

<b>Tab 1</b>	<b>SB 14</b> by <b>Jones</b> ; Identical to H 06519 Relief of the Estate of Peniel Janvier by the City of Miami Beach					
<b>Tab 2</b>	<b>SB 20</b> by <b>Burgess</b> ; Identical to H 06529 Relief of J.N., a Minor, by Hillsborough County					
<b>Tab 3</b>	<b>SB 100</b> by <b>Fine (CO-INTRODUCERS) Martin</b> ; Identical to H 00075 Display of Flags by Governmental Entities					
<b>Tab 4</b>	<b>CS/SB 268</b> by <b>GO, Jones (CO-INTRODUCERS) Brodeur</b> ; Similar to H 00789 Public Records/Public Officers					
576776	A	S	LRCS	CA, Jones	Delete L.355 - 486:	03/26 05:56 PM
<b>Tab 5</b>	<b>SB 482</b> by <b>DiCeglie</b> ; Identical to H 00665 Local Government					
<b>Tab 6</b>	<b>SB 674</b> by <b>Wright</b> ; Similar to H 00307 Bonuses for Employees of County Tax Collectors and Property Appraisers					
<b>Tab 7</b>	<b>SJR 748</b> by <b>Simon (CO-INTRODUCERS) Gaetz</b> ; Identical to H 00163 Homestead Property Exemption for the Surviving Spouses of Certain Quadriplegics					
<b>Tab 8</b>	<b>SB 750</b> by <b>Simon (CO-INTRODUCERS) Gaetz, Leek</b> ; Identical to H 00165 Tax Exemptions for Surviving Spouses of Quadriplegics					
721228	A	S	RCS	CA, Simon	Delete L.22 - 26:	03/26 06:07 PM
<b>Tab 9</b>	<b>CS/SB 872</b> by <b>TR, Ingoglia (CO-INTRODUCERS) Burgess</b> ; Compare to CS/H 00577 Price Controls for the Removal and Storage of Electric Vehicles					
940202	D	S	RCS	CA, Ingoglia	Delete everything after	03/26 06:31 PM
<b>Tab 10</b>	<b>CS/SB 1078</b> by <b>BI, McClain</b> ; Similar to CS/H 00551 Fire Prevention					
933670	A	S	LRCS	CA, McClain	Delete L.116 - 137:	03/25 01:39 PM
<b>Tab 11</b>	<b>SJR 1510</b> by <b>Avila</b> ; Identical to H 01257 Homestead Property Exemption and Assessment Limitations					
<b>Tab 12</b>	<b>SB 1512</b> by <b>Avila</b> ; Identical to H 01259 Property Tax Exemption and Assessment Limitation on Long-term Leased Property					
<b>Tab 13</b>	<b>SB 1594</b> by <b>McClain</b> ; Similar to H 00923 Housing					
<b>Tab 14</b>	<b>SB 1664</b> by <b>Trumbull</b> ; Similar to CS/H 01221 Local Option Taxes					
844936	D	S	RCS	CA, Trumbull	Delete everything after	03/25 01:39 PM

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

**COMMUNITY AFFAIRS**  
**Senator McClain, Chair**  
**Senator Fine, Vice Chair**

**MEETING DATE:** Tuesday, March 25, 2025

**TIME:** 11:00 a.m.—1:00 p.m.

**PLACE:** Mallory Horne Committee Room, 37 Senate Building

**MEMBERS:** Senator McClain, Chair; Senator Fine, Vice Chair; Senators Jones, Leek, Passidomo, Pizzo, Sharief, and Trumbull

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	<b>SB 14</b> Jones (Identical H 6519)	Relief of the Estate of Peniel Janvier by the City of Miami Beach; Providing for the relief of the Estate of Peniel Janvier by the City of Miami Beach; providing for an appropriation to compensate the Estate of Peniel Janvier for damages sustained as a result of the negligence of the City of Miami Beach; providing a limitation on the payment of compensation and attorney fees, etc.  SM JU     03/19/2025 Favorable CA     03/25/2025 Favorable RC	Favorable Yeas 8 Nays 0
2	<b>SB 20</b> Burgess (Identical H 6529)	Relief of J.N., a Minor, by Hillsborough County; Providing for the relief of J.N., a minor, by Hillsborough County; providing an appropriation to Stephany Grullon, as parent and guardian of J.N., to compensate J.N. for injuries and damages she sustained as a result of the negligence of Hillsborough County in maintaining sidewalks and culvert systems; providing a limitation on compensation and the payment of certain fees and costs, etc.  SM JU     03/19/2025 Favorable CA     03/25/2025 Favorable RC	Favorable Yeas 8 Nays 0
3	<b>SB 100</b> Fine (Identical H 75)	Display of Flags by Governmental Entities; Defining the term "governmental entity"; prohibiting governmental entities from erecting or displaying certain flags; requiring governmental entities to remain neutral in certain circumstances; authorizing a current or retired member of the United States Armed Forces or the National Guard to use reasonable force to prevent the desecration, destruction, or removal of the United States flag or to replace such flag to a position of prominence, etc.  GO     02/11/2025 Favorable GO     02/18/2025 CA     03/25/2025 Favorable RC	Favorable Yeas 5 Nays 3

**COMMITTEE MEETING EXPANDED AGENDA**

Community Affairs

Tuesday, March 25, 2025, 11:00 a.m.—1:00 p.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
4	<b>CS/SB 268</b> Governmental Oversight and Accountability / Jones (Similar H 789)	Public Records/Public Officers; Providing exemptions from public records requirements for the partial home addresses and telephone numbers of current public officers, their spouses, and their adult children and the names, home addresses, telephone numbers, and dates of birth of, and the names and locations of schools and day care facilities attended by, the minor children of such officers; providing for future legislative review and repeal of the exemptions; providing methods for maintenance of an exemption; providing for retroactive application of the exemptions; providing a statement of public necessity, etc.  GO 02/18/2025 Fav/CS CA 03/25/2025 Fav/CS RC	Fav/CS Yeas 8 Nays 0
5	<b>SB 482</b> DiCeglie (Identical H 665, Compare CS/S 1118)	Local Government; Prohibiting a county from requiring an applicant to take certain actions as a condition of processing a development permit or development order; prohibiting a municipality from requiring an applicant to take certain actions as a condition of processing a development permit or development order, etc.  CA 03/25/2025 Pending reconsideration (Unfavorable) FT RC	Unfavorable Yeas 3 Nays 4 <b>-Pending Reconsideration</b>
6	<b>SB 674</b> Wright (Similar H 307)	Bonuses for Employees of County Tax Collectors and Property Appraisers; Authorizing specified county tax collectors or property appraisers to budget for and pay specified bonuses to employees, pending a specified approval, etc.  CA 03/25/2025 Favorable FT RC	Favorable Yeas 8 Nays 0
7	<b>SJR 748</b> Simon (Identical HJR 163, Compare H 165, Linked S 750)	Homestead Property Exemption for the Surviving Spouses of Certain Quadriplegics; Proposing amendments to the State Constitution to authorize the Legislature to provide for a homestead property tax exemption for the surviving spouses of certain quadriplegics, etc.  CA 03/25/2025 Favorable FT AP	Favorable Yeas 7 Nays 0

**COMMITTEE MEETING EXPANDED AGENDA**

Community Affairs

Tuesday, March 25, 2025, 11:00 a.m.—1:00 p.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
8	<b>SB 750</b> Simon (Identical H 165, Compare HJR 163, Linked SJR 748)	Tax Exemptions for Surviving Spouses of Quadriplegics; Authorizing the surviving spouses of certain quadriplegics to carry over a certain tax exemption in certain circumstances; authorizing the Department of Revenue to adopt emergency rules, etc.  CA 03/25/2025 Fav/CS FT AP	Fav/CS Yeas 7 Nays 0
9	<b>CS/SB 872</b> Transportation / Ingoglia (Compare CS/H 577)	Price Controls for the Removal and Storage of Electric Vehicles; Requiring counties and municipalities, respectively, to establish specified rates for the removal and storage of electric vehicles from an accident scene; authorizing a wrecker operator to charge specified costs for the cleanup of an accident scene and removal of such vehicles, etc.  TR 03/12/2025 Fav/CS CA 03/25/2025 Fav/CS FP	Fav/CS Yeas 6 Nays 2
10	<b>CS/SB 1078</b> Banking and Insurance / McClain (Similar CS/H 551)	Fire Prevention; Requiring a local enforcement agency to issue a permit for a fire alarm system project or fire sprinkler system project within a specified time period; requiring the local enforcement agency to provide an inspection within a specified timeframe; specifying a condition under which a local amendment to the Florida Fire Prevention Code is null and void; requiring that a uniform summary inspection report include the total number of deficiencies found during the inspection of a fire protection system or hydrant, etc.  BI 03/10/2025 Fav/CS CA 03/25/2025 Fav/CS RC	Fav/CS Yeas 5 Nays 3
11	<b>SJR 1510</b> Avila (Identical HJR 1257, Compare H 1259, Linked S 1512)	Homestead Property Exemption and Assessment Limitations; Proposing amendments to the State Constitution to authorize the Legislature to provide the same exemptions and assessment limitations granted to homestead property to certain real property subject to a long-term lease and to provide an effective date, etc.  CA 03/25/2025 Favorable FT RC	Favorable Yeas 7 Nays 1



**COMMITTEE MEETING EXPANDED AGENDA**

Community Affairs

Tuesday, March 25, 2025, 11:00 a.m.—1:00 p.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
12	<b>SB 1512</b> Avila (Identical H 1259, Compare HJR 1257, Linked SJR 1510)	Property Tax Exemption and Assessment Limitation on Long-term Leased Property; Providing that property that receives a certain tax exemption shall be assessed in a specified manner; providing that changes, additions, and improvements to such properties shall be assessed in a specified manner; requiring the submission of an application containing specified information before receiving a specified tax exemption; providing specified tax exemptions for property that meets certain eligibility requirements, etc.  CA 03/25/2025 Favorable FT RC	Favorable Yeas 7 Nays 1
13	<b>SB 1594</b> McClain (Similar H 923)	Housing; Providing and revising definitions; revising eligibility requirements for a specified affordable housing tax exemption; authorizing certain adaptive reuse projects to be eligible for a certain tax exemption; requiring a taxing authority to conduct an assessment on the need for certain affordable housing and present the assessment at a specified meeting; authorizing certain developments to abate certain future ad valorem property taxes by paying a specified amount at the time a building permit is issued; creating the "Florida Housing Revitalization Act", etc.  CA 03/25/2025 Not Considered FT RC	Not Considered
14	<b>SB 1664</b> Trumbull (Similar CS/H 1221)	Local Option Taxes; Requiring specified taxes to be renewed by an ordinance in a specified manner; providing an exception; providing for the expiration of specified ordinances; authorizing the adoption of new ordinances, etc.  CA 03/25/2025 Fav/CS FT AP	Fav/CS Yeas 5 Nays 3
15	Other Related Meeting Documents		



## THE FLORIDA SENATE

### SPECIAL MASTER ON CLAIM BILLS

**Location**  
409 The Capitol

**Mailing Address**  
404 South Monroe Street  
Tallahassee, Florida 32399-1100  
(850) 487-5229

DATE	COMM	ACTION
3/14/25	SM	Favorable
3/19/25	JU	Favorable
3/24/25	CA	Favorable
	RC	

March 14, 2025

The Honorable Ben Albritton  
President, The Florida Senate  
Suite 409, The Capitol  
Tallahassee, Florida 32399-1100

Re: **SB 14** – Senator Jones  
**HB 6519** – Representative Porras  
Relief of Estate of Peniel Janvier by the City of Miami Beach

### SPECIAL MASTER'S FINAL REPORT

THIS IS AN UNCONTESTED CLAIM BILL FOR \$1,700,000 IN ACCORDANCE WITH A CONSENT JUDGMENT RENDERED BY THE CIRCUIT COURT. THE ESTATE OF PENIEL JANVIER SEEKS DAMAGES FROM THE CITY OF MIAMI BEACH FOR WRONGFUL DEATH CAUSED BY THE NEGLIGENT OPERATION AND SUPERVISION OF A CITY-OWNED SWIMMING POOL.

#### FINDINGS OF FACT:

##### **The Incident**

On August 16, 2022, Peniel Janvier, a 28-year-old youth camp counselor, was attending an end-of-summer celebration for the youth camp at the Scott Rakow Youth Center Pool, owned and operated by the City of Miami Beach.<sup>1</sup> Although off duty, he chose to attend out of his dedication to the children he mentored.

Surveillance footage shows that a child playfully pushed Janvier into the pool, continuing an earlier pattern of lighthearted pushing in the shallow end. However, this time, Janvier landed in water too deep for him to stand, causing him

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<sup>1</sup> Claimant's Ex. 1, Surveillance Video; Claimant's Ex. 2, Investigative Reports; Claimant's Ex. 5, Discovery; Claimant's Ex. 6, Pleadings.

to struggle for several minutes before becoming fully submerged. He remained underwater for approximately ten minutes.<sup>2</sup> Investigations by the City of Miami Beach and the police department determined that Janvier's death was not the result of foul play.<sup>3</sup>

An internal review by the City of Miami Beach found that Lifeguard Adrian Calderon violated the City's no-phone policy and failed to observe Janvier drowning.<sup>4</sup> For over ten minutes, Calderon remained distracted by his cell phone, failing to scan the pool as Janvier struggled and other children attempted to rescue him.<sup>5</sup>

No supervisor was present, and, contrary to industry standards, only two of the four designated lifeguard chairs were staffed, despite the presence of numerous weak swimmers.<sup>6</sup> Additionally, the City failed to implement proper zone surveillance assignments, which are standard safety practices for public pools.<sup>7</sup>

Janvier was eventually pulled from the water, but he was unresponsive by the time he was rescued.<sup>8</sup>

Emergency responders performed CPR before transporting Janvier to Mount Sinai Hospital, where he was placed on ventilator support.<sup>9</sup>

Janvier was declared brain dead on August 23, 2022, and removed from life support on August 26, 2022.<sup>10</sup>

### **Medical Findings**

The Medical Examiner ruled the cause of death as drowning.<sup>11</sup>

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<sup>2</sup> Claimant's Ex. 1, Surveillance Video; Claimant's Ex. 2, Investigative Reports.

<sup>3</sup> Claimant's Ex. 2, Investigative Reports.

<sup>4</sup> January 29, 2025, Special Master Hearing; Claimant's Ex. 5, Discovery: RFP Responsive Docs.

<sup>5</sup> Claimant's Ex. 1, Surveillance Video; Claimant's Ex. 5, Discovery: KG Incident Report Updated.

<sup>6</sup> Claimant's Ex. 1, Surveillance Video; Claimant's Ex. 5, Discovery.

<sup>7</sup> January 29, 2025, Special Master Hearing, Exhibits Slides 24 through 29, and Statement of Douglas McCarron, Esq.; American Red Cross, *Lifeguarding Manual*, available at [https://www.redcross.org/content/dam/redcross/atg/PDFs/Take\\_a\\_Class/Lifeguarding\\_PM\\_sample\\_chapter-2012.pdf](https://www.redcross.org/content/dam/redcross/atg/PDFs/Take_a_Class/Lifeguarding_PM_sample_chapter-2012.pdf) (last visited Mar. 13, 2025)

<sup>8</sup> Claimant's Ex. 5, Discovery: Case Report 2022-8851.

<sup>9</sup> *Id.*

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

<sup>11</sup> Claimant's Ex. 11, Medical Examiner's Report.

Autopsy reports confirm cerebral edema, hypoxia, and extensive lung congestion, consistent with prolonged oxygen deprivation.<sup>12</sup>

Janvier had no pre-existing medical conditions that contributed to his death.<sup>13</sup>

### **Impact on the Family**

The Janvier family has endured extreme emotional suffering following Janvier's tragic and preventable death.<sup>14</sup> The financial and psychological toll of this tragedy has resulted in counseling needs and long-term hardship for the surviving family members.

His parents, Nicole Mathurin and Lucmanne Janvier, have expressed profound grief, struggling with the permanent loss of their son.<sup>15</sup>

Janvier was known for his kindness, mentorship, and contributions to the community, making his absence even more devastating to those who knew him.<sup>16</sup>

The loss has caused significant psychological and emotional distress to his immediate family, leading to profound lifestyle changes and difficulties in coping with their grief. His mother has undergone extensive counseling, yet her condition has shown no improvement. His father credibly testified to experiencing permanent, daily anguish, underscoring the enduring emotional toll of Janvier's death.<sup>17</sup>

### **LITIGATION HISTORY:**

The Estate of Peniel Janvier sued the City of Miami Beach on March 22, 2023, in the Eleventh Circuit Court in and for Miami-Dade County, alleging wrongful death due to negligence.

On June 11, 2024, the parties settled for \$2,000,000, and the court rendered a consent judgment incorporating the terms of the agreement.

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<sup>12</sup> Claimant's Ex. 11, Medical Examiner's Report.

<sup>13</sup> Claimant's Ex. 11, Medical Examiner's Report.

<sup>14</sup> Testimonies of Nicole Mathurin and Daniel and Lucmanne Janvier, January 29, 2025, Special Master Hearing.

<sup>15</sup> *Id.*

<sup>16</sup> *Id.*

<sup>17</sup> *Id.*

Consistent with section 768.28, of the Florida Statutes, \$300,000 has been paid, and the remaining \$1.7 million is contingent upon legislative approval. The City has reserved \$1.7 million to pay this claim.<sup>18</sup>

CONCLUSIONS OF LAW:

A *de novo* hearing was held as the Legislature is not bound by settlements or jury verdicts when considering a claim bill, passage of which is an act of legislative grace.

Section 768.28, of the Florida Statutes, waives sovereign immunity for tort liability up to \$200,000 per person and \$300,000 for all claims or judgments arising out of the same incident. Sums exceeding this amount are payable by the State and its agencies or subdivisions by further act of the Legislature.

In this matter, the Estate of Peniel Janvier alleges that the City of Miami Beach was negligent in the operation and supervision of the Scott Rakow Youth Center Pool, resulting in the wrongful death of Peniel Janvier. The City of Miami Beach, as the entity responsible for pool operations and staffing, is liable for the negligent actions of its employees who failed to monitor the pool and respond in a timely manner.

After completing its investigation, multiple reports confirmed that lifeguard Adrian Calderon was distracted by his phone and failed to intervene as Janvier struggled in the water. Surveillance footage and eyewitness testimony established that Janvier was visibly in distress for several minutes before assistance was provided. The City of Miami Beach admitted liability and agreed to a judgment in favor of the Estate of Peniel Janvier for the sum of \$2 million.

No evidence suggests that Janvier contributed to his drowning or failed to exercise due care.

**Negligence**

There are four elements to a negligence claim: (1) duty – where the defendant has a legal obligation to protect others against unreasonable risks; (2) breach – which occurs when the defendant has failed to conform to the required standard of conduct; (3) causation – where the defendant's conduct is

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<sup>18</sup> January 29, 2025, Special Master Hearing, Statement of Henry Hunnefeld, Esq.

foreseeably and substantially the cause of the resulting damages; and (4) damages – actual harm.<sup>19</sup>

### *Duty*

A municipality operating a public swimming pool has a duty to operate the facility safely.<sup>20</sup> “Whenever one undertakes to provide a service to others, whether one does so gratuitously or by contract, the individual who undertakes to provide the service—i.e., the “undertaker”—thereby assumes a duty to act carefully and to not put others at an undue risk of harm.”<sup>21</sup>

By operating and staffing the Scott Rakow Youth Center Pool, the City of Miami Beach assumed a duty of care to provide properly trained and attentive lifeguards to prevent foreseeable harm.

### *Breach*

The City of Miami Beach breached this duty in multiple ways:

- Lifeguard Adrian Calderon failed to maintain proper supervision, as confirmed by surveillance footage and the City’s internal investigation. Calderon was distracted by his cell phone, violating the City’s no-phone policy and standard safety protocols.<sup>22</sup>
- The City of Miami Beach failed to implement basic lifeguard surveillance protocols, leading to inadequate supervision of swimmers. The absence of properly assigned lifeguard zones contributed to the failure to prevent this drowning.<sup>23</sup>
- The City failed to enforce safety policies and adequately train its staff, further increasing the risk of harm.<sup>24</sup>

These failures directly compromised swimmer safety, allowing Janvier’s distress to go unnoticed for an extended period.

### *Causation*

The City’s failure to properly train and enforce lifeguard safety policies directly resulted in Janvier’s prolonged struggle and

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<sup>19</sup> *Williams v. Davis*, 974 So.2d 1052, at 1056–1057 (Fla. 2007).

<sup>20</sup> *Florida Dept. of Nat. Res. v. Garcia*, 753 So. 2d 72, 75 (Fla. 2000).

<sup>21</sup> *Clay Elec. Co-op., Inc. v. Johnson*, 873 So. 2d 1182, 1186 (Fla. 2003).

<sup>22</sup> Claimant’s Ex. 1, Surveillance Video; January 29, 2025, Special Master Hearing Exhibits Slides 5 and 21.

<sup>23</sup> January 29, 2025, Special Master Hearing, Exhibits Slides 24 through 29, and Statement of Douglas McCarron, Esq.

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

eventual drowning. Florida courts recognize that liability arises when inaction causes preventable harm: “Tort law provides a remedy for a person who suffers an injury caused by the action or failure to act of another.”<sup>25</sup>

The City’s inaction was the foreseeable and direct cause of his death.<sup>26</sup>

#### *Damages*

As a direct result of the City’s negligence, Janvier suffered fatal drowning, leading to substantial financial and emotional loss for his surviving family and estate. The Standard Jury Instructions for wrongful death damages provide guidance for compensating non-economic losses, including pain and suffering and lost support and services.<sup>27</sup>

Each parent of an adult child in a wrongful death case is entitled to recover for mental pain and suffering if there are no other survivors.<sup>28</sup> Since Janvier was unmarried with no children, his parents are entitled to recover these damages.

The requested \$1.7 million settlement is justified based on the severity of the incident and comparable wrongful death verdicts.<sup>29</sup>

#### ATTORNEY FEES:

Under Florida Statutes, attorney fees for claim bills are capped at 25% of the total recovery amount.

In this case, attorney fees will be limited to \$425,000, which is 25% of the \$1,700,000 requested amount.

Counsel for the claimant has certified, through affidavit, compliance with this statutory limit.<sup>30</sup>

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<sup>25</sup> *McKinley v. Gualtieri*, 338 So. 3d 429, 433–434 (Fla. 2d DCA 2022).

<sup>26</sup> Claimant’s Ex. 5, Discovery: Case Report 2022-8851.

<sup>27</sup> Fla. Std. Jury Instr. (Civ.) 502.2(f) and (g).

<sup>28</sup> Section 768.21(4), F.S.

<sup>29</sup> *Nagib v. CTF Orlando Corp.*, *Verdict Form*, Case No. 2002-CA-7395 (Fla. 9th Jud. Cir. Ct. Mar. 9, 2004) (Jury verdict of \$5.52 million); *McPherson v. United States*, *Verdict Form*, Case No. 1:08-cv-23108 (S.D. Fla. Sept. 30, 2011) (Jury verdict of \$4.35 million); *Bogle v. Orange County*, *Verdict Form*, Case No. 2015-CA-002821-O (Fla. 9th Jud. Cir. Ct. Apr. 7, 2022) (Jury verdict of \$5.03 million); *Parker v. State of Florida Dep’t of Transp.*, *Verdict Form*, Case No. 2020-CA-002294 (Fla. 2d Jud. Cir. Ct. June 23, 2022) (Jury verdict of \$6.25 million); *Monk v. Burlington Cnty. Special Servs. Sch. Dist.*, *Verdict Form*, Case No. BUR-L-003869-02 (N.J. Super. Ct. Law Div. Jan. 2006) (Jury verdict of \$1.8 million).

<sup>30</sup> *Affidavit of Claimant’s Counsel to Senate and House Special Masters*, January 23, 2025.

RECOMMENDATIONS:

Considering the clear evidence of negligence, comparable jury awards, and the City's agreement to the settlement, I find that the City of Miami Beach was negligent, and the amount sought by claimants on behalf of the Estate of Peniel Janvier is reasonable.

I recommend SB 14 FAVORABLY.

Respectfully submitted,

Alexander Brick  
Senate Special Master

cc: Secretary of the Senate



By Senator Jones

34-00080-25

202514\_\_

A bill to be entitled  
An act for the relief of the Estate of Peniel Janvier  
by the City of Miami Beach; providing for an  
appropriation to compensate the Estate of Peniel  
Janvier for damages sustained as a result of the  
negligence of the City of Miami Beach; providing a  
limitation on the payment of compensation and attorney  
fees; providing an effective date.

WHEREAS, on August 16, 2022, Peniel Janvier drowned after  
being pushed into the community pool at the Scott Rakow Youth  
Center in the City of Miami Beach, and

WHEREAS, the lifeguards and personnel of the City of Miami  
Beach failed to observe and respond to Mr. Janvier being pushed  
into the community pool, and

WHEREAS, the Estate of Peniel Janvier has alleged, through  
a lawsuit filed on March 22, 2023, that the negligence of the  
City of Miami Beach, through its lifeguards and personnel, was  
the proximate cause of the death of Mr. Janvier, and

WHEREAS, Nicole Mathurin, Mr. Janvier's mother, and  
Lucmanne Janvier, Mr. Janvier's father, have suffered  
significant financial damages due to the loss of Peniel  
Janvier's net income accumulation in the past and future, and  
extreme mental anguish and suffering as a result of the loss of  
their son, and

WHEREAS, the Estate of Peniel Janvier and the City of Miami  
Beach reached a settlement in the amount of \$2 million, and

WHEREAS, pursuant to the settlement agreement between the  
parties, the plaintiff's claim will be partially satisfied by

34-00080-25

202514\_\_

the City of Miami Beach paying the amount of \$300,000 to the  
Estate of Peniel Janvier, and

WHEREAS, pursuant to the settlement, the claim shall be  
considered fully satisfied by the City of Miami Beach paying an  
additional \$1.7 million to the Estate of Peniel Janvier, as  
authorized by the Florida Legislature through a claim bill, NOW,  
THEREFORE,

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

Section 1. The facts stated in the preamble to this act are  
found and declared to be true.

Section 2. The City of Miami Beach is authorized and  
directed to appropriate from funds not otherwise encumbered and  
to draw a warrant in the sum of \$1.7 million payable to the  
Estate of Peniel Janvier as compensation for injuries and  
damages sustained.

Section 3. The amount paid by the City of Miami Beach,  
pursuant to s. 768.28, Florida Statutes, and the amount awarded  
under this act are intended to provide the sole compensation for  
all present and future claims arising out of the factual  
situation described in this act which resulted in the death of  
Peniel Janvier and damages to the Estate of Peniel Janvier. The  
total amount paid for attorney fees relating to this claim may  
not exceed 25 percent of the total amount awarded under this  
act.

Section 4. This act shall take effect upon becoming a law.



## THE FLORIDA SENATE

### SPECIAL MASTER ON CLAIM BILLS

**Location**  
409 The Capitol

**Mailing Address**  
404 South Monroe Street  
Tallahassee, Florida 32399-1100  
(850) 487-5229

DATE	COMM	ACTION
3/14/25	SM	Favorable
3/19/25	JU	Favorable
3/24/25	CA	Favorable
	RC	

March 14, 2025

The Honorable Ben Albritton  
President, The Florida Senate  
Suite 409, The Capitol  
Tallahassee, Florida 32399-1100

Re: **SB 20** – Senator Burgess  
**HB 6529** – Representative Alvarez  
Relief of Relief of J.N., a minor, by Hillsborough County

### SPECIAL MASTER'S FINAL REPORT

THIS IS A SETTLED CLAIM BILL FOR LOCAL FUNDS IN THE AMOUNT OF \$400,000. THIS AMOUNT IS THE REMAINING UNPAID BALANCE OF A \$600,000 SETTLEMENT AGREEMENT FOR INJURIES AND DAMAGES CAUSED BY THE ALLEGED NEGLIGENCE OF HILLSBOROUGH COUNTY.

#### FINDINGS OF FACT:

#### The Accident

On June 7, 2019, Claimant J.N., an eleven-year-old child, at the time of the incident, was riding her bicycle on a sidewalk owned and operated by Hillsborough County. The Claimant was accompanied by her stepfather, Gabriel Soto. The sidewalk is located along the east side of East Bay Road and adjacent to the East Bay Lakes subdivision in Gibsonton, Florida.

As J.N. was riding her bicycle, her bicycle wheel came into contact with an uneven area of concrete slab sidewalk.<sup>1</sup> causing her to lose control of her bicycle and travel down the

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<sup>1</sup> Special Master's Hearing at 0:11:02-11:04; 0:12:34-0:13:01; See also, Claimant's exhibit 2.

steep slope located next to the sidewalk. J.N., while wearing a helmet, fell face-forward into an open drainage ditch and struck a concrete drainage culvert with her face.

Evidence was presented that the County received notice of the uneven sidewalk prior to the Claimant's injury on June 7, 2019. Testimony was admitted that service requests regarding that portion of the sidewalk were entered into the County's MaintStar work order tracking software system on February 13, 2018.<sup>2</sup>

The impact caused significant lacerations, sliced through portions of her gums, fractured her jaw, and avulsed multiple adult teeth. Mr. Soto observed J.N. lying on the ground in a state of shock with a large open laceration to her face. She was bleeding profusely from her head, face, and mouth. Mr. Soto picked J.N. up and took her back to their home.

J.N. was immediately taken to the emergency room at St. Joseph's Hospital where she was admitted and underwent a CT scan which showed a fracture of the nasal bone, fracture of the maxilla and fracture of superior alveolus. J.N. remained in the hospital for 3 days undergoing extensive surgery to her face including her mouth, lip, nose, and jaw. Following discharge from the hospital. She had additional oral surgery and medical care and treatment in the weeks and months that followed.<sup>3</sup>

On June 10, 2019, J.N. was seen for a consult regarding facial trauma. She presented with facial swelling and discomfort.

On June 14, 2019, J.N. underwent her second surgery consisting of a closed reduction of her nasal fracture.

On February 20, 2021, J.N. was seen by a Pediatric Epilepsy and Neurology Specialist as a result of headaches that had started five to six months previously, which was shortly after the accident. She was noted to have headaches as frequently as once or twice a week, and sometimes every two weeks. The pain was described as occipital and felt like pounding, throbbing and, aching pain. The headaches are

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<sup>2</sup> Hillsborough County Response to RTP, filed Dec. 1, 2021, Work Request #WR00196599 created Feb. 13, 2018, Bates stamped "HC0007."

<sup>3</sup> Medical Records Summary, June 7, 2019. (Claimant's Exhibit #3).

associated with light and sound sensitivity along with nausea.

She reported difficulty sleeping. J.N. was placed on rizatriptan and clonidine. She reported no prior medical history of migraine headaches.

### **J.N.'s Current Condition**

On March 16, 2022, J.N. had a consultation with the oral surgeon at Moffett Oral Surgery and Dental Implant Center. J.N. was informed that she would need a bone graft. Dr. Moffett expects J.N. to be ready for the bone graft process when she is 16 or 17 years old. She will then start the process for implants.

J.N. is 16 years old and wears a Maryland bridge. She is preparing for the bone graft. The process will take four to five months to heal before she can go back to her dentist for them to install her crowns.

### **LITIGATION HISTORY:**

#### **Settlement**

The Claimant and Hillsborough County have entered into a settlement agreement for a total of \$600,000. Claimant has received \$200,000 from Hillsborough County and seeks the remaining \$400,000.<sup>4</sup>

An order granting the settlement agreement was entered on March 7, 2023.<sup>5</sup>

All proceeds of the settlement agreement are to be paid through a structured settlement/annuity and held in a trust that has been established for the benefit of the Claimant. The proceeds are to be disbursed in accordance with the details of the structured settlement/annuity and terms of the trust.

Claimant's attorney has submitted a future needs analysis based on a treatment plan developed for J.N..<sup>6</sup> The future needs produced an estimated total of lifetime costs to be

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<sup>4</sup> Settlement Agreement between Stephany Grullon, parent/guardian of J.N., a minor and Hillsborough County, September 20, 2022, pgs. 1-4 (Claimant's Exhibit 5).

<sup>5</sup> Claimant's supplemental record marked *Settlement Annuity Contract*.

<sup>6</sup> Treatment Plan (Claimant's Exhibit 4).

between \$700,000 and \$1 million. Claimant's attorney testified that the cost estimate was based on upcoming surgeries, future medical care, past and future pain and suffering, as well as mental anguish.<sup>7</sup>

As part of the agreement, the respondent agreed to not oppose the claim bill.

**CLAIM BILL HEARING:**

On January 27, 2025, the House and Senate special masters held a half-day *de novo* hearing in the matter of SB 20 (2025), relief of J.N., a minor, by Hillsborough County.

Both parties stipulated to all exhibits submitted into evidence by the Claimant. Respondent's attorney made it clear that Hillsborough County was in support of the claim bill and would not be presenting any evidence counter to the Claimant or settlement agreement.<sup>8</sup> Both parties cooperated fully with the House and Senate and responded to all requests for information.<sup>9</sup>

**Claimant's Case-in-Chief**

Claimant's attorney presented a narrative recitation of the facts as stipulated by the parties detailing the Claimant's life before the accident, the accident, the details of her life after the accident, injuries, recovery, and the related elements of a negligence claim.<sup>10</sup>

**Witness Gabriel Soto**

Mr. Soto testified that the Claimant was an experienced bike rider and was wearing a helmet. He testified that this was not a path that the two had previously traveled or with which they were familiar. Mr. Soto also testified that he was riding four to five feet behind the Claimant and witnessed her hit an uneven surface that sent her down the steep slope and into the drainage ditch. He testified that when he reached her, she was awake but in shock and may have lost consciousness at the scene. The Claimant's nose was broken, lip was split open, and teeth were missing. He testified that he immediately

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<sup>7</sup> Special Master Hearing at 43:25:00-46:10:00; 1:38:26-1:40:00.

<sup>8</sup> *Id.* at 2:32:00-2:35:00.

<sup>9</sup> *Id.* at 1:50:00-2:05:00.

<sup>10</sup> *Id.* at 7:24:00-11:24:00.

rushed the Claimant to their house, and she was transported to the hospital.<sup>11</sup>

**Witness Stephany Grullion**

Ms. Grullion, parent and natural guardian of the Claimant, testified regarding J.N.'s medical treatment. Ms. Grullion testified that the Claimant has headaches that were reported one month after the accident. The Claimant visited a pediatric neurologist who determined that the headaches were due to the collision. Ms. Grullion also testified that the Claimant still had the headaches twice a week but she no longer takes prescription medication; rather, uses over-the-counter medication for relief.<sup>12</sup>

Claimant still experiences numbness on one side of her lip, as well as a lip twitch. The Claimant has nose sensitivity and cannot wear her glasses because the weight of the glasses bothers her.

Ms. Grullion testified that the Claimant's medical expenses were paid by insurance.<sup>13</sup>

**Witness J.N.**

J.N. testified that since the accident, she has developed many insecurities. She feels uncomfortable speaking because her lip twitches, and she avoids smiling due to her dissatisfaction with her teeth and the scar on her lip..<sup>14</sup>

J.N. testified that she still experiences facial numbness and that she still frequently has headaches. She testified that she has missed school due to migraines but that she does well in school.<sup>15</sup> She is unable to play sports or do extracurricular activities because the physical activity causes her to have headaches.<sup>16</sup> J.N. testified that she has migraines three to four times per week with noise and light sensitivity.

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<sup>11</sup> *Id.* at 11:54:00-17:48:00.

<sup>12</sup> *Id.* at 1:00:00-1:04:28.

<sup>13</sup> *Id.* at 1:10:19-1:10:44.

<sup>14</sup> *Id.* at 1:15:07-1:19:37.

<sup>15</sup> *Id.* at 1:31:00-1:33:00.

<sup>16</sup> *Id.* at 1:16:00-1:19:07.

J.N. also testified that she has been wearing the Maryland bridge for three years and that it causes her discomfort when food gets stuck in it. She stated that it also hurts her gums.<sup>17</sup>

### **Respondent's Case-in-Chief**

The Respondent did not present or contest any evidence, theories, or arguments.<sup>18</sup>

Respondent indicated that if the claim bill were to pass, payout to the Claimant was structured to have less of a financial impact on the county's budget, by structuring payments in increments to be paid over the next five (5) years.<sup>19</sup>

The county does not have any excess insurance and is self-insured.<sup>20</sup>

### **CONCLUSIONS OF LAW:**

The claim bill hearing was held on January 27, 2025, was a *de novo* proceeding to determine liability in a negligence claim for damages suffered by the Claimant and, if negligence is found, whether the amount of the claim is reasonable. This report is based on evidence presented to the special master prior to, during, and after the hearing. The Legislature is not bound by settlements or jury verdicts when considering a claim bill, the passage of which is an act of legislative grace.

