ballot statements for a single amendment.<sup>22</sup> A joint resolution with multiple ballot statements must list the statements in an order that indicates their priority.<sup>23</sup> While only one statement will appear on the ballot, if the Legislature includes more than one and a court later holds that a particular ballot statement is unconstitutional, any additional ballot statements can be substituted for the defective statement ahead of the election (unless all statements are held to be constitutionally deficient). The ballot summary within the first ballot statement of a legislatively proposed amendment is limited to 75 words.<sup>24</sup> If the joint resolution contains only one statement, the ballot summary within that statement is subject to the 75-word limit. Any additional ballot summaries are not subject to a word limit.

Once the Legislature passes a joint resolution proposing a constitutional amendment by the required vote-threshold, the amendment is filed with the Secretary of State (secretary).<sup>25</sup> The secretary then designates the proposed amendment with a number<sup>26</sup> and provides the appropriate ballot statement (according to the order of priority) to the supervisor of elections of each county.<sup>27</sup> A legal challenge to one or more ballot statements in a joint resolution must be filed within 30 days after the resolution is filed with the secretary.<sup>28</sup> Unless otherwise provided in a joint resolution, if a court finds that all ballot statements are defective and further appeals are declined, abandoned, or exhausted, the Attorney General must, within 10 days, prepare and submit to the Department of State a revised ballot title or ballot summary that corrects the deficiencies identified by the court.<sup>29</sup> The 75-word limitation does not apply to any ballot summary revised by the Attorney General. The Department of State then sends the revised title or summary to each supervisor of elections for placement on the ballot.<sup>30</sup> Any legal challenge to a revised ballot title or ballot summary must be filed within 10 days after the revised ballot title or ballot summary is submitted to the Department of State.<sup>31</sup>

---

<sup>17</sup> See FLA. CONST. Art. XI, s. 1.

<sup>18</sup> [Section 101.161\(3\)\(a\), F.S.](#)

<sup>19</sup> *Id.*

<sup>20</sup> *Id.* The Florida Supreme Court has held that the “clear and unambiguous” language in [s. 101.161, F.S.](#), is a codification of the Florida Constitution’s implicit requirement that ballot statements “be *accurately* represented on the ballot.” *Armstrong v. Harris*, 773 So. 2d 7, 12 (Fla. 2000)(emphasis in original).

<sup>21</sup> See [s. 101.161\(1\), F.S.](#)

<sup>22</sup> [Section 101.161\(3\)\(a\), F.S.](#)

<sup>23</sup> *Id.*

<sup>24</sup> *Id.*

<sup>25</sup> FLA. CONST. Art. XI, s. 5(a).

<sup>26</sup> [Section 101.161\(3\)\(b\), F.S.](#); see also Fla. Admin. Code R. 1S-2.0011(1)(c).

<sup>27</sup> [Section 101.161\(3\)\(b\), F.S.](#)

<sup>28</sup> Section 101.161(3)(c)1., F.S.

<sup>29</sup> Section 101.161(3)(c)2., F.S.

<sup>30</sup> *Id.*

<sup>31</sup> *Id.*

### III. Effect of Proposed Changes:

The bill (Section 2) amends the method used to determine the maximum millage rate that may be levied pursuant to a majority vote by a county, municipality, special district dependent to a county or municipality, municipal service taxing unit, or independent special district. Rather than the calculation used in current law to determine the maximum millage rate, the bill uses the rolled-back rate that taxing authorities must already calculate for the purpose of complying with notice of tax increase requirements. Rather than using the maximum millage rate as the baseline for a taxing authority to determine if a supermajority vote is required to adopt a higher rate, under the bill, a two-thirds vote will be required if the specified taxing authority wants to adopt a millage rate of not more than 110 of the rolled-back rate. The taxing authority may adopt a rate above 110 percent of the rolled-back rate and up to the constitutional or statutory millage limit by a unanimous vote of the membership of the governing body; by a three-fourths vote of the membership if the governing body has nine or more members; or pursuant to a referendum.

The bill (Sections 1, 2, 3, 4, 5, and 6) amends and reenacts several statutes to conform with changes to the maximum millage rate calculations. For purposes of the maximum millage rate calculation, the bill repeals a provision that allows for the exclusion of revenue that is required to be contributed to the county public general hospital in a county that was authorized to levy the county public hospital surtax in 2007.

Furthermore, the bill (Section 7) allows a ballot summary to exceed the statutorily established 75-word limit<sup>32</sup> if the joint resolution is proposing an amendment or revision to Art. VII, ss. 4, 6, and 9 of the State Constitution that is to be submitted to the electors at the general election to be held on November 3, 2026.

Section 8 of the bill provides for incorporation of other amendments enacted in other sessions this year to statutes amended by this bill to be incorporated.

The bill is effective upon becoming a law.

### IV. Constitutional Issues:

#### A. Municipality/County Mandates Restrictions:

The bill does not appear to require counties and municipalities to expend funds or limit their authority to raise revenue or receive state-shared revenues as specified by Art. VII, s. 18, of the State Constitution.

#### B. Public Records/Open Meetings Issues:

None.

#### C. Trust Funds Restrictions:

None.

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<sup>32</sup> Section 101.161(3)(a), F.S.

**D. State Tax or Fee Increases:**

This bill does not create or raise a state tax or fee. Therefore, the requirements of Art. VII, s. 19 of the State Constitution do not apply.

**E. Other Constitutional Issues:**

None identified.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

The Revenue Estimating Conference has not reviewed the bill.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

SB 2-F, entitled Save our Homes from Excessive Property Taxes, is a joint resolution to propose an amendment to the State Constitution to which the exception to the statutory word limitation on the ballot summary provided under this bill would likely apply.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 200.001, 200.065, and 200.068.

The bill re-enacts the following sections of the Florida Statutes: 218.12, 218.125, and 218.136.

The bill creates undesignated sections of Florida law.

**IX. Additional Information:**

**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Appropriations on June 1, 2026:**

The committee substitute removes the following provisions:

- Requirements for property appraisers to send notices to property taxpayers regarding proposed constitutional amendments or revisions related to property taxes and specifying requirements for the contents and formatting of such notices;
- Requirements for the Department of Revenue to establish a website relating to proposed constitutional amendments or revisions related to property taxes; and
- An appropriation for reimbursement for the costs of notices sent by property appraisers to property taxpayers.

B. Amendments:

None.



714210

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
06/01/2026	.	
	.	
	.	
	.	

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The Committee on Appropriations (Grall) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 65 - 722

and insert:

Section 2. Subsection (5) of section 200.065, Florida Statutes, is amended to read:

200.065 Method of fixing millage.-

(5) In each fiscal year:

(a) The maximum millage rate that a county, municipality, special district dependent to a county or municipality,



714210

11 municipal service taxing unit, or independent special district  
12 may levy is the a rolled-back rate computed pursuant to  
13 subsection (1) based on the amount of taxes which would have  
14 been levied in the prior year if the maximum millage rate had  
15 been applied, adjusted for change in per capita Florida personal  
16 income, unless a higher rate was adopted, in which case the  
17 maximum is the adopted rate. The maximum millage rate applicable  
18 to a county authorized to levy a county public hospital surtax  
19 under s. 212.055 and which did so in fiscal year 2007 shall  
20 exclude the revenues required to be contributed to the county  
21 public general hospital in the current fiscal year for the  
22 purposes of making the maximum millage rate calculation, but  
23 shall be added back to the maximum millage rate allowed after  
24 the roll back has been applied, the total of which shall be  
25 considered the maximum millage rate for such a county for  
26 purposes of this subsection. The revenue required to be  
27 contributed to the county public general hospital for the  
28 upcoming fiscal year shall be calculated as 11.873 percent times  
29 the millage rate levied for countywide purposes in fiscal year  
30 2007 times 95 percent of the preliminary tax roll for the  
31 upcoming fiscal year. A higher rate may be adopted only under  
32 the following conditions:

33       1. A rate of not more than 110 percent of the rolled-back  
34 rate ~~based on the previous year's maximum millage rate, adjusted~~  
35 ~~for change in per capita Florida personal income,~~ may be adopted  
36 if approved by a two-thirds vote of the membership of the  
37 governing body of the county, municipality, or independent  
38 district; or

39       2. A rate in excess of 110 percent may be adopted if



714210

40 approved by a unanimous vote of the membership of the governing  
41 body of the county, municipality, or independent district or by  
42 a three-fourths vote of the membership of the governing body if  
43 the governing body has nine or more members, or if the rate is  
44 approved by a referendum.

45 (b) The millage rate of a county or municipality, municipal  
46 service taxing unit of that county, and any special district  
47 dependent to that county or municipality may exceed the maximum  
48 millage rate authorized ~~calculated~~ pursuant to this subsection  
49 if the total county ad valorem taxes levied or total municipal  
50 ad valorem taxes levied do not exceed the maximum total county  
51 ad valorem taxes levied or maximum total municipal ad valorem  
52 taxes levied, respectively. Voted millage and taxes levied by a  
53 municipality or independent special district that has levied ad  
54 valorem taxes for less than 5 years are not subject to this  
55 limitation. The millage rate of a county authorized to levy a  
56 county public hospital surtax under s. 212.055 may exceed the  
57 maximum millage rate authorized ~~calculated~~ pursuant to this  
58 subsection to the extent necessary to account for the revenues  
59 required to be contributed to the county public hospital. Total  
60 taxes levied may exceed the maximum calculated pursuant to  
61 subsection (6) as a result of an increase in taxable value above  
62 that certified in subsection (1) if such increase is less than  
63 the percentage amounts contained in subsection (6) or if the  
64 administrative adjustment cannot be made because the value  
65 adjustment board is still in session at the time the tax roll is  
66 extended; otherwise, millage rates subject to this subsection  
67 may be reduced so that total taxes levied do not exceed the  
68 maximum.