Sovereign immunity limits the amount of damages a Claimant can collect from the state or any of its agencies as a result of its negligence or the negligence of its employees to \$200,000 for one individual and \$300,000 for all claims or judgments arising out of the same incident. Funds in excess of this limit may only be paid upon approval of a claim bill by the Legislature. Thus, the Claimant will not receive the full amount of the settlement unless the Legislature approves this claim bill authorizing the additional payment.<sup>21</sup>

In this matter, the Claimant alleges negligence on behalf of Hillsborough County.

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<sup>17</sup> *Id.* at 1:21:42-1:22:29.

<sup>18</sup> *Id.* at 1:52:09-1:57:20.

<sup>19</sup> *Id.* at 2:00:00-2:03:37; *see also*, Claimant's supplemental exhibit titled Schedule of Benefits and Payees.

<sup>20</sup> *Id.* at 2:03:37-2:04:44.

<sup>21</sup> Section 768.28, F.S.



The plaintiff bears the burden of proving, by the greater weight of the evidence, that the defendant's action was a breach of duty that the defendant owed to the plaintiff. The "greater weight of the evidence" burden of proof "means the more persuasive and convincing force and effect of the entire evidence in the case."<sup>22</sup>

"Negligence is described as the failure to use reasonable care, which is the care that a reasonably careful person would use under like circumstances";<sup>23</sup> and "a legal cause of loss, injury or damage if it directly and in natural and continuous sequence produces or contributes substantially to producing such loss, injury or damage, so that it can reasonably be said that, but for the negligence, the loss, injury or damage would not have occurred."<sup>24</sup>

To establish liability, a Claimant must prove four (4) elements, by the greater weight of the evidence:

- (1) Duty: where the defendant has a legal obligation to protect others against unreasonable risks.
- (2) Breach: which occurs when the defendant has failed to conform to the required standard of conduct.
- (3) Causation – where the defendant's conduct is foreseeably and substantially the cause of the resulting damages; and
- (4) Damages – actual harm.<sup>25</sup>

In this case, the County's liability depends on whether the County breached its duty of care to Claimant and whether that breach caused her damages.

### **Duty**

Under Florida law, "[W]hile a city is not an insurer of the motorist or the pedestrian who travels its streets and sidewalks, it is responsible, of course, for damages resulting from defects which have been in existence so long that they

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<sup>22</sup> Fla. Std. Jury Instr. (Civ.) 401.3, *Greater Weight of the Evidence*.

<sup>23</sup> Florida Civil Jury Instructions, 401.4 – Negligence.

<sup>24</sup> Florida Civil Jury Instructions, 401.12(a) – Legal Cause, Generally.

<sup>25</sup> *Hodges v. United States*, 78 F.4<sup>th</sup> 1365, 1375 (11<sup>th</sup> Cir. Aug. 18, 2023); and *Clay Elec. Coop., Inc. v. Johnson*, 873 So.2d 1182, 1185 (Fla. 2003).

could have been discovered by the exercise of reasonable care, and repaired.”<sup>26</sup>

A municipality “is required to exercise reasonable diligence in repairing defects after the unsafe condition of the street or sidewalks known or ought to have been known to the officers thereof having authority to act.”<sup>27</sup>

In this case, the county does not dispute that it had a duty to use reasonable care in maintaining safe premises, free from dangers to the personal safety of its invitees.<sup>28</sup>

Florida law defines “routine maintenance” required by the county to be performed on the sidewalk, drainage ditch, and culvert as follows:

(23) “Routine maintenance” means minor repairs and associated tasks necessary to maintain a safe and efficient transportation system. The term includes: pavement patching; shoulder repair; cleaning and repair of drainage ditches, traffic signs, and structures; mowing; bridge inspection and maintenance; pavement striping; litter cleanup; and other similar activities.<sup>29</sup>

There was no evidence presented by the Respondent that challenged or countered the facts as presented above.

### **Breach**

Based on the stipulated facts and exhibits presented by the Claimant, it is evident that Hillsborough County breached its duty of reasonable care by failing to maintain the sidewalk in a safe manner. The County had notice that the sidewalk was badly buckled and uneven. The Claimant’s evidence indicates that County employee Juan Olivero Lopez inspected the sidewalk prior to the date of the incident and noted that “the

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<sup>26</sup> *Mullins v. City of Miami*, 60 So.2d 174, 176 (Fla. 1952) (citing *City of St. Petersburg v. Roach*, 4 So.2d 367,368 (Fla 1941) (holding “[t]here is no doubt that the injury suffered by the defendant in error was chargeable to a defect in the sidewalk and it was successfully argued in the trial court that it had been there for sufficient length of time for the city to have become aware of the imperfection and have remedied it”)).

<sup>27</sup> *City of Miami Beach v. Quinn*, 5 So.2d 593, 593 (Fla. 1942).

<sup>28</sup> Hillsborough County Answer and Affirmative Defenses Pleading, 3.

<sup>29</sup> Section 334.03, F.S.

section of sidewalk should have been removed and replaced prior to this incident.”<sup>30</sup>

There was no evidence presented by the Respondent that challenged or countered the facts as presented above.

### **Causation**

Negligence is “a legal cause of loss, injury or damage if it directly and in natural and continuous sequence produces or contributes substantially to producing such loss, injury or damage, so that it can reasonably be said that, but for the negligence, the loss, injury or damage would not have occurred.”<sup>31</sup>

The Claimant presented evidence that the buckled sidewalk was the direct and precipitating cause of her injuries, and that it was a foreseeable outcome from the risk produced by the County’s failure to maintain the sidewalk. But for Hillsborough County’s negligence the accident would not have occurred, and the Claimant would not have been severely injured.<sup>32</sup>

### **Comparative Negligence**

Comparative negligence is the legal theory that a defendant may diminish his or her responsibility to an injured plaintiff by demonstrating that another person, sometimes the plaintiff and sometimes another defendant or even an unnamed party, was also negligent and that negligence contributed to the plaintiff’s injuries.

The Claimant presented evidence that the Claimant was wearing a helmet at the time of the accident, was experienced in riding a bicycle, and the bicycle was operationally sound at the time of the accident.<sup>33</sup>

There was no evidence presented by the Respondent that challenged or countered the facts presented above. There was no evidence presented that would attribute any negligence to the Claimant or any other unnamed third party.

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<sup>30</sup> Claimant’s complaint filed June 28, 2022, 5.; *see also* Claimant’s Exhibit 1(Photographs of sidewalk).

<sup>31</sup> Florida Civil Jury Instructions, 401.12(a) –*Legal Cause, Generally*.

<sup>32</sup> Special Master Hearing at 29:25-32:28.

<sup>33</sup> *Id.* at 16:01:00-16:25:00.

Based on the evidence and through review of all relevant material, the undersigned finds that the greater weight of evidence demonstrates that Hillsborough County had a duty of care, which it breached, and that breach was the legal or proximate cause of the accident and responsible for the Claimant's injuries.

### **Damages**

As a result of the accident the Claimant was admitted to the hospital with severe facial trauma. She underwent a CT scan which showed a fracture of the nasal bone, fracture of the maxilla, and fracture of superior alveolus.<sup>34</sup>

The evidence indicated that the Claimant had multiple surgeries to her mouth, lip, nose, and jaw. According to testimony from the Claimant and her mother, Stephany Grullon, the Claimant will need to have a bone graft and surgery for dental implants in the future.

### **Economic Damages**

The Claimant's attorney presented voluminous medical bills and statements. A copy of the annuity contract, settlement agreement and order approving the settlement were provided.<sup>35</sup>

### **Noneconomic Damages**

The Claimant suffered significant noneconomic damages in the form of pain and suffering, mental anguish and loss of enjoyment of life. The Claimant suffers frequent and continual migraines as a result of striking her head on the concrete culvert. In addition to her physical pain, the Claimant experiences low self-esteem and insecurity because of her scars and missing teeth. The Claimant is unable to engage in physical activities that she enjoyed prior to the accident and has insecurities about her appearance and dating. The Claimant testified to having a lip twitch and facial numbness, that she will likely experience for the rest of her life.

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<sup>34</sup> Claimant's Exhibit 3 (Claimant's medical records).

<sup>35</sup> Claimant's supplemental record (Annuity contract, Settlement agreement, Order Approving Settlement).

Standard jury instructions provide that, “There is no exact standard” for measuring “[a]ny bodily injury sustained by [a plaintiff] any resulting pain and suffering, disability or physical impairment, disfigurement, mental anguish, inconvenience, or loss of capacity for the enjoyment of life experienced in the past or to be experienced in the future.”<sup>36</sup>

As this was a settlement without the benefit of a jury trial, and because there is no formula or fixed criteria for an award, it is unknown how much a jury might have awarded had this matter gone to trial.<sup>37</sup>

The claimant’s attorney submitted evidence that the claimant suffers migraines as a result of the accident. The migraines occur whenever she is active.<sup>38</sup> The claimant testified that she did not suffer migraines prior to the accident and that the migraines are ongoing and frequent in nature.<sup>39</sup>

Counsel for the Claimant speculates that a jury would have awarded a verdict in excess of \$1,000,000.

Based on the settlement agreement and the total economic damages, the remaining difference of the settled amount is \$400,000.

There was no economic evidence presented by the Respondent to challenge or counter the reports and evidence submitted by the Claimant.

#### ATTORNEY FEES:

Section 768.28, of the Florida Statutes, limits the Claimant’s attorney fees to 25 percent of the total recovery reached by any judgment or settlement in a sovereign immunity claim. The Claimant’s attorney has acknowledged this limitation and

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<sup>36</sup> Florida Civil Jury Instructions, 501.2a –Personal Injury and Property Damages – Elements.

<sup>37</sup> In *Parrish v. City of Orlando*, 53 So. 3d 1199, 1203, (Fla 5<sup>th</sup> DCA 2011), the plaintiff and her husband were walking to the Citrus Bowl when she tripped and fell on an uneven sidewalk, seriously injuring her left shoulder. Due to the severity of the injury, the plaintiff had to have shoulder replacement surgery and subsequently developed axillary nerve palsy. At trial, the plaintiff’s treating doctor testified that her shoulder injury was permanent and caused by the fall. The city presented no opposing testimony. The jury awarded damages for past medical expenses and future medical expenses, but no award for past or future noneconomic damages. The court determined that the “failure to make an award for future economic damages is unreasonable when there is evidence of permanent injury and a need for treatment in the future.” “[W]hen medical evidence on permanence or causation is undisputed, unimpeached, or not otherwise subject to question based on other evidence presented at trial, the jury is not free to simply ignore or arbitrarily reject that evidence and tender a verdict in conflict.” *Parrish at 1202*.

<sup>38</sup> Special Master Hearing at 1:24:00-1:25:30.

<sup>39</sup> *Id.*

SPECIAL MASTER'S FINAL REPORT – SB 20

March 14, 2025

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verified in writing that nothing in excess of 25 percent of the gross recovery will be withheld or paid as attorney and lobbyist fees.

RECOMMENDATIONS:

Based upon the foregoing, I recommend that SB 20 be reported FAVORABLY.

Respectfully submitted,

Jovona I. Parker  
Senate Special Master

cc: Secretary of the Senate

By Senator Burgess

23-00079-25

202520\_\_

1 A bill to be entitled  
2 An act for the relief of J.N., a minor, by  
3 Hillsborough County; providing an appropriation to  
4 Stephany Grullon, as parent and guardian of J.N., to  
5 compensate J.N. for injuries and damages she sustained  
6 as a result of the negligence of Hillsborough County  
7 in maintaining sidewalks and culvert systems;  
8 providing a limitation on compensation and the payment  
9 of certain fees and costs; providing an effective  
10 date.

11  
12 WHEREAS, on the afternoon of June 7, 2019, J.N., then 11  
13 years of age, was riding her bicycle, accompanied by her  
14 mother's fiancé, Gabriel Soto, on a sidewalk located along the  
15 east side of East Bay Road and adjacent to the East Bay Lakes  
16 subdivision in Gibsonton, and

17 WHEREAS, the sidewalk is owned and maintained by  
18 Hillsborough County, and

19 WHEREAS, J.N. was wearing her helmet while riding her  
20 bicycle when her bicycle wheel hit an uneven area of the  
21 concrete slab sidewalk, causing her to lose control of her  
22 bicycle and tumble down a steep slope next to the sidewalk, and

23 WHEREAS, J.N. careened face forward over the bicycle's  
24 handlebars into a concrete and corrugated metal drainage culvert  
25 pipe and lacerated portions of her gums, fractured her jaw, and  
26 avulsed multiple adult teeth, and

27 WHEREAS, J.N. was rushed to the emergency room at St.  
28 Joseph's Hospital, where she underwent a CT scan that revealed  
29 fractures of the nasal bone, the maxilla, and the superior

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30 alveolus, and

31 WHEREAS, the severity of her injuries required plastic  
32 surgery intervention, and on June 8, 2019, J.N. underwent a  
33 surgical procedure consisting of exploration and removal of the  
34 gingiva impacted into her nasal structures and into the upper  
35 maxilla, repair of the midline laceration of her upper lip, and  
36 repair of her gingiva and lower lip vermilion, and

37 WHEREAS, on June 14, 2019, J.N. underwent a second surgery  
38 consisting of a closed reduction of her nasal fracture, and

39 WHEREAS, on February 20, 2021, J.N. was seen by Pediatric  
40 Epilepsy and Neurology Specialists due to headaches that she  
41 experienced as frequently as once or twice a week and which had  
42 first started shortly after the accident, and

43 WHEREAS, on March 16, 2022, J.N. was seen by an oral  
44 surgeon at the Moffett Oral Surgery and Dental Implant Center,  
45 during which time she was informed that she would need a bone  
46 graft and eventually an implant, and

47 WHEREAS, J.N. has to wait for her bones to finish growing  
48 before Dr. Moffett can proceed with the bone graft, which he  
49 expects will be when J.N. is 16 or 17 years old, and

50 WHEREAS, after J.N. heals from her bone graft, Moffett Oral  
51 Surgery and Dental Implant Center will then begin the process  
52 for implants and, eventually, crowns, and

53 WHEREAS, along with the medical treatment and bills  
54 associated with this injury, J.N. has suffered intangible and  
55 emotional losses, has experienced an extreme loss of self-  
56 esteem, and struggles socially with her peers, and

57 WHEREAS, Hillsborough County was on notice that the same  
58 section of sidewalk where J.N. had her accident was in need of



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repair and replacement as early as October 7, 2015, as evidenced by the filing of a work request order, and

WHEREAS, in 2016, Juan Olivero Lopez, a Hillsborough County maintenance supervisor responsible for sidewalk maintenance, stated that he was directed by the county to inspect the sidewalk, and

WHEREAS, Juan Olivero Lopez further stated that, in response to the work request order, the South Service Unit performed a physical inspection of the sidewalk before the date of the accident, but that repairs to make the sidewalk safe were never performed, and

WHEREAS, the drainage ditch and culvert system located next to the sidewalk were also in need of maintenance and repair, as evidenced by the extensive deterioration of the concrete and corrugated metal drainage culvert pipe, which had become jagged and rusted, and

WHEREAS, Hillsborough County employee William Cox, a civil engineer responsible for drainage culvert replacement and planning, stated that he was not responsible for the maintenance of the culvert, and

WHEREAS, Juan Olivero Lopez stated that, in his capacity as a maintenance supervisor of the South Service Unit, he was not responsible for the maintenance of the culvert, and

WHEREAS, clearly there was a gap in assigning or accepting responsibility for maintenance of the culvert, and the resulting failure to repair the drainage ditch and culvert system, coupled with the failure to repair or replace the sidewalk, contributed to the severity of J.N.'s injuries, and

WHEREAS, J.N.'s parent and guardian, Stephany Grullon, and

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Hillsborough County entered into a settlement and release agreement on September 20, 2022, in which the county agreed to pay Stephany Grullon \$600,000 to settle all claims, and

WHEREAS, Hillsborough County paid \$200,000, the sovereign immunity limit under s. 768.28, Florida Statutes, to Stephany Grullon within 20 days after entering into the settlement and release agreement, and

WHEREAS, Hillsborough County acknowledged and agreed not to oppose a legislative claims bill that would be filed during the 2023 Regular Session of the Legislature or in a subsequent legislative session for the additional \$400,000, and

WHEREAS, the \$200,000 statutory limit under s. 768.28, Florida Statutes, has been paid to Stephany Grullon, but the balance of \$400,000 remains unpaid, NOW, THEREFORE,

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

Section 1. The facts stated in the preamble to this act are found and declared to be true.

Section 2. Hillsborough County is authorized and directed to appropriate from funds of the county not otherwise encumbered and draw a warrant in the sum of \$400,000 payable to Stephany Grullon, as parent and guardian of J.N., to be placed in a trust created for the exclusive use and benefit of J.N. for injuries and damages sustained.

Section 3. The amount paid by Hillsborough County pursuant to s. 768.28, Florida Statutes, and the amount awarded under this act are intended to provide the sole compensation for all present and future claims arising out of the factual situation

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described in this act which resulted in injuries and damages to  
J.N. The total amount paid for attorney fees and costs, lobbying  
fees, and other similar expenses relating to this claim may not  
exceed 25 percent of the total amount awarded under this act.

Section 4. This act shall take effect upon becoming a law.



The Florida Senate

## Committee Agenda Request

**To:** Senator Stan McClain, Chair  
Committee on Community Affairs

**Subject:** Committee Agenda Request

**Date:** March 20, 2025

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I respectfully request that **Senate Bill #20**, relating to Relief of J.N., Minor by Hillsborough County, be placed on the:

- ☐ committee agenda at your earliest possible convenience.
- ☒ next committee agenda.

A handwritten signature in blue ink, appearing to read "Danny", is written over a horizontal line.

Senator Danny Burgess  
Florida Senate, District 23

CC: Elizabeth Fleming, Staff Director  
CC: Tatiana Warden, Committee Administrative Assistant

**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 Community Affairs

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BILL: SB 100

INTRODUCER: Senators Fine and Martin

SUBJECT: Display of Flags by Governmental Entities

DATE: March 24, 2025

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

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	McVaney	McVaney	GO	<b>Favorable</b>
2.	Hackett	Fleming	CA	<b>Favorable</b>
3.			RC	

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## **I. Summary:**

SB 100 prohibits a governmental agency, local government, or other unit of local government, including a public school, college, or university, from erecting or displaying a flag that represents a political viewpoint, including a politically partisan, racial, sexual orientation, gender, or political ideology viewpoint.

Any governmental entity that displays the United States flag must do so in a manner in which the United States flag is in a more prominent position than any other displayed flag.

The bill allows an active or retired member of the United States Armed Forces or National Guard to use reasonable force to prevent the desecration, destruction, or removal of the United States flag, or to replace it to a prominent position, except when directly ordered not to do so by a law enforcement officer who is acting in the scope of his or her employment.

The bill is not expected to impact state or local government revenues and expenditures.

The bill takes effect July 1, 2025.

## **II. Present Situation:**

### **United States Flag Code**

The United States Flag Code (Code) establishes advisory rules for display and care of the national flag of the United States of America (U.S.).<sup>1</sup> In addition to the Code, Congress has designated the national anthem and set out the proper conduct when it is played with the flag present.<sup>2</sup> The Code is designed as a guide for use by all citizens and citizen groups that may not

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<sup>1</sup> 4 U.S.C. ss. 4-10.

<sup>2</sup> 36 U.S.C. s. 301.

be associated directly with the federal government.<sup>3</sup> As a result, the Code does not prescribe any penalties for non-compliance nor does it include enforcement provisions. The Code does not purport to cover all possible situations, although it does empower the President of the United States to alter, modify, repeal, or prescribe additional rules regarding the flag.<sup>4</sup>

## **Display of Flags**

### ***Flag of the United States***

Federal law provides that the U.S. flag should be displayed daily on or near the main administration building of every public institution, in or near every polling place on election days, and during school days in or near every schoolhouse.<sup>5</sup>

State law requires the U.S. flag to be displayed:

- Daily, when the weather permits, from a staff upon the state capitol and upon each county courthouse;<sup>6</sup>
- At all designated polling places on all days when an election is being held;<sup>7</sup>
- Daily, when the weather permits, at each publicly supported and controlled auditorium in a separate building;<sup>8</sup>
- Inside each publicly supported and controlled auditorium within a part of a building when the auditorium is open;<sup>9</sup>
- Daily, when the weather permits, on the grounds of each public K-20 educational institution and district school board building;<sup>10</sup> and
- Within each classroom of a public K-20 educational institution.<sup>11</sup>

Further guidance on the protocol and display of the United States flag is provided by the Florida Department of State.<sup>12</sup>

### ***State of Florida Flag***

Section 256.015, F.S., directs the Governor to adopt a protocol on “flag display.” The protocol must provide guidelines for the proper display of the state flag and for the lowering of the state flag to half-staff on appropriate occasions, such as on holidays and upon the death of

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<sup>3</sup> 4 U.S.C. s. 5.

<sup>4</sup> 4 U.S.C. s. 10.

<sup>5</sup> 4 U.S.C. s. 6.

<sup>6</sup> Section 256.01, F.S.

<sup>7</sup> Section 256.011, F.S.

<sup>8</sup> Section 256.11, F.S.

<sup>9</sup> *Id.*

<sup>10</sup> Section 1000.06(1), F.S.

<sup>11</sup> Section 1000.06(2), F.S.

<sup>12</sup> Florida Department of State, *Flag Protocols and Display*, <https://dos.myflorida.com/about-the-department/flag-and-seal-protocol/flag-protocols-and-display/#:~:text=Chapter%20256%20of%20the%20Florida,be%20exposed%20to%20public%20view> (last visited Mar. 24, 2025).

high-ranking state officials, uniformed law enforcement and fire service personnel, and prominent citizens.<sup>13</sup>

In practice, the state flag protocol requires the official flag of Florida to be displayed on a daily basis, when weather permits, at each state educational institution, every county school building, and each elementary and secondary public school, except when it is closed for vacation.<sup>14</sup> Generally, the state flag is flown above all other flags except the U.S. flag, the POW/MIA flag, and a foreign visitor's flag, if the foreign visitor is being honored in Florida by an agency or department of the U.S. Government.<sup>15</sup>

### ***POW-MIA Flag***

The National League of Families' POW-MIA flag is designated as the symbol of America's concern and commitment to resolving, as fully as possible, the fates of Americans still prisoner, missing, and unaccounted for in Southeast Asia.<sup>16</sup> A POW-MIA flag must be displayed at:

- Each state-owned building at which the U.S. flag is displayed, if the POW-MIA flag is available free of charge to the agency that occupies the building, and if the display is in accordance with federal laws and regulations;<sup>17</sup>
- Each rest area along an interstate highway in the state;<sup>18</sup> and
- Each state park where the U.S. flag is displayed.<sup>19</sup>

### ***Honor and Remember Flag***

The Honor and Remember Flag is the state's emblem of service and sacrifice of the brave men and women of the U.S. Armed Forces.<sup>20</sup> The flag may be displayed at any of the following locations:

- A state-owned building at which the U.S. flag is displayed;
- A state-owned military memorial; and
- Any other state-owned location.<sup>21</sup>

The flag may be displayed on the following days:

- Veterans Day;
- Gold Star Mother's Day; and
- A day on which a member of the United States Armed Forces who is a resident of this state loses his or her life in the line of duty.<sup>22</sup>

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<sup>13</sup> Section 256.015(1), F.S.; *see also* Executive Office of the Governor, *EOG Flag Protocol*, <https://www.flgov.com/eog/sites/default/files/pdf/2022-EOG-Flag-Protocol.pdf> (last visited Mar. 24, 2025).

<sup>14</sup> *See* ss. 256.032 and 1000.06(1), F.S.; Department of State, *Flag Protocols and Display*, *supra* note 12.

<sup>15</sup> Executive Office of the Governor, *EOG Flag Protocol*, 2, <https://www.flgov.com/eog/sites/default/files/pdf/2022-EOG-Flag-Protocol.pdf> (last visited Mar. 24, 2025).

<sup>16</sup> 36 U.S.C. s. 902(2).

<sup>17</sup> Section 256.12, F.S.

<sup>18</sup> Section 256.13, F.S.

<sup>19</sup> Section 256.14, F.S.

<sup>20</sup> Section 256.16, F.S.

<sup>21</sup> Section 256.16(2)(a), F.S.

<sup>22</sup> Section 256.16(2)(b), F.S.

Local governments are empowered to adopt rules to display the Honor and Remember flag at local government locations.<sup>23</sup>

### ***Firefighter Memorial Flag***

The Division of State Fire Marshal of the Department of Financial Services is directed by law to design, produce, and implement the creation and distribution of an official state Firefighter Memorial Flag to honor firefighters who died in the line of duty.<sup>24</sup> The flag may be displayed at memorial or funeral services of firefighters who have died in the line of duty, at firefighter memorials, at fire stations, at the Fallen Firefighter Memorial located at the Florida State Fire College in Ocala, by the families of fallen firefighters, and at any other location designated by the State Fire Marshal.<sup>25</sup>

### ***Other Government-Sponsored Flags***

Various counties, municipalities, universities, colleges, and K-12 schools have adopted “flags” to garner support for the various institutions. Cities that have their own flags include Orlando,<sup>26</sup> Mount Dora,<sup>27</sup> and Tampa.<sup>28</sup> Florida counties that have their own flags include Orange County<sup>29</sup> and Osceola County.<sup>30</sup> These flags are a symbol of the local history and a source of pride to help individuals feel more connected to their city and county.

Other government-sponsored flags include the warning and safety flags displayed at public beaches.<sup>31</sup> The purpose of these flags is to improve public safety. The flags provide general warnings about the overall conditions of the water.<sup>32</sup>

### ***Improper Use or Mutilation of Flags***

In Florida, a person commits a second degree misdemeanor<sup>33</sup> if the person improperly uses the state or the U.S. flag<sup>34</sup> by marking the flag, exposing an improperly marked flag for public viewing,<sup>35</sup> or if a person publicly mutilates, defaces, defiles, defies, tramples upon, or by word or

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<sup>23</sup> Section 256.16, F.S.

<sup>24</sup> Section 256.15, F.S.

<sup>25</sup> Section 256.15(1), F.S.; *see also* Rule 69A-62.050(6), F.A.C.

<sup>26</sup> City of Orlando, *Flag*, <https://www.orlando.gov/News/Our-New-City-of-Orlando-Flag> (last visited Mar. 24, 2025).

<sup>27</sup> City of Mount Dora, *City Flag*, <https://ci.mount-dora.fl.us/854/City-Flag> (last visited Mar. 24, 2025).

<sup>28</sup> City of Tampa, *Flag*, <https://www.tampa.gov/city-clerk/info/archives/city-of-tampa-flag> (last visited Mar. 24, 2025).

<sup>29</sup> Orange County Government, *A Story Worth Flagging: The Origination of Orange County's Official Flag*, <https://newsroom.ocfl.net/2020/06/a-story-worth-flagging-the-origination-of-orange-countys-official-flag/> (last visited Mar. 24, 2025).

<sup>30</sup> Osceola County, *County History*, <https://www.osceola.org/Community/About-Osceola-County/General-Information/County-History> (last visited Mar. 24, 2025).

<sup>31</sup> Section 380.276, F.S.

<sup>32</sup> Florida Department of Environmental Protection, *Beach Warning Flag Program*, <https://floridadep.gov/rcp/fcmp/content/beach-warning-flag-program> (last visited Mar. 24, 2025).

<sup>33</sup> A second-degree misdemeanor is punishable by imprisonment not to exceed 60 days and a fine not to exceed \$500. *See ss.* 775.082 and 775.083, F.S.

<sup>34</sup> Section 256.08, F.S., defines “flag” to include any flag, standard, color, ensign or shield, or copy, picture or representation thereof, made of any substance or represented or produced thereon, and of any size, evidently purporting to be such flag, standard, color, ensign or shield of the United States or of this state, or a copy, picture or representation thereof.

<sup>35</sup> Section 256.05, F.S.



act casts contempt upon any such flag.<sup>36</sup> However, s. 876.52, F.S., makes it a first-degree misdemeanor, if a person publicly mutilates, defaces, tramples upon, or burns, with intent to insult, any flags, standards, colors, or ensigns of the U.S. or of Florida.<sup>37</sup>

## Freedom of Speech and Expression

The First Amendment to the U.S. Constitution guarantees that “Congress shall make no law ... abridging the freedom of speech.”<sup>38</sup> Generally, a government cannot restrict speech on the basis of the message expressed;<sup>39</sup> content-based restrictions are presumptively invalid.<sup>40</sup> “Speech” is not strictly limited to verbal utterances, but also includes written word, conduct, and symbolic speech.<sup>41</sup> The rights guaranteed by the First Amendment apply with equal force to state governments through the due process clause of the Fourteenth Amendment.<sup>42</sup> While the text of the state and federal constitutions differs, the protection and freedom of speech under the state constitution “is the same as is required under the First Amendment.”<sup>43</sup>

## Restricting Speech

The government may regulate speech in specific instances, so long as it has a sufficient government interest justifying the restriction and uses an appropriately tailored approach. Depending on the circumstances, speech restrictions are subject to different levels of scrutiny by the courts. Strict scrutiny requires the government to prove that the restriction is narrowly tailored to achieve a compelling government interest.<sup>44</sup> Intermediate scrutiny requires a narrowly tailored restriction that serves a significant government interest.<sup>45</sup> Rational basis review requires a legitimate government purpose for the restriction.<sup>46</sup>

## Types of speech

Political speech is the highest, most protected type of speech.<sup>47</sup> Laws that burden political speech are subject to strict scrutiny. Political speech encompasses:

- Discussion of governmental affairs, which includes:
  - Candidates,
  - Structures and form of government,

<sup>36</sup> Section 256.06, F.S.

<sup>37</sup> A first-degree misdemeanor is punishable by imprisonment not to exceed 1 year and a fine not to exceed \$1,000. *See ss. 775.082 and 775.083, F.S.*

<sup>38</sup> U.S. CONST. amend. I.

<sup>39</sup> *Texas v. Johnson*, 491 U.S. 397 (1989); *State v. T.B.D.*, 656 So.2d 479 (Fla. 1995).

<sup>40</sup> *See, e.g., Police Dept. of Chicago v. Mosely*, 408 U.S. 92 (1972).

<sup>41</sup> *Virginia v. Black*, 538 U.S. 343, 358 (2003); *Spence v. Washington*, 418 U.S. 405, 410-411 (1974); *see, e.g., Minnesota Voters All. v. Mansky*, 585 U.S. 1, 11 (2018) (holding that political badges, buttons, and other insignia qualify as First Amendment speech); *U.S. v. Eichman*, 496 U.S. 310, 315 (providing that flag burning is expressive conduct afforded protections as speech under the First Amendment).

<sup>42</sup> U.S. CONST. amend. XIV; *see also* FLA. CONST., art. I.

<sup>43</sup> *Dep't of Educ. v. Lewis*, 416 So.2d 455, 461 (Fla. 1982); *Scott v. State*, 368 So.3d 8, 10 (Fla. 4th DCA 2023), *review denied*, No. SC2023-1188 (Fla. Nov. 22, 2023), and *cert. denied sub nom.*; *Scott v. Fla.*, No. 23-7786 (U.S. Oct. 7, 2024).

<sup>44</sup> *Reed v. Town of Gilbert, Ariz.*, 576 U.S. 155, 171 (2015).

<sup>45</sup> *City of Austin, Texas v. Reagan Nat'l Advert. of Austin, LLC*, 596 U.S. 61, 76 (2022).

<sup>46</sup> *Gregory v. Ashcroft*, 501 U.S. 452, 470 (1991).

<sup>47</sup> BLACK'S LAW DICTIONARY, *Speech* (12th ed. 2024) (citing *R.A.V. v. City of St. Paul*, 505 U.S. 377, 422 (1992) (Stevens, J., concurring in the judgment)).

- The manner in which the government is operated, and
- All similar matters relating to political processes.
- Expression of a disagreement with government policy;
- Discussion of changes in the laws and constitution; and
- Claims of government corruption, maladministration, or misuse of funds, even if it undermines confidence in or increases discontent with government.<sup>48</sup>

“Symbolic” or “expressive” speech is the “use of action or gesture as a surrogate or substitute for words.” Most restrictions on symbolic speech are invalid; it may, however, be restricted when the type of speech or message the conduct symbolizes would not be protected.<sup>49</sup>

A flag may be deemed symbolic speech. Regulations that cover symbolic content are subject to a strict scrutiny review and will be upheld if they:<sup>50</sup>

- Are within the constitutional power of the government;
- Further an important or substantial governmental interest;
- Are based on a governmental interest that is unrelated to the suppression of free expression; and
- Are narrowly tailored so the incidental restriction on alleged First Amendment freedoms is no greater than is essential to further the state interest.

For example, the act of flag burning has been expressive conduct afforded protections as speech under the First Amendment by the U.S. Supreme Court.<sup>51</sup>

### ***Types of Restrictions***

In general, there are two types of restrictions on speech – content-based and content-neutral. Content-based restrictions target speech based on its subject-matter and is viewed with disfavor by the courts. Such restrictions are presumptively invalid and evaluated under strict scrutiny.<sup>52</sup>

However, a content-neutral regulation, also called a time-place-manner restriction, is generally permitted. Courts apply intermediate scrutiny to time-place-manner restrictions, and allow reasonable restrictions on the time, place, and manner in which speech is made.<sup>53</sup>

<sup>48</sup> 16B C.J.S. *Constitutional Law* s. 933 (2024).

<sup>49</sup> Constitutional Law Deskbook ss. 8:112 and 8:93 (2024); see *Tinker v. Des Moines Independent Community School Dist.*, 393 U.S. 503 (1969).

<sup>50</sup> *U.S. v. O’Brien*, 391 U.S. 367, 377 (1968); see also, *Firestone v. News-Press Pub. Co.*, 538 So.2d 457, 459 (Fla. 1989).

<sup>51</sup> *Eichman*, 496 U.S. at 315.

<sup>52</sup> *Vidal v. Elster*, 602 U.S. 286, 292 (2024). In particular, the Supreme Court held that view-point discrimination, which targets not just the subject matter, “but particular views taken by the speakers,” is considered “a particularly egregious form of content discrimination.”

<sup>53</sup> For time-place-manner restrictions to be upheld, the state must show that the government’s interest is unrelated to the suppression of speech, and that the restriction is not substantially broader than necessary to further the important governmental interest or that ample alternative methods of communicating the message have been left open. 16B C.J.S. *Constitutional Law* s. 957 (2024); *Heffron v. Int’l Soc. for Krishna Consciousness, Inc.*, 452 U.S. 640, 648-650 (1981).

“Place” restrictions limit where speech may happen. “[T]he standards by which limitations on speech must be evaluated differ depending on the character of the property at issue.”<sup>54</sup> In particular, there are three forums of government-owned property:<sup>55</sup>

- **Traditional public forums**, such as public streets, sidewalks, and parks, are places “by long tradition or by government fiat have been devoted to assembly and debate;”<sup>56</sup>
- **Designated public forums** are areas not traditionally open to assembly and debate, but are instead designated by the government as “a place or channel of communication for use by the public at large for assembly and speech, for use by certain speakers, or for the discussion of certain subjects;”<sup>57</sup> and
- **Non-public forums**, where the “principal function of the property would be disrupted by expressive conduct,” such as military reservations and jailhouses.<sup>58</sup>

Speakers may be excluded from traditional or designated public forums “only when the exclusion is necessary to serve a compelling state interest, and the exclusion is narrowly drawn to achieve that interest.” Generally, public forum speech regulations must be content-neutral, provide for alternative channels of communications, and otherwise meet intermediate scrutiny. By contrast, “access to a nonpublic forum can be based on subject matter and speaker identity so long as the limits are reasonable and are viewpoint neutral” (meet rational basis review).<sup>59</sup>

## Government Speech

The First Amendment protects citizens’ speech from government regulation, but its restrictions do not extend to government speech itself.<sup>60</sup> The government speech doctrine is the principle that a government can freely “select the views that it wants to express,”<sup>61</sup> which includes the freedom not to speak and speaking through the removal of speech that the government disapproves.<sup>62</sup> The U.S. Supreme Court has prescribed the following inquiries to determine whether a government action amounts to its own speech, or a regulation of private expression:

- The history of the expression at issue;
- The public’s likely perception as to who (the government or a private person) is speaking; and
- The extent to which the government has actively shaped or controlled the expression.<sup>63</sup>

The U.S. Supreme Court has stated that the act of flying flags, particularly at the seat of government, tends toward an expression of government speech because “[f]lags evolved as a

<sup>54</sup> *Frisby v. Schultz*, 487 U.S. 474, 479 (1988) (internal quotation marks and citation omitted); *see also, Int’l Soc. for Krishna Consciousness, Inc. v. Lee*, 925 F.2d 576, 579 (2d Cir. 1991), *aff’d in part*, 505 U.S. 672 (1992), and *aff’d*, 505 U.S. 830 (1992) (citing *Perry Education Ass’n v. Perry Local Educators’ Ass’n*, 460 U.S. 37, 44 (1983)).

<sup>55</sup> *Cornelius v. NAACP Legal Def. & Educ. Fund, Inc.*, 473 U.S. 788, 802 (1985).

<sup>56</sup> *Id.*; *Int’l Soc. for Krishna Consciousness, Inc.*, 925 F.2d at 579 (2d Cir. 1991).