714210

69  
70 Any unit of government operating under a home rule charter  
71 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State  
72 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the  
73 State Constitution, which is granted the authority in the State  
74 Constitution to exercise all the powers conferred now or  
75 hereafter by general law upon municipalities and which exercises  
76 such powers in the unincorporated area shall be recognized as a  
77 municipality under this subsection. For a downtown development  
78 authority established before the effective date of the State  
79 Constitution which has a millage that must be approved by a  
80 municipality, the governing body of that municipality shall be  
81 considered the governing body of the downtown development  
82 authority for purposes of this subsection.

83 Section 3. Section 200.068, Florida Statutes, is amended to  
84 read:

85 200.068 Certification of compliance with this chapter.—Not  
86 later than 30 days following adoption of an ordinance or  
87 resolution establishing a property tax levy, each taxing  
88 authority shall certify compliance with the provisions of this  
89 chapter to the Department of Revenue. In addition to a statement  
90 of compliance, such certification shall include a copy of the  
91 ordinance or resolution so adopted; a copy of the certification  
92 of value showing rolled-back millage and proposed millage rates,  
93 as provided to the property appraiser pursuant to s. 200.065(1)  
94 and (2) (b); maximum millage rates authorized ~~calculated~~ pursuant  
95 to s. 200.065(5), ~~together with values and calculations upon~~  
96 ~~which the maximum millage rates are based~~; and a certified copy  
97 of the advertisement, as published pursuant to s. 200.065(3). In



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98 certifying compliance, the governing body of the county shall  
99 also include a certified copy of the notice required under s.  
100 194.037. However, if the value adjustment board completes its  
101 hearings after the deadline for certification under this  
102 section, the county shall submit such copy to the department not  
103 later than 30 days following completion of such hearings.

104 Section 4. For the purpose of incorporating the amendment  
105 made by this act to section 200.065, Florida Statutes, in a  
106 reference thereto, subsection (2) of section 218.12, Florida  
107 Statutes, is reenacted to read:

108 218.12 Appropriations to offset reductions in ad valorem  
109 tax revenue in fiscally constrained counties.—

110 (2) On or before November 15 of each year, each fiscally  
111 constrained county shall apply to the Department of Revenue to  
112 participate in the distribution of the appropriation and provide  
113 documentation supporting the county's estimated reduction in ad  
114 valorem tax revenue in the form and manner prescribed by the  
115 Department of Revenue. The documentation must include an  
116 estimate of the reduction in taxable value directly attributable  
117 to revisions of Art. VII of the State Constitution for all  
118 county taxing jurisdictions within the county and shall be  
119 prepared by the property appraiser in each fiscally constrained  
120 county. The documentation must also include the county millage  
121 rates applicable in all such jurisdictions for both the current  
122 year and the prior year; rolled-back rates, determined as  
123 provided in s. 200.065, for each county taxing jurisdiction; and  
124 maximum millage rates that could have been levied by majority  
125 vote pursuant to s. 200.065(5). For purposes of this section,  
126 each fiscally constrained county's reduction in ad valorem tax



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127 revenue shall be calculated as 95 percent of the estimated  
128 reduction in taxable value times the lesser of the 2007  
129 applicable millage rate or the applicable millage rate for each  
130 county taxing jurisdiction in the current year. If a fiscally  
131 constrained county fails to apply for the distribution, its  
132 share shall revert to the fund from which the appropriation was  
133 made.

134 Section 5. For the purpose of incorporating the amendment  
135 made by this act to section 200.065, Florida Statutes, in a  
136 reference thereto, subsection (2) of section 218.125, Florida  
137 Statutes, is reenacted to read:

138 218.125 Offset for tax loss associated with certain  
139 constitutional amendments affecting fiscally constrained  
140 counties.—

141 (2) On or before November 15 of each year, each fiscally  
142 constrained county shall apply to the Department of Revenue to  
143 participate in the distribution of the appropriation and provide  
144 documentation supporting the county's estimated reduction in ad  
145 valorem tax revenue in the form and manner prescribed by the  
146 Department of Revenue. The documentation must include an  
147 estimate of the reduction in taxable value directly attributable  
148 to revisions of Art. VII of the State Constitution for all  
149 county taxing jurisdictions within the county and shall be  
150 prepared by the property appraiser in each fiscally constrained  
151 county. The documentation must also include the county millage  
152 rates applicable in all such jurisdictions for the current year  
153 and the prior year, rolled-back rates determined as provided in  
154 s. 200.065 for each county taxing jurisdiction, and maximum  
155 millage rates that could have been levied by majority vote



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156 pursuant to s. 200.065(5). For purposes of this section, each  
157 fiscally constrained county's reduction in ad valorem tax  
158 revenue shall be calculated as 95 percent of the estimated  
159 reduction in taxable value multiplied by the lesser of the 2010  
160 applicable millage rate or the applicable millage rate for each  
161 county taxing jurisdiction in the current year. If a fiscally  
162 constrained county fails to apply for the distribution, its  
163 share shall revert to the fund from which the appropriation was  
164 made.

165 Section 6. For the purpose of incorporating the amendment  
166 made by this act to section 200.065, Florida Statutes, in a  
167 reference thereto, subsection (2) of section 218.136, Florida  
168 Statutes, is reenacted to read:

169 218.136 Offset for ad valorem revenue loss affecting  
170 fiscally constrained counties.—

171 (2) On or before November 15 of each year, each fiscally  
172 constrained county shall apply to the Department of Revenue to  
173 participate in the distribution of the appropriation and provide  
174 documentation supporting the county's estimated reduction in ad  
175 valorem tax revenue in the form and manner prescribed by the  
176 Department of Revenue. The documentation must include an  
177 estimate of the reduction in taxable value directly attributable  
178 to revisions of s. 6(a), Art. VII of the State Constitution  
179 approved in the November 2024 general election for all county  
180 taxing jurisdictions within the county and shall be prepared by  
181 the property appraiser in each fiscally constrained county. The  
182 documentation must also include the county millage rates  
183 applicable in all such jurisdictions for the current year and  
184 the prior year, rolled-back rates determined as provided in s.



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185 200.065 for each county taxing jurisdiction, and maximum millage  
186 rates that could have been levied by majority vote pursuant to  
187 s. 200.065(5). For purposes of this section, each fiscally  
188 constrained county's reduction in ad valorem tax revenue shall  
189 be calculated as 95 percent of the estimated reduction in  
190 taxable value multiplied by the lesser of the 2024 applicable  
191 millage rate or the applicable millage rate for each county  
192 taxing jurisdiction in the current year. If a fiscally  
193 constrained county fails to apply for the distribution, its  
194 share shall revert to the fund from which the appropriation was  
195 made.

196 Section 7. Notwithstanding s. 101.161(3)(a), Florida  
197 Statutes, a ballot summary may exceed 75 words for a joint  
198 resolution proposing an amendment or a revision to ss. 4, 6, and  
199 9, Article VII of the State Constitution which is to be  
200 submitted to the electors at the general election to be held on  
201 November 3, 2026.

202 Section 8. If any law amended by this act was also amended  
203 by a law enacted during the 2026 Regular Session or 2026 Special  
204 Session E of the Legislature, such laws shall be construed as if  
205 they had been enacted during the same session of the Legislature  
206 and full effect shall be given to each if possible.

207  
208 ===== T I T L E A M E N D M E N T =====

209 And the title is amended as follows:

210 Delete lines 7 - 46

211 and insert:

212 amending s. 200.065, F.S.; revising limitations on the  
213 maximum millage rate that may be levied by certain



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214 units of government; amending s. 200.068, F.S.;

215 conforming a provision to changes made by the act;

216 reenacting ss. 218.12(2), 218.125(2), and 218.136(2),

217 F.S., relating to appropriations to offset reductions

218 in ad valorem tax revenue in fiscally constrained

219 counties, offsets for tax loss associated with certain

220 constitutional amendments affecting fiscally

221 constrained counties, and offsets for ad valorem

222 revenue loss affecting fiscally constrained counties,

223 respectively, to incorporate the amendments made to s.

224 200.065, F.S., in references thereto; authorizing the

225 ballot summary of a specified proposed amendment or

226 revision of the State Constitution to exceed a

227 specified word limit; providing for construction of

228 the act in pari materia with laws enacted during the

229 2026 Regular Session and 2026 Special Session E of the

230 Legislature; providing an effective date.



953666

LEGISLATIVE ACTION

Senate	.	House
Comm: UNFAV	.	
06/01/2026	.	
	.	
	.	
	.	

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The Committee on Appropriations (Polsky) recommended the following:

**Senate Amendment (with title amendment)**

Delete line 723

and insert:

Section 14. (1) The Office of Program Policy Analysis and Government Accountability shall conduct research, analyze data, and prepare and submit to the Governor, the President of the Senate, and the Speaker of the House of Representatives by December 1, 2027, and annually thereafter, a report containing its findings and recommendations related to the property tax



953666

11 reforms proposed in SJR 2-F, 2026 Special Session F.

12 (2) At a minimum, the report must include all of the  
13 following:

14 (a) An assessment of the economic impact of SJR 2-F, 2026  
15 Special Session F, including, but not limited to:

16 1. An assessment of the impacts of SJR 2-F, 2026 Special  
17 Session F, on the housing markets in communities in this state;  
18 and

19 2. An assessment of economic activity resulting from tax  
20 reductions on homestead property owners.

21 (b) An assessment of the impact of SJR 2-F, 2026 Special  
22 Session F, on state and local governments, including, but not  
23 limited to:

24 1. Calculations of the amount of revenue reductions as a  
25 result of the passage of SJR 2-F, 2026 Special Session F, with  
26 impacts grouped by type of local government;

27 2. Calculations of the amount of state revenue needed to  
28 supplement local governments for core services, including public  
29 safety, education, infrastructure, natural resources, debt  
30 service, and retirement benefits;

31 3. An assessment of any reduction in local government  
32 services; and

33 4. An analysis related to the manner in which local  
34 governments have replaced the loss of ad valorem revenue,  
35 including increased assessments, fees, or non-ad valorem taxes.

36 (c) Recommendations for future legislative action,  
37 including consideration of any increase in the amount of  
38 assessed valuation exempt from taxation under s. 6(a)(4)a.1.,  
39 Article VII of the State Constitution and any proposals for



953666

40 additional constitutional amendments, revisions, or repeals.

41 (3) The effective date of this section is contingent upon  
42 the adoption by the electors of an amendment or a revision to  
43 ss. 4, 6, and 9, Article VII of the State Constitution, as  
44 proposed by SJR 2-F, 2026 Special Session F, or similar joint  
45 resolution adopted in the same legislative session.

46 Section 15. Except as otherwise expressly provided in this  
47 act, this act shall take effect upon becoming a law.

48  
49 ===== T I T L E A M E N D M E N T =====

50 And the title is amended as follows:

51 Delete line 46

52 and insert:

53 an appropriation; requiring the Office of Program  
54 Policy Analysis and Government Accountability to  
55 conduct research, analyze data, and prepare and submit  
56 a report of its findings and recommendations related  
57 to SJR 2-F, 2026 Special Session F, to the Governor  
58 and the Legislature by a specified date and annually  
59 thereafter; specifying requirements for the report;  
60 providing effective dates.



330146

LEGISLATIVE ACTION

Senate	.	House
Comm: UNFAV	.	
06/01/2026	.	
	.	
	.	
	.	

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The Committee on Appropriations (Berman) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 704 and 705  
insert:

Section 11. (1) If a joint resolution proposing an amendment or a revision to ss. 4, 6, and 9, Article VII of the State Constitution is to be submitted to the electors at the November 2026 general election, any local government may provide a publicly accessible website for informing residents of the estimated impacts that could result from the proposed



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11 constitutional amendment or revision, including lost services or  
12 increased assessments, user fees, or non-ad valorem taxes  
13 necessary to maintain services. Any website must be in the  
14 official language of the state; however, the website must be  
15 capable of translation to other languages and must be compliant  
16 with federal regulations promulgated under Title II of the  
17 Americans with Disabilities Act. The website must provide the  
18 following statement in bold font with a font size greater than  
19 or equal to 16 pixels on a standard screen:

20  
21 This website is not advocating for the passage or defeat of  
22 a proposed constitutional amendment. This website was created by  
23 (insert the name of the local government) pursuant to (insert  
24 the assigned chapter number of this act).

25  
26 (2) The website provided under this section constitutes  
27 posting factual information on a government website as  
28 authorized under s. 106.113, Florida Statutes.

29 (3) This section expires January 1, 2029.

30  
31 ===== T I T L E A M E N D M E N T =====

32 And the title is amended as follows:

33 Delete line 35

34 and insert:

35 Revenue, and authorizing local governments, to  
36 establish a publicly accessible website

By Senator Avila

39-00002-26F

20264F\_\_

1 A bill to be entitled  
 2 An act relating to property tax administration;  
 3 amending s. 200.001, F.S.; revising the definitions of  
 4 the terms "maximum total county ad valorem taxes  
 5 levied" and "maximum total municipal ad valorem taxes  
 6 levied" to conform to changes made by the act;  
 7 amending s. 200.065, F.S.; requiring the property  
 8 appraiser to include a notice regarding a  
 9 constitutional amendment or revision in certain  
 10 notices relating to millage rates; revising  
 11 limitations on the maximum millage rate that may be  
 12 levied by certain units of government; amending s.  
 13 200.069, F.S.; requiring that the notice of proposed  
 14 property taxes include a notice regarding a  
 15 constitutional amendment or revision submitted to the  
 16 voters at the November 2026 general election;  
 17 requiring the Department of Revenue to establish the  
 18 uniform notice for use by the property appraiser;  
 19 prohibiting the property appraiser from revising,  
 20 editing, or modifying the notice; specifying  
 21 requirements for the notice; amending s. 200.068,  
 22 F.S.; conforming a provision to changes made by the  
 23 act; reenacting ss. 218.12(2), 218.125(2), and  
 24 218.136(2), F.S., relating to appropriations to offset  
 25 reductions in ad valorem tax revenue in fiscally  
 26 constrained counties, offsets for tax loss associated  
 27 with certain constitutional amendments affecting  
 28 fiscally constrained counties, and offsets for ad  
 29 valorem revenue loss affecting fiscally constrained

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30 counties, respectively, to incorporate the amendments  
 31 made to s. 200.065, F.S., in references thereto;  
 32 providing a directive to the Division of Law Revision;  
 33 providing for the expiration and reversion of  
 34 specified statutory text; requiring the Department of  
 35 Revenue to establish a publicly accessible website  
 36 relating to a specified constitutional amendment or  
 37 revision submitted to the voters at the November 2026  
 38 general election; specifying requirements for the  
 39 website; providing construction; providing for  
 40 expiration; authorizing the ballot summary of a  
 41 specified proposed amendment or revision of the State  
 42 Constitution to exceed a specified word limit;  
 43 providing for construction of the act in pari materia  
 44 with laws enacted during the 2026 Regular Session and  
 45 2026 Special Session E of the Legislature; providing  
 46 an appropriation; providing an effective date.  
 47  
 48 Be It Enacted by the Legislature of the State of Florida:  
 49  
 50 Section 1. Paragraphs (l) and (m) of subsection (8) of  
 51 section 200.001, Florida Statutes, are amended to read:  
 52 200.001 Millages; definitions and general provisions.—  
 53 (8)  
 54 (l) "Maximum total county ad valorem taxes levied" means  
 55 the total taxes levied by a county, municipal service taxing  
 56 units of that county, and special districts dependent to that  
 57 county at their individual maximum millages, authorized  
 58 ~~calculated pursuant to s. 200.065(5) (a) for fiscal years 2009-~~

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59 ~~2010 and thereafter.~~

60 (m) "Maximum total municipal ad valorem taxes levied" means  
61 the total taxes levied by a municipality and special districts  
62 dependent to that municipality at their individual maximum  
63 millages, authorized ~~calculated~~ pursuant to s. 200.065(5)(a) ~~s.~~  
64 ~~200.065(5)(b) for fiscal years 2009-2010 and thereafter.~~

65 Section 2. Paragraphs (b) and (d) of subsection (2) and  
66 subsection (5) of section 200.065, Florida Statutes, are  
67 amended, and paragraph (c) is added to subsection (14) of that  
68 section, to read:

69 200.065 Method of fixing millage.-

70 (2) No millage shall be levied until a resolution or  
71 ordinance has been approved by the governing board of the taxing  
72 authority which resolution or ordinance must be approved by the  
73 taxing authority according to the following procedure:

74 (b)1. Within 35 days of certification of value pursuant to  
75 subsection (1), each taxing authority shall advise the property  
76 appraiser of its proposed millage rate, of its rolled-back rate  
77 computed pursuant to subsection (1), and of the date, time, and  
78 place at which a public hearing will be held to consider the  
79 proposed millage rate and the tentative budget. The property  
80 appraiser shall utilize this information in preparing the notice  
81 of proposed property taxes pursuant to s. 200.069. The deadline  
82 for mailing the notice shall be the later of 55 days after  
83 certification of value pursuant to subsection (1) or 10 days  
84 after either the date the tax roll is approved or the interim  
85 roll procedures under s. 193.1145 are instituted. However, for  
86 counties for which a state of emergency was declared by  
87 executive order or proclamation of the Governor pursuant to

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88 chapter 252, if mailing is not possible during the state of  
89 emergency, the property appraiser may post the notice on the  
90 county's website. If the deadline for mailing the notice of  
91 proposed property taxes is 10 days after the date the tax roll  
92 is approved or the interim roll procedures are instituted, all  
93 subsequent deadlines provided in this section shall be extended.  
94 In addition, the deadline for mailing the notice may be extended  
95 for 30 days in counties for which a state of emergency was  
96 declared by executive order or proclamation of the Governor  
97 pursuant to chapter 252, and property appraisers may use  
98 alternate methods of distribution only when mailing the notice  
99 is not possible. In such event, however, property appraisers  
100 must work with county tax collectors to ensure the timely  
101 assessment and collection of taxes. The number of days by which  
102 the deadlines shall be extended shall equal the number of days  
103 by which the deadline for mailing the notice of proposed taxes  
104 is extended beyond 55 days after certification. If any taxing  
105 authority fails to provide the information required in this  
106 paragraph to the property appraiser in a timely fashion, the  
107 taxing authority shall be prohibited from levying a millage rate  
108 greater than the rolled-back rate computed pursuant to  
109 subsection (1) for the upcoming fiscal year, which rate shall be  
110 computed by the property appraiser and used in preparing the  
111 notice of proposed property taxes. Each multicounty taxing  
112 authority that levies taxes in any county that has extended the  
113 deadline for mailing the notice due to a declared state of  
114 emergency and that has noticed hearings in other counties must  
115 advertise the hearing at which it intends to adopt a tentative  
116 budget and millage rate in a newspaper of general paid

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117 circulation within each county not less than 2 days or more than  
118 5 days before the hearing.

119 2. When mailing notices required pursuant to this  
120 paragraph, the property appraiser must include the notice  
121 required pursuant to s. 200.069(10) if a joint resolution  
122 proposing an amendment or a revision to ss. 4, 6, and 9, Art.  
123 VII of the State Constitution is to be submitted to the electors  
124 at the next general election.