<sup>57</sup> *Cornelius*, 473 U.S. at 802.

<sup>58</sup> *Id.* at 804; *Int’l Soc. for Krishna Consciousness, Inc.*, 925 F.2d at 580 (2d Cir. 1991).

<sup>59</sup> *Cornelius*, 473 U.S. at 806; *Int’l Soc. for Krishna Consciousness, Inc.*, 925 F.2d at 580 (2d Cir. 1991).

<sup>60</sup> *N.A.A.C.P. v. Hunt*, 891 F.2d 1555, 1565 (11<sup>th</sup> Cir. 1990), *citing Columbia Broad. Sys., Inc. v. Democratic Nat’l Comm.*, 412 U.S. 94, 139 (1973).

<sup>61</sup> *Pleasant Grove City, Utah v. Summum*, 555 U.S. 460, 467 (2009), *quoting Bd. of Regents of Univ. of Wis. Sys. v. Southworth*, 529 U.S. 217, 229 (2000).

<sup>62</sup> *Downs v. L.A. Unified Sch. Dist.*, 228 F.3d 1003, 1012 (9<sup>th</sup> Cir. 2000).

<sup>63</sup> *Shurtleff v. City of Boston, Ma.*, 596 U.S. 243, 244 (2022).

way to symbolize communities and governments ... flying a flag other than a government's own can also convey a governmental message..."<sup>64</sup> However, when a city allowed private groups to fly flags that it "neither actively controlled these flag raisings nor shaped the messages the flags sent," it was not exercising government speech but was allowing private speech to occur.<sup>65</sup> In these instances of such private speech, the government cannot discriminate against the speakers based on their viewpoint as it would violate the First Amendment.<sup>66</sup>

## Public Employees

A public employee's speech on a matter of public concern is protected by the First Amendment guarantee of free speech, as citizen speech, and may be restricted only if the state's interest, as an employer, in promoting the efficiency of the public services it performs through its employees, outweighs the employee's interests as a citizen in commenting on a matter of public concern. Actual disruption is not required, but mere speculative concerns are inadequate.<sup>67</sup>

Generally, restrictions on public employees' free speech are subject to two tests. If a public employee's speech is a part of one's official duties, then the speech is not protected. Where the speech does not go to the "core of their jobs,"<sup>68</sup> the courts then determine whether the restriction of the speech or the employment discipline as a result of the speech constitutes a First Amendment violation according to the *Pickering-Connick* multi-factor balancing test.

The *Pickering-Connick* test first asks whether the public employee was speaking on a matter of "public concern" or as a private citizen.<sup>69</sup> The content, form, and context of a given statement determines if the speech is a matter of public concern.<sup>70</sup> If it does not, the speech is not protected by the First Amendment. If the speech goes to a matter of public concern, the courts will then balance "a public employee's First Amendment rights against a public employer's interest in promoting public efficiency" by considering whether the speech in question:

- Impairs discipline by superiors;
- Impairs harmony among coworkers or has a detrimental impact on close working relationships;
- Impedes the performance of the public employee's duties, or conflicts with those duties;
- Interferes with the operation or mission of the agency;
- Is communicated to the public or to coworkers in private; and
- Makes use of the authority and public accountability which the employee's role entails.<sup>71</sup>

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<sup>64</sup> *Id.*

<sup>65</sup> *Id.* at 244-245.

<sup>66</sup> *Id.* at 247, citing *Rosenberger v. Rector and Visitors of Univ. of Va.*, 515 U.S. 819, 828-830 (1995).

<sup>67</sup> 16B C.J.S. *Constitutional Law* s. 1062.

<sup>68</sup> *Garcetti v. Ceballos*, 547 U.S. 410, at 433 (J. Souter, dissenting).

<sup>69</sup> 16A AM. JUR. 2D *Constitutional Law* s. 491 (2024); Legal Almanac, *The First Amendment: Freedom of Speech* s. 8:4; *Connick v. Myers*, 461 U.S. 138, 142-148 (1983).

<sup>70</sup> 16B C.J.S. *Constitutional Law* s. 1068.

<sup>71</sup> 63C AM. JUR. 2D *Public Officers and Employees* s. 195 (2024) (citing *Smith v. Gilchrist*, 749 F.3d 302, 309 (4th Cir. 2014)).

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

The bill prohibits a governmental entity from erecting or displaying a flag that represents a political viewpoint, including, but not limited to, a politically partisan, racial, sexual orientation and gender, or political ideology viewpoint. The bill states that a governmental entity must remain neutral when representing political viewpoints in displaying or erecting a flag.

Thus, a governmental entity is prohibited from displaying a flag that represents a politically partisan viewpoint, including a flag representing any of the political parties (Republican, Democratic, Green, etc.). Similarly, the bill prohibits the display of a flag representing political ideology, such as Christian democracy, communism, conservatism, fascism, feminism, green politics, Islamism, liberalism, libertarianism, nationalism, populism, republicanism, social democracy, socialism, etc.

For purposes of the bill, a “governmental entity” is a governmental agency, local government, or other unit of local government, including a public school, public college, or public university. Although not specifically mentioned, the term “governmental agency” appears to include entities in all three branches of state government, cities, counties, school districts, special districts, and subcomponents of each.

The bill further provides that the prohibition on the display of a flag representing a political viewpoint by a governmental entity does not limit a private individual’s expression of private speech or viewpoints, or his or her rights otherwise protected by the First Amendment of the U.S. Constitution. Nor does the prohibition limit a governmental entity’s ability to display or erect a flag that is required or authorized by general law.

The bill requires the U.S. flag must be displayed in a prominent position that is superior to any other flag that is also displayed, which is consistent with Florida’s flag protocol.

The bill provides that an active or retired member of the U.S. Armed Forces or National Guard may use reasonable force to prevent the desecration, destruction, or removal of the United States flag, or to replace it to a prominent position, except when directly ordered not to do so by a law enforcement officer who is acting in the scope of his or her employment. This provision allows an active or retired member to interfere, using reasonable force, with private speech that is otherwise protected by the First Amendment.

The bill takes effect July 1, 2025.

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

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

Not applicable. The mandate restrictions do not apply because the bill does not require counties and municipalities to spend funds, reduce counties or municipalities’ ability to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

## B. Public Records/Open Meetings Issues:

None.

## C. Trust Funds Restrictions:

None.

## D. State Tax or Fee Increases:

None.

## E. Other Constitutional Issues:

If a law fails to give persons fair notice as to what is prohibited, it may violate the Due Process Clause. A law must clearly delineate prohibited conduct so that a person of ordinary intelligence is not forced to guess about the statute's meaning or application. Where a law fails to provide such notice, it violates the void for vagueness doctrine.<sup>72</sup> Additionally, a law may be unconstitutionally vague where "it authorizes or even encourages arbitrary and discriminatory enforcement."<sup>73</sup> The vagueness of content-based regulation of speech raises special First Amendment concerns because of its "obvious chilling effect on free speech."<sup>74</sup>

While the bill provides examples of what represents a "political viewpoint" for purposes of the bill, it does not define the term. The governmental entity that merely displays a particular flag in recognition of a visiting dignitary or group of people may not be expressing a political viewpoint. However, a citizen that is opposed to that visiting dignitary or group of people may view the display that shows the governmental entity supports the dignitary or group of people (arguably a political viewpoint).

Similarly, while the bill clearly regulates governmental speech, which is not limited by First Amendment regulations, it is unclear where government speech (or that undertaken by a "governmental entity") ends and private speech begins for purposes of this regulation. For example, it is unclear whether a city commissioner who displays an Israeli flag in his personal office at City Hall is conducting private or government speech. Similarly, a university-approved French club may be uncertain of the legality of its display of the flag of France at its club meetings on university property. Prior governmental practices may have created a zone of private speech regarding erection or display of a flag in a public forum area of governmental property.

Currently, it is unclear whether specific government employees are encompassed within the bill's use of "governmental agency." All public employees have First Amendment protections, with teachers, for instance, retaining certain free speech protections at school. However, the First Amendment speech rights of public school employees are not

<sup>72</sup> *Connally v. Gen. Constr. Co.*, 269 U.S. 385 (1926).

<sup>73</sup> *Hill v. Colorado*, 530 U.S. 703, 732 (2000).

<sup>74</sup> *Reno v. Am. C.L. Union*, 521 U.S. 844, 871-872 (1997).

so boundless that they may deliver any message to anyone anytime they wish.<sup>75</sup> There are certain instances in which free speech may legitimately be restricted in school.<sup>76</sup> For instance, public elementary, middle, and high schools may be able to restrict student speech “in light of the special characteristics of the school environment.”<sup>77</sup> Students have the right to express themselves in public schools as long as their “speech” does not “materially and substantially interfere with the requirements of appropriate discipline in the operation of the school.”<sup>78</sup> The extent to which this extends to teachers and public universities, however, is unclear.

If a court determines that the law impermissibly regulates speech in a vague manner, including what speech and by whom, the law may be invalidated.

## V. Fiscal Impact Statement:

### A. Tax/Fee Issues:

None identified.

### B. Private Sector Impact:

None identified.

### C. Government Sector Impact:

The bill is not expected to impact state or local government revenues and expenditures.

## VI. Technical Deficiencies:

Section 256.08, F.S., defines the term “flag” as applied to ss. 256.05-256.07, F.S., as “any flag, standard, color, ensign or shield, or *copy, picture or representation* thereof, made of any substance or represented or produced thereon, and of any size, evidently purporting to be such flag, standard, color, ensign or shield of the United States or of this state, or a copy, picture or representation thereof.”<sup>79</sup> However, this definition will not apply to s. 256.045, F.S., created by the bill.

Without a statutory definition of a term, the courts may rely on standard dictionary meaning of the term. In this instance, Merriam-Webster Dictionary defines “flag” as “a usually rectangular piece of fabric of distinctive design that is uses as a symbol (as of a nation), as signaling device, or a decoration.”<sup>80</sup> Similarly, the Cambridge Dictionary defines “flag” as “a piece of cloth,

<sup>75</sup> *Kennedy v. Bremerton Sch. Dist.*, 597 U.S. 507 (2022).

<sup>76</sup> *B.W.A. v. Farmington R-7 Sch. Dist.*, 554 F.3d 734, 738 (8th Cir. 2009).

<sup>77</sup> Killion, Congressional Research Service, *Freedom of Speech: An Overview* at 24 (quoting *Tinker*, 393 U.S. at 506; citing Cong. Rsch. Serv., School Free Speech and Government as Educator, CONSTITUTION ANNOTATED, [https://constitution.congress.gov/browse/essay/amdt1-7-8-3/ALDE\\_00000757/](https://constitution.congress.gov/browse/essay/amdt1-7-8-3/ALDE_00000757/)), *supra* note 60.

<sup>78</sup> *Tinker*, 393 U.S. at 513.

<sup>79</sup> (Emphasis added.)

<sup>80</sup> Merriam-Webster, *flag*, <https://www.merriam-webster.com/dictionary/flag> (last visited Feb. 6, 2025).

usually rectangular and attached to a pole at one edge, that has a pattern that shows it represents a country or group.”<sup>81</sup>

To minimize any misinterpretation of the term “flag,” the Legislature may want to consider a definition whether narrower (similar to the typical dictionary definition limiting it to “cloth”) or broader (similar to the statutory definition expanding the meaning to include a “copy, picture, or representation, made of any substance or represented or produced thereon”).

## VII. Related Issues:

Lines 43-50, or proposed s. 256.045(4), F.S., enables an “active or retired member of the United States Armed Forces or the National Guard” to use “reasonable force” to prevent damage or removal of a U.S. flag. Without any consistent training, these members may not be aware of what constitutes impermissible desecration, destruction, or removal of a U.S. flag and what actions may be protected speech under the First Amendment. If the active or retired member tries to prevent action on private property, the member may be open to trespass charges. This provision appears to allow an active or retired member to interfere, using reasonable force, with private speech that is otherwise protected by the First Amendment.

Additionally, the bill leaves to individual discretion what “reasonable force” to use. This may result in the use of excessive force that is punishable by criminal penalties for assault and battery or claims for the same in tort.<sup>82</sup> A tort is where “we draw lines around acceptable and unacceptable non-criminal behavior,”<sup>83</sup> and assign a remedy for “[a] civil wrong, other than breach of contract... [or] a breach of a duty that the law imposes on persons.”<sup>84</sup> Criminal behavior, by comparison, is an offense against the community at large that is so severe that the government is compelled to take direct action to punish those who cause harm and protect the community.<sup>85</sup>

The individuals subject to the active or retired member’s “reasonable force,” especially if on private property, have the right of self-defense. For both criminal and tortious assault and battery, individuals are entitled to plead self-defense.<sup>86</sup> Generally, a person is entitled to use force, only to the extent it is reasonably necessary, to repel an attack.<sup>87</sup>

## VIII. Statutes Affected:

This bill creates the section 256.045 of the Florida Statutes.

<sup>81</sup> Cambridge, *flag*, [https://dictionary.cambridge.org/us/dictionary/english/flag#google\\_vignette](https://dictionary.cambridge.org/us/dictionary/english/flag#google_vignette) (last visited Mar. 24, 2025).

<sup>82</sup> *Shaw v. Fletcher*, 137 Fla. 519, 522 (1939); *see, e.g., Garcia v. Carnival Corp.*, 838 F. Supp. 2d 1334, 1337 (S.D. Fla. 2012) (applying Florida law) (providing that assault and battery are recognized in Florida as intentional torts); *Herzfeld v. Herzfeld*, 781 So.2d 1070, 1071 (Fla. 2001) (classifying assault and battery as an intentional tort); ss. 784.001 and 784.03, F.S. (defining the crimes of assault and battery, respectively).

<sup>83</sup> *Jews For Jesus, Inc. v. Rapp*, 997 So.2d 1098, 1105 (Fla. 2008) (internal quotation marks and citation omitted).

<sup>84</sup> BLACK’S LAW DICTIONARY, *Tort* (12th ed. 2024).

<sup>85</sup> BLACK’S LAW DICTIONARY, *Crime* (12th ed. 2024) (citing Henry S. Maine, *Ancient Law* 320 (17th ed. 1901)); BLACK’S LAW DICTIONARY, *Criminal Law* (12th ed. 2024); *see s. 775.012, F.S.* (providing purposes for Florida Criminal Code).

<sup>86</sup> *See cf s. 776.085, F.S.*

<sup>87</sup> *Price v. Gray's Guard Serv., Inc.*, 298 So.2d 461, 463-4 (Fla. 1st DCA 1974); ss. 776.012 and 776.041, F.S.



**IX. Additional Information:**

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

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

None.

**B. Amendments:**

None.

---

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

---

By Senator Fine

19-00465-25

2025100\_\_

A bill to be entitled  
An act relating to the display of flags by  
governmental entities; creating s. 256.045, F.S.;  
defining the term "governmental entity"; prohibiting  
governmental entities from erecting or displaying  
certain flags; requiring governmental entities to  
remain neutral in certain circumstances; providing  
applicability; requiring that a United States flag  
displayed by governmental entities be in a certain  
position relative to other flags; authorizing a  
current or retired member of the United States Armed  
Forces or the National Guard to use reasonable force  
to prevent the desecration, destruction, or removal of  
the United States flag or to replace such flag to a  
position of prominence; providing an exception;  
providing an effective date.

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

Section 1. Section 256.045, Florida Statutes, is created to  
read:

256.045 Display of flags; governmental agencies, local  
governments, or other units of local government.—

(1) For purposes of this section, the term "governmental  
entity" means a governmental agency, a local government, or  
another unit of local government and includes public schools,  
public colleges, and public universities.

(2)(a) A governmental entity may not erect or display a  
flag that represents a political viewpoint, including, but not

19-00465-25

2025100\_\_

30 limited to, a politically partisan, racial, sexual orientation  
31 and gender, or political ideology viewpoint. The governmental  
32 entity must remain neutral when representing political  
33 viewpoints in displaying or erecting a flag.

34 (b) This subsection does not limit the ability of:

35 1. A private individual to express private speech or  
36 viewpoints or exercise rights protected by the First Amendment  
37 to the United States Constitution.

38 2. A governmental entity to display or erect a flag  
39 required or authorized by general law.

40 (3) A governmental entity that displays the United States  
41 flag must display the United States flag in a prominent position  
42 that is superior to any other flag that is also displayed.

43 (4) An active or retired member of the United States Armed  
44 Forces or the National Guard may at any time use reasonable  
45 force to prevent the desecration, destruction, or removal of the  
46 United States flag or to replace the United States flag to a  
47 position of prominence consistent with subsection (3), except  
48 when directly ordered not to use such force by a law enforcement  
49 officer acting in the course and scope of the law enforcement  
50 officer's employment.

51 Section 2. This act shall take effect July 1, 2025.

**District Office**  
1380 Sarno Road  
Suite C  
Melbourne, FL 32935  
(321) 409-2025

**District Aide**  
Jade Zalewski  
[Zalewski.Jade@flsenate.gov](mailto:Zalewski.Jade@flsenate.gov)

**Legislative Aide**  
Tommy Unger  
[Unger.Thomas@flsenate.gov](mailto:Unger.Thomas@flsenate.gov)



**Tallahassee Office:**  
302 SOB  
404 South Monroe Street  
Tallahassee, FL 32399-1300  
(850) 487-5019  
[Fine.Randy@flsenate.gov](mailto:Fine.Randy@flsenate.gov)

**Legislative Aide**  
Anna Budko  
[Budko.Anna@flsenate.gov](mailto:Budko.Anna@flsenate.gov)

**Randy Fine**  
**Florida Senate**  
Senator, District 19

February 11, 2025

The Honorable Stan McClain  
Chairman, Community Affairs Committee  
315 Knott Building  
404 South Monroe Street  
Tallahassee, FL 32399-1100

Dear Chairman McClain,

The following bill has been referred to your Community Affairs Committee:

SB 100: Display of Flags by Governmental Entities: Display of Flags by Governmental Entities; Defining the term "governmental entity"; prohibiting governmental entities from erecting or displaying certain flags; requiring governmental entities to remain neutral in certain circumstances; authorizing a current or retired member of the United States Armed Forces or the National Guard to use reasonable force to prevent the desecration, destruction, or removal of the United States flag or to replace such flag to a position of prominence.

I respectfully request that this bill be placed on the committee's agenda at your earliest convenience.

I would greatly appreciate your consideration on this matter.

cc:  
Staff Director Elizabeth Fleming  
Administrative Assistant Tatiana Warden

Sincerely,

A handwritten signature in blue ink that reads "Randy A. Fine".

Randy Fine  
State Senator, District 19

Governmental Oversight and Accountability, Chair  
Community Affairs, Vice Chair  
Joint Select Committee on Collective Bargaining, Alternating Chair  
Appropriations -- Regulated Industries  
Appropriations Committee on Agriculture, Environment, and General Government  
Appropriations Committee on Pre-K - 12 Education -- Education Postsecondary  
Brevard County Delegation

The Florida Senate

**APPEARANCE RECORD**

100

Bill Number or Topic

Amendment Barcode (if applicable)

Meeting Date

Deliver both copies of this form to

Senate professional staff conducting the meeting

Committee

Name

Phone

Address

Email

Street

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)

3/25/25

Meeting Date

Community Affairs

Committee

The Florida Senate

## APPEARANCE RECORD

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

SB 100

Bill Number or Topic

Amendment Barcode (if applicable)

Name

John Labriola

Phone

954-515-2084

Address

P O Box 650216

Email

John.Labriola@cfcfloida.net

Street

Miami

FL

33265

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:

Christian Family Coalition Florida



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**

3-25-25

Meeting Date

Community Affairs

Committee

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

SB 100

Bill Number or Topic

Amendment Barcode (if applicable)

Name Amy Adams

Phone \_\_\_\_\_

Address 3330 N. Shore Cir

Street

Email \_\_\_\_\_

Tallahassee

City

FL

State

32312

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

03/25/2025

Meeting Date

Community Affairs

Committee

SB 100

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Jessica Johnston-York

Phone

Address

P.O. Box 13184

Street

Email

jessicajohnstonyork@gmail.com

St. Petersburg

City

FL

State

33733

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)



**APPEARANCE RECORD**

SB 100

Meeting Date

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

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name

Phone

Address

Email

Street

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 \(flsenate.gov\)](#)

The Florida Senate

**APPEARANCE RECORD**

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

March 25, 2025

Meeting Date

Community Affairs

Committee

SB 100

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Andrew Jones

Phone

Address

P.O. Box 13184

Email

Street

St. Pete, FL

33733

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

3/25/25

Meeting Date

SB 100

Bill Number or Topic

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

Community Affairs

Committee

Amendment Barcode (if applicable)

Name Echo Nova

Phone 404-625-8188

Address 1802 Vista Lakes Dr

Street

Email quantselecho@gmail.com

Fleming Island

State

32003

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)

3.25.25

Meeting Date

Community Affairs - 37S

Committee

The Florida Senate

## APPEARANCE RECORD

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

SB 100

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Kara Gross**

Phone **786-363-4436**

Address **4343 West Flagler St**

Email **kgross@aclufl.org**

Street

**Miami**

City

**FL**

State

**33134**

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:

**American Civil Liberties Union of  
Florida**



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**

25 MARCH 2025  
Meeting Date

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

SB 100  
Bill Number or Topic

COMMUNITY AFFAIRS  
Committee

Amendment Barcode (if applicable)

Name NICHOLAS MACHUCA

Phone 813 928 6454

Address 55 SE 6<sup>TH</sup> ST.  
Street

Email nickmachuca21@gmail.com

MIAMI FL 33131  
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

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3/25/2025  
Meeting Date

COMMUNITY AFFAIRS  
Committee

SB 100  
Bill Number or Topic

Amendment Barcode (if applicable)

Name QUINN R. FERGUSON

Phone (850) 736-5735

Address 10328 FALCON PARK BLVD, Apt 301  
Street

Email quinn.rene.ferguson@gmail.com

ORLANDO FL 32832  
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

SB 100

Bill Number or Topic

Amendment Barcode (if applicable)

Meeting Date

Committee

Name

Phone

Address

Street

Email

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**

3.25.2025

Meeting Date

SB 100

Bill Number or Topic

Community Affairs

Committee

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

Amendment Barcode (if applicable)

Name

Cotton Taylor

Phone

Address

Street

Email

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)



3-25-25

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

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

SB 100

Bill Number or Topic

Community Affairs  
Committee

Amendment Barcode (if applicable)

Name Spike Poma

Phone X

Address 1680 Fruitville Rd  
Street

Email X

Sarasota 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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S-001 (08/10/2021)

The Florida Senate

# APPEARANCE RECORD

03/25/25

Meeting Date

Senate Community Affairs

Committee

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

SB 100

Bill Number or Topic

Amendment Barcode (if applicable)

Name Leyd. Anador Phone 786-395-7498

Address 2765 W 54th St Email leyd. anador@floridasing.org

Street

Hialeah

City

Fl

State

33016

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 student power

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)

3/25/25

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

SB 100

Bill Number or Topic

Community Affairs  
Committee

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

Amendment Barcode (if applicable)

Name Corey Bleakley

Phone \_\_\_\_\_

Address 1080 Fruitville Rd  
Street

Email \_\_\_\_\_

Sarasota  
City

FL  
State

34236  
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

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

SB100

Bill Number or Topic

3-25-25

Meeting Date

comm. affairs

Committee

Amendment Barcode (if applicable)

Name

Anita Hatcher

Phone

757-286-0342

Address

578 E CALL ST.

Street

Email

proudnprmom@gmail.com

Tallahassee

City

FL

State

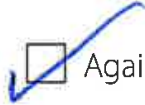
32301

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 \(flsenate.gov\)](#)

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

S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

3/25/25

Meeting Date

SB 100

Bill Number or Topic

S - Community Affairs

Committee

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

Amendment Barcode (if applicable)

Name Jon Harris Maurer

Phone

Address 201 E. Park Ave, Ste. 200A

Email

Street

Tallahassee

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:

Equality Florida

☐ 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

3-25-25

Meeting Date

100

Bill Number or Topic

Community Affairs

Committee

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

Amendment Barcode (if applicable)

Name

Barbara Devane

Phone

850-251-4280

Address

625 E. Brevard St

Email

barbara.devane1@yahoo.com

Street

City

Jalisco

State

FL 32308

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:

FL NOW

☐

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

3/25/25

Meeting Date

SB 100

Bill Number or Topic

Community Affairs

Committee

Amendment Barcode (if applicable)

Name Aaron DiPietro

Phone 904-608-4471

Address P.O. Box 530103

Street

Email aaron.d@flfamily.org

Orlando

City

FL

State

32853

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 Family Voice

☐ 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)

March 25, 2025

Meeting Date

Community Affairs

Committee

The Florida Senate

APPEARANCE RECORD

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

100

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Pamela Burch Fort**

Phone **850-425-1344**

Address **104 S. Monroe Street**

Email **TcgLobby@aol.com**

Street

**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:

**PEN America FL**

☐ 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

3/25/25  
Meeting Date

Community Affairs  
Committee

100  
Bill Number or Topic

Amendment Barcode (if applicable)

Name Ryan Kennedy Phone 239-671-5733

Address 5572 Cobalto Way Email Ryan@goFLCA.org  
Street  
Ave Maria FL 34142  
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 Citizens  
Alliance

☐ 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**

3/25/25

Meeting Date

Community Affairs

Committee

SB 100

Bill Number or Topic

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

Amendment Barcode (if applicable)

Name Greg Mathers, Moms for Liberty, FL

Phone 808-772-7515

Address 4539 Jubilee Trl.

Street

Email warnorlawyer@hotmail.com

Tallahassee, FL

City

State

32305

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 \(flisenate.gov\)](#)

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

S-001 (08/10/2021)

37 SB/CL

The Florida Senate

# APPEARANCE RECORD

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

3/25/25

Meeting Date

Community Affairs

Committee

SB100

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Amy Keith

Phone

Address

333 3rd Ave N

Street

Email

akeith@commoncause.org

St Petersburg

City

FL

State

33701

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:

Common Cause

☐

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

3/25/25

Meeting Date

Community Affairs

Committee

100

Bill Number or Topic

Amendment Barcode (if applicable)

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

Name Kylie Damm

Phone 850 224 1660

Address 106 E College Ave  
Street

Email KyliedCAG@gmail.com

Tallahassee  
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:

League of Women Voters  
Florida

☐ 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)

**APPEARANCE RECORD**

SB100

Bill Number or Topic

3/25/25

Meeting Date

Community Affairs

Committee

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

Amendment Barcode (if applicable)

Name Aurelie Colon

Phone 9548818595

Address 403 Washington Ave

Street

Email aurelie.colon@splcenter.org

Montgomery AL

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:

SPLC

☐ 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

03/25/25

Meeting Date

SB 108

Bill Number or Topic

Community of Organics

Committee

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

Amendment Barcode (if applicable)

Name \_\_\_\_\_ Phone \_\_\_\_\_

Address \_\_\_\_\_ Email \_\_\_\_\_

Street

City

State

32304

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

3.25.25

Meeting Date

100

Bill Number or Topic

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

Committee

Amendment Barcode (if applicable)

Name Muak Dahn

Phone 772-418-6171

Address 3751 Icenor Court  
Street

Email muah6846@gmail.com

Middleburg  
City

FL  
State

32068  
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**

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

March 25, 2025

Meeting Date

Community Affairs

Committee

SB 100

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Nykia Griggs

Phone

229 392 1673

Address

2915 Shaver rd Apt 231

Email

nsgriggs13@yahoo.com

Street

Tallahassee

City

FL

State

32312

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

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

03/25/25

Meeting Date

SB 100

Bill Number or Topic

Community Affairs

Committee

Amendment Barcode (if applicable)

Name Estefania Torres

Phone 352-801-1939

Address 11175 NW 17th Place  
Street

Email estefaniacrown@hotmail

Coral Springs FL 33071  
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**

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

03/25/2025

Meeting Date

Community Affairs

Committee

SB 100

Bill Number or Topic

Amendment Barcode (if applicable)

Name Luke Norris

Phone 925-437-5537

Address 3760 SW 40<sup>th</sup> St  
Street

Email lukeanorris33@gmail.com

Miami  
City

FL  
State

33146  
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**

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

03/25/2025

Meeting Date

Community Affairs

Committee

SB 100

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Rajha Davis

Phone

720-789-3600

Address

1601 S MLK Jr Blvd

Street

Email

Rajha.T.davis@famu.edu

Tallahassee

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 \(flsenate.gov\)](#)

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

03/25/2025

Meeting Date

Community Affairs

Committee

SB100

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Kaelin Martin

Phone

5989058

Address

Florida R & M University

Email

info.greenhousecollective@gmail.com

Street

City

State

Zip

32304

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**

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

03.25.25

Meeting Date

SB100

Bill Number or Topic

Community Affairs

Committee

Amendment Barcode (if applicable)

Name

Laura Munoz

Phone

305 680 6640

Address

410 K St

Street

Email

Lake North

City

FL

State

33460

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:

FLSP

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

3/28/25

Meeting Date

Senate Community Affairs

Committee

SB100

Bill Number or Topic

Amendment Barcode (if applicable)

Name YARELY MENDEZ-ZAMORA

Phone 786-326-1023

Address 1511 SW 9th Ave

Email y.mendezzamora@gmail.com

Pembroke Pine

FL

33025

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: American Friends Service Committee AFSC

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

3/25/25

Meeting Date

SB 106

Bill Number or Topic

Community Affairs

Committee

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

Amendment Barcode (if applicable)

Name

Stephanie Schwartz

Phone

850 980 1259

Address

2230 Monaghan Dr

Email

SchwartzSp1@  
comcast.net

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:

☐

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**

8/25/2025

Meeting Date

SB100

Bill Number or Topic

Community affairs

Committee

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

Amendment Barcode (if applicable)

Name

Shemela Brown

Phone

786 913 9517

Address

1911 Longview Ave

Street

Email

Tallahassee

City

FL

State

32303

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**  
**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 Community Affairs

---

BILL: CS/CS/SB 268

INTRODUCER: Community Affairs Committee, Governmental Oversight and Accountability  
Committee, and Senators Jones and Brodeur

SUBJECT: Public Records/Public Officers

DATE: March 26, 2025

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

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>White</u>	<u>McVaney</u>	<u>GO</u>	<u>Fav/CS</u>
2.	<u>Hackett</u>	<u>Fleming</u>	<u>CA</u>	<u>Fav/CS</u>
3.	_____	_____	<u>RC</u>	_____

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

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

CS/CS/SB 268 exempts from public records copying and inspection requirements certain identifying and location information of certain state and local officials, along with their spouses and children. The bill exempts from public disclosure the partial home addresses and telephone numbers of a current congressional member or public officer, his or her adult children, and his or her spouse; and the names, home addresses, telephone numbers, and dates of birth, of a public officer's minor children, if any, as well as the names and locations of the school or day care facility said children attend.

This exemption is subject to the Open Government Sunset Review Act and will stand repealed on October 2, 2030, unless saved by the Legislature from repeal.

The bill additionally addresses the manner in which a qualifying individual submits a request for the maintenance of the public records exemption—requiring a statement of the office held and the duration of the term.

The bill contains a statement of public necessity as required by the State Constitution. The bill creates a new public records exemption and, therefore, requires a two-thirds vote of the members present and voting for final passage.

This bill is not expected to impact state and local government revenues and expenditures.

This bill takes effect July 1, 2025.

## **II. Present Situation:**

### **Access to Public Records - Generally**

The State Constitution provides that the public has the right to inspect or copy records made or received in connection with official governmental business.<sup>1</sup> The right to inspect or copy applies to the official business of any public body, officer, or employee of the state, including all three branches of state government, local governmental entities, and any person acting on behalf of the government.<sup>2</sup>

Additional requirements and exemptions related to public records are found in various statutes and rules, depending on the branch of government involved. For instance, s. 11.0431, F.S., provides public access requirements for legislative records. Relevant exemptions are codified in s. 11.0431(2)-(3), F.S., and adopted in the rules of each house of the legislature.<sup>3</sup> Florida Rule of Judicial Administration 2.420 governs public access to judicial branch records.<sup>4</sup> Lastly, ch. 119, F.S., known as the Public Records Act, provides requirements for public records held by executive agencies.

### **Executive Agency Records – The Public Records Act**

The Public Records Act provides that all state, county, and municipal records are open for personal inspection and copying by any person, and that providing access to public records is a duty of each agency.<sup>5</sup>

Section 119.011(12), F.S., defines “public records” to include:

[a]ll documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connections with the transaction of official business by any agency.

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<sup>1</sup> FLA. CONST. art. I, s. 24(a).

<sup>2</sup> *Id.* See also, *Sarasota Citizens for Responsible Gov’t v. City of Sarasota*, 48 So. 3d 755, 762-763 (Fla. 2010).

<sup>3</sup> See Rule 1.48, *Rules and Manual of the Florida Senate*, (2022-2024) and Rule 14.1, *Rules of the Florida House of Representatives*, Edition 2, (2022-2024).

<sup>4</sup> *State v. Wooten*, 260 So. 3d 1060 (Fla. 4<sup>th</sup> DCA 2018).

<sup>5</sup> Section 119.01(1), F.S. Section 119.011(2), F.S., defines “agency” as “any state, county, district, authority, or municipal officer, department, division, board, bureau, commission, or other separate unit of government created or established by law including, for the purposes of this chapter, the Commission on Ethics, the Public Service Commission, and the Office of Public Counsel, and any other public or private agency, person, partnership, corporation, or business entity acting on behalf of any public agency.”

The Florida Supreme Court has interpreted this definition to encompass all materials made or received by an agency in connection with official business that are used to “perpetuate, communicate, or formalize knowledge of some type.”<sup>6</sup>

The Florida Statutes specify conditions under which public access to public records must be provided. The Public Records Act guarantees every person’s right to inspect and copy any public record at any reasonable time, under reasonable conditions, and under supervision by the custodian of the public record.<sup>7</sup> A violation of the Public Records Act may result in civil or criminal liability.<sup>8</sup>

The Legislature may exempt public records from public access requirements by passing a general law by a two-thirds vote of both the House and the Senate.<sup>9</sup> The exemption must state with specificity the public necessity justifying the exemption and must be no broader than necessary to accomplish the stated purpose of the exemption.<sup>10</sup>

General exemptions from the public records requirements are contained in the Public Records Act.<sup>11</sup> Specific exemptions often are placed in the substantive statutes relating to a particular agency or program.<sup>12</sup>

When creating a public records exemption, the Legislature may provide that a record is “exempt” or “confidential and exempt.” There is a difference between records the Legislature has determined to be exempt from the Public Records Act and those which the Legislature has determined to be exempt from the Public Records Act *and confidential*.<sup>13</sup> Records designated as “confidential and exempt” are not subject to inspection by the public and may only be released under the circumstances defined by statute.<sup>14</sup> Records designated as “exempt” may be released at the discretion of the records custodian under certain circumstances.<sup>15</sup>

### **Public Records Exemptions for Specified Personnel and their Families (s. 119.071(4), F.S.)**

Section 119.071(4), F.S., exempts from public record disclosure the personal information of specific government employees when held by government agencies. In paragraph (d), “home addresses” is defined as the dwelling location at which an individual resides and includes the

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<sup>6</sup> *Shevin v. Byron, Harless, Schaffer, Reid and Assoc., Inc.*, 379 So. 2d 633, 640 (Fla. 1980).

<sup>7</sup> Section 119.07(1)(a), F.S.

<sup>8</sup> Section 119.10, F.S. Public records laws are found throughout the Florida Statutes, as are the penalties for violating those laws.

<sup>9</sup> FLA. CONST. art. I, s. 24(c).

<sup>10</sup> *Id. See, e.g., Halifax Hosp. Medical Center v. News-Journal Corp.*, 724 So. 2d 567 (Fla. 1999) (holding that a public meetings exemption was unconstitutional because the statement of public necessity did not define important terms and did not justify the breadth of the exemption); *Baker County Press, Inc. v. Baker County Medical Services, Inc.*, 870 So. 2d 189 (Fla. 1st DCA 2004) (holding that a statutory provision written to bring another party within an existing public records exemption is unconstitutional without a public necessity statement).

<sup>11</sup> *See, e.g., s. 119.071(1)(a), F.S.* (exempting from public disclosure examination questions and answer sheets of examinations administered by a governmental agency for the purpose of licensure).

<sup>12</sup> *See, e.g., s. 213.053(2)(a), F.S.* (exempting from public disclosure information contained in tax returns received by the Department of Revenue).

<sup>13</sup> *WFTV, Inc. v. The Sch. Bd. of Seminole County*, 874 So. 2d 48, 53 (Fla. 5th DCA 2004).

<sup>14</sup> *Id.*

<sup>15</sup> *Williams v. City of Minneola*, 575 So. 2d 683 (Fla. 5th DCA 1991).

physical address, mailing address, street address, parcel identification number, plot identification number, legal property description, neighborhood name and lot number, GPS coordinates, and any other descriptive property information that may reveal the home address. Additionally, “telephone numbers” is defined to include home telephone numbers, personal cellular telephone numbers, personal pager telephone numbers, and telephone numbers associated with personal communications devices.

Section 119.071(4)(d)2., F.S., generally exempts from public disclosure the home addresses, dates of birth, photographs, and telephone numbers of specified public employees and their spouses and children. Additionally exempted, typically, are the spouse’s place of work as well as the name and location of any schools or day care facilities of the public employee’s children, if any. These public employees include, but are not limited to, sworn law enforcement personnel and active or former civilian personnel employed by a law enforcement agency;<sup>16</sup> current or former justices of the Supreme Court, district court of appeal judges, circuit court judges, and county court judges;<sup>17</sup> current or former state attorneys;<sup>18</sup> current or former public defenders;<sup>19</sup> county tax collectors;<sup>20</sup> and clerks of a circuit court.<sup>21</sup>

Records that include exempt information about the above-specified personnel and their spouses and children (minor or adult) may be held by, among others, their employing agency, clerks of court and comptrollers, county tax collectors and property appraisers, school districts, and law enforcement agencies. County property appraisers<sup>22</sup> and county tax collectors<sup>23</sup> holding exempted information need only remove the name of an individual with exempt status and the instrument number or Official Records book and page number identifying the property with the exemption status from all publicly available records. County property appraisers and county tax collectors may not remove the street address, legal description, or other information identifying real property so long as the name or personal information otherwise exempt is not associated with the property or otherwise displayed in the public records.<sup>24</sup>

The personnel, their spouses or children, or their employing agency claiming an exemption under s. 119.071(4)(d)2., F.S., must affirmatively assert the right to the exemption by submitting a written and notarized request to each non-employer agency that holds the employee’s or their spouse or child’s information. The individual or entity asserting the exemption must provide, under oath, the statutory basis for the individual’s exemption and confirm the individual’s status as a party eligible for exempt status.<sup>25</sup>

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<sup>16</sup> Section 119.071(4)(d)2.a., F.S. This would presumably include elected law enforcement officers such as sheriffs.

<sup>17</sup> Section 119.071(4)(d)2.e., F.S.

<sup>18</sup> Section 119.071(4)(d)2.f., F.S.

<sup>19</sup> Section 119.071(4)(d)2.l., F.S.

<sup>20</sup> Section 119.071(4)(d)2.n., F.S.

<sup>21</sup> Section 119.071(4)(d)2.y., F.S. Circuit court clerks’ exemption from public records under this statute is set to repeal on October 2, 2029, unless saved by the Legislature.

<sup>22</sup> See s. 192.001(3), F.S.

<sup>23</sup> See s. 192.001(4), F.S.

<sup>24</sup> Section 119.071(4)(d)4., F.S.

<sup>25</sup> Section 119.071(4)(d)3., F.S.

These exemptions under s. 119.071(4)(d)2., F.S., have retroactive application, applying to information held by an agency before, on, or after the effective date of the exemption.<sup>26</sup> Home addresses, however, are no longer exempt in the Official Records if the protected party no longer resides at the dwelling<sup>27</sup> or upon his or her death.<sup>28</sup>

### **Open Government Sunset Review Act**

The provisions of s. 119.15, F.S., known as the Open Government Sunset Review Act<sup>29</sup> (the Act), prescribe a legislative review process for newly created or substantially amended<sup>30</sup> public records or open meetings exemptions, with specified exceptions.<sup>31</sup> The Act requires the repeal of such exemption on October 2 of the fifth year after its creation or substantial amendment, unless the Legislature reenacts the exemption.<sup>32</sup>

The Act provides that a public records or open meetings exemption may be created or maintained only if it serves an identifiable public purpose and is no broader than is necessary.<sup>33</sup> An exemption serves an identifiable purpose if the Legislature finds that the purpose of the exemption outweighs open government policy and cannot be accomplished without the exemption, and it meets one of the following purposes:

- It allows the state or its political subdivisions to effectively and efficiently administer a governmental program, and administration would be significantly impaired without the exemption;<sup>34</sup>
- It protects sensitive, personal information, the release of which would be defamatory, cause unwarranted damage to the good name or reputation of the individual, or would jeopardize the individual's safety. If this public purpose is cited as the basis of an exemption, however, only personal identifying information is exempt;<sup>35</sup> or
- It protects information of a confidential nature concerning entities, such as trade or business secrets.<sup>36</sup>

The Act also requires specified questions to be considered during the review process.<sup>37</sup> In examining an exemption, the Act directs the Legislature to question the purpose and necessity of reenacting the exemption.

<sup>26</sup> Section 119.071(4)(d)6., F.S.

<sup>27</sup> The protected individual must submit a notarized, written request to release the removed information. Section 119.071(4)(d)8., F.S.

<sup>28</sup> A certified copy of a death certificate or court order must be presented with a notarized request to release the information to remove the exemption. Section 119.071(4)(d)9., F.S. Note, the Clerk is also called the "county recorder." *See* s. 28.222(2), F.S.

<sup>29</sup> Section 119.15, F.S.

<sup>30</sup> An exemption is considered to be substantially amended if it is expanded to include more records or information or to include meetings as well as records. Section 119.15(4)(b), F.S.

<sup>31</sup> Section 119.15(2)(a) and (b), F.S., provides that exemptions required by federal law or applicable solely to the Legislature or the State Court System are not subject to the Open Government Sunset Review Act.

<sup>32</sup> Section 119.15(3), F.S.

<sup>33</sup> Section 119.15(6)(b), F.S.

<sup>34</sup> Section 119.15(6)(b)1., F.S.

<sup>35</sup> Section 119.15(6)(b)2., F.S.

<sup>36</sup> Section 119.15(6)(b)3., F.S.

<sup>37</sup> Section 119.15(6)(a), F.S. The specified questions are:

- What specific records or meetings are affected by the exemption?

If the exemption is continued and expanded, then a public necessity statement and a two-thirds vote for passage are again required.<sup>38</sup> If the exemption is continued without substantive changes or if the exemption is continued and narrowed, then a public necessity statement and a two-thirds vote for passage are *not* required. If the Legislature allows an exemption to expire, the previously exempt records will remain exempt unless otherwise provided by law.<sup>39</sup>

### III. Effect of Proposed Changes:

**Section 1** exempts from public records disclosure requirements certain personal identifying information of specified congressional members and public officers and their spouses and children. The following information will be exempt from public disclosure:

- The partial home and telephone numbers of a current congressional member or public officer, his or her adult children, and his or her spouse; and
- The names, home addresses, telephone numbers, and dates of birth of a congressional member or public officer's minor children, if any, and the names and locations of the schools or day care facilities the children attend.

The bill defines various terms for purposes of this exemption. The definition of “partial home addresses” is very similar to the current law definition of “home addresses” used in other public record disclosure exemptions, except that “partial home addresses,” for purposes of this new exemption, does not include the city and zip code information of the dwelling's location.

“Congressional Member” includes a person elected to the United States House of Representatives or a person elected to or appointed to the United States Senate.

“Public officer” encompasses a person serving as the Governor, Lieutenant Governor, Chief Financial Officer, Attorney General, or Commissioner of Agriculture; as well as a state senator or representative, property appraiser, supervisor of elections, school superintendent, city or county commissioner, school board member, or mayor.

To assert the exemption, the congressional member, public officer, his or her spouse, child, or employing agency must submit a written and notarized request to each custodial agency that does not employ the public officer for the office forming the basis for the exemption. The individual or entity asserting the exemption must provide, under oath, the statutory basis for the individual's exemption and confirm the individual's status as a party eligible for exempt status.<sup>40</sup> Additionally, this bill requires an individual who requests an exemption pursuant to this provision to provide supporting documentation—specifically, the date of the public officer's

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- Whom does the exemption uniquely affect, as opposed to the general public?
  - What is the identifiable public purpose or goal of the exemption?
  - Can the information contained in the records or discussed in the meeting be readily obtained by alternative means? If so, how?
  - Is the record or meeting protected by another exemption?
  - Are there multiple exemptions for the same type of record or meeting that it would be appropriate to merge?

<sup>38</sup> See generally s. 119.15, F.S.

<sup>39</sup> Section 119.15(7), F.S.

<sup>40</sup> Section 119.071(4)(d)3., F.S.

appointment or election, the date of the next election of the public office, and, if applicable, the date at which the public officer's minor children reach the age of majority. The custodian must maintain the exemption until the qualifying condition for the exemption is no longer met.

Pursuant to s. 119.071(4)(d)6., F.S., the new exemption applies to information held by an agency before, on, or after July 1, 2025 (the effective date of the exemption).<sup>41</sup>

Consistent with s. 119.15, F.S., the new exemptions will expire on October 2, 2030, unless reviewed and saved from repeal by the Legislature.

**Section 2** provides the constitutionally required public necessity statement. The public necessity statement identifies potential retribution against individuals (and their families) for making necessary and impactful policy decisions as on justification for the bill. It also cites threats, harassment, and intimidation as potentially discouraging residents from seeking elective office.

**Section 3** provides that the bill takes effect on July 1, 2025.

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

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

Not applicable. The mandate restrictions do not apply because the bill does not require counties and municipalities to spend funds, reduce counties or municipalities' ability to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

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

###### **Vote Requirement**

Article I, s. 24(c) of the State Constitution requires a two-thirds vote of the members present and voting for final passage of a bill creating or expanding an exemption to the public records disclosure requirements. This bill enacts a new exemption for certain addresses, phone numbers, and other details of current public officers and their spouses and children and, thus, the bill requires a two-thirds vote to be enacted.

###### **Public Necessity Statement**

Article I, s. 24(c) of the State Constitution requires a bill creating or expanding an exemption to the public records disclosure requirements to state with specificity the public necessity justifying the exemption. Section 2 of the bill contains a statement of public necessity for the exemption which provides that public officers and their families may receive threats as a result of themselves or a family member carrying out their official duties. The threat of such harm may discourage residents from seeking elected office in order to protect themselves or their family.

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<sup>41</sup> See s. 119.071(4)(d)6., F.S.

**Breadth of Exemption**

Article I, s. 24(c) of the State Constitution requires an exemption to the public records requirements to be no broader than necessary to accomplish the stated purpose of the law. The purpose of the proposed law is to protect elected officials and their spouses and children from threats, harassment, and intimidation that may result from their necessary and impactful policy decisions. This bill exempts specified public officers and their spouses and children from the public records disclosure requirements. The records exempted, to a large degree, mirror (and are even more limited than) existing exemptions for other sensitive state officers and employees in s. 119.071(4)(d), F.S. Thus, the exemption does not appear to be broader than necessary to accomplish the purpose of the law.

C. Trust Funds Restrictions:

None identified.

D. State Tax or Fee Increases:

None identified.

E. Other Constitutional Issues:

None identified.

**V. Fiscal Impact Statement:**

A. Tax/Fee Issues:

None identified.

B. Private Sector Impact:

The private sector will be subject to the cost associated with an agency's review and redactions of exempt records in response to a public records request.

C. Government Sector Impact:

This bill may cause a minimal increase in workload on agencies holding records that contain personal identifying information of public officers as well as their spouses and children because staff responsible for complying with public record requests may require training related to the new public record exemption. Additionally, agencies may incur costs associated with redacting the exempt information prior to releasing a record. However, the workload will likely be absorbed within current resources.

**VI. Technical Deficiencies:**

None identified.



**VII. Related Issues:**

None identified.

**VIII. Statutes Affected:**

This bill substantially amends section 119.071 of the Florida Statutes.

**IX. Additional Information:****A. Committee Substitute – Statement of Substantial Changes:**

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

**CS/CS by Community Affairs on March 25, 2025:**

The committee substitute includes congressional members - members of the United States House of Representatives and United States Senate - in the bill's public records exemptions.

**CS by Government Oversight and Accountability on February 18, 2025:**

- Narrows the definition of a “public officer” to the Governor, Lieutenant Governor, Chief Financial Officer, Attorney General, or Commissioner of Agriculture; as well as a state senator or representative, property appraiser, supervisor of elections, school superintendent, city or county commissioner, school board member, or mayor;
- Provides that a current public officer's telephone number is exempted from public records disclosure;
- Clarifies the exemptions for a public officer's children, adult or minor, are exclusive to those children of *current* public officers;
- Requires an individual who requests an exemption pursuant to this provision to provide supporting documentation; and
- Provides for the expiration of the public records exemption once the public officer vacates their position.

**B. Amendments:**

None.



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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/26/2025	.	
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The Committee on Community Affairs (Jones) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 355 - 486  
and insert:

(A) "Congressional member" means a person who is elected to serve as a member of the United States House of Representatives or is elected or appointed to serve as a member of the United States Senate.

(B) "Partial home address" means the dwelling location at which an individual resides and includes the physical address,



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mailing address, street address, parcel identification number, plot identification number, legal property description, neighborhood name and lot number, GPS coordinates, and any other descriptive property information that may reveal the partial home address, except for the city and zip code.

(C) "Public officer" means a person who holds one of the following offices: Governor, Lieutenant Governor, Chief Financial Officer, Attorney General, Agriculture Commissioner, state representative, state senator, property appraiser, supervisor of elections, school superintendent, school board member, mayor, city commissioner, or county commissioner.

(II) The following information is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution:

(A) The partial home addresses of a current congressional member or public officer and his or her spouse or adult child.

(B) The telephone numbers of a current congressional member or public officer and his or her spouse or adult child.

(C) The name, home addresses, telephone numbers, and date of birth of a minor child of a current congressional member or public officer and the name and location of the school or day care facility attended by the minor child.

(III) This sub-subparagraph is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2030, unless reviewed and saved from repeal through reenactment by the Legislature.

3.a. An agency that is the custodian of the information specified in subparagraph 2. and that is not the employer of the officer, employee, justice, judge, or other person specified in subparagraph 2. must maintain the exempt status of that



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information only if the officer, employee, justice, judge, other person, or employing agency of the designated employee submits a written and notarized request for maintenance of the exemption to the custodial agency. The request must state under oath the statutory basis for the individual's exemption request and confirm the individual's status as a party eligible for exempt status.

b. An agency that is the custodian of information specified in sub-subparagraph 2.z. and that is not the employer of the congressional member, public officer, or other person specified in sub-subparagraph 2.z. must maintain the exempt status of that information only if an individual requests the maintenance of an exemption pursuant to sub-subparagraph 2.z. on the basis of eligibility as a current congressional member or public officer and his or her spouse or child submits, as part of the written and notarized request required by sub-subparagraph a., the date of the congressional member's or public officer's election or appointment to public office, the date on which that office is next subject to election, and, if applicable, the date on which the current congressional member's or public officer's minor child reaches the age of majority. The custodian must maintain an exemption granted pursuant to sub-subparagraph 2.z. until the qualifying conditions for the exemption no longer apply to the person subject to the exemption.

4.a. A county property appraiser, as defined in s. 192.001(3), or a county tax collector, as defined in s. 192.001(4), who receives a written and notarized request for maintenance of the exemption pursuant to subparagraph 3. must comply by removing the name of the individual with exempt status



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and the instrument number or Official Records book and page number identifying the property with the exempt status from all publicly available records maintained by the property appraiser or tax collector. For written requests received on or before July 1, 2021, a county property appraiser or county tax collector must comply with this sub-subparagraph by October 1, 2021. A county property appraiser or county tax collector may not remove the street address, legal description, or other information identifying real property within the agency's records so long as a name or personal information otherwise exempt from inspection and copying pursuant to this section is not associated with the property or otherwise displayed in the public records of the agency.

b. Any information restricted from public display, inspection, or copying under sub-subparagraph a. must be provided to the individual whose information was removed.

5. An officer, an employee, a justice, a judge, or other person specified in subparagraph 2. may submit a written request for the release of his or her exempt information to the custodial agency. The written request must be notarized and must specify the information to be released and the party authorized to receive the information. Upon receipt of the written request, the custodial agency must release the specified information to the party authorized to receive such information.

6. The exemptions in this paragraph apply to information held by an agency before, on, or after the effective date of the exemption.

7. Information made exempt under this paragraph may be disclosed pursuant to s. 28.2221 to a title insurer authorized



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pursuant to s. 624.401 and its affiliates as defined in s. 624.10; a title insurance agent or title insurance agency as defined in s. 626.841(1) or (2), respectively; or an attorney duly admitted to practice law in this state and in good standing with The Florida Bar.

8. The exempt status of a home address contained in the Official Records is maintained only during the period when a protected party resides at the dwelling location. Upon conveyance of real property after October 1, 2021, and when such real property no longer constitutes a protected party's home address as defined in sub-subparagraph 1.a., the protected party must submit a written request to release the removed information to the county recorder. The written request to release the removed information must be notarized, must confirm that a protected party's request for release is pursuant to a conveyance of his or her dwelling location, and must specify the Official Records book and page, instrument number, or clerk's file number for each document containing the information to be released.

9. Upon the death of a protected party as verified by a certified copy of a death certificate or court order, any party can request the county recorder to release a protected decedent's removed information unless there is a related request on file with the county recorder for continued removal of the decedent's information or unless such removal is otherwise prohibited by statute or by court order. The written request to release the removed information upon the death of a protected party must attach the certified copy of a death certificate or court order and must be notarized, must confirm the request for



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release is due to the death of a protected party, and must specify the Official Records book and page number, instrument number, or clerk's file number for each document containing the information to be released. A fee may not be charged for the release of any document pursuant to such request.

Section 2. The Legislature finds that it is a public necessity that the partial home addresses and telephone numbers of current congressional members and public officers and their spouses and adult children; the names, home addresses, telephone numbers, and dates of birth of the minor children of such congressional members and officers; and the names and locations of schools and day care facilities attended by the minor children of such congressional members and officers be made exempt from s. 119.07(1), Florida Statutes, and s. 24(a), Article I of the State Constitution. Congressional members and public officers are often confronted with making difficult and impactful policy decisions. As a result, congressional members and

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

And the title is amended as follows:

Delete lines 5 - 10

and insert:

addresses and telephone numbers of current congressional members and public officers and their spouses and adult children and the names, home addresses, telephone numbers, and dates of birth of, and the names and locations of schools and day care facilities attended by, the minor children of such



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156 congressional members and public officers; providing  
157 for future



**By** the Committee on Governmental Oversight and Accountability;  
and Senators Jones and Brodeur

585-01998-25

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A bill to be entitled  
An act relating to public records; amending s.  
119.071, F.S.; defining terms; providing exemptions  
from public records requirements for the partial home  
addresses and telephone numbers of current public  
officers, their spouses, and their adult children and  
the names, home addresses, telephone numbers, and  
dates of birth of, and the names and locations of  
schools and day care facilities attended by, the minor  
children of such officers; providing for future  
legislative review and repeal of the exemptions;  
providing methods for maintenance of an exemption;  
providing for retroactive application of the  
exemptions; providing a statement of public necessity;  
providing an effective date.

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

Section 1. Paragraph (d) of subsection (4) of section  
119.071, Florida Statutes, is amended to read:

119.071 General exemptions from inspection or copying of  
public records.—

(4) AGENCY PERSONNEL INFORMATION.—

(d)1. For purposes of this paragraph, the term:

a. "Home addresses" means the dwelling location at which an  
individual resides and includes the physical address, mailing  
address, street address, parcel identification number, plot  
identification number, legal property description, neighborhood  
name and lot number, GPS coordinates, and any other descriptive

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property information that may reveal the home address.

b. "Judicial assistant" means a court employee assigned to the following class codes: 8140, 8150, 8310, and 8320.

c. "Telephone numbers" includes home telephone numbers, personal cellular telephone numbers, personal pager telephone numbers, and telephone numbers associated with personal communications devices.

2.a. The home addresses, telephone numbers, dates of birth, and photographs of active or former sworn law enforcement personnel or of active or former civilian personnel employed by a law enforcement agency, including correctional and correctional probation officers, personnel of the Department of Children and Families whose duties include the investigation of abuse, neglect, exploitation, fraud, theft, or other criminal activities, personnel of the Department of Health whose duties are to support the investigation of child abuse or neglect, and personnel of the Department of Revenue or local governments whose responsibilities include revenue collection and enforcement or child support enforcement; the names, home addresses, telephone numbers, photographs, dates of birth, and places of employment of the spouses and children of such personnel; and the names and locations of schools and day care facilities attended by the children of such personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

b. The home addresses, telephone numbers, dates of birth, and photographs of current or former nonsworn investigative personnel of the Department of Financial Services whose duties include the investigation of fraud, theft, workers' compensation

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59 coverage requirements and compliance, other related criminal  
60 activities, or state regulatory requirement violations; the  
61 names, home addresses, telephone numbers, dates of birth, and  
62 places of employment of the spouses and children of such  
63 personnel; and the names and locations of schools and day care  
64 facilities attended by the children of such personnel are exempt  
65 from s. 119.07(1) and s. 24(a), Art. I of the State  
66 Constitution.

67 c. The home addresses, telephone numbers, dates of birth,  
68 and photographs of current or former nonsworn investigative  
69 personnel of the Office of Financial Regulation's Bureau of  
70 Financial Investigations whose duties include the investigation  
71 of fraud, theft, other related criminal activities, or state  
72 regulatory requirement violations; the names, home addresses,  
73 telephone numbers, dates of birth, and places of employment of  
74 the spouses and children of such personnel; and the names and  
75 locations of schools and day care facilities attended by the  
76 children of such personnel are exempt from s. 119.07(1) and s.  
77 24(a), Art. I of the State Constitution.

78 d. The home addresses, telephone numbers, dates of birth,  
79 and photographs of current or former firefighters certified in  
80 compliance with s. 633.408; the names, home addresses, telephone  
81 numbers, photographs, dates of birth, and places of employment  
82 of the spouses and children of such firefighters; and the names  
83 and locations of schools and day care facilities attended by the  
84 children of such firefighters are exempt from s. 119.07(1) and  
85 s. 24(a), Art. I of the State Constitution.

86 e. The home addresses, dates of birth, and telephone  
87 numbers of current or former justices of the Supreme Court,

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88 district court of appeal judges, circuit court judges, and  
89 county court judges and current judicial assistants; the names,  
90 home addresses, telephone numbers, dates of birth, and places of  
91 employment of the spouses and children of current or former  
92 justices and judges and current judicial assistants; and the  
93 names and locations of schools and day care facilities attended  
94 by the children of current or former justices and judges and  
95 current judicial assistants are exempt from s. 119.07(1) and s.  
96 24(a), Art. I of the State Constitution. This sub-subparagraph  
97 is subject to the Open Government Sunset Review Act in  
98 accordance with s. 119.15 and shall stand repealed on October 2,  
99 2028, unless reviewed and saved from repeal through reenactment  
100 by the Legislature.

101 f. The home addresses, telephone numbers, dates of birth,  
102 and photographs of current or former state attorneys, assistant  
103 state attorneys, statewide prosecutors, or assistant statewide  
104 prosecutors; the names, home addresses, telephone numbers,  
105 photographs, dates of birth, and places of employment of the  
106 spouses and children of current or former state attorneys,  
107 assistant state attorneys, statewide prosecutors, or assistant  
108 statewide prosecutors; and the names and locations of schools  
109 and day care facilities attended by the children of current or  
110 former state attorneys, assistant state attorneys, statewide  
111 prosecutors, or assistant statewide prosecutors are exempt from  
112 s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

113 g. The home addresses, dates of birth, and telephone  
114 numbers of general magistrates, special magistrates, judges of  
115 compensation claims, administrative law judges of the Division  
116 of Administrative Hearings, and child support enforcement

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117 hearing officers; the names, home addresses, telephone numbers,  
118 dates of birth, and places of employment of the spouses and  
119 children of general magistrates, special magistrates, judges of  
120 compensation claims, administrative law judges of the Division  
121 of Administrative Hearings, and child support enforcement  
122 hearing officers; and the names and locations of schools and day  
123 care facilities attended by the children of general magistrates,  
124 special magistrates, judges of compensation claims,  
125 administrative law judges of the Division of Administrative  
126 Hearings, and child support enforcement hearing officers are  
127 exempt from s. 119.07(1) and s. 24(a), Art. I of the State  
128 Constitution.

129       h. The home addresses, telephone numbers, dates of birth,  
130 and photographs of current or former human resource, labor  
131 relations, or employee relations directors, assistant directors,  
132 managers, or assistant managers of any local government agency  
133 or water management district whose duties include hiring and  
134 firing employees, labor contract negotiation, administration, or  
135 other personnel-related duties; the names, home addresses,  
136 telephone numbers, dates of birth, and places of employment of  
137 the spouses and children of such personnel; and the names and  
138 locations of schools and day care facilities attended by the  
139 children of such personnel are exempt from s. 119.07(1) and s.  
140 24(a), Art. I of the State Constitution.

141       i. The home addresses, telephone numbers, dates of birth,  
142 and photographs of current or former code enforcement officers;  
143 the names, home addresses, telephone numbers, dates of birth,  
144 and places of employment of the spouses and children of such  
145 personnel; and the names and locations of schools and day care

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146 facilities attended by the children of such personnel are exempt  
147 from s. 119.07(1) and s. 24(a), Art. I of the State  
148 Constitution.

149 j. The home addresses, telephone numbers, places of  
150 employment, dates of birth, and photographs of current or former  
151 guardians ad litem, as defined in s. 39.01; the names, home  
152 addresses, telephone numbers, dates of birth, and places of  
153 employment of the spouses and children of such persons; and the  
154 names and locations of schools and day care facilities attended  
155 by the children of such persons are exempt from s. 119.07(1) and  
156 s. 24(a), Art. I of the State Constitution.

157 k. The home addresses, telephone numbers, dates of birth,  
158 and photographs of current or former juvenile probation  
159 officers, juvenile probation supervisors, detention  
160 superintendents, assistant detention superintendents, juvenile  
161 justice detention officers I and II, juvenile justice detention  
162 officer supervisors, juvenile justice residential officers,  
163 juvenile justice residential officer supervisors I and II,  
164 juvenile justice counselors, juvenile justice counselor  
165 supervisors, human services counselor administrators, senior  
166 human services counselor administrators, rehabilitation  
167 therapists, and social services counselors of the Department of  
168 Juvenile Justice; the names, home addresses, telephone numbers,  
169 dates of birth, and places of employment of spouses and children  
170 of such personnel; and the names and locations of schools and  
171 day care facilities attended by the children of such personnel  
172 are exempt from s. 119.07(1) and s. 24(a), Art. I of the State  
173 Constitution.

174 l. The home addresses, telephone numbers, dates of birth,

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175 and photographs of current or former public defenders, assistant  
176 public defenders, criminal conflict and civil regional counsel,  
177 and assistant criminal conflict and civil regional counsel; the  
178 names, home addresses, telephone numbers, dates of birth, and  
179 places of employment of the spouses and children of current or  
180 former public defenders, assistant public defenders, criminal  
181 conflict and civil regional counsel, and assistant criminal  
182 conflict and civil regional counsel; and the names and locations  
183 of schools and day care facilities attended by the children of  
184 current or former public defenders, assistant public defenders,  
185 criminal conflict and civil regional counsel, and assistant  
186 criminal conflict and civil regional counsel are exempt from s.  
187 119.07(1) and s. 24(a), Art. I of the State Constitution.

188 m. The home addresses, telephone numbers, dates of birth,  
189 and photographs of current or former investigators or inspectors  
190 of the Department of Business and Professional Regulation; the  
191 names, home addresses, telephone numbers, dates of birth, and  
192 places of employment of the spouses and children of such current  
193 or former investigators and inspectors; and the names and  
194 locations of schools and day care facilities attended by the  
195 children of such current or former investigators and inspectors  
196 are exempt from s. 119.07(1) and s. 24(a), Art. I of the State  
197 Constitution.

198 n. The home addresses, telephone numbers, and dates of  
199 birth of county tax collectors; the names, home addresses,  
200 telephone numbers, dates of birth, and places of employment of  
201 the spouses and children of such tax collectors; and the names  
202 and locations of schools and day care facilities attended by the  
203 children of such tax collectors are exempt from s. 119.07(1) and

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s. 24(a), Art. I of the State Constitution.

o. The home addresses, telephone numbers, dates of birth, and photographs of current or former personnel of the Department of Health whose duties include, or result in, the determination or adjudication of eligibility for social security disability benefits, the investigation or prosecution of complaints filed against health care practitioners, or the inspection of health care practitioners or health care facilities licensed by the Department of Health; the names, home addresses, telephone numbers, dates of birth, and places of employment of the spouses and children of such personnel; and the names and locations of schools and day care facilities attended by the children of such personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

p. The home addresses, telephone numbers, dates of birth, and photographs of current or former impaired practitioner consultants who are retained by an agency or current or former employees of an impaired practitioner consultant whose duties result in a determination of a person's skill and safety to practice a licensed profession; the names, home addresses, telephone numbers, dates of birth, and places of employment of the spouses and children of such consultants or their employees; and the names and locations of schools and day care facilities attended by the children of such consultants or employees are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

q. The home addresses, telephone numbers, dates of birth, and photographs of current or former emergency medical technicians or paramedics certified under chapter 401; the



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names, home addresses, telephone numbers, dates of birth, and places of employment of the spouses and children of such emergency medical technicians or paramedics; and the names and locations of schools and day care facilities attended by the children of such emergency medical technicians or paramedics are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

r. The home addresses, telephone numbers, dates of birth, and photographs of current or former personnel employed in an agency's office of inspector general or internal audit department whose duties include auditing or investigating waste, fraud, abuse, theft, exploitation, or other activities that could lead to criminal prosecution or administrative discipline; the names, home addresses, telephone numbers, dates of birth, and places of employment of spouses and children of such personnel; and the names and locations of schools and day care facilities attended by the children of such personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

s. The home addresses, telephone numbers, dates of birth, and photographs of current or former directors, managers, supervisors, nurses, and clinical employees of an addiction treatment facility; the home addresses, telephone numbers, photographs, dates of birth, and places of employment of the spouses and children of such personnel; and the names and locations of schools and day care facilities attended by the children of such personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution. For purposes of this sub-subparagraph, the term "addiction treatment facility" means

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a county government, or agency thereof, that is licensed pursuant to s. 397.401 and provides substance abuse prevention, intervention, or clinical treatment, including any licensed service component described in s. 397.311(27).

t. The home addresses, telephone numbers, dates of birth, and photographs of current or former directors, managers, supervisors, and clinical employees of a child advocacy center that meets the standards of s. 39.3035(2) and fulfills the screening requirement of s. 39.3035(3), and the members of a Child Protection Team as described in s. 39.303 whose duties include supporting the investigation of child abuse or sexual abuse, child abandonment, child neglect, and child exploitation or to provide services as part of a multidisciplinary case review team; the names, home addresses, telephone numbers, photographs, dates of birth, and places of employment of the spouses and children of such personnel and members; and the names and locations of schools and day care facilities attended by the children of such personnel and members are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

u. The home addresses, telephone numbers, places of employment, dates of birth, and photographs of current or former staff and domestic violence advocates, as defined in s. 90.5036(1)(b), of domestic violence centers certified by the Department of Children and Families under chapter 39; the names, home addresses, telephone numbers, places of employment, dates of birth, and photographs of the spouses and children of such personnel; and the names and locations of schools and day care facilities attended by the children of such personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of the State

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291 Constitution.

292 v. The home addresses, telephone numbers, dates of birth,  
293 and photographs of current or former inspectors or investigators  
294 of the Department of Agriculture and Consumer Services; the  
295 names, home addresses, telephone numbers, dates of birth, and  
296 places of employment of the spouses and children of current or  
297 former inspectors or investigators; and the names and locations  
298 of schools and day care facilities attended by the children of  
299 current or former inspectors or investigators are exempt from s.  
300 119.07(1) and s. 24(a), Art. I of the State Constitution. This  
301 sub-subparagraph is subject to the Open Government Sunset Review  
302 Act in accordance with s. 119.15 and shall stand repealed on  
303 October 2, 2028, unless reviewed and saved from repeal through  
304 reenactment by the Legislature.

305 w. The home addresses, telephone numbers, dates of birth,  
306 and photographs of current county attorneys, assistant county  
307 attorneys, deputy county attorneys, city attorneys, assistant  
308 city attorneys, and deputy city attorneys; the names, home  
309 addresses, telephone numbers, photographs, dates of birth, and  
310 places of employment of the spouses and children of current  
311 county attorneys, assistant county attorneys, deputy county  
312 attorneys, city attorneys, assistant city attorneys, and deputy  
313 city attorneys; and the names and locations of schools and day  
314 care facilities attended by the children of current county  
315 attorneys, assistant county attorneys, deputy county attorneys,  
316 city attorneys, assistant city attorneys, and deputy city  
317 attorneys are exempt from s. 119.07(1) and s. 24(a), Art. I of  
318 the State Constitution. This exemption does not apply to a  
319 county attorney, assistant county attorney, deputy county

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attorney, city attorney, assistant city attorney, or deputy city attorney who qualifies as a candidate for election to public office. This sub-subparagraph is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2029, unless reviewed and saved from repeal through reenactment by the Legislature.

x. The home addresses, telephone numbers, dates of birth, and photographs of current or former commissioners of the Florida Gaming Control Commission; the names, home addresses, telephone numbers, dates of birth, photographs, and places of employment of the spouses and children of such current or former commissioners; and the names and locations of schools and day care facilities attended by the children of such current or former commissioners are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution. This sub-subparagraph is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2029, unless reviewed and saved from repeal through reenactment by the Legislature.

y. The home addresses, telephone numbers, dates of birth, and photographs of current clerks of the circuit court, deputy clerks of the circuit court, and clerk of the circuit court personnel; the names, home addresses, telephone numbers, dates of birth, and places of employment of the spouses and children of current clerks of the circuit court, deputy clerks of the circuit court, and clerk of the circuit court personnel; and the names and locations of schools and day care facilities attended by the children of current clerks of the circuit court, deputy clerks of the circuit court, and clerk of the circuit court

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personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution. This sub-subparagraph is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2029, unless reviewed and saved from repeal through reenactment by the Legislature.

z.(I) As used in this sub-subparagraph, the term:

(A) "Partial home addresses" means the dwelling location at which an individual resides and includes the physical address, mailing address, street address, parcel identification number, plot identification number, legal property description, neighborhood name and lot number, GPS coordinates, and any other descriptive property information that may reveal the partial home address, except for the city and zip code.

(B) "Public officer" means a person who holds one of the following offices: Governor, Lieutenant Governor, Chief Financial Officer, Attorney General, Agriculture Commissioner, State Representative, State Senator, Property Appraiser, Supervisor of Elections, School Superintendent, School Board Member, Mayor, City Commissioner, or County Commissioner.

(II) The following information is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution:

(A) The partial home addresses of a current public officer, his or her spouse, and his or her adult child.

(B) The telephone numbers of a current public officer, his or her spouse, and his or her adult child.

(C) The name, home addresses, telephone numbers, and date of birth of a minor child of a current public officer and the name and location of the school or day care facility attended by the minor child.

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378       (III) This sub-subparagraph is subject to the Open  
379 Government Sunset Review Act in accordance with s. 119.15 and  
380 shall stand repealed on October 2, 2030, unless reviewed and  
381 saved from repeal through reenactment by the Legislature.

382       3.a. An agency that is the custodian of the information  
383 specified in subparagraph 2. and that is not the employer of the  
384 officer, employee, justice, judge, or other person specified in  
385 subparagraph 2. must maintain the exempt status of that  
386 information only if the officer, employee, justice, judge, other  
387 person, or employing agency of the designated employee submits a  
388 written and notarized request for maintenance of the exemption  
389 to the custodial agency. The request must state under oath the  
390 statutory basis for the individual's exemption request and  
391 confirm the individual's status as a party eligible for exempt  
392 status.

393       b. An agency that is the custodian of information specified  
394 in sub-subparagraph 2.z. and that is not the employer of the  
395 public officer or other person specified in sub-subparagraph  
396 2.z. must maintain the exempt status of that information only if  
397 an individual who requests the maintenance of an exemption  
398 pursuant to sub-subparagraph 2.z. on the basis of eligibility as  
399 a current public officer, his or her spouse, or his or her child  
400 submits, as part of the written and notarized request required  
401 by sub-subparagraph a., the date of the public officer's  
402 election or appointment to public office, the date on which that  
403 office is next subject to election, and, if applicable, the date  
404 on which the current public officer's child reaches the age of  
405 majority. The custodian must maintain an exemption granted  
406 pursuant to sub-subparagraph 2.z. until the qualifying

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407 conditions for the exemption no longer apply to the person  
408 subject to the exemption.

409 4.a. A county property appraiser, as defined in s.  
410 192.001(3), or a county tax collector, as defined in s.  
411 192.001(4), who receives a written and notarized request for  
412 maintenance of the exemption pursuant to subparagraph 3. must  
413 comply by removing the name of the individual with exempt status  
414 and the instrument number or Official Records book and page  
415 number identifying the property with the exempt status from all  
416 publicly available records maintained by the property appraiser  
417 or tax collector. For written requests received on or before  
418 July 1, 2021, a county property appraiser or county tax  
419 collector must comply with this sub-subparagraph by October 1,  
420 2021. A county property appraiser or county tax collector may  
421 not remove the street address, legal description, or other  
422 information identifying real property within the agency's  
423 records so long as a name or personal information otherwise  
424 exempt from inspection and copying pursuant to this section is  
425 not associated with the property or otherwise displayed in the  
426 public records of the agency.