125 (d) Within 15 days after the meeting adopting the tentative  
126 budget, the taxing authority shall advertise in a newspaper of  
127 general circulation in the county as provided in subsection (3),  
128 its intent to finally adopt a millage rate and budget. A public  
129 hearing to finalize the budget and adopt a millage rate shall be  
130 held not less than 2 days nor more than 5 days after the day  
131 that the advertisement is first published. In the event of a  
132 need to postpone or recess the final meeting due to a declared  
133 state of emergency, the taxing authority may postpone or recess  
134 the hearing for up to 7 days and shall post a prominent notice  
135 at the place of the original hearing showing the date, time, and  
136 place where the hearing will be reconvened. The posted notice  
137 shall measure not less than 8.5 by 11 inches. The taxing  
138 authority shall make every reasonable effort to provide  
139 reasonable notification of the continued hearing to the  
140 taxpayers. The information must also be posted on the taxing  
141 authority's website. During the hearing, the governing body of  
142 the taxing authority shall amend the adopted tentative budget as  
143 it sees fit, adopt a final budget, and adopt a resolution or  
144 ordinance stating the millage rate to be levied. The resolution  
145 or ordinance shall state the percent, if any, by which the

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146 millage rate to be levied exceeds the rolled-back rate computed  
147 pursuant to subsection (1), which shall be characterized as the  
148 percentage increase in property taxes adopted by the governing  
149 body. The adoption of the budget and the millage-levy resolution  
150 or ordinance shall be by separate votes. For each taxing  
151 authority levying millage, the name of the taxing authority, the  
152 rolled-back rate, the percentage increase, and the millage rate  
153 to be levied shall be publicly announced before the adoption of  
154 the millage-levy resolution or ordinance. In no event may the  
155 millage rate adopted pursuant to this paragraph exceed the  
156 millage rate tentatively adopted pursuant to paragraph (c).

157 1. If the rate tentatively adopted pursuant to paragraph  
158 (c) exceeds the proposed rate provided to the property appraiser  
159 pursuant to paragraph (b), or as subsequently adjusted pursuant  
160 to subsection (11), each taxpayer within the jurisdiction of the  
161 taxing authority shall be sent notice by first-class mail of his  
162 or her taxes under the tentatively adopted millage rate and his  
163 or her taxes under the previously proposed rate. The notice must  
164 be prepared by the property appraiser, at the expense of the  
165 taxing authority, and must generally conform to the requirements  
166 of s. 200.069. If such additional notice is necessary, its  
167 mailing must precede the hearing held pursuant to this paragraph  
168 by not less than 10 days and not more than 15 days.

169 2. When mailing notices required pursuant to subparagraph  
170 1., the property appraiser must include the notice required  
171 pursuant to s. 200.069(10) if a joint resolution proposing an  
172 amendment or a revision to ss. 4, 6, and 9, Art. VII of the  
173 State Constitution is to be submitted to the electors at the  
174 next general election.

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175 (5) In each fiscal year:

176 (a) The maximum millage rate that a county, municipality,  
 177 special district dependent to a county or municipality,  
 178 municipal service taxing unit, or independent special district  
 179 may levy is the a rolled-back rate computed pursuant to  
 180 subsection (1) ~~based on the amount of taxes which would have~~  
 181 ~~been levied in the prior year if the maximum millage rate had~~  
 182 ~~been applied, adjusted for change in per capita Florida personal~~  
 183 ~~income, unless a higher rate was adopted, in which case the~~  
 184 ~~maximum is the adopted rate. The maximum millage rate applicable~~  
 185 ~~to a county authorized to levy a county public hospital surtax~~  
 186 ~~under s. 212.055 and which did so in fiscal year 2007 shall~~  
 187 ~~exclude the revenues required to be contributed to the county~~  
 188 ~~public general hospital in the current fiscal year for the~~  
 189 ~~purposes of making the maximum millage rate calculation, but~~  
 190 ~~shall be added back to the maximum millage rate allowed after~~  
 191 ~~the roll back has been applied, the total of which shall be~~  
 192 ~~considered the maximum millage rate for such a county for~~  
 193 ~~purposes of this subsection. The revenue required to be~~  
 194 ~~contributed to the county public general hospital for the~~  
 195 ~~upcoming fiscal year shall be calculated as 11.873 percent times~~  
 196 ~~the millage rate levied for countywide purposes in fiscal year~~  
 197 ~~2007 times 95 percent of the preliminary tax roll for the~~  
 198 ~~upcoming fiscal year. A higher rate may be adopted only under~~  
 199 the following conditions:

200 1. A rate of not more than 110 percent of the rolled-back  
 201 rate ~~based on the previous year's maximum millage rate, adjusted~~  
 202 ~~for change in per capita Florida personal income,~~ may be adopted  
 203 if approved by a two-thirds vote of the membership of the

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204 governing body of the county, municipality, or independent  
 205 district; or

206 2. A rate in excess of 110 percent may be adopted if  
 207 approved by a unanimous vote of the membership of the governing  
 208 body of the county, municipality, or independent district or by  
 209 a three-fourths vote of the membership of the governing body if  
 210 the governing body has nine or more members, or if the rate is  
 211 approved by a referendum.

212 (b) The millage rate of a county or municipality, municipal  
 213 service taxing unit of that county, and any special district  
 214 dependent to that county or municipality may exceed the maximum  
 215 millage rate authorized ~~calculated~~ pursuant to this subsection  
 216 if the total county ad valorem taxes levied or total municipal  
 217 ad valorem taxes levied do not exceed the maximum total county  
 218 ad valorem taxes levied or maximum total municipal ad valorem  
 219 taxes levied, respectively. Voted millage and taxes levied by a  
 220 municipality or independent special district that has levied ad  
 221 valorem taxes for less than 5 years are not subject to this  
 222 limitation. The millage rate of a county authorized to levy a  
 223 county public hospital surtax under s. 212.055 may exceed the  
 224 maximum millage rate authorized ~~ealeulated~~ pursuant to this  
 225 subsection to the extent necessary to account for the revenues  
 226 required to be contributed to the county public hospital. Total  
 227 taxes levied may exceed the maximum calculated pursuant to  
 228 subsection (6) as a result of an increase in taxable value above  
 229 that certified in subsection (1) if such increase is less than  
 230 the percentage amounts contained in subsection (6) or if the  
 231 administrative adjustment cannot be made because the value  
 232 adjustment board is still in session at the time the tax roll is

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233 extended; otherwise, millage rates subject to this subsection  
 234 may be reduced so that total taxes levied do not exceed the  
 235 maximum.

236

237 Any unit of government operating under a home rule charter  
 238 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State  
 239 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the  
 240 State Constitution, which is granted the authority in the State  
 241 Constitution to exercise all the powers conferred now or  
 242 hereafter by general law upon municipalities and which exercises  
 243 such powers in the unincorporated area shall be recognized as a  
 244 municipality under this subsection. For a downtown development  
 245 authority established before the effective date of the State  
 246 Constitution which has a millage that must be approved by a  
 247 municipality, the governing body of that municipality shall be  
 248 considered the governing body of the downtown development  
 249 authority for purposes of this subsection.

250 (14)

251 (c) When mailing notices required pursuant to this  
 252 subsection, the property appraiser must include the notice  
 253 required pursuant to s. 200.069(10) if a joint resolution  
 254 proposing an amendment or a revision to ss. 4, 6, and 9, Art.  
 255 VII of the State Constitution is to be submitted to the electors  
 256 at the next general election.

257 Section 3. Section 200.069, Florida Statutes, is amended to  
 258 read:

259 200.069 Notice of proposed property taxes and non-ad  
 260 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
 261 appraiser, in the name of the taxing authorities and local

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20264F\_\_

262 governing boards levying non-ad valorem assessments within his  
 263 or her jurisdiction and at the expense of the county, shall  
 264 prepare and deliver by first-class mail to each taxpayer to be  
 265 listed on the current year's assessment roll a notice of  
 266 proposed property taxes, which notice shall contain the elements  
 267 and use the format provided in the following form.  
 268 Notwithstanding the provisions of s. 195.022, no county officer  
 269 shall use a form other than that provided herein. The Department  
 270 of Revenue may adjust the spacing and placement on the form of  
 271 the elements listed in this section as it considers necessary  
 272 based on changes in conditions necessitated by various taxing  
 273 authorities. If the elements are in the order listed, the  
 274 placement of the listed columns may be varied at the discretion  
 275 and expense of the property appraiser, and the property  
 276 appraiser may use printing technology and devices to complete  
 277 the form, the spacing, and the placement of the information in  
 278 the columns. Except for the notice required under subsection  
 279 (10) In addition, the property appraiser may not include in the  
 280 mailing of the notice of ad valorem taxes and non-ad valorem  
 281 assessments additional information or items unless such  
 282 information or items explain a component of the notice or  
 283 provide information directly related to the assessment and  
 284 taxation of the property. Except for the notice required under  
 285 subsection (10), a county officer may use a form other than that  
 286 provided by the department for purposes of this part, but only  
 287 if his or her office pays the related expenses and he or she  
 288 obtains prior written permission from the executive director of  
 289 the department; however, a county officer may not use a form the  
 290 substantive content of which is at variance with the form

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 291 prescribed by the department. The county officer may continue to  
 292 use such an approved form until the law that specifies the form  
 293 is amended or repealed or until the officer receives written  
 294 disapproval from the executive director.

(1) The first page of the notice shall read:

NOTICE OF PROPOSED PROPERTY TAXES  
 DO NOT PAY--THIS IS NOT A BILL

The taxing authorities which levy property taxes against  
 your property will soon hold PUBLIC HEARINGS to adopt budgets  
 and tax rates for the next year.

The purpose of these PUBLIC HEARINGS is to receive opinions  
 from the general public and to answer questions on the proposed  
 tax change and budget PRIOR TO TAKING FINAL ACTION.

Each taxing authority may AMEND OR ALTER its proposals at  
 the hearing.

(2) (a) The notice shall include a brief legal description  
 of the property, the name and mailing address of the owner of  
 record, and the tax information applicable to the specific  
 parcel in question. The information shall be in columnar form.  
 There shall be seven column headings which shall read: "Taxing  
 Authority," "Your Property Taxes Last Year," "Last Year's  
 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget  
 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is  
 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget  
 Change Is Adopted," and "A Public Hearing on the Proposed Taxes  
 and Budget Will Be Held:."

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 320 (b) As used in this section, the term "last year's adjusted  
 321 tax rate" means the rolled-back rate calculated pursuant to s.  
 322 200.065(1).