427 b. Any information restricted from public display,  
428 inspection, or copying under sub-subparagraph a. must be  
429 provided to the individual whose information was removed.

430 5. An officer, an employee, a justice, a judge, or other  
431 person specified in subparagraph 2. may submit a written request  
432 for the release of his or her exempt information to the  
433 custodial agency. The written request must be notarized and must  
434 specify the information to be released and the party authorized  
435 to receive the information. Upon receipt of the written request,

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the custodial agency must release the specified information to the party authorized to receive such information.

6. The exemptions in this paragraph apply to information held by an agency before, on, or after the effective date of the exemption.

7. Information made exempt under this paragraph may be disclosed pursuant to s. 28.2221 to a title insurer authorized pursuant to s. 624.401 and its affiliates as defined in s. 624.10; a title insurance agent or title insurance agency as defined in s. 626.841(1) or (2), respectively; or an attorney duly admitted to practice law in this state and in good standing with The Florida Bar.

8. The exempt status of a home address contained in the Official Records is maintained only during the period when a protected party resides at the dwelling location. Upon conveyance of real property after October 1, 2021, and when such real property no longer constitutes a protected party's home address as defined in sub-subparagraph 1.a., the protected party must submit a written request to release the removed information to the county recorder. The written request to release the removed information must be notarized, must confirm that a protected party's request for release is pursuant to a conveyance of his or her dwelling location, and must specify the Official Records book and page, instrument number, or clerk's file number for each document containing the information to be released.

9. Upon the death of a protected party as verified by a certified copy of a death certificate or court order, any party can request the county recorder to release a protected



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465 decedent's removed information unless there is a related request  
466 on file with the county recorder for continued removal of the  
467 decedent's information or unless such removal is otherwise  
468 prohibited by statute or by court order. The written request to  
469 release the removed information upon the death of a protected  
470 party must attach the certified copy of a death certificate or  
471 court order and must be notarized, must confirm the request for  
472 release is due to the death of a protected party, and must  
473 specify the Official Records book and page number, instrument  
474 number, or clerk's file number for each document containing the  
475 information to be released. A fee may not be charged for the  
476 release of any document pursuant to such request.

477       Section 2. The Legislature finds that it is a public  
478 necessity that the partial home addresses and telephone numbers  
479 of current public officers, their spouses, and their adult  
480 children; the names, home addresses, telephone numbers, and  
481 dates of birth of the minor children of such officers; and the  
482 names and locations of schools and day care facilities attended  
483 by the minor children of such officers be made exempt from s.  
484 119.07(1), Florida Statutes, and s. 24(a), Article I of the  
485 State Constitution. Public officers are often confronted with  
486 making difficult and impactful policy decisions. As a result,  
487 public officers and their families may receive threats,  
488 including, but not limited to, verbal threats, harassment, and  
489 intimidation, while carrying out their official duties.  
490 Vulnerability to such threats may discourage residents of this  
491 state from seeking elected office in order to protect themselves  
492 and their families. The Legislature further finds that the harm  
493 that may result from the release of such personal identifying

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494 and location information outweighs any public benefit that may  
495 be derived from the disclosure of the information.

496 Section 3. This act shall take effect July 1, 2025.



The Florida Senate

## Committee Agenda Request

**To:** Senator Stan McClain, Chair  
Committee on Community Affairs

**Subject:** Committee Agenda Request

**Date:** February 19, 2025

---

I respectfully request that **Senate Bill #268**, relating to Public Records/Public Officers, be placed on the:

- ☒ committee agenda at your earliest possible convenience.
- ☐ next committee agenda.

A handwritten signature in blue ink, appearing to read "Shev Jones", is written over a horizontal line.

Senator Shevrin D. "Shev" Jones  
Florida Senate, District 34

The Florida Senate

**APPEARANCE RECORD**

3/25

Meeting Date

SB 268

Bill Number or Topic

Community Affairs

Committee

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

Amendment Barcode (if applicable)

Name Bobby Block

Phone 321 794 7776

Address 317 E. Park Ave

Email bblack@floridafg.org

Street

TALLAHASSEE

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 \(flsenate.gov\)](#)

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

CS/SB 268

Bill Number or Topic

3/25/25

Meeting Date

Community Affairs

Committee

Amendment Barcode (if applicable)

Name Amy Keith

Phone \_\_\_\_\_

Address 333 3rd Ave N

Street

Email akeith@commoncause.org

St Petersburg

City

FL

State

33701

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:

Common Cause

☐ 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)

March 25, 2025

Meeting Date

Community Affairs

Committee

The Florida Senate  
**APPEARANCE RECORD**

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

268

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Pamela Burch Fort**

Phone **850-425-1344**

Address **104 S. Monroe Street**

Email **TcgLobby@aol.com**

Street

**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:

**PEN America FL**

☐ 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**  
**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 Community Affairs

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BILL: SB 482

INTRODUCER: Senator DiCeglie

SUBJECT: Local Government

DATE: March 24, 2025

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

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Hackett	Fleming	CA	<b>Pre-meeting</b>
2. _____	_____	FT	_____
3. _____	_____	RC	_____

---

**I. Summary:**

SB 482 provides that a county or municipality may not require an applicant to install, pay a fee for, or reimburse the costs of a work of art as a condition of processing or issuing a development permit or order.

The bill provides a definition of “extraordinary circumstance” for the purposes of raising impact fees beyond the statutorily prescribed percentage. The bill’s definition is based on a twenty five percent increase in local permanent population estimates.

The bill takes effect July 1, 2025.

**II. Present Situation:**

**Land Development Regulations**

Comprehensive plans are implemented via land development regulations. Land development regulations are ordinances enacted by governing bodies for the regulation of any aspect of development and includes any local government zoning, rezoning, subdivision, building construction, or sign regulations or any other regulations controlling the development of land.<sup>1</sup>

Each county and municipality must adopt and enforce land development regulations which are consistent with and implement their adopted comprehensive plan.<sup>2</sup> Local governments are encouraged to use innovative land development regulations<sup>3</sup> and may adopt measures for the purpose of increasing affordable housing using land-use mechanisms.<sup>4</sup> Land development

---

<sup>1</sup> Section 163.3164, F.S.

<sup>2</sup> Section 163.3202, F.S.

<sup>3</sup> Section 163.3202(3), F.S.

<sup>4</sup> Sections 125.01055 and 166.04151, F.S.

regulations relating to all public and private development, including special district projects, must be consistent with the local comprehensive plan.<sup>5</sup>

### ***Local Government Preemption***

The Florida Constitution grants local governments home rule authority. Specifically, non-charter county governments may exercise those powers of self-government that are provided by general or special law.<sup>6</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>7</sup> Likewise, municipalities have those governmental, corporate, and proprietary powers that enable them to conduct municipal government, perform their functions and provide services, and exercise any power for municipal purposes, except as otherwise provided by law.<sup>8</sup> A local government enactment may be inconsistent with state law if (1) the Legislature has preempted a particular subject area or (2) the local enactment conflicts with a state statute. Where state preemption applies, it precludes a local government from exercising authority in that particular area.<sup>9</sup>

### ***Public Art Requirements***

Some local governments require that developments of a certain size invest in, either through installation or funding, public art. Currently this practice is not regulated by state law. As an example, the city of West Palm Beach requires that private development exceeding \$500,000 in total value either install artwork on the development site valued in an amount not less than one percent of the total construction costs, or make a contribution equaling 0.75 percent of construction costs to the local government's public art account.<sup>10</sup>

### ***Local Government Impact Fees***

In Florida, impact fees are imposed pursuant to local legislation and are generally charged as a condition for the issuance of a project's building permit. The principle behind the imposition of impact fees is to transfer to new users of a government-owned system a fair share of the costs the new use of the system involves.<sup>11</sup> Impact fees have become an accepted method of paying for public improvements that must be constructed to serve new growth.<sup>12</sup> In order for an impact fee to be a constitutional user fee and not an unconstitutional tax, the fee must meet a dual rational nexus test, in that the local government must demonstrate the impact fee is proportional and reasonably connected to, or has a rational nexus with:

- The need for additional capital facilities and the increased impact generated by the new residential or commercial construction; and

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<sup>5</sup> See ss. 163.3161(6) and 163.3194(1)(a), F.S.

<sup>6</sup> FLA. CONST. art. VIII, s. 1(f).

<sup>7</sup> FLA. CONST. art. VIII, s. 1(g).

<sup>8</sup> FLA. CONST. art. VIII, s. 2(b). See also s. 166.021(1), F.S.

<sup>9</sup> See James R. Wolf and Sarah Harley Bolinder, *The Effectiveness of Home Rule: A Preemption and Conflict Analysis*, Fla. B.J. 92 (June 2009) available at <https://www.floridabar.org/the-florida-bar-journal/the-effectiveness-of-home-rule-a-preemption-and-conflict-analysis/> (last visited Mar. 24, 2025).

<sup>10</sup> West Palm Beach, Florida, Code of Ordinances Section 78-129 – Public art assessment for private development.

<sup>11</sup> *Contractors & Builders Ass'n of Pinellas County v. City of Dunedin*, 329 So. 2d 314, 317-318 (Fla. 1976).

<sup>12</sup> *St. Johns County v. Ne. Florida Builders Ass'n, Inc.*, 583 So. 2d 635, 638 (Fla. 1991); s. 163.31801(2), F.S.



- The expenditure of the funds collected and the benefits accruing to the new residential or nonresidential construction.<sup>13</sup>

Impact fee calculations vary from jurisdiction to jurisdiction and from fee to fee. Impact fees also vary extensively depending on local costs, capacity needs, resources, and the local government's determination to charge the full cost or only part of the cost of the infrastructure improvement through utilization of the impact fee.

### **Impact Fee Increases**

Section 163.31801(6), F.S., provides limitations on impact fee increases imposed by a local government, school district, or special district. An impact fee may increase only pursuant to a plan for the imposition, collection, and use of the increased impact fees as follows:

- An impact fee increase of not more than 25 percent of the current rate must be implemented in two equal annual increments beginning with the date on which the increased fee is adopted.
- If the increase in rate is between 25 and 50 percent of the current rate, the increase must be implemented in four equal annual installments.
- No impact fee increase may exceed 50 percent of the current impact fee rate.
- An impact fee may not be increased more than once every four years.
- An impact fee may not be increased retroactively for a previous or current fiscal or calendar year.

A local government, school district, or special district may increase an impact fee rate beyond these phase-in limitations if a local government, school district, or special district:

- Completes, within the 12-month period before the adoption of the impact fee increase, a demonstrated-need study justifying the increase and expressly demonstrating the *extraordinary circumstances* necessitating the need to exceed the limitations;
- Holds at least two publicly noticed workshops dedicated to the extraordinary circumstances necessitating the need to exceed the limitations; and
- Approves the impact fee increase ordinance by at least a two-thirds vote of the governing body.

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

**Sections 1 and 3** amend ss. 125.022 and 166.033, F.S., to provide that a county or municipality, respectively, may not require an applicant to install, pay a fee for, or reimburse the costs of a work of art as a condition of processing or issuing a development permit or order.

**Section 2** amends s. 163.31801, F.S., to provide a definition of “extraordinary circumstance” for the purposes of raising impact fees beyond the statutorily prescribed percentage.

- For a county, an extraordinary circumstance is when the permanent population estimate determined for the county by the University of Florida Bureau of Economic and Business Research is at least 1.25 times the 5-year high-series population projection for the county as published immediately before the year of the population estimate.

---

<sup>13</sup> See *St. Johns County* at 637. Codified at s. 163.31801(3)(f) and (g), F.S.

- For a municipality, an extraordinary circumstance is when the municipality is located within a county experiencing extraordinary circumstances as above, and the municipality demonstrates that it has maintained a proportionate share of population growth over the preceding 5 years.

The bill takes effect July 1, 2025.

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

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

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

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

#### **VI. Technical Deficiencies:**

None.

#### **VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 125.022, 163.31801, and 166.033.

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

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

None.

**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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By Senator DiCeglie

18-01476-25

2025482\_\_

A bill to be entitled  
An act relating to local government; amending s.  
125.022, F.S.; prohibiting a county from requiring an  
applicant to take certain actions as a condition of  
processing a development permit or development order;  
amending s. 163.31801, F.S.; defining the term  
"extraordinary circumstances"; requiring that a  
demonstrated-need study include certain information;  
amending s. 166.033, F.S.; prohibiting a municipality  
from requiring an applicant to take certain actions as  
a condition of processing a development permit or  
development order; providing an effective date.

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

Section 1. Subsection (8) is added to section 125.022,  
Florida Statutes, to read:

125.022 Development permits and orders.—

(8) A county may not as a condition of processing or  
issuing a development permit or development order require an  
applicant to install a work of art, pay a fee for a work of art,  
or reimburse the county for any costs that the county may incur  
related to a work of art.

Section 2. Present paragraphs (a) and (b) of subsection (3)  
of section 163.31801, Florida Statutes, are redesignated as  
paragraphs (b) and (c), respectively, a new paragraph (a) is  
added to that subsection, and paragraph (g) of subsection (6) of  
that section is amended, to read:

163.31801 Impact fees; short title; intent; minimum

18-01476-25

2025482\_\_

requirements; audits; challenges.—

(3) For purposes of this section, the term:

(a) "Extraordinary circumstances" means:

1. For a county, that the permanent population estimate determined for the county by the University of Florida Bureau of Economic and Business Research is at least 1.25 times the 5-year high-series population projection for the county as published by the University of Florida Bureau of Economic and Business Research immediately before the year of the population estimate;  
or

2. For a municipality, that the municipality is located within a county with such a permanent population estimate and the municipality demonstrates that it has maintained a proportionate share of the county's population growth during the preceding 5-year period.

(6) A local government, school district, or special district may increase an impact fee only as provided in this subsection.

(g) A local government, school district, or special district may increase an impact fee rate beyond the phase-in limitations established under paragraph (b), paragraph (c), paragraph (d), or paragraph (e) by establishing the need for such increase in full compliance with the requirements of subsection (4), provided the following criteria are met:

1. A demonstrated-need study justifying any increase in excess of those authorized in paragraph (b), paragraph (c), paragraph (d), or paragraph (e) has been completed within the 12 months before the adoption of the impact fee increase and expressly demonstrates the extraordinary circumstances

18-01476-25

2025482\_\_

necessitating the need to exceed the phase-in limitations. The demonstrated-need study must identify the specific projects that will benefit, and how such projects will benefit, from exceeding the phase-in limitations.

2. The local government jurisdiction has held not less than two publicly noticed workshops dedicated to the extraordinary circumstances necessitating the need to exceed the phase-in limitations set forth in paragraph (b), paragraph (c), paragraph (d), or paragraph (e).

3. The impact fee increase ordinance is approved by at least a two-thirds vote of the governing body.

Section 3. Subsection (8) is added to section 166.033, Florida Statutes, to read:

166.033 Development permits and orders.—

(8) A municipality may not as a condition of processing or issuing a development permit or development order require an applicant to install a work of art, pay a fee for a work of art, or reimburse the municipality for any costs that the municipality may incur related to a work of art.

Section 4. This act shall take effect July 1, 2025.



**THE FLORIDA SENATE**  
**SENATOR NICK DICEGLIE**  
District 18

Ben Albritton  
President of the Senate

Jason Brodeur  
President Pro Tempore

March 6, 2025

Dear Chair McClain,

I respectfully request that **SB 482: Local Government** be placed on the agenda of the Committee on Community Affairs at your earliest convenience. If my office can be of any assistance to the committee, please do not hesitate to contact me at [DiCeglie.Nick@flsenate.gov](mailto:DiCeglie.Nick@flsenate.gov) or (850) 487-5018. Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink that reads "Nick DiCeglie".

Nick DiCeglie

State Senator, District 18

*Proudly Serving Pinellas County*

Appropriations Committee on Transportation, Tourism, and Economic Development,  
Chair ~ Governmental Oversight and Accountability, Vice Chair ~ Appropriations ~  
Appropriations Committee on Agriculture, Environment, and General Government ~  
Commerce and Tourism ~ Environment and Natural Resources ~ Judiciary ~ Rules ~  
Joint Select Committee on Collective Bargaining

The Florida Senate

# APPEARANCE RECORD

482

Bill Number or Topic

25 MAR 2025

Meeting Date

Community Affairs

Committee

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

Amendment Barcode (if applicable)

Name

LEN RACIPPI

Phone

908 403 3140

Address

5288 SW 85TH ST

Email

LMRWVU@OUTLOOK

Street

OCALA, FL

34476

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**

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3/25/25

Meeting Date

Common Affairs

Committee

LT82

Bill Number or Topic

Amendment Barcode (if applicable)

Name Rusty Payton

Phone 850-567-1073

Address 1319 Thomaswood Drive

Street

Email rpayton@flhsa.com

Tallahassee

City

FL

State

32308

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 Home Builders Association

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

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3/25/25

Meeting Date

Community Affairs

Committee

482

Bill Number or Topic

Amendment Barcode (if applicable)

Name

David Cruz

Phone

701-3676

Address

P.O. Box 1757

Email

DCRUZ@fllcities.com

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:

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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S-001 (08/10/2021)

March 25th

Meeting Date

Community Affairs

Committee

The Florida Senate

## APPEARANCE RECORD

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482

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Jennifer Jones**

Phone **850.319.6993 (cell)**

Address **720 Main Street**

Email **info@flca.net**

Street

**Chipley**

City

**FL**

State

**32420**

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:

I am the president of the state arts advocacy  
organization and am compensated in that role.

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  
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03/25/25

Meeting Date

Community Affairs

Committee

8B482

Bill Number or Topic

Amendment Barcode (if applicable)

Name

~~XXXX~~ Natalia Vargas Cotto

Phone

Address

Street

Email

City

State

Zip

32304

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)

3/25/25

Meeting Date

Community Affairs

Committee

The Florida Senate

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SB 482

Bill Number or Topic

Amendment Barcode (if applicable)

Name

JEFF SCALA

Phone

727 637 4087

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:

Florida Association of Counties

☐

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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03/25/2025

Meeting Date

Community Affairs

Committee

SB 482

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Luke Norris

Phone

925-437-5537

Address

3760 SW 40<sup>th</sup> St

Email

lukeanorris33@gmail.com

Street

Miami

City

FL

State

33146

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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**APPEARANCE RECORD**

SB 482

3/25/25

Meeting Date

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Bill Number or Topic

Community Affairs

Committee

Amendment Barcode (if applicable)

Name

JOP Shahady

Phone

561-414-7543

Address

630 West Virginia St

Email

info@greenhousecollective

Street

Tallahassee

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:

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

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3/25/25

Meeting Date

SB-482

Bill Number or Topic

Community Affairs

Committee

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Amendment Barcode (if applicable)

Name

Brooke Demps

Phone

850-590-1850

Address

3371 Garden Rain Dr

Email

Brookedemps@gmail.com

Street

Tallahassee

City

FL

State

32303

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. 511.045 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

03/25/25

Meeting Date

SB482

Bill Number or Topic

Community Affairs

Committee

Deliver both copies of this form to  
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Amendment Barcode (if applicable)

Name

Natalie Vargas Cotto

Phone

561-888-9258

Address

444 Apple yard in wall

Email

info.greenhousecollective@gmail.com

Street

Tallahassee

City

FL

State

32304

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)

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3/25/25

Meeting Date

482

Bill Number or Topic

Community Affairs

Committee

Amendment Barcode (if applicable)

Name Daniel Martinez

Phone 305-240-2917

Address 107 E. College Ave.

Street

Email dmartinez@alpha.org

Tallahassee

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:

Americans for Prosperity

☐ 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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Bill Number or Topic

Amendment Barcode (if applicable)

3/25/25  
Meeting Date  
Community Affairs  
Committee

Name Louis Rotundo Phone

Address 302 Pinesforaw Circle Email lor5002@aol.com  
Street

Altamonte Springs FL 32714  
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:

City of Altamonte Springs

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S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

Deliver both copies of this form to  
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3/25/25

Meeting Date

Community Affairs

Committee

SB 482

Bill Number or Topic

Amendment Barcode (if applicable)

Name Tatiana Vazquez

Phone 561-603-1280

Address 13716 Yarmouth Dr. Apt B

Street

Email Tatiana.vazquez1@icloud.com

Wellington

City

FL

State

33414

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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Meeting Date

SB 482

Bill Number or Topic

Community Affairs

Committee

Amendment Barcode (if applicable)

Name

Estefanía Torres

Phone

352/801/1939

Address

11175 NW 17<sup>th</sup> Place

Email

estefaniacrown@hotmail

Street

Coral Springs FL 33071

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:

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**APPEARANCE RECORD**

SB 482

3/25/25

Meeting Date

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Bill Number or Topic

Community Affairs

Committee

Amendment Barcode (if applicable)

Name P.G. Schafer

Phone 352-362-3023

Address 2015 SW 43rd Place

Email peggie.rec@gmail.com

Street

Ocala

FL

34471

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:

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S-001 (08/10/2021)

The Florida Senate  
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3/25/25  
Meeting Date

Community Affairs  
Committee

482  
Bill Number or Topic

Amendment Barcode (if applicable)

Name Colton Madill

Phone 850-766-7983

Address 1365 Bronough St  
Street

Email cmadill@flchamber.com

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 Chamber of Commerce

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

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S-001 (08/10/2021)

3/25/25

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

482

Bill Number or Topic

Community Affairs

Committee

Deliver both copies of this form to  
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Amendment Barcode (if applicable)

Name

MARK Jeffries

Phone

407-836-~~985~~ 5909

Address

201 S. Rosalind Ave

Email

MARK-jeffries@ocFL.net

Street

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:

Orange County

☐

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

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S-001 (08/10/2021)



The Florida Senate

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3/25/2025

Meeting Date

Community Affairs

Committee

SB482

Bill Number or Topic

Amendment Barcode (if applicable)

Name Liz Smith

Phone

Address

Street

City

State

Zip

33460

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:

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S-001 (08/10/2021)

March 25, 2025

Meeting Date

Community Affairs

Committee

The Florida Senate  
**APPEARANCE RECORD**

Deliver both copies of this form to  
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SB 482

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Nykia Griggs

Phone

229 3921673

Address

2915 Shaver rd Apt 231

Email

nsgriggs13@yahoo.com

Street

Tallahassee

City

FL

State

32312

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:

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S-001 (08/10/2021)

The Florida Senate

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3/25/2025

Meeting Date

SB 482

Bill Number or Topic

CA

Committee

Amendment Barcode (if applicable)

Name Carol Bowen

Phone (954) 465-6811

Address PO Box 880448  
Street

Email cbowen@abcflorida.com

Boke Raton FL

City

State

33431

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:

Associated Builders and Contractors of Florida

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

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Deliver both copies of this form to  
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03/25/2025

Meeting Date

SB 482

Bill Number or Topic

Community Affairs

Committee

Amendment Barcode (if applicable)

Name

Rajha Davis

Phone

720.789.3600

Address

1601 S MCK Jr Blvd

Street

Email

rajha1.davis@family.edu

Tallahassee

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:

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The Florida Senate

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03/25/2025

Meeting Date

Community Affairs

Committee

SB482

Bill Number or Topic

Amendment Barcode (if applicable)

Name

KARLIN MARTIN

Phone

5615989058

Address

Florida State University

Street

Email

info.greenhousecollective@gmail.com

City

State

32304

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:

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03-25-25

Meeting Date

Community Affairs

Committee

SB 482

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Laura Munoz

Phone

305 090 6640

Address

410 K St

Email

Street

Lake Worth FL

City

State

33460

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:

FLSP

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

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Meeting Date

Senate Community Affairs

Committee

SB 402

Bill Number or Topic

Amendment Barcode (if applicable)

Name YARELIS MENDEZ-JAMORA

Phone 786-526-1023

Address 1511 SW 9th Ave

Street

Email y.mendezjamora@gmail.com

Pembroke Pines

City

FL

State

33025

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: American Friends for the

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

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3/25/2025

Meeting Date

SB 482

Bill Number or Topic

Community affairs

Committee

Deliver both copies of this form to  
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Amendment Barcode (if applicable)

Name Shenica Brown

Phone 786 913 9517

Address 1911 Langueed Ct

Street

Email Shenica.sbrown23@gmail.com

Tallahassee

City

FL

State

32303

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:

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S-001 (08/10/2021)



**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.)

---

Prepared By: The Professional Staff of the Committee on Community Affairs

---

BILL: SB 674

INTRODUCER: Senator Wright

SUBJECT: Bonuses for Employees of County Tax Collectors and Property Appraisers

DATE: March 24, 2025

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

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Hackett	Fleming	CA	<b>Favorable</b>
2.			FT	
3.			RC	

---

**I. Summary:**

SB 674 permits property appraisers, in addition to tax collectors, to budget for and pay a hiring or retention bonus to an employee if approved by the Department of Revenue.

The bill takes effect June 1, 2025.

**II. Present Situation:**

**Compensation of County Officials**

Article II, s. 5(c), of the Florida Constitution, requires the powers, duties, compensation and method of payment of state and county officers to be determined by general law.<sup>1</sup> Chapter 145, F.S., conveys legislative intent to provide uniform compensation of county officials that have substantially equal duties and responsibilities across different counties.<sup>2</sup> Chapter 145, F.S., outlines the salary schedules for specified county officials “based on a classification of counties according to each county’s population.”<sup>3</sup>

The salary schedules for the following county officers are provided in ss. 145.031- 145.11, F.S.: board of county commissioners, clerk of the circuit court, county comptroller, sheriff, supervisor of elections, property appraiser, and tax collector. Each county officer receives a salary of the amount indicated in the schedule, based on the population of the officer’s respective county. Additional compensation is made “for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate.”<sup>4</sup>

---

<sup>1</sup> FLA. CONST. art. II, s. 5(c).

<sup>2</sup> Section 145.011(3), F.S.

<sup>3</sup> Section 145.011(4), F.S.

<sup>4</sup> Sections 145.031, 145.051, 145.071, 145.09, 145.10 and 145.11, F.S.

***Tax Collector and Property Appraiser Budgeting Process***

Property appraisers and tax collectors share a budgeting process which, due to their constitutional roles as the revenue collectors, is overseen by the Department of Revenue, rather than their individual boards of county commissioners.<sup>5</sup> Property appraisers and tax collectors submit budgets to the Department of Revenue, who review the budget requests and may recommend or require amendments as they see fit. Once approved by the Department of Revenue and finalized by the offices, these budgets must be funded by the offices' respective county commissions.

***Bonuses and Severance Pay***

Section 215.425, F.S., prohibits state employers from paying extra compensation after a service has been rendered or a contract made unless such compensation is allowed by a law enacted by two-thirds of the members elected to each house of the Legislature.

In 2022, the Legislature established the Law Enforcement Recruitment Bonus Payment Program, which administers one-time bonus payments of up to \$5,000 to newly employed officers in Florida, subject to legislative appropriation.<sup>6</sup>

In 2025, the Legislature enacted a provision permitting a tax collector to budget for and pay a hiring or retention bonus to an employee if such expenditure is approved by the Department of Revenue.<sup>7</sup>

**III. Effect of Proposed Changes:**

The bill amends s. 445.09, F.S., to permit property appraisers, in addition to tax collectors, to budget for and pay a hiring or retention bonus to an employee if such expenditure is approved in their budget by the Department of Revenue.

The bill takes effect June 1, 2025.

**IV. Constitutional Issues:****A. Municipality/County Mandates Restrictions:**

None.

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

None.

**C. Trust Funds Restrictions:**

None.

---

<sup>5</sup> See Section 195.087, F.S., this paragraph.

<sup>6</sup> Section 445.08, F.S.

<sup>7</sup> Section 445.09, F.S.

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

None.

**E. Other Constitutional Issues:**

None.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

None.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

Counties may have a negative fiscal impact to the extent that property appraisers take advantage of their ability to request bonus pay. Such expenditures must be approved by the Department of Revenue.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends section 445.09 of the Florida Statutes.

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

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

None.

**B. Amendments:**

None.

By Senator Wright

8-01551-25

2025674\_\_

A bill to be entitled  
An act relating to bonuses for employees of county tax  
collectors and property appraisers; amending s.  
445.09, F.S.; authorizing specified county tax  
collectors or property appraisers to budget for and  
pay specified bonuses to employees, pending a  
specified approval; providing an effective date.

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

Section 1. Section 445.09, Florida Statutes, is amended to  
read:

445.09 Bonuses for employees of county tax collectors or  
property appraisers.—Notwithstanding any other law, a county tax  
collector or property appraiser may budget for and pay a hiring  
or retention bonus to an employee if such expenditure is  
approved by the Department of Revenue in the respective budget  
of the county tax collector or property appraiser.

Section 2. This act shall take effect June 1, 2025.



The Florida Senate

## Committee Agenda Request

**To:** Senator Stan McClain, Chair  
Committee on Community Affairs

**Subject:** Committee Agenda Request

**Date:** March 6, 2025

---

I respectfully request that **Senate Bill 674**, relating to Bonuses for Employees of County Tax Collectors & Property Appraisers, be placed on the:

- ☐ committee agenda at your earliest possible convenience.
- ☒ next committee agenda.

Thank you for your consideration.

A handwritten signature in cursive script that reads "Tom A. Wright".

---

Senator Tom A. Wright  
Florida Senate, District 8

3-25-25

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

SB 674

Bill Number or Topic

Comm. Affairs

Committee

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

Amendment Barcode (if applicable)

Name

Dana Blickey

Phone

321-514-3176

Address

400 South St.

Email

dana.blickey@bcpao.us

Street

Titusville FL 32780

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:

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S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

3/25/25

Meeting Date

SB 674

Bill Number or Topic

Community Affairs

Committee

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

Amendment Barcode (if applicable)

Name Loren Levy

Phone 850-219-0220

Address 1828 Riggs Rd

Street

Email llevy@levylawfax.com

Tallahassee

City

State

FL 32308

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:

Property Appraisers' Ass'n of Florida

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**

3-25-25

Meeting Date

SB 674

Bill Number or Topic

Community Affairs

Committee

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

Amendment Barcode (if applicable)

Name

Bob Henriquez Hillsborough PA

Phone

813-277-6100

Address

601 E. Kennedy Blvd 15 FL

Email

HenriquezB@HCPAFL.ORG

Street

Tampa

City

FL

State

33602

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:

Hillsborough County Property Appraiser

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

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SB 674

Bill Number or Topic

3/25/25

Meeting Date

Community Affairs

Committee

Amendment Barcode (if applicable)

Name

Mike Twitty, Pinellas County  
Property Appraiser

Phone

727-504-5188

Address

315 Court St

Street

Email

mtwitty@pcpao.gov

Clearwater

City

FL

State

33756

Zip

Speaking:

☐

For

☐

Against

☐

Information

**OR**

Waive Speaking:

☒

In Support

☐

Against

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S-001 (08/10/2021)

**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 Community Affairs

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BILL: SJR 748

INTRODUCER: Senators Simon and Gaetz

SUBJECT: Homestead Property Exemption for the Surviving Spouses of Certain Quadriplegics

DATE: March 24, 2025

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

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Shuler	Fleming	CA	<b>Favorable</b>
2. _____	_____	FT	_____
3. _____	_____	AP	_____

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## **I. Summary:**

SJR 748 proposes an amendment to the Florida Constitution to permit the legislature to provide ad valorem tax relief to the surviving spouse of a quadriplegic who was receiving a property tax exemption on their homestead property at the time of their death.

The Revenue Estimating Conference has not adopted an impact estimate for this bill.

If adopted 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 electors, the proposed amendment will take effect on January 1, 2027.

## **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

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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).

within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property's "taxable value."<sup>3</sup> The state 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>

## **Property Tax Exemptions for Homesteads**

### ***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 a \$25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.<sup>6</sup> An additional exemption applies to homestead property value between \$50,000 and \$75,000. This exemption is adjusted annually for inflation from the 2024 value of \$25,000 and does not apply to ad valorem taxes levied by school districts.<sup>7</sup>

### ***Homestead Exemption for the Blind or Totally and Permanently Disabled***

Article VII, s. 3(b) of the State Constitution, requires that general law establish an exemption of property tax for widows and widowers, and persons who are blind or totally and permanently disabled. Subsections (1) and (2) of s. 196.101, F.S., exempt the total value of a homestead used and owned by a person who has been certified<sup>8</sup> as totally and permanently disabled, including any quadriplegic, paraplegic, or hemiplegic.

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

The joint resolution proposes an amendment to the Florida Constitution to permit the legislature to provide ad valorem tax relief to the surviving spouse of a quadriplegic who was receiving a property tax exemption on their homestead property at the time of their death.

If adopted 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 electors, the proposed amendment will take effect on January 1, 2027.

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<sup>3</sup> See ss. 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.

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

<sup>7</sup> *Id.* The percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100 is used to adjust the exemption, if such percent change is positive. *Id.* For the 2025 tax year, the exemption amount is \$25,722. See Volusia County Property Appraiser, Homestead Exemption, <https://vcpa.vcgov.org/exemption/homestead> (last visited Mar. 20, 2025).

<sup>8</sup> Section 196.101(3), F.S., permits the use of certification from two licensed Florida doctors or from the United States Department of Veterans Affairs as proof of total and permanent disability.

**IV. Constitutional Issues:****A. Municipality/County Mandates Restrictions:**

The mandate provisions in Article VII, section 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:**

None.

**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>9</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>10</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 once in the 10th week and again in the 6th week immediately preceding the week the election is held.

Article 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.

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<sup>9</sup> Section 97.021(17), 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>10</sup> Section 101.161(1), F.S.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

The Revenue Estimating Conference has not yet adopted an impact for this bill. However, the Conference reviewed similar legislation (HJR 163) and adopted a zero impact because it is a joint resolution proposing an amendment to be submitted to the voters, which is not self-executing.<sup>11</sup> However, if the joint resolution is approved by the electors, and the implementing bill, HB 165, becomes law, the Conference determined that the provisions would have a negative recurring impact on school tax revenue of \$0.4 million and \$0.7 million on non-school local government tax revenue beginning in Fiscal Year 2025-2026.<sup>12</sup>

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

Article XI, Section 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>13</sup> typically paid from non-recurring General Revenue funds.<sup>14</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.

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>11</sup> OFF. OF ECON. & DEMOGRAPHIC RSCH, *Revenue Estimating Conference Impact Results: HJR 163*, 6-8 (Feb. 7, 2025), available at <https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/pdf/page6-8.pdf> (last visited Mar. 20, 2025).

<sup>12</sup> OFF. OF ECON. & DEMOGRAPHIC RSCH, *Revenue Estimating Conference Impact Results: HB 165*, 9-11 (Feb. 7, 2025), available at <https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/pdf/page9-11.pdf> (last visited Mar. 20, 2025).

<sup>13</sup> Pursuant to *Section 203 of the Voting Rights Act* (52 U.S.C.A. § 10503).

<sup>14</sup> See, e.g., Ch. 2022-156, Specific Appropriation 3137, Laws of Fla.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This resolution substantially amends section 6, Article VII of the Florida Constitution.

This resolution also creates a new section in 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.)

None.

**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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By Senator Simon

3-01005-25

2025748\_\_

Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize the Legislature to provide for a homestead property tax exemption for the surviving spouses of certain quadriplegics.

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

That the following amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution 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 6. Homestead exemptions.—

(a)(1) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, as follows:

a. Up to the assessed valuation of twenty-five thousand dollars; and

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

3-01005-25

2025748\_\_

30  
31 upon establishment of right thereto in the manner prescribed by  
32 law. The real estate may be held by legal or equitable title, by  
33 the entireties, jointly, in common, as a condominium, or  
34 indirectly by stock ownership or membership representing the  
35 owner's or member's proprietary interest in a corporation owning  
36 a fee or a leasehold initially in excess of ninety-eight years.  
37 The exemption shall not apply with respect to any assessment  
38 roll until such roll is first determined to be in compliance  
39 with the provisions of section 4 by a state agency designated by  
40 general law. This exemption is repealed on the effective date of  
41 any amendment to this Article which provides for the assessment  
42 of homestead property at less than just value.

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

51 (3) The amount of assessed valuation exempt from taxation  
52 for which every person who has the legal or equitable title to  
53 real estate and maintains thereon the permanent residence of the  
54 owner, or another person legally or naturally dependent upon the  
55 owner, is eligible, and which applies solely to levies other  
56 than school district levies, that is added to this constitution  
57 after January 1, 2025, shall be adjusted annually on January 1  
58 of each year for inflation using the percent change in the



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2025748\_\_

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, if such percent change is positive, beginning the year following the effective date of such exemption.

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

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

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

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

(2) An exemption equal to the assessed value of the property to a person who has the legal or equitable title to

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2025748\_\_

88 real estate with a just value less than two hundred and fifty  
89 thousand dollars, as determined in the first tax year that the  
90 owner applies and is eligible for the exemption, and who has  
91 maintained thereon the permanent residence of the owner for not  
92 less than twenty-five years, who has attained age sixty-five,  
93 and whose household income does not exceed the income limitation  
94 prescribed in paragraph (1).

95  
96 The general law must allow counties and municipalities to grant  
97 these additional exemptions, within the limits prescribed in  
98 this subsection, by ordinance adopted in the manner prescribed  
99 by general law, and must provide for the periodic adjustment of  
100 the income limitation prescribed in this subsection for changes  
101 in the cost of living.

102 (e)(1) Each veteran who is age 65 or older who is partially  
103 or totally permanently disabled shall receive a discount from  
104 the amount of the ad valorem tax otherwise owed on homestead  
105 property the veteran owns and resides in if the disability was  
106 combat related and the veteran was honorably discharged upon  
107 separation from military service. The discount shall be in a  
108 percentage equal to the percentage of the veteran's permanent,  
109 service-connected disability as determined by the United States  
110 Department of Veterans Affairs. To qualify for the discount  
111 granted by this paragraph, an applicant must submit to the  
112 county property appraiser, by March 1, an official letter from  
113 the United States Department of Veterans Affairs stating the  
114 percentage of the veteran's service-connected disability and  
115 such evidence that reasonably identifies the disability as  
116 combat related and a copy of the veteran's honorable discharge.

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2025748\_\_

117 If the property appraiser denies the request for a discount, the  
118 appraiser must notify the applicant in writing of the reasons  
119 for the denial, and the veteran may reapply. The Legislature  
120 may, by general law, waive the annual application requirement in  
121 subsequent years.

122 (2) If a veteran who receives the discount described in  
123 paragraph (1) predeceases his or her spouse, and if, upon the  
124 death of the veteran, the surviving spouse holds the legal or  
125 beneficial title to the homestead property and permanently  
126 resides thereon, the discount carries over to the surviving  
127 spouse until he or she remarries or sells or otherwise disposes  
128 of the homestead property. If the surviving spouse sells or  
129 otherwise disposes of the property, a discount not to exceed the  
130 dollar amount granted from the most recent ad valorem tax roll  
131 may be transferred to the surviving spouse's new homestead  
132 property, if used as his or her permanent residence and he or  
133 she has not remarried.

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

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

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

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

145 (3) A first responder who is totally and permanently

3-01005-25

2025748\_\_

disabled as a result of an injury or injuries sustained in the line of duty. Causal connection between a disability and service in the line of duty shall not be presumed but must be determined as provided by general law. For purposes of this paragraph, the term "disability" does not include a chronic condition or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease.

(4) The surviving spouse of a quadriplegic who was receiving a property tax exemption on real estate used and owned as a homestead at the time of the death of the quadriplegic.

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

## ARTICLE XII

### SCHEDULE

Ad valorem tax exemption for surviving spouses of quadriplegics.—This section and the amendment to Section 6 of Article VII, authorizing the Legislature to provide for a homestead property tax exemption for the surviving spouse of a quadriplegic who was receiving a property tax exemption on real estate used and owned as a homestead at the time of the death of the quadriplegic, shall take effect January 1, 2027.

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

### CONSTITUTIONAL AMENDMENT

3-01005-25

2025748\_\_

## ARTICLE VII, SECTION 6

## ARTICLE XII

AD VALOREM TAX EXEMPTION FOR SURVIVING SPOUSES OF  
QUADRIPLLEGICS.—Proposing an amendment to the State Constitution  
to authorize the Legislature to provide for a property tax  
exemption for the surviving spouse of a quadriplegic who was  
receiving a property tax exemption on real estate used and owned  
as a homestead at the time of his or her death. The amendment  
takes effect January 1, 2027.

03/25/25

Meeting Date

Community Affairs

Committee

The Florida Senate

## APPEARANCE RECORD

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

SJR 748

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Akin Akinyemi**

Phone **850-606-6200**

Address **315 S Calhoun St, 3rd Floor**

Email **aakinyemi@leonpa.gov**

Street

**Tallahassee**

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**FL**

State

**32301**

Zip

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

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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**  
**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 Community Affairs

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BILL: CS/SB 750

INTRODUCER: Community Affairs Committee and Senators Simon and Gaetz

SUBJECT: Tax Exemptions for Surviving Spouses of Quadriplegics

DATE: March 26, 2025

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

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Shuler	Fleming	CA	<b>Fav/CS</b>
2.			FT	
3.			AP	

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

COMMITTEE SUBSTITUTE - Technical Changes

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**I. Summary:**

CS/SB 750 is linked to SJR 748, which proposes an amendment to the Florida Constitution to permit the legislature to provide ad valorem tax relief to the surviving spouse of a quadriplegic who was receiving a property tax exemption on their homestead property at the time of their death.

The bill amends the associated statutory provision to provide that if a quadriplegic receiving an ad valorem tax exemption under current law predeceases his or her spouse, and the surviving spouse owns the same property thereafter, the exemption carries over to the surviving spouse. The surviving spouse may carry over the exemption to a new residence provided he or she does not remarry.

The Revenue Estimating Conference has not adopted an impact estimate for this bill.

The bill will take effect on the effective date of the constitutional amendment proposed by SJR 748 or a similar joint resolution having substantially the same intent and purpose. If approved by the electors in the next general election in November 2026, the proposed amendment and this bill will take effect on January 1, 2027.

## 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 state 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>

### Property Tax Exemptions for Homesteads

#### *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 a \$25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.<sup>6</sup> An additional exemption applies to homestead property value between \$50,000 and \$75,000. This exemption is adjusted annually for inflation from the 2024 value of \$25,000 and does not apply to ad valorem taxes levied by school districts.<sup>7</sup>

#### *Homestead Exemption for the Blind or Totally and Permanently Disabled*

Article VII, s. 3(b) of the State Constitution, requires that general law establish an exemption of property tax for widows and widowers, and persons who are blind or totally and permanently disabled. Subsections (1) and (2) of s. 196.101, F.S., exempt the total value of a homestead used and owned by a person who has been certified<sup>8</sup> as totally and permanently disabled, including any quadriplegic, paraplegic, or hemiplegic.

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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* ss. 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.

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

<sup>7</sup> *Id.* The percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100 is used to adjust the exemption, if such percent change is positive. *Id.* For the 2025 tax year, the exemption amount is \$25,722. *See* Volusia County Property Appraiser, Homestead Exemption, <https://vcpa.vcgov.org/exemption/homestead> (last visited Mar. 20, 2025).

<sup>8</sup> Section 196.101(3), F.S., permits the use of certification from two licensed Florida doctors or from the United States Department of Veterans Affairs as proof of total and permanent disability.



### III. Effect of Proposed Changes:

**Section 1** amends section 196.101(1) to provide that if a quadriplegic granted a homestead exemption under this section predeceases his or her spouse, and the spouse holds title to the homestead property thereafter, the ad valorem tax exemption carries over to the benefit of the spouse until such time as he or she remarries or disposes of the property. The value of the exemption may be carried over by the spouse to new homestead property provided the surviving spouse does not remarry.

The section also makes a technical change to subsection (3).

**Section 2** provides that the Department of Revenue may adopt emergency rules pursuant to s. 120.54(4), F.S., to administer the act.

**Section 3** provides that this bill will take effect on the effective date of the constitutional amendment proposed by SJR 748, or a similar joint resolution having substantially the same specific intent and purpose.

### IV. Constitutional Issues:

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

Article VII, s. 18(b) of the State Constitution provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. The mandate requirement does not apply to laws having an insignificant impact,<sup>9</sup> which for Fiscal Year 2025-2026 is forecast at approximately \$2.4 million.

The Revenue Estimating Conference has not yet adopted an impact for this bill. However, the Conference reviewed similar legislation (HB 165) and adopted a zero/negative indeterminate impact due to the requirement for a statewide referendum. However, the Conference determined that if the joint resolution (HJR 163) were to be approved by the voters, the provisions of HB 165 would have a negative recurring impact on school tax revenue of \$0.4 million and \$0.7 million on non-school local government tax revenue beginning in Fiscal Year 2025-2026.<sup>10</sup> Therefore, the mandates provision likely does not apply.

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<sup>9</sup> FLA. CONST. art. VII, s. 18(d). An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See Fla. S. Comm. on Cmty. Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Mar. 20, 2025).

<sup>10</sup> OFF. OF ECON. & DEMOGRAPHIC RSCH, *Revenue Estimating Conference Impact Results: HB 165*, 9-11 (Feb. 7, 2025), available at <https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/pdf/page9-11.pdf> (last visited Mar. 20, 2025).

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

None.

**C. Trust Funds Restrictions:**

None.

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

Article VII, s. 19 of the Florida Constitution requires that legislation that increases or creates taxes or fees be passed by a 2/3 vote of each chamber in a bill with no other subject. The bill does not increase or create new taxes or fees. Thus, the constitutional requirements related to new or increased taxes or fees do not apply.

**E. Other Constitutional Issues:**

None identified.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

The Revenue Estimating Conference has not yet adopted an impact for this bill. However, the Conference reviewed similar legislation (HB 165) and adopted a zero/negative indeterminate impact due to the requirement for a statewide referendum. The Conference estimated the potential recurring impact of HB 165 should the amendment pass to be \$1.1 million on local governments.<sup>11</sup>

**B. Private Sector Impact:**

If the linked proposed constitutional amendment (SJR 748) is approved by 60 percent of voters in November 2026, additional households will be eligible for full homestead exemptions, where applicable. This will result in a positive fiscal impact as homeowners take advantage of ad valorem tax savings.

**C. Government Sector Impact:**

If the linked proposed constitutional amendment (SJR 748) is approved by 60 percent of voters in November 2026, additional households will be eligible for full homestead exemptions, where applicable. This will result in a negative fiscal impact on local governments as total assessments on homestead property will be reduced.

**VI. Technical Deficiencies:**

None.

---

<sup>11</sup> *Id.*

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends section 196.101 of the Florida Statutes.

**IX. Additional Information:**

- A. **Committee Substitute – Statement of Technical Changes:**  
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Community Affairs on March 25, 2025:**

The committee substitute makes a technical change to replace the word “discount” with “exemption.”

- B. **Amendments:**

None.



721228

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/26/2025	.	
	.	
	.	
	.	

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The Committee on Community Affairs (Simon) recommended the following:

**Senate Amendment**

Delete lines 22 - 26  
and insert:  
specified in s. 196.031, the exemption from ad valorem tax which  
the quadriplegic received carries over to the benefit of the  
quadriplegic's spouse until such time as he or she remarries or  
sells or otherwise disposes of the property. If the spouse sells  
or otherwise disposes of the property, an exemption not to  
exceed

By Senator Simon

3-01004-25

2025750\_\_

A bill to be entitled  
An act relating to tax exemptions for surviving  
spouses of quadriplegics; amending s. 196.101, F.S.;  
authorizing the surviving spouses of certain  
quadriplegics to carry over a certain tax exemption in  
certain circumstances; authorizing the Department of  
Revenue to adopt emergency rules; providing a  
contingent effective date.

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

Section 1. Subsections (1) and (3) of section 196.101,  
Florida Statutes, are amended to read:

196.101 Exemption for totally and permanently disabled  
persons; surviving spouse carryover.—

(1)(a) Any real estate used and owned as a homestead by any  
quadriplegic is exempt from taxation.

(b) If the quadriplegic granted an exemption under  
paragraph (a) predeceases his or her spouse and if, upon the  
death of the quadriplegic, the spouse holds legal or beneficial  
title to the homestead and permanently resides thereon as  
specified in s. 196.031, the discount from ad valorem tax that  
the quadriplegic received carries over to the benefit of the  
quadriplegic's spouse until such time as he or she remarries or  
sells or otherwise disposes of the property. If the spouse sells  
or otherwise disposes of the property, a discount not to exceed  
the dollar amount granted from the most recent ad valorem tax  
roll may be transferred to his or her new residence, as long as  
the new residence is used as his or her primary residence and he

3-01004-25

2025750\_\_

30 or she does not remarry.

31       (3) The production by any ~~totally and permanently disabled~~  
32 person entitled to the exemption in subsection (1) or subsection  
33 (2) of a certificate of such disability from two licensed  
34 doctors of this state or from the United States Department of  
35 Veterans Affairs or its predecessor to the property appraiser of  
36 the county wherein the property lies, is prima facie evidence of  
37 the fact that he or she is entitled to such exemption.

38       Section 2. The Department of Revenue may, and all  
39 conditions are deemed met to, adopt emergency rules pursuant to  
40 s. 120.54(4), Florida Statutes, to administer this act.  
41 Notwithstanding any other law, emergency rules adopted pursuant  
42 to this section are effective for 6 months after adoption and  
43 may be renewed during the pendency of procedures to adopt  
44 permanent rules addressing the subject of the emergency rules.

45       Section 3. This act shall take effect on the effective date  
46 of the amendment to the State Constitution proposed by SJR 748  
47 or a similar joint resolution having substantially the same  
48 specific intent and purpose, if such amendment is approved at  
49 the next general election or at an earlier special election  
50 specifically authorized by law for that purpose.

03/25/25

Meeting Date

Community Affairs

Committee

The Florida Senate

## APPEARANCE RECORD

Deliver both copies of this form to  
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SB 750

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Akin Akinyemi**

Phone **850-606-6200**

Address **315 S Calhoun St, 3rd Floor**

Email **aakinyemi@leonpa.gov**

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:

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-07

**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.)

---

Prepared By: The Professional Staff of the Committee on Community Affairs

---

BILL: CS/CS/SB 872

INTRODUCER: Community Affairs Committee, Transportation Committee and Senators Ingoglia and Burgess

SUBJECT: Price Controls for the Removal and Storage of Electric Vehicles

DATE: March 26, 2025

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

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Shutes	Vickers	TR	<b>Fav/CS</b>
2.	Hackett	Fleming	CA	<b>Fav/CS</b>
3.			FP	

---

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

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

CS/CS/SB 872 provides that counties and municipalities must establish maximum rates for the storage of electric vehicles from an accident scene, which may be up to three times the rates established by the wrecker operator for the removal and storage of vehicles that run on gasoline or diesel fuels.

The bill authorizes wrecker operators to charge actual cost, plus 15 percent, for the cleanup of an accident scene involving an electric vehicle, including a fire or any accidental discharge of any hazardous materials or debris associated with the electric vehicle.

The bill may have an indeterminate negative fiscal impact on owners of electric vehicles and indeterminate positive fiscal impact on wrecker operators. See Section V. Fiscal Impact Statement.

The bill takes effect July 1, 2025.



## II. Present Situation:

### Towing Fees

A county, municipality, or other entity of local government may not adopt an ordinance or a rule that imposes price controls upon lawful business activities that is not franchised by, owned by, or under contract with, the governmental agency, unless specifically provided by general law.<sup>1</sup> Florida law does not prevent the enactment by local governments of public service rates otherwise authorized by law, including rates for towing of vehicles or vessels from or immobilization of vehicles or vessels on private property, or rates for removal and storage of wrecked or disabled vehicles or vessels from an accident scene or the removal and storage of vehicles or vessels in the event the owner or operator is incapacitated, unavailable, leaves the procurement of wrecker service to the law enforcement officer at the scene, or otherwise does not consent to the removal of the vehicle or vessel.<sup>2</sup>

Counties must establish maximum rates which may be charged on the towing of vehicles or vessels from or immobilization of vehicles or vessels on private property or which may be charged for removal and storage of wrecked or disabled vehicles or vessels from an accident scene or for the removal and storage of vehicles or vessels, in the event the owner or operator is incapacitated, unavailable, leaves the procurement of wrecker service to the law enforcement officer at the scene, or otherwise does not consent to the removal of the vehicle or vessel. However, if a municipality chooses to enact an ordinance establishing the maximum rates for the towing or immobilization of vehicles or vessels, the county's ordinance established under s. 125.0103, F.S., does not apply within such municipality.<sup>3</sup>

A county or municipality that has established maximum rates, must publish such rates on its website and must establish a process for investigating and resolving complaints regarding fees charged in excess of such rates. In areas where no maximum rates have been established, the maximum rates established by the Division of Florida Highway Patrol under s. 321.051(2), F.S., apply.<sup>4</sup>

### Handling of Damaged Electric Vehicles

The National Highway Traffic Safety Administration (NHTSA) has issued guidance for the handling of electric and hybrid-electric vehicles equipped with high-voltage batteries in certain situations.<sup>5</sup> The guidance provides that in the event of damage, fire, or flooding involving an electric vehicles or hybrid-electric vehicle:

- Assume that the high-voltage battery and the associated components are energized and fully charged;

---

<sup>1</sup> Section 166.043(1), F.S.

<sup>2</sup> *Id.*

<sup>3</sup> *Id.*

<sup>4</sup> *Id.*

<sup>5</sup> U.S. Department of Transportation, National Highway Traffic Safety Administration, *Interim Guidance for Electric and Hybrid-Electric Vehicles*, [https://www.nhtsa.gov/sites/nhtsa.gov/files/interimguide\\_electrichybridvehicles\\_012012\\_v3.pdf](https://www.nhtsa.gov/sites/nhtsa.gov/files/interimguide_electrichybridvehicles_012012_v3.pdf) (last visited Mar. 24, 2025).

- Exposed electrical components, wires, and high voltage batteries present potential high voltage shock hazards;
- Venting/off-gassing high voltage battery vapors are potentially flammable;
- Physical damage to vehicle or high voltage battery may result in immediate or delayed release of toxic and/or flammable gases and fire; and
- A high voltage battery in a flooded vehicle may have high voltage and short circuits that can shock and cause fires.<sup>6</sup>

In a post incident situation, the NHTSA guidance recommends to not store a severely damaged vehicle with a lithium-ion battery inside a structure or within 50 feet of any structure, vehicle, or combustible, and to ensure that the vehicle compartments remain well ventilated.<sup>7</sup>

In 2020, the National Transportation Safety Board (NTSB) issued a report entitled "Safety Risks to Emergency Responders from Lithium-Ion Battery Fires in Electric Vehicles" which included various findings and recommendations relating to the handling of damaged electric vehicles.<sup>8</sup>

Notable findings in the report included:

- Thermal runaway and multiple battery reignitions after initial fire suppression are safety risks in high-voltage lithium-ion battery fires.
- The energy remaining in a damaged high-voltage lithium-ion battery, known as stranded energy, poses a risk of electric shock and creates the potential for thermal runaway that can result in battery reignition and fire.
- High-voltage lithium-ion batteries in electric vehicles, when damaged by crash forces or internal battery failure, present special challenges to first and second responders because of insufficient information from manufacturers on procedures for mitigating the risks of stranded energy.
- Storing an electric vehicle with a damaged high-voltage lithium-ion battery inside the recommended 50-foot-radius clear area may be infeasible at tow or storage yards.<sup>9</sup>

The report recommended that certain associations representing emergency responders (including the Towing and Recovery Association of America) inform their members about the circumstances of the fire risks described in the report and the guidance available to emergency personnel who respond to high-voltage lithium-ion battery fires in electric vehicles.<sup>10</sup>

### III. Effect of Proposed Changes:

The bill amends ss. 125.0103 and 166.043, F.S., to require counties and municipalities to establish maximum rates for the storage of electric vehicles following removal from an accident scene, which may be up to three times the rates established by the wrecker operator for those vehicles that run solely on gasoline or diesel fuels, in the event that the owner or operator is incapacitated, unavailable, leaves the procurement of wrecker service to law enforcement at the scene, or otherwise does not consent to the removal of the electric vehicle.

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<sup>6</sup> *Id.* at 4.

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

<sup>8</sup> National Transportation Safety Board, *Safety Risks to Emergency Responders from Lithium-Ion Battery Fires in Electric Vehicles*, <https://www.nts.gov/safety/safety-studies/Documents/SR2001.pdf> (last visited Mar. 24, 2025).

<sup>9</sup> *Id.* at 63.

<sup>10</sup> *Id.* at 64.

The bill also authorizes wrecker operators to charge actual cost, plus 15 percent, for the cleanup of an accident scene involving an electric vehicle, including a fire or any accidental discharge of any hazardous materials or debris associated with the electric vehicle.

The bill takes effect July 1, 2025.

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

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

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

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

To the extent that counties and municipalities elect to establish higher rates for storage and removal of electric vehicles than those that run on gasoline or diesel fuels, electric vehicle owners could experience an indeterminate negative fiscal impact, and wrecker operators could experience an indeterminate positive fiscal impact.

There could also be an indeterminate negative fiscal impact for electric vehicle owners and an indeterminate positive impact on wrecker operators should the wrecker operators impose actual cost, plus 15 percent, for the cleanup of an accident scene and the removal of an electric vehicle.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends 125.0103 and 166.043 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:

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

**CS/CS by Community Affairs on March 25, 2025:**

The committee substitute limits the scope of the bill's provisions to the storage of electric vehicles and cleanup of accident scenes involving the same, removing reference to fees specifically for the removal of electric vehicles.

**CS by Transportation on March 12, 2025:**

The committee substitute:

- Provides that both counties and municipalities must establish maximum rates for removal and storage of electric vehicles that may be up to three times the amount charged for those vehicles that operate solely on gasoline or diesel fuels.
- Provides that a wrecker operator may charge actual cost, plus 15 percent, for the cleanup of an accident scene and removal of an electric vehicle.

B. Amendments:

None.



940202

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/26/2025	.	
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	.	
	.	

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The Committee on Community Affairs (Ingoglia) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Paragraph (e) is added to subsection (1) of  
section 125.0103, Florida Statutes, to read:

125.0103 Ordinances and rules imposing price controls.—

(1)

(e)1. Counties shall establish maximum rates for the  
storage of electric vehicles as defined in s. 320.01(36) which



940202

have been involved in accidents. Such rates may be up to 3 times the rates charged by a wrecker operator, as defined in s. 323.002(1), for the storage of vehicles that run on gasoline or diesel fuels and must apply in the event the electric vehicle owner or operator is incapacitated or unavailable, leaves the procurement of wrecker service to the law enforcement officer at the scene, or otherwise does not consent to the removal of the electric vehicle.

2. A wrecker operator may charge the actual cost of services, plus 15 percent, for the cleanup of an accident scene associated with an electric vehicle, including a fire or any accidental discharge of any hazardous materials or debris associated with the electric vehicle.

Section 2. Paragraph (e) is added to subsection (1) of section 166.043, Florida Statutes, to read:

166.043 Ordinances and rules imposing price controls.—

(1)

(e)1. Municipalities shall establish maximum rates for the storage of electric vehicles as defined in s. 320.01(36) which have been involved in accidents. Such rates may be up to 3 times the rates charged by a wrecker operator, as defined in s. 323.002(1), for the storage of vehicles that run on gasoline or diesel fuels and must apply in the event the electric vehicle owner or operator is incapacitated or unavailable, leaves the procurement of wrecker service to the law enforcement officer at the scene, or otherwise does not consent to the removal of the electric vehicle.

2. A wrecker operator may charge the actual cost of services, plus 15 percent, for the cleanup of an accident scene



940202

associated with an electric vehicle, including a fire or any  
accidental discharge of any hazardous materials or debris  
associated with the electric vehicle.

Section 3. This act shall take effect July 1, 2025.

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

And the title is amended as follows:

Delete everything before the enacting clause  
and insert:

A bill to be entitled

An act relating to price controls for the storage of  
electric vehicles; amending ss. 125.0103 and 166.043,  
F.S.; requiring counties and municipalities,  
respectively, to establish specified rates for the  
storage of certain electric vehicles; authorizing a  
wrecker operator to charge specified costs for the  
cleanup of an accident scene associated with an  
electric vehicle; providing an effective date.

By the Committee on Transportation; and Senators Ingoglia and Burgess

596-02313-25

2025872c1

A bill to be entitled

An act relating to price controls for the removal and storage of electric vehicles; amending ss. 125.0103 and 166.043, F.S.; requiring counties and municipalities, respectively, to establish specified rates for the removal and storage of electric vehicles from an accident scene; authorizing a wrecker operator to charge specified costs for the cleanup of an accident scene and removal of such vehicles; providing an effective date.

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

Section 1. Paragraph (e) is added to subsection (1) of section 125.0103, Florida Statutes, to read:

125.0103 Ordinances and rules imposing price controls.—  
(1)

(e)1. Counties shall establish maximum rates for the removal and storage of electric vehicles from an accident scene which may be up to 3 times the rates charged by a wrecker operator, as defined in s. 323.002(1), for the removal and storage of vehicles that run on gasoline or diesel fuels, in the event the electric vehicle owner or operator is incapacitated, unavailable, leaves the procurement of wrecker service to the law enforcement officer at the scene, or otherwise does not consent to the removal of the electric vehicle.

2. A wrecker operator may charge actual cost, plus 15 percent, for the cleanup of an accident scene and removal of an electric vehicle, including a fire or any accidental discharge



596-02313-25

2025872c1

30 of any hazardous materials or debris associated with the  
31 electric vehicle.

32 Section 2. Paragraph (e) is added to subsection (1) of  
33 section 166.043, Florida Statutes, to read:

34 166.043 Ordinances and rules imposing price controls.—

35 (1)

36 (e)1. Municipalities shall establish maximum rates for the  
37 removal and storage of electric vehicles from an accident scene  
38 which may be up to 3 times the rates charged by a wrecker  
39 operator, as defined in s. 323.002(1), for the removal and  
40 storage of vehicles that run on gasoline or diesel fuels, in the  
41 event the electric vehicle owner or operator is incapacitated,  
42 unavailable, leaves the procurement of wrecker service to the  
43 law enforcement officer at the scene, or otherwise does not  
44 consent to the removal of the electric vehicle.

45 2. A wrecker operator may charge actual cost, plus 15  
46 percent, for the cleanup of an accident scene and removal of an  
47 electric vehicle, including a fire or any accidental discharge  
48 of any hazardous materials or debris associated with the  
49 electric vehicle.

50 Section 3. This act shall take effect July 1, 2025.



## THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

### COMMITTEES:

Banking and Insurance, *Chair*  
Environment and Natural Resources, *Vice Chair*  
Appropriations Committee on Criminal and  
Civil Justice  
Appropriations Committee on Transportation,  
Tourism, and Economic Development  
Fiscal Policy  
Regulated Industries  
Rules

### JOINT COMMITTEE:

Joint Committee on Public Counsel Oversight

**SENATOR BLAISE INGOLIA**

11th District

March 12<sup>th</sup>, 2025

The Honorable Stan McClain, Chair  
Committee on Community Affairs  
312 Senate Office Building  
404 South Monroe Street  
Tallahassee, FL 32399

### **RE: SB 872 County Price Controls for the Removal and Storage of Electric Vehicles**

Chair McClain,

Senate Bill 872 has been referred to the Committee on Community Affairs as its second committee of reference. I respectfully ask that it be placed on the committee agenda at your earliest convenience.

If I may answer questions or be of assistance, please do not hesitate to contact me. Thank you for your leadership and consideration.

Regards,

A handwritten signature in blue ink, appearing to read "Blaise Ingolia". The signature is stylized with a large, sweeping loop at the end.

Blaise Ingolia  
*State Senator, District 11*

*CC'd: Elizabeth Fleming, Tatiana Warden*

#### REPLY TO:

- ☐ 2943 Landover Boulevard, Spring Hill, Florida 34608 (352) 666-5707
- ☐ 306 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5011

Senate's Website: [www.flsenate.gov](http://www.flsenate.gov)

**BEN ALBRITTON**  
President of the Senate

**JASON BRODEUR**  
President Pro Tempore

The Florida Senate

**APPEARANCE RECORD**

3/25/25  
Meeting Date

872  
Bill Number or Topic

Community Affairs  
Committee

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

Amendment Barcode (if applicable)

Name Sean Lascenzo

Phone 954 444 4814

Address 6130 NW 91 Ave  
Street

Email slascenzo@gfstaw.com

Parkland FL 33067  
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)

3/25/25

Meeting Date

Community Affairs

Committee

The Florida Senate

## APPEARANCE RECORD

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SB 872

Bill Number or Topic

Amendment Barcode (if applicable)

Name Kristina Pickens, Professional Wrecker Operators of FL Phone 863-450-9560

Address 108 E Jefferson St. Suite B Email kristina.r.pickens@gmail.com

Street

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:

**Professional Wrecker Operators**

☐ 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)

**APPEARANCE RECORD**

Meeting Date

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name

Phone

Address

Email

Street

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:

Guardian Fleet services

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 \(flsenate.gov\)](#)

The Florida Senate

**APPEARANCE RECORD**

872

3/25/25

Meeting Date

Bill Number or Topic

Community Affairs

Committee

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

Amendment Barcode (if applicable)

Name Karen Woodall

Phone 850-321-9386

Address 579 E. Coll St.

Email kcp@yaho.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:

FL Sierra Club

☐ 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**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

---

Prepared By: The Professional Staff of the Committee on Community Affairs

---

BILL: CS/CS/SB 1078

INTRODUCER: Community Affairs Committee, Banking and Insurance Committee and Senator McClain

SUBJECT: Fire Prevention

DATE: March 27, 2025

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

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. <u>Moody</u>	<u>Knudson</u>	<u>BI</u>	<u>Fav/CS</u>
2. <u>Hackett</u>	<u>Fleming</u>	<u>CA</u>	<u>Fav/CS</u>
3. _____	_____	<u>RC</u>	_____

---

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

COMMITTEE SUBSTITUTE - Substantial Changes

**I. Summary:**

CS/CS/SB 1078 clarifies the simplified permitting process for certain fire alarm and fire sprinkler system projects and enhances several key provisions relating to fire system and fire alarm permitting, inspection processes, and enforcement of local ordinances.

**Simplified Permitting Process for Certain Fire Alarm and Sprinkler System Projects**

- Requires local governments to establish a simplified permitting process that complies with the minimum requirements of the Florida Building Code's (Building Code) simplified permitting process for fire alarm or sprinkler system projects of 20 or fewer alarm devices or sprinklers.
- Specifies deadlines for permit issuances and inspections and removes the requirement for a local enforcement agency to perform at least one inspection.
- Allows a contractor to commence work that is authorized by the permit immediately after submission of a completed application.
- Clarifies that a contractor's requirement to make fire alarm project plans and specifications available to the inspector at each inspection must be made available for an onsite plans review of them.
- Requires a contractor to provide copies of any documentation requested from the local enforcement agency for recording purposes within a specified time and prohibits such agency from requiring documentation for areas or devices outside the scope of permitted work.
- Requires a local government who fails to comply with certain deadlines to refund a specified amount of the permit fee unless an exception applies.

- Amends the definition subsection which clarifies the scope of when the simplified permitting process applies.

### **Ordinance Compliance**

- Provides that amendments adopted by local governments which do not comply with the Florida Fire Prevention Code (Fire Prevention Code) are unenforceable.
- Provides that a municipality may enforce only an ordinance that has been sent to the Florida Building Commission and the State Fire Marshal as of the date that the bid for permit was submitted.
- Requires local governments to submit newly adopted amendments to the Fire Prevention Code to registered fire protection contractors.

### **Inspection Report Improvements**

- Amends the information required to be included in a uniform summary inspection report for fire protection system and hydrant inspections to require the total quantity of deficiencies separated into critical and noncritical categories, the total number of impairment deficiencies, and a brief descriptions of each.

The bill provides an effective date of July 1, 2025.

## **II. Present Situation:**

### **Florida Division of the State Fire Marshal**

State law on fire prevention and control is provided in Chapter 633, F.S. Section 633.104, F.S., designates the Chief Financial Officer as the State Fire Marshal, operating through the Division of the State Fire Marshal (Division).<sup>1</sup> Pursuant to this authority, the State Fire Marshal regulates, trains, and certifies fire service personnel; conducts firesafety inspections of state property; develops firesafety standards; provides facilities for the analysis of fire debris; and operates the Florida State Fire College.<sup>2</sup>

The Division consists of two bureaus: Bureau of Fire Prevention and Bureau of Fire Standards and Training.<sup>3</sup> The Inspections Section, under the Bureau of Fire Prevention, annually inspects more than 14,000 state-owned buildings and facilities. The State Fire Marshal adopts by rule the Florida Code, which contains or references all firesafety laws and rules regarding public and private buildings. The Inspections Section is responsible for enforcing the Fire Prevention Code which contains more than 200 fire safety standards.<sup>4</sup>

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<sup>1</sup> The head of the Department of Financial Services (DFS) is the Chief Financial Officer. Section 633.102(5), F.S., provides the Division of State Fire Marshal is located within the DFS.

<sup>2</sup> Division of State Fire Marshal, *State Fire Marshal*, available at [Florida's State Fire Marshal](#) (last visited Mar. 24, 2025).

<sup>3</sup> *Id.*

<sup>4</sup> Division of State Fire Marshal, *Inspections*, available at [Inspections | Bureau of Fire Prevention | Florida's State Fire Marshal](#) (last visited Mar. 24, 2025).



## Fire Alarm and Fire Sprinkler System Projects

In 2022, the Legislature enacted s. 553.7932, F.S., to create a simplified permitting process for fire alarm system projects<sup>5</sup> altering 20 or fewer initiating and notification devices, streamlining processing time by eliminating any requirement for a local enforcement agency to review plans prior to a contractor<sup>6</sup> starting work.<sup>7</sup> In 2023, the section was amended to apply the simplified permitting process to fire sprinkler system projects<sup>8</sup> that alter 20 or fewer sprinklers. The law prohibits a local enforcement agency from requiring a contractor to submit plans or specifications in order to obtain a permit for certain fire alarm or fire sprinkler system projects but preserves the agency's authority to require a permit application and permit fee.<sup>9</sup>

A local enforcement agency must:

- Issue a permit for a fire alarm or fire sprinkler system project in person or electronically.<sup>10</sup> Current law does not prescribe a deadline for which the local enforcement agency must issue the permit.
- Require at least one inspection to ensure the work complies with the applicable codes and standards, and if a fire alarm or fire sprinkler system project fails an inspection, the contractor must take corrective action to pass inspection.<sup>11</sup>

The contractor must keep a copy of the plans and specifications at the fire alarm or fire sprinkler system project worksite and make them available to the inspector at each inspection.<sup>12</sup> Current law does not specify that the purpose of making them available is for an onsite plan review.

## Fire Prevention and Control

State law requires all municipalities, counties, and special districts with fire safety responsibilities to enforce the Fire Prevention Code as the minimum fire prevention code to operate uniformly among local governments and in conjunction with the Building Code. Each county, municipality, and special district with fire safety enforcement responsibilities must

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<sup>5</sup> Section 553.7932(1)(c), F.S., defines a “fire alarm system project” as a fire alarm system alteration of a total of 20 or fewer initiating devices and notification devices, or the installation or replacement of a fire communicator connected to an existing fire alarm control panel in an existing commercial, residential, apartment, cooperative, or condominium building. A “fire alarm control unit” or fire alarm panel, serves as the brain of the fire alarm system. It is a component of a fire alarm system that receives signals from initiating devices or other fire alarm control units, and processes these signals to determine part or all of the required fire alarm system output. National Fire Protection Association, *A Guide to Fire Alarm Basics*, available at <https://www.nfpa.org/News-and-Research/Publications-and-media/Blogs-Landing-Page/NFPA-Today/Blog-Posts/2021/03/03/A-Guide-to-Fire-Alarm-Basics> (last visited Mar.24, 2025).

<sup>6</sup> Section 553.7932(1)(b), F.S., defines “contractor” as a person who: 1. Is qualified to engage in the business of electrical or alarm system contracting pursuant to a certificate or registration issued by the department under part II of ch. 489, F.S.; or 2. Is qualified to engage in the business of fire protection system contracting pursuant to a license or certificate issued by the State Fire Marshal.

<sup>7</sup> Ch. 2022-124, Laws of Fla.

<sup>8</sup> Section 553.7932(1)(d), F.S., defines a “fire sprinkler system project” as a fire protection system alteration of a total of 20 or fewer fire sprinklers in which the sprinklers are of the same K-factor and located in spaces where there is no change of hazard classification or increased system coverage area, or the installation or replacement of an equivalent fire sprinkler system component in an existing commercial, residential, apartment, cooperative, or condominium building.

<sup>9</sup> Section 553.7932(2), F.S.

<sup>10</sup> Section 553.7932(3), F.S.

<sup>11</sup> Section 553.7932(4), F.S.

<sup>12</sup> Section 553.7932(5), F.S.

employ or contract with a fire safety inspector (certified by the State Fire Marshal) to conduct all fire safety inspections required by law.<sup>13</sup>

### ***Fire Protection Systems***

A “fire protection system” is a system individually designed to protect the interior or exterior of a specific building or buildings, structure, or other special hazard from fire. A fire protection system includes, but is not limited to:<sup>14</sup>

- Water sprinkler systems;
- Water spray systems;
- Foam-water sprinkler systems;
- Foam-water spray systems;
- Carbon dioxide systems;
- Foam extinguishing systems;
- Dry chemical systems; and
- Halon and other chemical systems used for fire protection use.