(3) There shall be under each column heading an entry for  
 the county; the school district levy required pursuant to s.  
 1011.60(6); other operating school levies; the municipality or  
 municipal service taxing unit or units in which the parcel lies,  
 if any; the water management district levying pursuant to s.  
 373.503; the independent special districts in which the parcel  
 lies, if any; and for all voted levies for debt service  
 applicable to the parcel, if any.

(4) For each entry listed in subsection (3), there shall  
 appear on the notice the following:

(a) In the first column, a brief, commonly used name for  
 the taxing authority or its governing body. The entry in the  
 first column for the levy required pursuant to s. 1011.60(6)  
 shall be "By State Law." The entry for other operating school  
 district levies shall be "By Local Board." Both school levy  
 entries shall be indented and preceded by the notation "Public  
 Schools:". For each voted levy for debt service, the entry shall  
 be "Voter Approved Debt Payments."

(b) In the second column, the gross amount of ad valorem  
 taxes levied against the parcel in the previous year. If the  
 parcel did not exist in the previous year, the second column  
 shall be blank.

(c) In the third column, last year's adjusted tax rate or,  
 in the case of voted levies for debt service, the tax rate  
 previously authorized by referendum.

(d) In the fourth column, the gross amount of ad valorem

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349 taxes which will apply to the parcel in the current year if each  
350 taxing authority levies last year's adjusted tax rate or, in the  
351 case of voted levies for debt service, the amount previously  
352 authorized by referendum.

353 (e) In the fifth column, the tax rate that each taxing  
354 authority must levy against the parcel to fund the proposed  
355 budget or, in the case of voted levies for debt service, the tax  
356 rate previously authorized by referendum.

357 (f) In the sixth column, the gross amount of ad valorem  
358 taxes that must be levied in the current year if the proposed  
359 budget is adopted.

360 (g) In the seventh column, the date, the time, and a brief  
361 description of the location of the public hearing required  
362 pursuant to s. 200.065(2)(c).

363 (5) Following the entries for each taxing authority, a  
364 final entry shall show: in the first column, the words "Total  
365 Property Taxes:" and in the second, fourth, and sixth columns,  
366 the sum of the entries for each of the individual taxing  
367 authorities. The second, fourth, and sixth columns shall,  
368 immediately below said entries, be labeled Column 1, Column 2,  
369 and Column 3, respectively. Below these labels shall appear, in  
370 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

371 (6) (a) The second page of the notice shall state the  
372 parcel's market value and for each taxing authority that levies  
373 an ad valorem tax against the parcel:

374 1. The assessed value, value of exemptions, and taxable  
375 value for the previous year and the current year.

376 2. Each assessment reduction and exemption applicable to  
377 the property, including the value of the assessment reduction or

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378 exemption and tax levies to which they apply.

379 (b) The reverse side of the second page shall contain  
380 definitions and explanations for the values included on the  
381 front side.

382 (7) The following statement shall appear after the values  
383 listed on the front of the second page:

384  
385 If you feel that the market value of your property is  
386 inaccurate or does not reflect fair market value, or if you are  
387 entitled to an exemption or classification that is not reflected  
388 above, contact your county property appraiser at ...(phone  
389 number)... or ...(location)....

390 If the property appraiser's office is unable to resolve the  
391 matter as to market value, classification, or an exemption, you  
392 may file a petition for adjustment with the Value Adjustment  
393 Board. Petition forms are available from the county property  
394 appraiser and must be filed ON OR BEFORE ...(date)....

395 (8) The reverse side of the first page of the form shall  
396 read:

## EXPLANATION

397  
398  
399  
400 \*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"  
401 This column shows the taxes that applied last year to your  
402 property. These amounts were based on budgets adopted last year  
403 and your property's previous taxable value.  
404 \*COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"  
405 This column shows what your taxes will be this year IF EACH  
406 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These

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407 amounts are based on last year's budgets and your current  
 408 assessment.  
 409 \*COLUMN 3--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"  
 410 This column shows what your taxes will be this year under the  
 411 BUDGET ACTUALLY PROPOSED by each local taxing authority. The  
 412 proposal is NOT final and may be amended at the public hearings  
 413 shown on the front side of this notice. The difference between  
 414 columns 2 and 3 is the tax change proposed by each local taxing  
 415 authority and is NOT the result of higher assessments.

416  
 417 \*Note: Amounts shown on this form do NOT reflect early payment  
 418 discounts you may have received or may be eligible to receive.  
 419 (Discounts are a maximum of 4 percent of the amounts shown on  
 420 this form.)

421 (9) The bottom portion of the notice shall further read in  
 422 bold, conspicuous print:

423  
 424 "Your final tax bill may contain non-ad valorem  
 425 assessments which may not be reflected on this notice  
 426 such as assessments for roads, fire, garbage,  
 427 lighting, drainage, water, sewer, or other  
 428 governmental services and facilities which may be  
 429 levied by your county, city, or any special district."

430  
 431 (10) Pursuant to s. 200.065(2)(b)2., (2)(d)2., and (14)(c),  
 432 and in addition to the notice prescribed by subsections (1)-(9),  
 433 if a joint resolution proposing an amendment or a revision to  
 434 ss. 4, 6, and 9, Art. VII of the State Constitution is to be  
 435 submitted to the electors at the November 2026 general election,

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436 the Department of Revenue shall establish the uniform notice of  
 437 proposed constitutional amendment or revision as specified in  
 438 this subsection which the property appraiser shall prepare and  
 439 deliver by first-class mail to each taxpayer to be listed on the  
 440 current year's assessment roll. The notice must contain the  
 441 elements and use the format provided in the following form and  
 442 must be provided by the property appraiser as a separate  
 443 physical document. The property appraiser may not revise, edit,  
 444 or modify the notice.

445 (a) The notice must read:

446  
 447 NOTICE OF PROPOSED CONSTITUTIONAL AMENDMENT  
 448 RELATED TO PROPERTY TAXES  
 449

450 The Florida Legislature has proposed an amendment to the  
 451 Florida Constitution to be submitted to the electors of this  
 452 state for approval or rejection at the next general election on  
 453 November 3, 2026.

454  
 455 The following title and summary will be placed on the  
 456 ballot:

457  
 458 (Insert ballot title and summary as it will appear on the  
 459 ballot)

460  
 461 If approved by the voters, the amendment will take effect  
 462 on (insert effective date of proposed amendment) and will first  
 463 apply to the (insert tax year) tax year.

464

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465 The State of Florida has created a website to allow  
 466 taxpayers to calculate the estimated ad valorem tax savings that  
 467 the proposed amendment may have had on each homestead property  
 468 as if it had been in effect for the 2025 tax year. To view the  
 469 website, visit the following website address: (insert website  
 470 address to website created pursuant to this act) or scan the QR  
 471 code on this notice.

472  
 473 This notice is not advocating for the passage or defeat of  
 474 the proposed constitutional amendment. This notice has been  
 475 mailed to all property taxpayers in this state pursuant to  
 476 sections 200.065 and 200.069, Florida Statutes.

477  
 478 (b) The notice prescribed in this subsection:

479 1. Must be printed on standard letter size paper of 8.5  
 480 inches in width and 11 inches in length, with a font size of at  
 481 least 12 points for all text required by this subsection;

482 2. Must include a quick response code that links to the  
 483 website created pursuant to this act;

484 3. Must be in the official language of the state, and, in  
 485 counties subject to multi-language ballot requirements, include  
 486 a translation to the required language on the back side of the  
 487 notice;

488 4. May include a graphic image not to exceed 3 inches in  
 489 width and 1.5 inches in length; and

490 5. May not include any information not expressly authorized  
 491 by this section.

492  
 493 (11) (a) (10) (a) If requested by the local governing board

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494 levying non-ad valorem assessments and agreed to by the property  
 495 appraiser, the notice specified in this section may contain a  
 496 notice of proposed or adopted non-ad valorem assessments. If so  
 497 agreed, the notice shall be titled:

498  
 499 NOTICE OF PROPOSED PROPERTY TAXES  
 500 AND PROPOSED OR ADOPTED  
 501 NON-AD VALOREM ASSESSMENTS  
 502 DO NOT PAY--THIS IS NOT A BILL  
 503

504 There must be a clear partition between the notice of proposed  
 505 property taxes and the notice of proposed or adopted non-ad  
 506 valorem assessments. The partition must be a bold, horizontal  
 507 line approximately 1/8-inch thick. By rule, the department shall  
 508 provide a format for the form of the notice of proposed or  
 509 adopted non-ad valorem assessments which meets the following  
 510 minimum requirements:

511 1. There must be subheading for columns listing the levying  
 512 local governing board, with corresponding assessment rates  
 513 expressed in dollars and cents per unit of assessment, and the  
 514 associated assessment amount.

515 2. The purpose of each assessment must also be listed in  
 516 the column listing the levying local governing board if the  
 517 purpose is not clearly indicated by the name of the board.

518 3. Each non-ad valorem assessment for each levying local  
 519 governing board must be listed separately.

520 4. If a county has too many municipal service benefit units  
 521 or assessments to be listed separately, it shall combine them by  
 522 function.

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523 5. A brief statement outlining the responsibility of the  
524 tax collector and each levying local governing board as to any  
525 non-ad valorem assessment must be provided on the form,  
526 accompanied by directions as to which office to contact for  
527 particular questions or problems.

528 (b) If the notice includes all adopted non-ad valorem  
529 assessments, the provisions contained in subsection (9) shall  
530 not be placed on the notice.