Fire protection systems also include any tanks and pumps connected to fire sprinkler systems, overhead and underground fire mains, fire hydrants and hydrant mains, standpipes and hoses connected to sprinkler systems, sprinkler tank heaters, air lines, and thermal systems used in connection with fire sprinkler systems.<sup>15</sup>

Fire protection systems must be installed in accordance with the Fire Prevention Code and the Building Code. Current law requires local governments to enforce the Fire Prevention Code and the Building Code including the permitting, inspecting, and approving the installation of a fire protection system.<sup>16</sup> Owners of fire protection systems must contract with a certified fire protection system contractor to regularly inspect such systems.<sup>17</sup>

### ***Fire Protection System Contractors***

To engage in the business of laying out, fabricating, installing, inspecting, altering, repairing, or servicing a fire protection system in Florida, other than a pre-engineered system, a person must be certified as a fire protection system contractor.<sup>18</sup>

Fire protection system contractors are regulated by ch. 633, F.S., which outlines the law pertaining to fire protection system contractors in Florida. The State Fire Marshal is responsible for licensing and regulating fire system protection contractors in Florida.<sup>19</sup>

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<sup>13</sup> Section 633.202, F.S.

<sup>14</sup> Section 633.102(11), F.S.

<sup>15</sup> *Id.*

<sup>16</sup> See generally chs. 553 and 633, F.S.; Florida Fire Prevention Code 8<sup>th</sup> Edition (NFPA Standard 1), available at [florida-fire-prevention-code-8th-edition-nfpa-101-fl-sp.pdf](https://www.floridafireprevention.com/florida-fire-prevention-code-8th-edition-nfpa-101-fl-sp.pdf) (last visited Mar. 24, 2025).

<sup>17</sup> Section 633.312, F.S.

<sup>18</sup> Section 633.336(1), F.S.

<sup>19</sup> Sections 633.318 and 633.338, F.S.

There are five levels of certification for fire protection system contractors. A contractor's ability to practice is limited to the category or categories for which the contractor has obtained certification.<sup>20</sup>

### ***Fire Prevention Code***

The State Fire Marshal is required to adopt by rule the Fire Prevention Code and must adopt or incorporate by reference specified codes, such as the current edition of the National Fire Protection Association's Standard 1, Fire Protection Code.<sup>21</sup> Local governments are given an opportunity to submit local fire code amendments within a certain time which the State Fire Marshal is required to review to make specified determinations.<sup>22</sup> The State Fire Marshall must adopt a new code every three years, and any local amendments are only effective until the new adoption of the code occurs.<sup>23</sup> After the State Fire Marshal approves a local amendment and it is published on the State Fire Marshal's website, the local authority having jurisdiction to enforce the Fire Prevention Code may enforce the local amendment.<sup>24</sup> The State Fire Marshal may approve local amendments that address specified topics.<sup>25</sup> The local government must send within 30 days a copy of any local amendment it adopts to the Florida Building Commission and the State Fire Marshal.<sup>26</sup>

### ***Penalties***

Section 633.106, F.S., authorizes the State Fire Marshal to impose the following disciplinary actions against any individual who does not meet the qualifications established by, or who violates any provision of ch. 633, F.S., or any rule that it authorizes:

- Deny, suspend, or revoke the license, certificate, or permit.
- Except on a second offense or when the suspension, revocation, or refusal to issue is mandatory, and in lieu of such actions, impose one of the following:
  - An administrative fine not to exceed \$1,000 for each violation up to \$10,000.
  - Probation for a period not to exceed 2 years.

The State Fire Marshal has discretion on the number of days for payment, but such fees must be paid within a reasonable period not to exceed 30 days. Failure to pay the fine within the required period results in the license, permit or certificate being suspended until the payment of the administrative fine is made. The State Fire Marshal has discretion on his or her reasonable terms and conditions that may be imposed during the probation period.<sup>27</sup>

### ***Uniform Summary Inspection Report***

The bill requires that the State Fire Marshal adopt rules to implement a uniform submission procedure for the collection of inspection reports. The local authority having jurisdiction may accept the report by mail, hand delivery, electronically or through a vendor. The State Fire Marshal must adopt rules to establish submission procedures for each of these methods. These

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<sup>20</sup> Section 633.102(3), F.S.

<sup>21</sup> Section 633.202(1) and (2), F.S.

<sup>22</sup> Section 633.202(3)(a), F.S.

<sup>23</sup> Section 633.202(3)(b), F.S.

<sup>24</sup> Section 633.202(5), F.S.

<sup>25</sup> *Id.*

<sup>26</sup> Section 633.202(8), F.S.

<sup>27</sup> Section 633.106, F.S.

rules must allow a contractor to attach additional documents, including their detailed inspection report, to the submission. The standardized procedures to be set by the State Fire Marshal must include a standardized reporting format for a uniform summary report. The uniform summary report must include:

- The address of the building or hydrant;
- The company and person conducting the inspection and their license number;
- The date of the inspection;
- The fire protection system or hydrant inspection status; and
- A brief summary of each deficiency, critical deficiency, noncritical deficiency or impairment found.

The contractor's inspection report is not required to follow a uniform format and contractors may not be required to enter details of the inspection report. The submission procedures created by the State Fire Marshal may not require a contractor to submit information contained within the detailed inspection report unless the information is required to be included in the uniform summary report.<sup>28</sup>

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

Senate Bill 1078 aims to strengthen fire safety standards statewide by:

- Streamlining permitting and inspection processes to be more efficient.
- Enhancing local government accountability and compliance with state regulations.
- Reducing administrative burdens and costs for contractors while maintaining safety standards.

#### **Simplified Permitting Process for Certain Fire Alarm and Sprinkler System Projects**

**Section 1** of the bill requires local governments to establish by October 1, 2025, a simplified permitting process that complies with the minimum requirements of the Building Code's simplified permitting process for fire alarm or sprinkler system projects of 20 or fewer alarm devices or sprinklers.

The bill amends the simplified permitting process in the Building Code to specify that a local enforcement agency must issue a permit within two business days after submission of the completed application. The bill allows contractors to begin work authorized by the permit immediately after the submission of a completed application before the local enforcement agency issues the permit. The bill modifies the requirement for a local enforcement agency to perform at least one inspection of a fire alarm or fire sprinkler system project to ensure compliance with applicable codes and standards and provides that if a local enforcement agency requires an inspection, then it must be completed within 3 business days after such inspection is requested. These deadlines for issuing permits and conducting inspections are intended to ensure timely compliance and efficient project completion.

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<sup>28</sup> Section 633.312(3)(b), F.S.

If a local government fails to comply with deadlines for issuing permits or completing inspections, then the local government must refund the permit fee by 10 percent for each business day of such failure unless:

- The local government and contractor agree in writing to a reasonable extension of time,
- The delay is caused by the applicant, or
- The delay is attributable to a force majeure or other extraordinary circumstances.

Each 10 percent reduction is based on the original amount of the permit fee.

The bill clarifies that the purpose of a contractor's requirement to make fire alarm project plans and specifications available to the inspector at each inspection is for an onsite plans review of them. The bill specifies the additional documents requested by the local enforcement agency as part of an inspection for a fire alarm or sprinkler system project must be for recording purposes, and requires a contractor to provide copies of any such documentation within four business days after the inspection or within four days after the documents are requested, whichever is later, and prohibits such agency from requiring documentation for areas or devices outside the scope of permitted work.

The bill defines "alteration" as "to add, install, relocate, replace, or remove" which clarifies the definitions of fire alarm system project and fire sprinkler system project and which, in turn, clarifies when the simplified permitting process applies to altering such systems. The bill also amends the definition to "fire alarm system project" to add an additional service to the definition of such project, specifically "...the replacement of an existing fire alarm panel using the same make and model as the existing panel."

### **Ordinance Compliance**

**Section 2** of the bill provides that amendments adopted by local governments to the Fire Prevention Code which do not comply with the provisions of s. 633.202, F.S., are unenforceable. The bill provides that a municipality may enforce only an ordinance that has been sent to the Florida Building Commission and the State Fire Marshal as provided in the Fire Prevention Code as of the date that the bid for permit was submitted. Additionally, a local government must submit an adopted local amendment to the Fire Prevention Code to all of the local government's registered fire protection contractors within 7 business days of adopting the ordinance.

### **Inspection Report Improvements**

**Section 3** of the bill modifies the information required to be included in a uniform summary inspection report for fire protection system and hydrant inspections to require the total quantity of deficiencies separated into critical and noncritical categories, as well as the total number of impairment deficiencies, with a brief summary of each impairment deficiency.

**Section 4** of the bill provides an effective date of July 1, 2025.

#### IV. Constitutional Issues:

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

Article VII, section 18 (a) of the Florida Constitution provides in part that a county or municipality may not be bound by a general law requiring a county or municipality to spend funds or take an action that requires the expenditure of funds unless certain specified exemptions or exceptions are met. Under the bill local governments are required to issue permits and complete inspections within a specified time which may require them to hire additional personnel to meet such deadlines. Further, local governments are required to reduce permit fees by 10 percent for each business day after such government fails to comply with such deadlines. If the bill does qualify as a mandate, in order to be binding upon cities and counties, the bill must contain a finding of important state interest and be approved by a two-thirds vote of the membership of each house.

However, the mandate requirements do not apply to laws having an insignificant fiscal impact, which for Fiscal Year 2025-2026 is forecast at approximately \$2.4 million.<sup>29,30,31</sup>

If costs imposed by the bill exceed \$2.4 million, the mandates provisions may apply. If the bill does qualify as a mandate, in order to be binding upon cities and counties, the bill must contain a finding of important state interest and be approved by a two-thirds vote of the membership of each house.

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

None.

##### C. Trust Funds Restrictions:

None.

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

None.

##### E. Other Constitutional Issues:

None.

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<sup>29</sup> FLA. CONST. art. VII, s. 18(d).

<sup>30</sup> An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. See Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Mar. 24, 2025).

<sup>31</sup> Based on the Florida Demographic Estimating Conference's February 4, 2025 population forecast for 2025 of 23,332,606. The conference packet is available at: [https://edr.state.fl.us/content/conferences/population/ConferenceResults\\_Tables.pdf](https://edr.state.fl.us/content/conferences/population/ConferenceResults_Tables.pdf) (last visited Mar. 24, 2025).

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

This bill requires local governments to reduce permit fees by 10 percent for each business day after such government fails to comply with authorizing a permit or conducting an inspection of a fire alarm or sprinkler system within a specified time.

**B. Private Sector Impact:**

The bill may reduce the cost of permit fees paid by the private sector to local governments if a local government fails to meet time requirements. On the other hand, the local jurisdictions may raise permit fees so that they can hire employees to meet the time requirements in the bill.

**C. Government Sector Impact:**

The DFS reports that SB 1078 will have no fiscal impact on state government<sup>32</sup> This bill may reduce the amount of permit fees that could be collected by local governments in certain circumstances. This bill may impact local governments because they may have to hire more employees to meet the prescribed timeframes Additionally, local governments may need to expend funds to comply with the requirement to submit newly adopted local amendments to fire protection contractors, although the costs will likely be minimal.

**VI. Technical Deficiencies:**

The bill requires local governments to “submit” local amendments to the Fire Prevention Code to registered fire protection contractors. The bill does not specify the manner in which the information must be submitted, whether via physical mail or e-mail.

**VII. Related Issues:**

The DFS reports that Rule 69A-46, of the Florida Administrative Code, will need to be modified to conform to the changes made in SB 1078.<sup>33</sup>

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 553.7932, 633.202, and 633.312.

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<sup>32</sup> The DFS, *Department of Financial Services 2025 Agency Legislative Bill Analysis SB 1078*, p. 2, Mar. 5, 2025 (on file with the Senate Committee on Banking and Insurance) (hereinafter cited as “2025 DFS Agency Analysis for SB 1078”).

<sup>33</sup> *Id.*

**IX. Additional Information:****A. Committee Substitute – Statement of Substantial Changes:**

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

**CS/CS by Community Affairs Committee on March 25, 2025:**

- Corrects certain references to counties and municipalities to refer more generally to local governments.
- Provides that amendments to the Fire Code adopted by local governments which do not comply with the Fire Prevention Code are “unenforceable,” rather than “null and void.”
- Requires local governments to submit adopted amendments to the Fire Prevention Code to registered fire protection contractors within 7 business days of adoption.
- Provides that the deficiencies noted in the inspection report should be separated into critical and noncritical categories, and include the total number of impairment deficiencies, with summaries for each.

**CS by Banking and Insurance Committee on March 10, 2025:**

- Modifies the deadline for the local enforcement agency to complete an inspection to within 3 days, rather than 24 hours, after it is requested.
- Specifies the additional documents requested by the local enforcement agency as part of an inspection for a fire alarm or sprinkler system project must be for recording purposes and clarifies that the timeframe in which the contractor must provide such documents.
- Clarifies the applicability and amount of the reduced permit fees for failing to meet deadlines.
- Provides a local amendment will be null and void, rather than rescinded immediately, if a county or municipality fails to adhere to the requirements of s. 633.202, F.S., and moves the provision from subsection (10)(b) to subsection (9)(b).
- Removes the provision that a local fire marshal is subject to disciplinary action in s. 633.106, F.S., if the county or municipality continues to enforce an ordinance that has been rescinded.
- Provides a municipality may enforce only an ordinance that has been sent to the Florida Building Commission and the State Fire Marshal in accordance with current law as of the date that the bid for permit was submitted.

**B. Amendments:**

None.





933670

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/27/2025	.	
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The Committee on Community Affairs (McClain) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 116 - 137

and insert:

(b) If a local government fails to adhere to the requirements of this section when adopting an ordinance for a local amendment to the Florida Fire Prevention Code, the local amendment is unenforceable. A local government may only enforce an ordinance that has been sent to the Florida Building Commission and the State Fire Marshal pursuant to subsection (8)



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as of the date that the bid for a permit was submitted. A local government shall submit an adopted local amendment to the Florida Fire Prevention Code to all of the local government's registered fire protection contractors within 7 business days after the local government adopts the local amendment.

Section 3. Paragraph (b) of subsection (3) of section 633.312, Florida Statutes, is amended to read:

633.312 Inspection of fire control systems, fire hydrants, and fire protection systems.—

(3)

(b) The State Fire Marshal shall adopt rules to implement a uniform summary inspection report and submission procedures to be used by all third-party vendors and local authorities having jurisdiction. For purposes of this section, a uniform summary inspection report must record the address at which ~~where~~ the fire protection system or hydrant is located, the company and person conducting the inspection and their license number, the date of the inspection, and the fire protection system or hydrant inspection status, including the total number of deficiencies found, separated into critical and noncritical categories, and the total number of impairment deficiencies, with a brief summary of each impairment deficiency ~~a brief summary of each deficiency, critical~~

===== T I T L E   A M E N D M E N T =====  
And the title is amended as follows:

Delete lines 24 - 32

and insert:

Prevention Code is unenforceable; providing that a



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municipality may enforce only an ordinance that has  
been sent to the Florida Building Commission and the  
State Fire Marshal as of the date that the bid for a  
permit was submitted; requiring a local government to  
submit adopted local amendments to the Florida Fire  
Prevention Code to specified entities within a  
specified timeframe; amending s. 633.312, F.S.;  
revising what must be included in a uniform inspection  
report; deleting the requirement for a brief summary  
of such

By the Committee on Banking and Insurance; and Senator McClain

597-02254-25

20251078c1

A bill to be entitled

An act relating to fire prevention; amending s. 553.7932, F.S.; defining the term "alteration"; revising the definition of the term "fire alarm system project"; requiring a local enforcement agency to issue a permit for a fire alarm system project or fire sprinkler system project within a specified time period; authorizing work to commence immediately; requiring the local enforcement agency to provide an inspection within a specified timeframe; requiring that certain plans and specifications be available for an onsite plans review during an inspection; requiring a contractor to provide additional documents, if necessary, within a specified timeframe; prohibiting a local enforcement agency from requiring additional plans reviews or documentation outside the scope of the permitted work; requiring that permit fees be refunded by a certain percentage if a local government fails to meet certain deadlines; providing exceptions; requiring local enforcement agencies to establish a simplified permitting process by a specified date; amending s. 633.202, F.S.; specifying a condition under which a local amendment to the Florida Fire Prevention Code is null and void; providing that a municipality may enforce only an ordinance that has been sent to the Florida Building Commission and the State Fire Marshal as of the date that the bid for a permit was submitted; amending s. 633.312, F.S.; requiring that a uniform summary inspection report

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include the total number of deficiencies found during the inspection of a fire protection system or hydrant; deleting the requirement for a brief summary of such deficiencies; deleting an exception from submitting certain information within a detailed inspection report; providing an effective date.

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

Section 1. Present paragraphs (a) through (d) of subsection (1) of section 553.7932, Florida Statutes, are redesignated as paragraphs (b) through (e), respectively, present paragraph (c) of subsection (1), subsections (3) and (4), and paragraphs (a) and (b) of subsection (5) are amended, and new paragraph (a) of subsection (1) and subsections (6) and (7) are added to that section, to read:

553.7932 Simplified permitting processes.—

(1) As used in this section, the term:

(a) "Alteration" means to add, install, relocate, replace, or remove.

(d)(e) "Fire alarm system project" means a fire alarm system alteration of a total of 20 or fewer initiating devices and notification devices; ~~or~~ the installation or replacement of a fire communicator connected to an existing fire alarm control panel in an existing commercial, residential, apartment, cooperative, or condominium building; or the replacement of an existing fire alarm panel using the same make and model as the existing panel.

(3) A local enforcement agency must issue a permit for a

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59 fire alarm system project or fire sprinkler system project in  
60 person or electronically within 2 business days after submission  
61 of a completed application. A contractor may commence work  
62 authorized by the permit immediately after submission of a  
63 completed application.

64 (4) The ~~a~~ local enforcement agency must provide an  
65 inspection within 3 business days after such inspection is  
66 requested ~~require at least one inspection of a fire alarm system~~  
67 ~~project or fire sprinkler system project~~ to ensure compliance  
68 with applicable codes and standards. If a fire alarm system  
69 project or fire sprinkler system project fails an inspection,  
70 the contractor must take corrective action as necessary to pass  
71 inspection.

72 (5)(a) For a fire alarm system project, a contractor must  
73 keep a copy of the plans and specifications at the fire alarm  
74 system project worksite and make such plans and specifications  
75 available to the inspector for an onsite plans review at each  
76 inspection. If the local enforcement agency determines that it  
77 needs documents for recording purposes, the contractor must  
78 provide such documentation in paper or electronic form to the  
79 local enforcement agency within 4 business days after the  
80 inspection or 4 days after the documentation is requested,  
81 whichever is later. The local enforcement agency may not require  
82 additional plans reviews or documentation of areas or devices  
83 outside the scope of permitted work, as needed on permit  
84 applications.

85 (b) For a fire sprinkler system project ~~to alter an~~  
86 ~~existing fire protection system~~, a contractor must keep a copy  
87 of the plans and specifications at the fire sprinkler system

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project worksite and make such plans and specifications available to the inspector at each inspection. If the local enforcement agency determines that it needs additional documents for recording purposes, the contractor must provide such documentation in paper or electronic form to the local enforcement agency within 4 business days after the inspection or 4 days after the documentation is requested, whichever is later. The local enforcement agency may not require additional plans reviews or documentation of areas or devices outside the scope of permitted work, as needed on permit applications.

(6) A local government that fails to meet a deadline under subsection (3) or subsection (4) must refund the permit fee by 10 percent for each business day after such failure, unless the local government and contractor agree in writing to a reasonable extension of time, the delay is caused by the applicant, or the delay is attributable to a force majeure or other extraordinary circumstances. Each 10 percent refund shall be based on the original amount of the permit fee.

(7) By October 1, 2025, a local enforcement agency must establish a simplified permitting process that complies with this section.

Section 2. Subsection (9) of section 633.202, Florida Statutes, is amended to read:

633.202 Florida Fire Prevention Code.—

(9)(a) The State Fire Marshal shall make rules that implement this section and ss. 633.104 and 633.208 for the purpose of accomplishing the objectives set forth in those sections.

(b) If a county or municipality fails to adhere to the

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117 requirements of this section when adopting an ordinance for a  
118 local amendment to the Florida Fire Prevention Code, the local  
119 amendment is null and void. A municipality may enforce only an  
120 ordinance that has been sent to the Florida Building Commission  
121 and the State Fire Marshal pursuant to subsection (8) as of the  
122 date that the bid for a permit was submitted.

123 Section 3. Paragraph (b) of subsection (3) of section  
124 633.312, Florida Statutes, is amended to read:

125 633.312 Inspection of fire control systems, fire hydrants,  
126 and fire protection systems.—

127 (3)

128 (b) The State Fire Marshal shall adopt rules to implement a  
129 uniform summary inspection report and submission procedures to  
130 be used by all third-party vendors and local authorities having  
131 jurisdiction. For purposes of this section, a uniform summary  
132 inspection report must record the address at which ~~where~~ the  
133 fire protection system or hydrant is located, the company and  
134 person conducting the inspection and their license number, the  
135 date of the inspection, and the fire protection system or  
136 hydrant inspection status, including the total number of  
137 deficiencies found ~~a brief summary of each deficiency, critical~~  
138 ~~deficiency, noncritical deficiency, or impairment found.~~ A  
139 contractor's detailed inspection report is not required to  
140 follow the uniform summary inspection report format. The State  
141 Fire Marshal shall establish by rule a submission procedure for  
142 each means provided under paragraph (a) by which a local  
143 authority having jurisdiction may accept uniform summary  
144 inspection reports. Each of the submission procedures must allow  
145 a contractor to attach additional documents with the submission



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146 of a uniform summary inspection report, including a physical  
147 copy of the contractor's detailed inspection report. A  
148 submission procedure may not require a contractor to submit  
149 information contained within the detailed inspection report  
150 ~~unless the information is required to be included in the uniform~~  
151 ~~summary inspection report.~~

152 Section 4. This act shall take effect July 1, 2025.

The Florida Senate

**APPEARANCE RECORD**

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

3-25-25

Meeting Date

COMBUST Affairs

Committee

1078

Bill Number or Topic

Amendment Barcode (if applicable)

Name Jim Milligan

Phone 722 522-5650

Address 4760- 55 NW 2

Email jmilligan@clearwaterfire.com

Street

St. Pete

City

FL

State

33714

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 Fire Marshals Assoc

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**

03/25/25

Meeting Date

1078

Bill Number or Topic

Community Affairs

Committee

Deliver both copies of this form to  
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Amendment Barcode (if applicable)

Name Michael Chaate

Phone 863-245-1845

Address 4400 Owens Way

Street

Email mchaate@immfive.com

Ave Maria

City

FL

State

34142

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 Five Chiefs' Association

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S-001 (08/10/2021)

3/25/25

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

1078

Bill Number or Topic

Community Affairs  
Committee

Deliver both copies of this form to  
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Amendment Barcode (if applicable)

Name Mark Jeffries

Phone 407-836-5909

Address 201 S. Rosalind Ave

Email mark.jeffries@ocFL.net

Street

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:

Orange County

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

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The Florida Senate

**APPEARANCE RECORD**

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SB 1078

Bill Number or Topic

Amendment Barcode (if applicable)

3-25-25

Meeting Date

Community Affairs

Committee

Name

Will George

Phone

941-784-2793

Address

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Street

Email

will@teamrsa.com

Tallahassee FL

City

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:

American Fire Sprinklers Assn.,  
Florida Chapter

☐ 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  
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March 25/25  
Meeting Date

Community Affairs  
Committee

1078

Bill Number or Topic

933670

Amendment Barcode (if applicable)

Name

TIM MEENAN

Phone

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Address

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Email

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Street

Tallahassee

State

FL

Zip

Speaking:



For



Against



Information

OR

Waive Speaking:



In Support



Against

Bill  
Against

## PLEASE CHECK ONE OF THE FOLLOWING:



I am appearing without  
compensation or sponsorship.



I am a registered lobbyist,  
representing:

Florida Fire Sprinkler 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 \(flisenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

03/25/25

Meeting Date

Community Affairs

Committee

1078

Bill Number or Topic

933676

Amendment Barcode (if applicable)

Name

Michael Choate

Phone

863-245-1845

Address

4400 Owens Way

Street

Email

mchoate@immfive.com

Ave Mania FL

City

State

34142

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 Five Chiefs' Association

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**

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3-25-25

Meeting Date

Community Affairs

Committee

1078

Bill Number or Topic

933670

Amendment Barcode (if applicable)

Name

Jim Milligan

Phone

727-526-5650

Address

4360-55 NW 2

Email

jmilligan@leelmannfire.com

Street

St. Pete

City

FL

State

33714

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 Fire Marshals Assoc.

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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

3/25/25

Meeting Date

Community Affairs

Committee

1078

Bill Number or Topic

933670

Amendment Barcode (if applicable)

Name

Mark Jeffries

Phone

407-836-5909

Address

201 S. Rosalind Ave.

Email

mark.jeffries@ocfl.net

Street

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:

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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S-001 (08/10/2021)

## APPEARANCE RECORD

CS/SB 107.8

3/25/2025

Meeting Date

Community Affairs

Committee

Deliver both copies of this form to  
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Bill Number or Topic

933670

Amendment Barcode (if applicable)

Name

Shannon Few, Executive Director

Phone

(954) 748-7779

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Email

shannon.few@iap-safe.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:☐I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

Integration Association of Florida / Alcorn Association of Florida

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 \(flsenate.gov\)](#)

The Florida Senate

**APPEARANCE RECORD**

Deliver both copies of this form to  
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3/25/25

Meeting Date

Community Affairs

Committee

1078

Bill Number or Topic

933 670

Amendment Barcode (if applicable)

Name

Charles Chapman

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863-234-8983

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Street

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cchapman@flcities.com

Tallahassee

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:

Florida League of  
Cities

☐

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

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

S-001 (08/10/2021)

**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.)

---

Prepared By: The Professional Staff of the Committee on Community Affairs

---

BILL: SJR 1510

INTRODUCER: Senator Avila

SUBJECT: Homestead Property Exemption and Assessment Limitations

DATE: March 24, 2025

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

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Shuler	Fleming	CA	<b>Favorable</b>
2.			FT	
3.			RC	

---

## **I. Summary:**

SJR 1510 proposes an amendment to the Florida Constitution to allow the Legislature to provide the same homestead exemption and Save Our Homes benefits for additional properties subject to residential leases of 6 months or more which are owned by homesteaders already receiving those benefits on their permanent residences.

The Revenue Estimating Conference has not adopted an impact estimate for this bill.

If adopted 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 electors, the proposed amendment will take effect on January 1, 2027.

## **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

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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

within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property's "taxable value."<sup>3</sup> The state 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>

### ***Homestead Property Tax Exemptions***

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 a \$25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.<sup>6</sup> An additional exemption applies to homestead property value between \$50,000 and \$75,000. This exemption is adjusted annually for inflation from the 2024 value of \$25,000 and does not apply to ad valorem taxes levied by school districts.<sup>7</sup>

Section 196.012(17), F.S., defines permanent residence to mean the "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. A person may have only one permanent residence at a time. . . ."

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

In 1992, Florida voters approved the Save Our Homes amendment to the Florida Constitution.<sup>8</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>9</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 considered portable because a homestead property owner may transfer this benefit when moving from one homestead property to another.<sup>10</sup>

### ***Rental of Homestead Property***

Section 196.012(13), F.S., provides that " '[r]eal estate used and owned as a homestead' means real property to the extent provided in s. 6(a), Art. VII of the State Constitution, but less any portion thereof used for commercial purposes, with the title of such property being recorded in

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(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. 1(a).

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

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

<sup>7</sup> *Id.* The percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100 is used to adjust the exemption, if such percent change is positive. *Id.* For the 2025 tax year, the exemption amount is \$25,722. See Volusia County Property Appraiser, Homestead Exemption, <https://vcpa.vcgov.org/exemption/homestead> (last visited Mar. 20, 2025).

<sup>8</sup> FLA. CONST. art. VII, s. 4(d). The Florida Legislature implemented the Save Our Homes amendment in s. 193.155, F.S.

<sup>9</sup> FLA. CONST. art. VII, s. 4(d).

<sup>10</sup> See FLA. CONST. art. VII, s. 4(d)(8); see also s. 193.155, F.S.

the official records of the county in which the property is located. Property rented for more than 6 months is presumed to be used for commercial purposes.”<sup>11</sup>

Both the homestead property tax exemption and the Save Our Homes assessment limitation may be lost by a property owner that abandons homestead property. Failure to maintain a homestead property as a permanent residence may constitute abandonment under certain circumstances.<sup>12</sup> Section 196.061(1), F.S., describes when renting a homestead property constitutes abandonment:

“The rental of all or substantially all of a dwelling previously claimed to be a homestead for tax purposes shall constitute the abandonment of such dwelling as a homestead, and the abandonment continues until the dwelling is physically occupied by the owner. However, such abandonment of the homestead after January 1 of any year does not affect the homestead exemption for tax purposes for that particular year unless the property is rented for more than 30 days per calendar year for 2 consecutive years.”

### ***Assessment of Nonhomestead Property***

Sections 4(g) and (h), Art. VII, of the Florida Constitution were created in January 2008, when Florida electors voted to provide an assessment limitation for residential real property containing nine or fewer units, and for all real property not subject to other specified classes or uses, respectively. For all levies, with the exception of school levies, the assessed value of property in each of these two categories may not be increased annually by more than 10 percent of the assessment in the prior year.<sup>13</sup>

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

The joint resolution proposes an amendment to section 6, Article VII of the Florida Constitution to allow the Legislature to provide the same homestead exemption and Save Our Homes benefits for additional properties subject to residential leases of 6 months or more which are owned by homesteaders already receiving those benefits on their permanent residences.

The same person must hold legal and equitable property to the homestead and the leased property, and the lease must be written and in effect on January 1 of the taxable year.

The Legislature is also authorized to provide that if a property receiving these benefits becomes ineligible for them for reasons other than a change of ownership or control, the property must be assessed in the same manner as residential real property containing nine or fewer units, unless the property is assessed as homestead for that year.

The joint resolution proposes an amendment to Article XII to provide that the exemptions and assessment limitation will apply beginning with the 2027 tax roll.

---

<sup>11</sup> See also Florida Administrative Code Rule 12D-7.013(5): “Property used as a residence and also used by the owner as a place of business does not lose its homestead character. The two uses should be separated with that portion used as a residence being granted the exemption and the remainder being taxed.”

<sup>12</sup> See ss. 196.031 and 193.155, F.S.

<sup>13</sup> These constitutional provisions are implemented in ss. 193.1554 and 193.1555, F.S., respectively.

If adopted 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 electors, the proposed amendment will take effect on January 1, 2027.

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

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

The mandate provisions in Article VII, section 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:**

None.

##### **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>14</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>15</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 once in the 10th week and again in the 6th week immediately preceding the week the election is held.

Article 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

---

<sup>14</sup> Section 97.021(17), 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>15</sup> Section 101.161(1), F.S.

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 yet adopted an impact for this bill.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

Article XI, Section 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>16</sup> typically paid from non-recurring General Revenue funds.<sup>17</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.

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.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This resolution substantially amends section 6, Article VII of the Florida Constitution.

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<sup>16</sup> Pursuant to *Section 203 of the Voting Rights Act* (52 U.S.C.A. § 10503).

<sup>17</sup> See, e.g., Ch. 2022-156, Specific Appropriation 3137, Laws of Fla.



This resolution also creates a new section in 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.)

None.

**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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By Senator Avila

39-01051-25

20251510\_\_

Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize the Legislature to provide the same exemptions and assessment limitations granted to homestead property to certain real property subject to a long-term lease and to provide an effective date.

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

That the following amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution 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 6. Homestead exemptions.—

(a)(1) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, as follows:

a. Up to the assessed valuation of twenty-five thousand dollars; and

b. For all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to

39-01051-25

20251510\_\_

seventy-five thousand dollars,

upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(2) The twenty-five thousand dollar amount of assessed valuation exempt from taxation provided in subparagraph (a)(1)b. shall be adjusted annually on January 1 of each year for inflation using 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, if such percent change is positive.

(3) The amount of assessed valuation exempt from taxation for which every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another person legally or naturally dependent upon the owner, is eligible, and which applies solely to levies other than school district levies, that is added to this constitution after January 1, 2025, shall be adjusted annually on January 1

39-01051-25

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of each year for inflation using 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, if such percent change is positive, beginning the year following the effective date of such exemption.

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

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

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

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

(2) An exemption equal to the assessed value of the

39-01051-25

20251510\_\_

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

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

(e)(1) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this paragraph, an applicant must submit to the county property appraiser, by March 1, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as

39-01051-25

20251510\_\_

117 combat related and a copy of the veteran's honorable discharge.  
118 If the property appraiser denies the request for a discount, the  
119 appraiser must notify the applicant in writing of the reasons  
120 for the denial, and the veteran may reapply. The Legislature  
121 may, by general law, waive the annual application requirement in  
122 subsequent years.

123 (2) If a veteran who receives the discount described in  
124 paragraph (1) predeceases his or her spouse, and if, upon the  
125 death of the veteran, the surviving spouse holds the legal or  
126 beneficial title to the homestead property and permanently  
127 resides thereon, the discount carries over to the surviving  
128 spouse until he or she remarries or sells or otherwise disposes  
129 of the homestead property. If the surviving spouse sells or  
130 otherwise disposes of the property, a discount not to exceed the  
131 dollar amount granted from the most recent ad valorem tax roll  
132 may be transferred to the surviving spouse's new homestead  
133 property, if used as his or her permanent residence and he or  
134 she has not remarried.

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

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

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

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

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

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

(g) By general law and subject to conditions and provisions specified therein, the Legislature may provide that every person who holds the legal or equitable title to real estate that is currently receiving the benefits available for homestead properties under subsection (a), and who also holds the legal or equitable title to real estate and maintains thereon the residence of a lessee under a single written lease of six months or more, if such lease is in effect on January 1 of the taxable year, shall also be exempt from taxation for such leased property as provided in subsection (a) and such real estate shall be assessed pursuant to subsection (d) of section 4 for each such year. The Legislature may also provide that if any property receiving the assessment limitation authorized under this subsection subsequently becomes ineligible for the

39-01051-25

20251510\_\_

assessment limitation authorized under this subsection for reasons other than a change of ownership or control, as defined by general law, such property shall be assessed pursuant to subsection (g) of section 4, unless such property is assessed under subsection (d) of section 4 for that year.

## ARTICLE XII

## SCHEDULE

Tax exemptions and assessment limitations for long-term leased residential property.—This section and the amendment to Section 6 of Article VII, which authorizes the legislature to provide the same exemptions and assessment limitations granted to homestead property to real property that, on January 1, is subject to a written lease of six months or more and is owned by a person who holds legal or equitable title to real estate receiving a homestead exemption, apply beginning with the 2027 tax roll.

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

## CONSTITUTIONAL AMENDMENT

## ARTICLE VII, SECTION 6

## ARTICLE XII

PROPERTY TAX BENEFITS FOR CERTAIN RESIDENTIAL PROPERTIES SUBJECT TO A LONG-TERM LEASE.—Proposing an amendment to the State Constitution to authorize the Legislature to provide the same exemptions and assessment limitations as provided for homestead property for real property that, on January 1, is subject to a written lease of 6 months or more and is owned by a person who holds legal or equitable title to property receiving a homestead exemption. This amendment shall take effect January



39-01051-25

20251510\_\_

204 1, 2027.



## THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

Avila.bryan.web@flsenate.gov

### COMMITTEES:

### COMMITTEES:

Finance and Tax, *Chair*

Transportation, Vice Chair

Appropriations Committee on Transportation,

Tourism, and Economic Development

Environmental and Natural Resources

Ethics and Elections

Fiscal Policy

Rules

### SENATOR BRYAN AVILA

39th District

March 6th, 2025

The Honorable Senator Stan McClain  
The Florida Senate  
315 Knott Building  
404 South Monroe Street  
Tallahassee, Florida 32399-1100

REF: Request to be Heard

Honorable Chair McClain,

I respectfully request SB 1512 Property Tax Exemption and Assessment Limitation on Long-term Leased Property and SJR 1510 Homestead Property Exemption and Assessment Limitations be placed on the next committee agenda.

SJR 1510 Homestead Property Exemption and Assessment Limitations; The bill proposes amendments to the State Constitution to authorize the Legislature to provide the same exemptions and assessment limitations granted to homestead property to certain real property subject to a long-term lease and to provide an effective date.

SB 1512 Property Tax Exemption and Assessment Limitation on Long-term Leased Property; The bill Provides that property that receives a certain tax exemption shall be assessed in a specified manner; providing that changes, additions, and improvements to such properties shall be assessed in a specified manner; requiring the submission of an application containing specified information before receiving a specified tax exemption; providing specified tax exemptions for property that meets certain eligibility requirements

Sincerely,

A handwritten signature in blue ink that reads "Bryan Avila".