531 Section 4. Section 200.068, Florida Statutes, is amended to  
532 read:

533 200.068 Certification of compliance with this chapter.—Not  
534 later than 30 days following adoption of an ordinance or  
535 resolution establishing a property tax levy, each taxing  
536 authority shall certify compliance with the provisions of this  
537 chapter to the Department of Revenue. In addition to a statement  
538 of compliance, such certification shall include a copy of the  
539 ordinance or resolution so adopted; a copy of the certification  
540 of value showing rolled-back millage and proposed millage rates,  
541 as provided to the property appraiser pursuant to s. 200.065(1)  
542 and (2)(b); maximum millage rates authorized ~~calculated~~ pursuant  
543 to s. 200.065(5), ~~together with values and calculations upon~~  
544 ~~which the maximum millage rates are based~~; and a certified copy  
545 of the advertisement, as published pursuant to s. 200.065(3). In  
546 certifying compliance, the governing body of the county shall  
547 also include a certified copy of the notice required under s.  
548 194.037. However, if the value adjustment board completes its  
549 hearings after the deadline for certification under this  
550 section, the county shall submit such copy to the department not  
551 later than 30 days following completion of such hearings.

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552 Section 5. For the purpose of incorporating the amendment  
553 made by this act to section 200.065, Florida Statutes, in a  
554 reference thereto, subsection (2) of section 218.12, Florida  
555 Statutes, is reenacted to read:

556 218.12 Appropriations to offset reductions in ad valorem  
557 tax revenue in fiscally constrained counties.—

558 (2) On or before November 15 of each year, each fiscally  
559 constrained county shall apply to the Department of Revenue to  
560 participate in the distribution of the appropriation and provide  
561 documentation supporting the county's estimated reduction in ad  
562 valorem tax revenue in the form and manner prescribed by the  
563 Department of Revenue. The documentation must include an  
564 estimate of the reduction in taxable value directly attributable  
565 to revisions of Art. VII of the State Constitution for all  
566 county taxing jurisdictions within the county and shall be  
567 prepared by the property appraiser in each fiscally constrained  
568 county. The documentation must also include the county millage  
569 rates applicable in all such jurisdictions for both the current  
570 year and the prior year; rolled-back rates, determined as  
571 provided in s. 200.065, for each county taxing jurisdiction; and  
572 maximum millage rates that could have been levied by majority  
573 vote pursuant to s. 200.065(5). For purposes of this section,  
574 each fiscally constrained county's reduction in ad valorem tax  
575 revenue shall be calculated as 95 percent of the estimated  
576 reduction in taxable value times the lesser of the 2007  
577 applicable millage rate or the applicable millage rate for each  
578 county taxing jurisdiction in the current year. If a fiscally  
579 constrained county fails to apply for the distribution, its  
580 share shall revert to the fund from which the appropriation was

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581 made.

582 Section 6. For the purpose of incorporating the amendment  
 583 made by this act to section 200.065, Florida Statutes, in a  
 584 reference thereto, subsection (2) of section 218.125, Florida  
 585 Statutes, is reenacted to read:

586 218.125 Offset for tax loss associated with certain  
 587 constitutional amendments affecting fiscally constrained  
 588 counties.—

589 (2) On or before November 15 of each year, each fiscally  
 590 constrained county shall apply to the Department of Revenue to  
 591 participate in the distribution of the appropriation and provide  
 592 documentation supporting the county's estimated reduction in ad  
 593 valorem tax revenue in the form and manner prescribed by the  
 594 Department of Revenue. The documentation must include an  
 595 estimate of the reduction in taxable value directly attributable  
 596 to revisions of Art. VII of the State Constitution for all  
 597 county taxing jurisdictions within the county and shall be  
 598 prepared by the property appraiser in each fiscally constrained  
 599 county. The documentation must also include the county millage  
 600 rates applicable in all such jurisdictions for the current year  
 601 and the prior year, rolled-back rates determined as provided in  
 602 s. 200.065 for each county taxing jurisdiction, and maximum  
 603 millage rates that could have been levied by majority vote  
 604 pursuant to s. 200.065(5). For purposes of this section, each  
 605 fiscally constrained county's reduction in ad valorem tax  
 606 revenue shall be calculated as 95 percent of the estimated  
 607 reduction in taxable value multiplied by the lesser of the 2010  
 608 applicable millage rate or the applicable millage rate for each  
 609 county taxing jurisdiction in the current year. If a fiscally

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610 constrained county fails to apply for the distribution, its  
 611 share shall revert to the fund from which the appropriation was  
 612 made.

613 Section 7. For the purpose of incorporating the amendment  
 614 made by this act to section 200.065, Florida Statutes, in a  
 615 reference thereto, subsection (2) of section 218.136, Florida  
 616 Statutes, is reenacted to read:

617 218.136 Offset for ad valorem revenue loss affecting  
 618 fiscally constrained counties.—

619 (2) On or before November 15 of each year, each fiscally  
 620 constrained county shall apply to the Department of Revenue to  
 621 participate in the distribution of the appropriation and provide  
 622 documentation supporting the county's estimated reduction in ad  
 623 valorem tax revenue in the form and manner prescribed by the  
 624 Department of Revenue. The documentation must include an  
 625 estimate of the reduction in taxable value directly attributable  
 626 to revisions of s. 6(a), Art. VII of the State Constitution  
 627 approved in the November 2024 general election for all county  
 628 taxing jurisdictions within the county and shall be prepared by  
 629 the property appraiser in each fiscally constrained county. The  
 630 documentation must also include the county millage rates  
 631 applicable in all such jurisdictions for the current year and  
 632 the prior year, rolled-back rates determined as provided in s.  
 633 200.065 for each county taxing jurisdiction, and maximum millage  
 634 rates that could have been levied by majority vote pursuant to  
 635 s. 200.065(5). For purposes of this section, each fiscally  
 636 constrained county's reduction in ad valorem tax revenue shall  
 637 be calculated as 95 percent of the estimated reduction in  
 638 taxable value multiplied by the lesser of the 2024 applicable

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639 millage rate or the applicable millage rate for each county  
 640 taxing jurisdiction in the current year. If a fiscally  
 641 constrained county fails to apply for the distribution, its  
 642 share shall revert to the fund from which the appropriation was  
 643 made.

644 Section 8. The Division of Law Revision is directed to  
 645 replace the phrase "this act" wherever it occurs in s. 200.069,  
 646 Florida Statutes, as amended by this act, with the assigned  
 647 chapter number of this act.

648 Section 9. The amendments to ss. 200.065(2) and (14) and  
 649 200.069, Florida Statutes, made by this act expire December 31,  
 650 2026, and the text of those sections shall revert to that in  
 651 existence on the day before the date on which this act became a  
 652 law, except that any amendments to such text enacted other than  
 653 by this act shall be preserved and continue to operate to the  
 654 extent that such amendments are not dependent upon the portions  
 655 of text which expire pursuant to this section.

656 Section 10. (1) If a joint resolution proposing an  
 657 amendment or a revision to ss. 4, 6, and 9, Article VII of the  
 658 State Constitution is to be submitted to the electors at the  
 659 November 2026 general election, the Department of Revenue shall,  
 660 within 10 days after the effective date of this act, provide a  
 661 publicly accessible website for informing property tax payers of  
 662 the estimated ad valorem tax savings that could result from the  
 663 proposed constitutional amendment or revision on properties  
 664 eligible for an exemption pursuant to s. 6(a), Article VII of  
 665 the State Constitution, as if the proposed amendment had been in  
 666 effect for the 2025 tax year. The website must be in the  
 667 official language of the state; however, the website must be

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668 capable of translation to other languages and must be compliant  
 669 with federal regulations promulgated under Title II of the  
 670 Americans with Disabilities Act. The website must provide:

671 (a) The ballot title and summary as they will appear on the  
 672 ballot, and the full text of the amendment or revision to ss. 4,  
 673 6, and 9, Article VII of the State Constitution.

674 (b) An interactive tool that, for an individual property  
 675 eligible for an exemption pursuant to s. 6(a), Article VII of  
 676 the State Constitution:

677 1. Specifies the ad valorem taxes that were due for the  
 678 2025 tax year.

679 2. Calculates an estimate of the ad valorem taxes that  
 680 would be due for the 2025 tax year as if the proposed  
 681 constitutional amendment were in effect for that tax year.

682 (c) Notice that an owner of a parcel who is exempt from  
 683 public disclosure under s. 119.07(1), Florida Statutes, and s.  
 684 24(a), Article I of the State Constitution may contact the  
 685 Department of Revenue to obtain an estimate not available on the  
 686 website.

687 (d) The following statement in bold font with a font size  
 688 greater than or equal to 16 pixels on a standard screen:

689  
 690 This website is not advocating for the passage or defeat of  
 691 a proposed constitutional amendment. This website was created by  
 692 the State of Florida pursuant to (insert the assigned chapter  
 693 number of this act).

694 The estimated impact produced by the calculator may not  
 695 include all non-ad valorem assessments.

696

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697 (2) This section may not be construed to allow the  
698 unauthorized disclosure of the location or the owners of parcels  
699 which are exempt from disclosure under s. 119.07(1), Florida  
700 Statutes, and s. 24(a), Article I of the State Constitution.

701 (3) The website provided under this section constitutes  
702 posting factual information on a government website as  
703 authorized under ss. 106.113 and 106.151, Florida Statutes.

704 (4) This section expires January 1, 2029.

705 Section 11. Notwithstanding s. 101.161(3)(a), Florida  
706 Statutes, a ballot summary may exceed 75 words for a joint  
707 resolution proposing an amendment or a revision to ss. 4, 6, and  
708 9, Article VII of the State Constitution which is to be  
709 submitted to the electors at the general election to be held on  
710 November 3, 2026.

711 Section 12. If any law amended by this act was also amended  
712 by a law enacted during the 2026 Regular Session or 2026 Special  
713 Session E of the Legislature, such laws shall be construed as if  
714 they had been enacted during the same session of the Legislature  
715 and full effect shall be given to each if possible.

716 Section 13. For the 2026-2027 fiscal year, the nonrecurring  
717 sum of \$5.5 million from the General Revenue Fund is  
718 appropriated to the Department of Revenue to reimburse each  
719 county for the expense associated with printing and mailing the  
720 additional insert required by s. 200.069(10), Florida Statutes,  
721 as amended by this act. The balance of any unexpended funds  
722 shall revert on December 31, 2026.

723 Section 14. This act shall take effect upon becoming a law.

6/1/26

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

**SB 4F/SJR 2F**

Bill Number or Topic

Deliver both copies of this form to  
Senate professional staff conducting the meeting

**Appropriations**

Committee

Amendment Barcode (if applicable)

Name **Jennifer Abdelnour**

Phone **850-270-9205**

Address **3122 Mahan Dr., Suite 801-105**

Email **executivedirector@flalib.org**

Street

**Tallahassee**

**FL**

**32308**

City

State

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

SJR-2-F (AP)  
4F SJRF

June 1, 2026

Meeting Date

Bill Number or Topic

Appropriations

Committee

Amendment Barcode (if applicable)

Name

Scott Jewett

Phone

714 425 9277

Address

761 SW 18th street

Email

scott@scottjewett.com

Street

Boca Raton

City

FL

State

33486

Zip

Speaking:



For



Against



Information

**OR**

Waive Speaking:



In Support



Against

**PLEASE CHECK ONE OF THE FOLLOWING:**



I am appearing without compensation or sponsorship.



I am a registered lobbyist, representing:



I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

SJR 2F / SB 4-F

6/1/26

Meeting Date

Bill Number or Topic

Approps

Committee

Amendment Barcode (if applicable)

Name Bobby Powell Jr.

Phone 561 355-2207

Address 301 N. Olive Ave.

Email Bpowell@pbc.gov

Street

West Palm Beach FL

33401

City

State

Zip

Speaking: [ ] For [x] Against [ ] Information OR Waive Speaking: [ ] In Support [ ] Against

PLEASE CHECK ONE OF THE FOLLOWING:

[ ] I am appearing without compensation or sponsorship.

[ ] I am a registered lobbyist, representing:

[x] I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. 2020-2022 Joint Rules.pdf (flsenate.gov)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

6/3/26

Meeting Date

SB 4F

Bill Number or Topic

Opp/op<sup>s</sup>

Committee

Amendment Barcode (if applicable)

Name Dr. Rich Templin

Phone 850-224-6926

Address 135 S. Monroe

Email

Street

Tallahassee

FL

32301

City

State

Zip

Speaking:  For  Against  Information OR Waive Speaking:  In Support  Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida AFZ-C/O

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf](#) ([flsenate.gov](#))

This form is part of the public record for this meeting.

S-001 (08/10/2021)

# APPEARANCE RECORD

4F

June 1  
Meeting Date

Approps  
Committee

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Bill Number or Topic

Amendment Barcode (if applicable)

Name Chris Doolin

Phone 850-508-5492

Address 1018 Thomasville Rd 102 B

Email cdoolin@doolinandassoc.com

Street

Talla, Fla. 32303

City

State

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

### PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

SMALL COUNTY COALITION.

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf flsenate.gov](#)

This form is part of the public record for this meeting.

The Florida Senate

APPEARANCE RECORD

4-F

June 4, 2026  
Meeting Date

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Bill Number or Topic

Appropriations  
Committee

Amendment Barcode (if applicable)

Karen Woodall  
Name

850-321-9386  
Phone

579 E. Call St.  
Address  
Street

fefep@yahoo.com  
Email

Tallahassee, FL 32301  
City State Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:  
Southern Poverty Law Center

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

June 1, 2026

Meeting Date

Appropriations

Committee

Name Pamela Burch Fort

Address 104 South Monroe Street  
Street

Tallahassee FL 32301  
City State Zip

Phone 850-425-1344

Email TcgLobby@aol.com

# The Florida Senate APPEARANCE RECORD

Deliver both copies of this form to  
Senate professional staff conducting the meeting

4F

Bill Number or Topic

Amendment Barcode (if applicable)

Reset Form

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

### PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

NAACP Florida State Conference

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

06-01-26

Meeting Date

SB 4F

Bill Number or Topic

Appropriations  
Committee

Amendment Barcode (if applicable)

Name Nadeska Concha

Phone 813-482-4191

Address 1816 E Palm Ave

Email nadeska@gmail.com

Street

Tampa

FL

33605

City

State

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. 2020-2022 Joint Rules. pdf flsenate.gov

This form is part of the public record for this meeting.

# CourtSmart Tag Report

Room: SB 110

Case No.:

Type:

Caption: Senate Appropriations Committee

Judge:

Started: 6/1/2026 3:00:13 PM

Ends: 6/1/2026 8:57:26 PM Length: 05:57:14

3:00:13 PM	Chair Hooper
3:00:18 PM	Roll Call
3:00:19 PM	Tab 1 - SB 2F
3:02:00 PM	Sen. Avila
3:09:34 PM	Chair Hooper
3:09:41 PM	Sen. Polsky
3:10:01 PM	Sen. Avila
3:10:27 PM	Sen. Polsky
3:10:34 PM	Sen. Avila
3:10:55 PM	Sen. Polsky
3:11:15 PM	Sen. Avila
3:11:47 PM	Sen. Polsky
3:12:00 PM	Sen. Avila
3:12:24 PM	Sen. Polsky
3:12:48 PM	Sen. Avila
3:12:52 PM	Sen. Polsky
3:12:59 PM	Sen. Avila
3:13:34 PM	Sen. Polsky
3:13:39 PM	Sen. Avila
3:13:45 PM	Sen. Polsky
3:14:00 PM	Sen. Avila
3:14:43 PM	Sen. Polsky
3:15:00 PM	Sen. Avila
3:15:18 PM	Sen. Polsky
3:15:24 PM	Sen. Avila
3:15:39 PM	Sen. Polsky
3:16:02 PM	Sen. Avila
3:16:05 PM	Sen. Polsky
3:16:29 PM	Sen. Avila
3:16:44 PM	Sen. Polsky
3:16:53 PM	Sen. Avila
3:17:02 PM	Sen. Polsky
3:17:20 PM	Sen. Avila
3:18:06 PM	Sen. Polsky
3:18:09 PM	Sen. Avila
3:18:14 PM	Sen. Polsky
3:19:09 PM	Chair Hooper
3:19:40 PM	Amendment 322648
3:20:17 PM	Sen. Polsky
3:21:17 PM	Chair Hooper
3:21:30 PM	Sen. Polsky
3:21:33 PM	Chair Hooper
3:21:48 PM	Amendment 316788
3:21:56 PM	Sen. Avila
3:22:26 PM	Chair Hooper
3:22:31 PM	Sen. Harrell
3:23:13 PM	Sen. Avila
3:23:19 PM	Chair Hooper
3:23:23 PM	Sen. Smith
3:24:00 PM	Sen. Avila
3:24:38 PM	Sen. Smith
3:25:08 PM	Sen. Avila

3:25:25 PM	Sen. Smith
3:25:50 PM	Chair Hooper
3:26:00 PM	Sen. Pizzo
3:26:36 PM	Sen. Avila
3:27:06 PM	Sen. Pizzo
3:27:36 PM	Sen. Avila
3:27:47 PM	Sen. Pizzo
3:28:10 PM	Sen. Avila
3:28:38 PM	Sen. Pizzo
3:28:53 PM	Sen. Avila
3:29:22 PM	Sen. Pizzo
3:30:09 PM	Sen. Avila
3:31:00 PM	Sen. Pizzo
3:31:10 PM	Sen. Avila
3:32:14 PM	Sen. Pizzo
3:33:09 PM	Sen. Avila
3:34:14 PM	Chair Hooper
3:34:18 PM	Sen. Berman
3:35:15 PM	Sen. Avila
3:36:07 PM	Sen. Berman
3:37:53 PM	Sen. Avila
3:38:41 PM	Sen. Berman
3:39:13 PM	Sen. Avila
3:40:15 PM	Sen. Berman
3:40:25 PM	Sen. Avila
3:41:11 PM	Chair Hooper
3:41:15 PM	Sen. Smith
3:43:09 PM	Sen. Berman
3:44:11 PM	Sen. Garcia
3:45:38 PM	Sen. Harrell
3:46:36 PM	Sen. Hooper
3:46:39 PM	Sen. Avila
3:48:48 PM	Chair Hooper
3:48:54 PM	Amendment 633382
3:48:59 PM	Sen. Smith
3:49:55 PM	Chair Hooper
3:50:09 PM	Sen. Polsky
3:50:46 PM	Sen. Smith
3:52:26 PM	Chair Hooper
3:52:33 PM	Sen. Polsky
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3:57:13 PM	Sen. Smith
3:57:17 PM	Chair Hooper
3:57:37 PM	Amendment 853644
3:57:40 PM	Sen. Smith
3:58:23 PM	Chair Hooper
3:58:25 PM	Sen. Smith
4:01:38 PM	Chair Hooper
4:01:48 PM	Amendment 819440
4:03:13 PM	Sen. Grall
4:03:18 PM	Sen. Sharief
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4:09:46 PM	Sen. Sharief
4:10:46 PM	Sen. Grall
4:11:18 PM	Sen. Pizzo
4:12:58 PM	Sen. Smith
4:13:51 PM	Sen. Grall
4:13:56 PM	Chair Hooper

4:13:59 PM	Sen. Pizzo
4:14:47 PM	Sen. Grall
4:15:08 PM	Chair Hooper
4:15:28 PM	Amendment 340296
4:15:33 PM	Sen. Berman
4:16:26 PM	Chair Hooper
4:16:35 PM	Sen. Polsky
4:18:37 PM	Sen. Smith
4:20:14 PM	Sen. Hooper
4:20:17 PM	Sen. Berman
4:21:44 PM	Chair Hooper
4:21:54 PM	Amendment 9662670
4:22:17 PM	Sen. Trumbull
4:22:20 PM	Sen. Polsky
4:22:39 PM	Sen. Trumbull
4:22:52 PM	Sen. Polsky
4:24:15 PM	Chair Hooper
4:24:18 PM	Sen. Trumbull
4:26:55 PM	Amendment 248424
4:27:10 PM	Sen. Smith
4:30:09 PM	Sen. Pizzo
4:30:31 PM	Sen. Avila
4:30:35 PM	Sen. Pizzo
4:30:54 PM	Sen. Avila
4:31:02 PM	Sen. Pizzo
4:31:27 PM	Sen. Avila
4:31:52 PM	Sen. Pizzo
4:32:02 PM	Sen. Avila
4:32:13 PM	Sen. Pizzo
4:32:34 PM	Sen. Avila
4:33:38 PM	Sen. Pizzo
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4:52:28 PM	Sen. Avila
4:53:24 PM	Sen. Pizzo
4:54:34 PM	Sen. Avila
4:55:18 PM	Sen. Pizzo
4:55:22 PM	Sen. Avila
4:57:24 PM	Sen. Pizzo
4:57:32 PM	Chair Hooper
4:58:59 PM	Sen Shariff
5:00:06 PM	Sen. Smith
5:01:32 PM	Sen. Avila
5:02:33 PM	Sen. Smith
5:02:35 PM	Sen. Avila
5:06:29 PM	Sen. Smith
5:08:08 PM	Sen Avila
5:08:12 PM	Sen. Smith

<b>5:10:35 PM</b>	Sen. Avila
<b>5:10:41 PM</b>	Sen. Smith
<b>5:14:03 PM</b>	Sen. Avila
<b>5:14:09 PM</b>	Sen. Smith
<b>5:15:06 PM</b>	Sen. Avila
<b>5:15:27 PM</b>	Sen. Smith
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<b>5:17:08 PM</b>	Sen. Smith
<b>5:17:15 PM</b>	Sen. Avila
<b>5:18:16 PM</b>	Sen. Smith
<b>5:18:19 PM</b>	Sen. Avila
<b>5:19:17 PM</b>	Sen. Smith
<b>5:20:01 PM</b>	Sen. Avila
<b>5:21:34 PM</b>	Sen. Garcia
<b>5:24:40 PM</b>	Sen. Avila
<b>5:27:35 PM</b>	Sen. Berman
<b>5:31:44 PM</b>	Sen. Avila
<b>5:32:28 PM</b>	Sen. Berman
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<b>5:38:07 PM</b>	Sen. Avila
<b>5:38:46 PM</b>	Sen. Berman
<b>5:43:19 PM</b>	Sen. Harrell
<b>5:44:30 PM</b>	Sen. Avilla
<b>5:45:29 PM</b>	Sen. Harrell
<b>5:46:03 PM</b>	Sen. Avila
<b>5:49:20 PM</b>	Sen. Harrell
<b>5:51:26 PM</b>	Sen. Avila
<b>5:53:07 PM</b>	Sen. Harell
<b>5:53:35 PM</b>	Sen. Polsky
<b>5:53:44 PM</b>	Sen. Avila
<b>5:53:54 PM</b>	Sen. Polsky
<b>5:53:58 PM</b>	Sen. Avila
<b>5:54:18 PM</b>	Sen. Polsky
<b>5:54:28 PM</b>	Sen. Avila
<b>5:54:53 PM</b>	Sen. Polsky
<b>5:55:09 PM</b>	Sen. Avila
<b>5:55:21 PM</b>	Sen. Avila
<b>5:55:59 PM</b>	Sen. Polsky
<b>5:56:12 PM</b>	Sen. Avila
<b>5:56:26 PM</b>	Sen. Polsky
<b>5:57:03 PM</b>	Sen. Avila
<b>5:58:11 PM</b>	Sen. Polsky
<b>5:58:35 PM</b>	Sen. Avila
<b>5:59:08 PM</b>	Sen. Polsky
<b>5:59:10 PM</b>	Sen. Avila
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<b>6:00:11 PM</b>	Sen. Avila
<b>6:00:40 PM</b>	Sen. Polsky
<b>6:00:47 PM</b>	Sen. Avila
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<b>6:02:31 PM</b>	Sen. Avila
<b>6:03:52 PM</b>	Sen. Polsky
<b>6:04:24 PM</b>	Sen. Avila
<b>6:04:59 PM</b>	Sen. Polsky
<b>6:05:56 PM</b>	Sen. Avila

<b>6:06:13 PM</b>	Sen. Polsky
<b>6:06:30 PM</b>	Sen. Avila
<b>6:07:13 PM</b>	Sen. Polsky
<b>6:07:30 PM</b>	Sen. Avila
<b>6:08:56 PM</b>	Chair Hooper
<b>6:09:15 PM</b>	Vice Chair Rouson
<b>6:09:55 PM</b>	Jennifer Abdelnour
<b>6:12:33 PM</b>	Bobby Powell Jr.
<b>6:15:23 PM</b>	Scott Jewett
<b>6:18:44 PM</b>	Shawn Ferguson
<b>6:21:01 PM</b>	Brenda Fettron
<b>6:22:45 PM</b>	T. Michael Stavres
<b>6:25:58 PM</b>	Ann Toney-Deal
<b>6:28:26 PM</b>	David Tokeefe
<b>6:33:16 PM</b>	Hector Roos
<b>6:34:34 PM</b>	Chris Doolin, Small School Districts Council Consortian
<b>6:38:13 PM</b>	Tripp Barrs, Florida Fire Cheif's Association
<b>6:41:08 PM</b>	Melissa Villar, Norml Tallahassee
<b>6:43:20 PM</b>	Cathy Boehme, Florida Education Association
<b>6:46:09 PM</b>	John Booker
<b>6:48:43 PM</b>	Holly D. Smith
<b>6:50:13 PM</b>	Senator Pizzo
<b>6:50:31 PM</b>	Holly D. Smith
<b>6:50:55 PM</b>	Senator Pizzo
<b>6:51:12 PM</b>	Holly D. Smith
<b>6:52:14 PM</b>	Senator Pizzo
<b>6:52:51 PM</b>	Holly D. Smith
<b>6:53:50 PM</b>	Sadaf Knight
<b>6:55:23 PM</b>	Norin Dollard
<b>6:56:47 PM</b>	Sherry Burroughs
<b>6:59:02 PM</b>	Stephen Okiye
<b>7:01:18 PM</b>	Jolien Caraballo, Vice Mayor City of Port St. Lucie
<b>7:04:37 PM</b>	Jeff Scala, Florida Association of Counties
<b>7:07:28 PM</b>	Charles Chapman, Florida League of Cities (waives against)
<b>7:07:33 PM</b>	Andrew Kalel, The Town of Ponce Inlet
<b>7:08:31 PM</b>	Pamela Burch Fort, NAACP Florida State Conference (waives against)
<b>7:08:40 PM</b>	Karen Woodall, Southern Poverty Law Center (waives against)
<b>7:08:50 PM</b>	Nadeska Concha
<b>7:11:13 PM</b>	Senator Pizzo
<b>7:11:49 PM</b>	Sen. Rouson
<b>7:12:05 PM</b>	Scott Titus
<b>7:14:33 PM</b>	Dr. Rich Templin, Florida AFL-CLO
<b>7:17:22 PM</b>	Lee Whitehurst
<b>7:19:31 PM</b>	Mark Jeffries, Orange County
<b>7:22:05 PM</b>	Chair Hooper
<b>7:22:31 PM</b>	Sen. Pizzo
<b>7:26:59 PM</b>	Sen. Polsky
<b>7:34:40 PM</b>	Sen. Smith
<b>7:41:19 PM</b>	Sen. Sharief
<b>7:46:25 PM</b>	Sen. Berman
<b>7:49:12 PM</b>	Sen. Wright
<b>7:53:17 PM</b>	Sen. Harrell
<b>7:57:03 PM</b>	Sen. Martin
<b>7:58:56 PM</b>	Chair Hooper
<b>7:59:05 PM</b>	Sen. Avila
<b>8:05:51 PM</b>	Sen. Hooper
<b>8:06:53 PM</b>	Sen. Avila
<b>8:07:52 PM</b>	Tab 2 - SB 4-F
<b>8:08:04 PM</b>	Sen. Avila
<b>8:10:14 PM</b>	Amendment 953666
<b>8:10:23 PM</b>	Sen. Polsky
<b>8:12:01 PM</b>	Amendment 714210

8:12:06 PM Sen. Grall  
8:12:38 PM Sen. Berman  
8:12:49 PM Sen. Grall  
8:14:04 PM Sen. Sharief  
8:14:19 PM Sen. Grall  
8:18:26 PM Sen. Smith  
8:19:24 PM Sen. Grall  
8:20:05 PM Sen Martin  
8:22:31 PM Sen. Pizzo  
8:23:20 PM Sen. Grall  
8:25:31 PM Sen. Hooper  
8:25:37 PM Amendment 330146  
8:28:30 PM Sen. Pizzo  
8:31:00 PM Chair Hooper  
8:31:06 PM Sen. Polsky  
8:33:06 PM Sen. Grall  
8:33:35 PM Sen. Martin  
8:33:39 PM Sen. Berman  
8:34:13 PM Sen. Hooper  
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8:38:17 PM Sen. Berman  
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8:39:40 PM Sen. Berman  
8:41:52 PM Sen. Avila  
8:42:44 PM Sen. Pizzo  
8:43:22 PM Sen. Avila  
8:44:27 PM Sen. Rouson  
8:44:28 PM Jennifer Abdelnour (waives against)  
8:44:28 PM Scott Jewett (waives in support)  
8:44:35 PM Bobby Powell (waives against)  
8:44:42 PM Dr. Rich Templin (waives against)  
8:44:59 PM Chris Doolin, Small County Coalition  
8:53:42 PM Karen Woodall, Southern Poverty Law Center (waives against)  
8:53:44 PM Pamela Burch Fort, NAACP Florida State Conference (waives against)  
8:53:49 PM Nadeska Concha (waives against)  
8:54:01 PM Sen. Pizzo  
8:55:13 PM Sen. Avila  
8:56:30 PM Chair Hooper