Senator Bryan Avila

CC: Elizabeth Flaming, Staff Director  
Tatiana Warden, Administrative Assistant  
Jennifer Treiber, Legislative Assistant

□ 309 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5039

Ben Albritton  
President of the Senate

Jason Brodeur  
President Pro Tempore

The Florida Senate  
**APPEARANCE RECORD**

Deliver both copies of this form to  
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3/25/25

Meeting Date

Community Affairs

Committee

SB 1510

Bill Number or Topic

Amendment Barcode (if applicable)

Name

JEFF SCALA

Phone

727 637-4081

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:

Florida Association of Counties



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

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3/25/20

Meeting Date

SR1510

Bill Number or Topic

Community Affairs

Committee

Amendment Barcode (if applicable)

Name Charles Chapman

Phone 863 234 8983

Address 301 S. Bronough St

Street

Email cchapman@flcities.com

Tallahassee

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: 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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SB 1510 (Av. la)  
Bill Number or Topic

Amendment Barcode (if applicable)

3/25/2025  
Meeting Date  
Community Affairs  
Committee  
Rsch Reade  
Name

Phone

535 Park Avenue  
Address  
Lake Park Florida 33403  
City State Zip

rreade@lakepark  
Email  
florida.gov

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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Bill Number or Topic

Meeting Date

Committee

Amendment Barcode (if applicable)

Name

Phone

Address

Email

Street

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:

Concern for Fiscally Constrained 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. [2020-2022JointRules.pdf \(flsenate.gov\)](https://www.flsenate.gov/2020-2022JointRules.pdf)

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The Florida Senate

**APPEARANCE RECORD**

Meeting Date

3/25/25

Bill Number or Topic

1510

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Committee

Comm. Affairs

Amendment Barcode (if applicable)

Name

MAYOR Betty Resch

Phone

ST. 561-329-2706

Address

207 So L St

Email

BResch@a

Street

Lake Worth Beach 33460

LAKE WORTH BEACH FL

City

State

Zip

SoL

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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**APPEARANCE RECORD**

SB 1510

Meeting Date

3/25/2025

Bill Number or Topic

Committee

Community Affairs

Deliver both copies of this form to  
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Amendment Barcode (if applicable)

Name

Yvette Drucker

Phone

561-319-1150

Address

200 E. Palmetto Rd

Email

ydrucker@senate.fl.gov

Street

Boca Raton

City

FL

State

33432

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)



3-25-25

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

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1510

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name

Thomas Barnhorst

Phone

727 492 278

Address

11084 Duncan

Email

tbarnhorst@myseminole.com

Street

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

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3-25-2025

Meeting Date

1510

Bill Number or Topic

Community Affairs

Committee

Deliver both copies of this form to  
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Amendment Barcode (if applicable)

Name Al Shields

Phone 727 743 3229

Address 6553 Greenbriar Dr

Email ashields@myseminole.com

Street

Seminole

City

State

FL 33777

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**

1510

Bill Number or Topic

3/25/2025

Meeting Date

Community Affairs

Committee

Deliver both copies of this form to  
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Amendment Barcode (if applicable)

Name

Ann Toney-Deal

Phone

727 391 0204

Address

9199 113th St

Email

atoneydeal@myseminole.com

Street

Seminole FL 33772

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**

SB 1510

Bill Number or Topic

3/25/25

Meeting Date

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Florida League of Cities

Committee

Amendment Barcode (if applicable)

Name

Dawn Page

Phone

863-781-3127

Address

2746 Murphy Rd

Email

codeenforcement@bowlinggreenflorida.org

Street

Orlando

City

State

Zip

33865

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:

City of Bowling Green

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

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3-25-25

Meeting Date

FLC

Committee

1570 00062

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Pamela Durrence

Phone

850-260-1278

Address

104 E main st

Street

Email

citymanager@bowlinggreen  
fla.org

Bowling Green

City

FL

State

33434

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**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

---

Prepared By: The Professional Staff of the Committee on Community Affairs

---

BILL: SB 1512

INTRODUCER: Senator Avila

SUBJECT: Property Tax Exemption and Assessment Limitation on Long-term Leased Property

DATE: March 24, 2025

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

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Shuler	Fleming	CA	<b>Favorable</b>
2.			FT	
3.			RC	

---

**I. Summary:**

SB 1512 is linked to SJR 1510, which proposes an amendment to the Florida Constitution to allow the Legislature to provide the same homestead exemption and Save Our Homes benefits for additional properties subject to residential leases of 6 months or more which are owned by homesteaders already receiving those benefits on their permanent residences.

SB 1512 specifies the requirements for the new exemption and the method of assessing qualifying properties under the new assessment limitation and includes conforming administrative requirements.

The Revenue Estimating Conference has not adopted an impact estimate for this bill.

The bill will take effect on the effective date of the constitutional amendment proposed by SJR 1510 or a similar joint resolution having substantially the same intent and purpose. If approved by the electors in the next general election in November 2026, the proposed amendment and this bill will take effect on January 1, 2027.

**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 state 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>

### ***Homestead Property Tax Exemptions***

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 a \$25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.<sup>6</sup> An additional exemption applies to homestead property value between \$50,000 and \$75,000. This exemption is adjusted annually for inflation from the 2024 value of \$25,000 and does not apply to ad valorem taxes levied by school districts.<sup>7</sup>

Section 196.012(17), F.S., defines permanent residence to mean the “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. A person may have only one permanent residence at a time. . . .”

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

In 1992, Florida voters approved the Save Our Homes amendment to the Florida Constitution.<sup>8</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>9</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 considered portable because a homestead property owner may transfer this benefit when moving from one homestead property to another.<sup>10</sup>

---

<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. 1(a).

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

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

<sup>7</sup> *Id.* The percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100 is used to adjust the exemption, if such percent change is positive. *Id.* For the 2025 tax year, the exemption amount is \$25,722. *See* Volusia County Property Appraiser, Homestead Exemption, <https://vcpa.vcgov.org/exemption/homestead> (last visited Mar. 20, 2025).

<sup>8</sup> FLA. CONST. art. VII, s. 4(d). The Florida Legislature implemented the Save Our Homes amendment in s. 193.155, F.S.

<sup>9</sup> FLA. CONST. art. VII, s. 4(d).

<sup>10</sup> *See* FLA. CONST. art. VII, s. 4(d)(8); *see also* s. 193.155, F.S.

### ***Rental of Homestead Property***

Section 196.012(13), F.S., provides that “ ‘[r]eal estate used and owned as a homestead’ means real property to the extent provided in s. 6(a), Art. VII of the State Constitution, but less any portion thereof used for commercial purposes, with the title of such property being recorded in the official records of the county in which the property is located. Property rented for more than 6 months is presumed to be used for commercial purposes.”<sup>11</sup>

Both the homestead property tax exemption and the Save Our Homes assessment limitation may be lost by a property owner that abandons homestead property. Failure to maintain a homestead property as a permanent residence may constitute abandonment under certain circumstances.<sup>12</sup> Section 196.061(1), F.S., describes when renting a homestead property constitutes abandonment:

“The rental of all or substantially all of a dwelling previously claimed to be a homestead for tax purposes shall constitute the abandonment of such dwelling as a homestead, and the abandonment continues until the dwelling is physically occupied by the owner. However, such abandonment of the homestead after January 1 of any year does not affect the homestead exemption for tax purposes for that particular year unless the property is rented for more than 30 days per calendar year for 2 consecutive years.”

### ***Assessment of Nonhomestead Property***

Sections 4(g) and (h), Art. VII, of the Florida Constitution were created in January 2008, when Florida electors voted to provide an assessment limitation for residential real property containing nine or fewer units, and for all real property not subject to other specified classes or uses, respectively. For all levies, with the exception of school levies, the assessed value of property in each of these two categories may not be increased annually by more than 10 percent of the assessment in the prior year.<sup>13</sup>

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

**Section 1** creates s. 193.1553, F.S. to provide the new assessment limitation similar to Save Our Homes for additional residential properties subject to a lease of 6 months or more that are owned by homesteaders and that receive the new exemption similar to the homestead exemption. The method of assessing these properties is consistent with the current method for assessing homestead properties. Specifically, the section provides:

- The property is assessed each January 1 that the property is eligible, and the change in assessed value from the prior year’s assessed value may not exceed 3 percent or the change in CPI.
- If the assessed value is higher than the just value, the assessed value must be lowered to the just value.
- After a change in ownership, the property is assessed again at just value the following January 1, then the 3 percent/CPI assessment limitation applies. Change of ownership is

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<sup>11</sup> See also Florida Administrative Code Rule 12D-7.013(5): “Property used as a residence and also used by the owner as a place of business does not lose its homestead character. The two uses should be separated with that portion used as a residence being granted the exemption and the remainder being taxed.”

<sup>12</sup> See ss. 196.031 and 193.155, F.S.

<sup>13</sup> These constitutional provisions are implemented in ss. 193.1554 and 193.1555, F.S., respectively.



defined to mean any sale, foreclosure, or transfer of title, unless the exceptions to changes of ownership provided in the homestead assessment section (s. 193.155, F.S.) apply<sup>14</sup>.

- Changes, additions, and improvements are assessed at just value on the January 1 after they are substantially complete. Changes, additions, and improvements to property damaged by misfortune or calamity are included in the previous January 1 assessed value if the property after the change, addition, or improvement does not exceed 110 percent of the square footage of the property before the change, or 1500 square feet. Portions exceeding those thresholds are assessed at just value. If the property after the change is less than 100 percent of the property before damage, the assessed value is reduced by the value of the destroyed or removed portion of property. Changes, additions, or improvements are subject to the 3 percent/CPI assessment limitation and must be started within 5 years after the damage to be included in the previous January 1 assessed value. Changes, additions, and improvements include those made to common areas or to other property that benefit the assessed property, and such changes must be assessed at just value and apportioned among parcels benefitting from them.
- When property is destroyed or removed and not replaced, the assessed value of the parcel must be reduced by the assessed value of the destroyed or removed property.
- Property assessed solely on the basis of character or use, including agricultural property, property subject to conservation easements, and historically significant property, may not be assessed under this section. If such properties contain a residence under the same ownership, the residence and curtilage must be assessed separately according to the factors for considering just value specified in s. 193.011, F.S., to be subject to the new assessment limitation of this section.
- If a property is not eligible for this assessment limitation on January 1 of any year, it must be assessed pursuant to the 10 percent assessment limitations applicable to either nonhomestead property under s. 193.1554, F.S., or other real estate under s. 193.1555, F.S., as applicable. In such case, the basis for the 10 percent assessment limitation is the property's most recent assessed value under this new section. If the property becomes eligible to be assessed under this new section in a future year, the most recent year's assessed value must be used and is subject to this new assessment limitation.

**Section 2** makes a conforming change to s. 196.011, F.S., to require applicants for the new exemption under the bill to apply by March 1, just as other exemption applicants must. The application must list the address where the homesteader currently receives his or her homestead exemption and a copy of the lease for the property for which the homesteader is seeking the new exemption.

**Section 3** creates s. 196.034, F.S., to provide for an exemption similar to the homestead exemption for additional residential properties subject to a lease of 6 months or more that are owned by homesteaders. Specifically, the bill:

- Provides that eligible properties are entitled to a \$25,000 exemption, up to the assessed value, if the property owner currently receives the homestead exemption on a separate parcel that is also the property owner's permanent residence. The property for which the owner seeks the

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<sup>14</sup> Section 193.155(3)(a) lists several situations that are excepted from the requirement to reassess the property anew after a change in ownership and include, for example, when title is transferred between husband and wife following divorce.

new exemption must be, as of January 1, subject to a written lease of 6 months or more and rented to be used as a residence.

- Such properties are entitled to an additional \$25,000 exemption on the assessed value greater than \$50,000 for levies other than school levies.
- Properties that do not meet the requirements for a given year may not receive the exemptions for that year but may receive the exemptions in subsequent years if the requirements are met.
- Property that is uninhabitable because of damage or destruction by misfortune or calamity may continue to receive the exemptions if the property otherwise qualifies and the owner notifies the property appraiser of his or her intent to repair or rebuild. Such repairs or rebuilding must begin within 5 years after the damage or destruction, or the property is considered abandoned and no longer qualifies. After 5 years, an expired, lapsed, nonrenewed, or revoked permit for such repairs or rebuilding also constitutes abandonment.

**Section 4** amends s. 193.1554, F.S., to make a conforming change and clarify that property assessed pursuant to the new assessment limitation would not be considered nonhomestead property and would not be assessed as such.

**Section 5** amends s. 194.032, F.S., to make a conforming change and provide that a value adjustment board may hear appeals regarding a determination of whether a change of ownership or control has occurred under the new assessment limitation requirements.

**Section 6** provides that SB 1512 takes effect on the same date as SJR 1510 or a similar joint resolution, if approved by voters.

#### IV. Constitutional Issues:

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

Article VII, s. 18(b) of the State Constitution provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. The mandate requirement does not apply to laws having an insignificant impact,<sup>15</sup> which for Fiscal Year 2025-2026 is forecast at approximately \$2.4 million.

The Revenue Estimating Conference has not yet adopted an impact for this bill. However, staff anticipate this bill will have a significant negative impact on local government revenues if SJR 1510 were to be approved by voters. Therefore, this may be subject to the mandates provision.

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<sup>15</sup> FLA. CONST. art. VII, s. 18(d). An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. *See* Fla. S. Comm. on Cmty. Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Mar. 20, 2025).

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

None.

**C. Trust Funds Restrictions:**

None.

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

Article VII, s. 19 of the Florida Constitution requires that legislation that increases or creates taxes or fees be passed by a 2/3 vote of each chamber in a bill with no other subject. The bill does not increase or create new taxes or fees. Thus, the constitutional requirements related to new or increased taxes or fees do not apply.

**E. Other Constitutional Issues:**

None identified.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

The Revenue Estimating Conference has not yet adopted an impact for this bill.

**B. Private Sector Impact:**

If the linked proposed constitutional amendment (SJR 1510) is approved by 60 percent of voters in November 2026, additional properties will be eligible for exemptions equivalent to homestead exemptions and the Save Our Homes limitation, where applicable. This will result in a positive fiscal impact as property owners take advantage of ad valorem tax savings.

**C. Government Sector Impact:**

If the linked proposed constitutional amendment (SJR 1510) is approved by 60 percent of voters in November 2026, additional properties will be eligible for exemptions equivalent to homestead exemptions and the Save Our Homes limitation, where applicable. This will result in a negative fiscal impact on local governments as assessments on leased properties owned by homesteaders will be reduced.

**VI. Technical Deficiencies:**

Unlike s. 196.031, F.S., which implements the homestead exemption, the newly created s. 196.034, F.S. does not provide for various ownership structures. This may lead to confusion for assessment of properties where the owner of the homestead holds fractional ownership in leased properties that would otherwise fit the requirements of s. 196.034, F.S.

As of January 1, 2025, s. 196.031(1)(b), F.S., provides for the annual adjustment of the second homestead exemption according to the percentage change in the CPI. If the intent is for leased properties owned by homesteaders to be assessed in the same manner, s. 196.034, F.S. should also include the annual adjustment.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 193.1554, 194.032, 196.011

This bill creates the following sections of the Florida Statutes: 193.1553, 196.034

**IX. Additional Information:**

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

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

None.

**B. Amendments:**

None.

By Senator Avila

39-01052-25

20251512\_\_

A bill to be entitled  
An act relating to a property tax exemption and  
assessment limitation on long-term leased property;  
creating s. 193.1553, F.S.; providing that property  
that receives a certain tax exemption shall be  
assessed in a specified manner; providing that  
changes, additions, and improvements to such  
properties shall be assessed in a specified manner;  
providing exceptions and alternative assessments;  
providing construction; requiring property that no  
longer meets eligibility requirements to be assessed  
in an alternative manner; amending s. 196.011, F.S.;  
requiring the submission of an application containing  
specified information before receiving a specified tax  
exemption; amending s. 196.034, F.S.; providing  
specified tax exemptions for property that meets  
certain eligibility requirements; providing that  
certain damaged or destroyed property is eligible for  
the exemption if specified conditions are met;  
providing that if such conditions are not met, such  
property shall be considered abandoned for a specified  
purpose; amending ss. 193.1554 and 194.032, F.S.;  
conforming provisions to changes made by the act;  
providing a contingent effective date.

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

Section 1. Section 193.1553, Florida Statutes, is created  
to read:

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193.1553 Assessment of certain residential property subject to a long-term lease.—

(1) Property that receives the exemption under s. 196.034 shall be assessed under this section.

(2) Except as provided in subsection (4), property that meets the conditions of subsection (1) shall be assessed pursuant to this section as of January 1 of any year for which the property is eligible for assessment under this section, using the prior year's assessed value as the basis for any change in assessment. Any change resulting from such assessment shall not exceed the lower of the following:

(a) Three percent of the assessed value of the property for the prior year; or

(b) The percentage 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.

(3) If the assessed value of the property as calculated under subsection (2) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

(4) Property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (2) and (3). For purposes of this subsection, the term "change of ownership" means any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person, except if any

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of the provisions of s. 193.155(3) (a) apply.

(5) (a) Except as provided in paragraph (b) and s. 193.624, changes, additions, or improvements to property subject to this section shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

(b)1. Changes, additions, or improvements that replace all or a portion of property assessed under this section, including ancillary improvements, that are damaged or destroyed by misfortune or calamity shall be assessed upon substantial completion as provided in this paragraph. Such assessment must be calculated using the property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained, subject to the assessment limitations in subsections (2) and (3), when:

a. The square footage of the property as changed or improved does not exceed 110 percent of the square footage of the property before the damage or destruction; or

b. The total square footage of the property as changed or improved does not exceed 1,500 square feet.

2. The property's assessed value must be increased by the just value of that portion of the changed or improved property which is in excess of 110 percent of the square footage of the property before the damage or destruction or of that portion exceeding 1,500 square feet.

3. Property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the property's total square footage before the damage or destruction shall be assessed pursuant to

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subsection (6).

4. Changes, additions, or improvements assessed pursuant to this paragraph must be reassessed pursuant to subsection (2) in subsequent years. This paragraph applies to changes, additions, or improvements commenced within 5 years after the January 1 following the damage or destruction of the property.

(c) Changes, additions, or improvements include improvements made to common areas or other improvements made to property other than to the property by the owner or by an owner association, which improvements directly benefit the property. Such changes, additions, or improvements shall be assessed at just value, and the just value shall be apportioned among the parcels benefiting from the improvement.

(6) When property is destroyed or removed and not replaced, the assessed value of the parcel shall be reduced by the assessed value attributable to the destroyed or removed property.

(7) Only property that meets the conditions of subsection (1) is subject to this section. Any portion of property that is assessed solely on the basis of character or use pursuant to s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505, is not subject to this section. When property is assessed under s. 193.461, s. 193.501, or s. 193.505 and contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately, pursuant to s. 193.011, for the assessment to be subject to the limitation in this section.

(8)(a) If, after meeting the conditions of subsection (1) and receiving the benefit of the assessment limitation in



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subsections (2) and (3), the property does not meet the conditions of subsection (1) on January 1 of any year, the property shall instead be assessed pursuant to s. 193.1554(3) and (4) or s. 193.1555(3) and (4), as applicable, beginning with such year. Any change in assessment in the first year the property is assessed pursuant to s. 193.1554 or s. 193.1555 shall use the most recent year's assessed value under this section as the basis for adjustment, and may not revert to just value unless such property experiences a change of ownership or control as provided in s. 193.1554 or s. 193.1555.

(b) If the property meets the conditions of subsection (1) in a subsequent year, this section shall apply beginning with such year, and the application of the limitation in subsection (2) shall use the most recent year's assessed value as the basis for adjustment, even if the property was assessed in that year pursuant to s. 193.1554 or s. 193.1555.

Section 2. Paragraph (b) of subsection (1) of section 196.011, Florida Statutes, is amended, and subsection (14) is added to that section, to read:

196.011 Annual application required for exemption.—

(1)

(b) The form to apply for an exemption under s. 196.031, s. 196.034, s. 196.081, s. 196.091, s. 196.101, s. 196.102, s. 196.173, or s. 196.202 must include a space for the applicant to list the social security number of the applicant and of the applicant's spouse, if any. If an applicant files a timely and otherwise complete application, and omits the required social security numbers, the application is incomplete. In that event, the property appraiser shall contact the applicant, who may

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refile a complete application by April 1. Failure to file a complete application by that date constitutes a waiver of the exemption privilege for that year, except as provided in subsection (7) or subsection (9).

(14) Notwithstanding paragraph (7)(a), an applicant who is eligible to receive an exemption under s. 196.034 must file an application each year by March 1. Such application must include the address of the property at which the owner currently receives a homestead exemption, and an executed copy of the lease for the property to be exempted under s. 196.034.

Section 3. Section 196.034, Florida Statutes, is created to read:

196.034 Exemption of certain residential property subject to a long-term lease.—

(1)(a) Property that meets the following conditions is entitled to an exemption from all taxation up to the assessed valuation of \$25,000:

1. The owner of the property holds the legal or equitable title to a separate parcel that receives the exemption under s. 196.031 and such parcel is his or her permanent residence.

2. As of January 1 of the taxable year, the property is rented by the owner to one or more persons for residential use under a written lease that has a duration of 6 months or more.

(b) Every property that qualifies to receive the exemption provided in paragraph (a) is entitled to an additional exemption of up to \$25,000 on the assessed valuation greater than \$50,000 for all levies other than school district levies.

(c) Any property that does not meet the conditions of paragraph (a) for a given year may not receive the benefits

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provided in paragraphs (a) and (b) for such year unless subsection (2) applies, but the property may receive the benefits in paragraphs (a) and (b) in any future year for which all conditions in paragraph (a) are met.

(2) For purposes of this section, when property exempted under this section is damaged or destroyed by misfortune or calamity and the property is uninhabitable on the January 1 after the damage or destruction occurs, the property shall be considered to be subject to a long-term lease on January 1 and an existing exemption under this section shall continue if the property is otherwise qualified and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and the existing or another lessee will resume residency after the property is repaired or rebuilt. Failure by the property owner to commence the repair or rebuilding of the property within 5 years after the January 1 following the property's damage or destruction constitutes abandonment of the property as exempt under this section. After the 5-year period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for such repairs or rebuilding also constitutes abandonment of the property under this section.

Section 4. Subsection (1) of section 193.1554, Florida Statutes, is amended to read:

193.1554 Assessment of nonhomestead residential property.—

(1) As used in this section, the term "nonhomestead residential property" means residential real property that contains nine or fewer dwelling units, including vacant property zoned and platted for residential use, and that does not receive

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the exemption under s. 196.031 or s. 196.034.

Section 5. Paragraph (a) of subsection (1) of section 194.032, Florida Statutes, is amended to read:

194.032 Hearing purposes; timetable.—

(1)(a) The value adjustment board shall meet not earlier than 30 days and not later than 60 days after the mailing of the notice provided in s. 194.011(1); however, no board hearing shall be held before approval of all or any part of the assessment rolls by the Department of Revenue. The board shall meet for the following purposes:

1. Hearing petitions relating to assessments filed pursuant to s. 194.011(3).

2. Hearing complaints relating to homestead exemptions as provided for under s. 196.151.

3. Hearing appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under s. 196.011.

4. Hearing appeals concerning ad valorem tax deferrals and classifications.

5. Hearing appeals from determinations that a change of ownership under s. 193.155(3), a change of ownership or control under s. 193.1553(4), s. 193.1554(5), or s. 193.1555(5), or a qualifying improvement under s. 193.1555(5) has occurred.

Section 6. This act shall take effect on the effective date of the amendment to the State Constitution proposed by SJR 1510 or a similar joint resolution having substantially the same specific intent and purpose, if such amendment is approved at the next general election.

The Florida Senate

APPEARANCE RECORD

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SB 1512 (Avila)  
Bill Number or Topic

Amendment Barcode (if applicable)

Name

Meeting Date

Committee

Address

Street

City

State

Zip

Phone

Email

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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3/25/2025

Meeting Date

SB 1512

Bill Number or Topic

Community Affairs

Committee

Amendment Barcode (if applicable)

Name

Charles Chapman

Phone

863 234 8983

Address

301 S. Bronough St.

Street

Email

cchapman@fcities.com

Tallahassee

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:

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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S-001 (08/10/2021)

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3/25/25

Meeting Date

Community Affairs

Committee

SB 1512

Bill Number or Topic

Amendment Barcode (if applicable)

Name **JEFF SCALA**

Phone **727 637-4081**

Address **100 S Monroe St**

Street

**Tallahassee**

City

**FL**

State

**32301**

Zip

Email **jscala@fl-counties.com**

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 Association of Counties**

☐ 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)

3/25/2025  
Meeting Date  
Community Affairs  
Committee

The Florida Senate  
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SB 1512  
Bill Number or Topic

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Name Yvette Drucker  
Address 200 E. Palmetto Prk Rd.  
Street  
Boca Raton, FL 33432  
City State Zip

Amendment Barcode (if applicable)  
Phone 561-319-7990  
Email ydrucker@bocaaton-fl.gov

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:

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S-001 (08/10/2021)



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1510-1512

Bill Number or Topic

Amendment Barcode (if applicable)

3/15/25  
Meeting Date

Community Affairs  
Committee

Name

R. Monte Berendes

Phone

281-830-0734

Address

3575 S. Ocean Blvd #108

Email

Monteb19@gmail.com

Street

S. Palm Beach

FL

33480

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  
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Bill Number or Topic

Amendment Barcode (if applicable)

Meeting Date 3/25/25  
Committee 1510 / 1512

Name

Traui Callari

Phone

954-914-9190

Address

3918 Buchanan St.

Email

Tcallari@HollywoodFl.org

Street

Hollywood Fl.

State

33021

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:

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S-001 (08/10/2021)

The Florida Senate

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03/25/2025

Meeting Date

Community Affairs

Committee

HB 1510 / 1512

Bill Number or Topic

Amendment Barcode (if applicable)

Name

N'Kosi Jones

Phone

850-207-2808

Address

4829 Sally Blvd

Street

Bowling Green FL

City

State

33834

Zip

Email

commissioner2@  
bowlinggreenflorida.org

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)

3/25/25

The Florida Senate  
**APPEARANCE RECORD**

HB 1510 HB 1512

Meeting Date

Bill Number or Topic

Community Affairs

Committee

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

Amendment Barcode (if applicable)

Name

Harrison Hawery

Phone

863 202 6182

Address

105 N Ridgewood Drive

Email

harrisonhawery1@citysebring.com

Street

Sebring

City

FL

State

33870

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:

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

S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

3-25-2025

Meeting Date

SB1512

Bill Number or Topic

FLC

Committee

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

Amendment Barcode (if applicable)

Name Francisco Arceola

Phone 863-781-4867

Address 417 Lake Branch Rd  
Street

Email ~~city of~~ Commissioner 3 @ Bowling Green Florida org

Bowling Green FL 33834  
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:

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S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

Deliver both copies of this form to  
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03/25/2025  
Meeting Date

Community Affairs  
Committee

SB 1512

Bill Number or Topic

Amendment Barcode (if applicable)

Name

N'Kosi Jones

Phone

850-207-2808

Address

4829 Sally Blvd.  
Street

Email

Commissioner2@  
bowlinggreen-florida.org

Bowling Green FL  
City State

33834  
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:

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S-001 (08/10/2021)

3/25/25

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

SB 1512

Bill Number or Topic

Florida League of Cities  
Committee

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

Amendment Barcode (if applicable)

Name

Dawn Page

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Email

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florida.org

Street

Ona

City

FL

State

33865

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:

City of Bowling Green

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

S-001 (08/10/2021)

The Florida Senate

# APPEARANCE RECORD

3-25-25

Meeting Date

FLC

Committee

1512

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Pamela Durrance

Phone

850 260-1278

Address

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Street

Email

citymanager@bawlinggreenfla.org

Bawling Green

City

State

FL

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**  
**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 Community Affairs

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BILL: SB 1594

INTRODUCER: Senator McClain

SUBJECT: Housing

DATE: March 24, 2025

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

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Shuler	Fleming	CA	<b>Pre-meeting</b>
2.			FT	
3.			RC	

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## I. Summary:

SB 1594 makes various changes related to the funding of affordable housing projects.

Specifically, the bill:

- Revises the definition of “urban infill” to allow the \$150 million dedicated by the Live Local Act to be used for additional project types.
- Prohibits FHFC from imposing certain financing requirements on affordable housing projects
- Revises the definition of a qualified contract as it relates to projects approaching the 15<sup>th</sup> year that receive Low-Income Housing Tax Credits.
- Revises the definition of “qualified project” to allow for additional projects to receive State Housing Tax Credits.
- Revises eligibility requirements to allow for additional properties to qualify for property tax exemptions, including under the Affordable Housing Exemption for Nonprofits, the Nonprofit Land Lease Exemption, the 15<sup>th</sup> Year Exemption, the Missing Middle Exemption, the Exemption for the First 15 Years, and the Local Option Exemption.
- Revised the definition of “infrastructure” to allow the Local Government Infrastructure Tax to be used for additional project types.
- Creates the Florida Housing Revitalization Act to allow a new corporate income tax and insurance premium credit for expenses for rehabilitating historic properties to be used as affordable and workforce housing.

The bill takes effect July 1, 2025.

## II. Present Situation:

The Present Situation for each issue is described below in Section III. Effect of Proposed Changes.

### III. Effect of Proposed Changes:

#### *Present Situation:*

#### **Affordable Housing**

One major goal at all levels of government is to ensure that citizens have access to affordable housing. Housing is considered affordable when it costs less than 30 percent of a family's gross income. A family paying more than 30 percent of its income for housing is considered "cost burdened," while those paying more than 50 percent are considered "extremely cost burdened."<sup>1</sup>

What makes housing "affordable" is a decrease in monthly rent so that income eligible households can pay less for the housing than it would otherwise cost at "market rate."<sup>2</sup> Lower monthly rent payment is a result of affordable housing financing that comes with an enforceable agreement from the developer to restrict the rent that can be charged based on the size of the household and the number of bedrooms in the unit.<sup>3</sup> The financing of affordable housing is made possible through government programs such as the federal Low-Income Housing Tax Credit Program and the Florida's State Housing Initiatives Partnership and the State Apartment Incentive Loan program.<sup>4</sup>

Resident eligibility for Florida's state and federally funded housing programs is typically governed by area median income (AMI) levels. These levels are published annually by the U.S. Department of Housing and Urban Development for every county and metropolitan area.<sup>5</sup> Florida Statutes categorizes the levels of household income as follows:

- Extremely low income – households at or below 30% AMI;<sup>6</sup>
- Very low income – households at or below 50% AMI;<sup>7</sup>
- Low income – households at or below 80% AMI;<sup>8</sup> and
- Moderate income – households at or below 120% AMI.<sup>9</sup>

#### **Florida Housing Finance Corporation**

The Florida Housing Finance Corporation (FHFC) is a public-private entity created by the Legislature in 1997 to assist in providing a range of affordable housing opportunities for Floridians.<sup>10</sup> The FHFC is a corporation held by the state and housed within the Department of

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<sup>1</sup> National Low Income Housing Coalition, *About the Gap Report*, <https://nlihc.org/gap/about> (last visited Mar. 22, 2025).

<sup>2</sup> The Florida Housing Coalition, *Affordable Housing in Florida*, 3, available at: <https://flhousing.org/wp-content/uploads/2022/07/Affordable-Housing-in-Florida.pdf> (last visited Mar. 22, 2025).

<sup>3</sup> *Id.*

<sup>4</sup> *See id.*

<sup>5</sup> *See* U.S. Department of Housing and Urban Development, *Income Limits*, <https://www.huduser.gov/portal/datasets/il.html#year2024> (last visited Mar. 22, 2025).

<sup>6</sup> Section 420.0004(9), F.S.

<sup>7</sup> Section 420.0004(17), F.S.

<sup>8</sup> Section 420.0004(11), F.S.

<sup>9</sup> Section 420.0004(12), F.S.

<sup>10</sup> Chapter 97-167, Laws of Fla. From 1980 through 1997, the former Florida Housing Finance Agency, placed within the former Department of Community Affairs, performed similar duties. *See* ch. 80-161, and ch. 97-167, s. 7, Laws of Fla.

Commerce (department). The FHFC is a separate budget entity and its operations are not subject to control, supervision, or direction by the department.<sup>11</sup>

The goal of the FHFC is to increase the supply of safe, affordable housing for individuals and families with very low to moderate incomes by stimulating investment of private capital and encouraging public and private sector housing partnerships.<sup>12</sup> As a financial institution, the FHFC administers federal and state resources to finance the development and preservation of affordable rental housing and assist homebuyers with financing and down payment assistance.<sup>13</sup>

### ***Housing Trust Funds***

The State Housing Trust Fund, administered by the FHFC,<sup>14</sup> was created “to be used for new construction and substantial rehabilitation of housing, to improve the state’s ability to serve first-time homebuyers, and to increase the affordability and availability of the housing stock in the State of Florida.”<sup>15</sup> The 1992 Sadowski Act increased documentary stamp tax rates and provided for a certain proportion of documentary stamp tax revenues to be distributed to the State Housing Trust Fund.<sup>16</sup> A large portion of these funds are utilized in the State Apartment Incentive Loan (SAIL) Program.<sup>17</sup>

The Local Government Housing Trust Fund, administered by the FHFC,<sup>18</sup> is used to fund the State Housing Initiatives Partnership (SHIP) Program, which was created “for the purpose of providing funds to local governments as an incentive for the creation of partnerships to produce and preserve affordable housing.”<sup>19</sup>

### ***State Apartment Incentive Loan (SAIL) Program***

The SAIL Program is administered by the FHFC and provides low-interest loans on a competitive basis to multifamily affordable housing developers.<sup>20</sup> These funds often serve to bridge the gap between the development’s primary financing and the total cost of the development. SAIL dollars are available for developers proposing to construct or substantially rehabilitate multifamily rental housing.<sup>21</sup>

At a minimum, developments financed by SAIL must set aside 20 percent of units for households at or below 50 percent of AMI, or if the development also receives Low Income

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<sup>11</sup> Section 420.504(1), F.S.

<sup>12</sup> See ss. 420.502 and 420.511, F.S.

<sup>13</sup> Florida Housing Finance Corporation, *Overview of Florida Housing Finance Corporation*, 1 (July 2017) available at <https://www.floridahousing.org/docs/default-source/aboutflorida/august2017/august2017/tab8.pdf> (last visited Mar. 22, 2025)

<sup>14</sup> Section 420.0005, F.S.

<sup>15</sup> Chapter 88-376, s. 2, Laws of Fla.; s. 420.003(5), F.S. (1988).

<sup>16</sup> Florida Housing Finance Corporation, *William E. Sadowski Affordable Housing Act*, available at <https://www.floridahousing.org/docs/default-source/aboutflorida/sadowski-outline.pdf?sfvrsn=2> (last visited Mar. 22, 2025)

<sup>17</sup> *Id.*

<sup>18</sup> Section 420.9079, F.S.

<sup>19</sup> Chapter 92-317, s. 32, Laws of Fla.; s. 420.9072, F.S. (1992).

<sup>20</sup> Section 420.5087, F.S.

<sup>21</sup> Florida Housing Finance Corporation, *State Apartment Incentive Loan*, <https://floridahousing.org/programs/developers-multifamily-programs/state-apartment-incentive-loan> (last visited Mar. 22, 2025).

Housing Tax Credits (LIHTC),<sup>22</sup> 40 percent of units for households up to 60 percent of AMI.<sup>23</sup> Loan interest rates are set at zero percent for those developments that maintain 80 percent of their occupancy for farmworkers, commercial fishing workers or homeless people.<sup>24</sup> The interest rates are set at one percent for all other developments.<sup>25</sup> Generally, loans are issued for 15 years and cannot exceed 25 percent of the total development cost.<sup>26</sup>

SAIL funding is distributed by the FHFC through a competitive solicitation process.<sup>27</sup> Each year the FHFC issues several requests for application, formal offers of funding that require hopeful developers to give the FHFC detailed information related to the development. These requests for application vary by geography and needs of the community, based on a statewide market study.<sup>28</sup> Applications are then reviewed and scored by the FHFC, based on a number of criteria, and awards are made from the highest scoring applications.<sup>29</sup>

The same competitive solicitation process is used to distribute many different types of funding routed through the FHFC. The FHFC is the state's administrator for all federal affordable housing programs, which include LIHTC, HOME investment partnerships and the National Housing Trust Fund program via the HUD, and Multifamily Mortgage Revenue Bonds. The process is also used for other state programs such as the Elderly Housing Community Loan Program.<sup>30</sup> Certain funding sources can also be paired to ensure a greater number of projects are funded.

### ***State Housing Initiatives Partnership (SHIP) Program***

The SHIP Program was created in 1992<sup>31</sup> to provide funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. The SHIP program provides funds to all 67 counties and 52 Community Development Block Grant<sup>32</sup> entitlement cities on a population-based formula to finance and preserve

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<sup>22</sup> Low Income Housing Tax Credits are provided by the Department of Housing and Urban Development that provide financing for low income housing developments. Credits are allocated to states on a per capita basis and state-level administration is performed by FHFC. Eligible developments are income-limited similarly to SAIL requirements. *See* Office of the Comptroller of the Currency, *Low-Income Housing Tax Credits: Affordable Housing Investment Opportunities for Banks*, (Apr. 2014) available at <https://www OCC.gov/publications-and-resources/publications/community-affairs/community-developments-insights/pub-insights-mar-2014.pdf> (last visited Mar. 22, 2025).

<sup>23</sup> Section 420.5087(6), F.S.

<sup>24</sup> *Supra* note 21.

<sup>25</sup> *Id.*

<sup>26</sup> Sections 420.5087(4) and (6), F.S.

<sup>27</sup> Section 420.5087(1), F.S.

<sup>28</sup> *Id.*, *see also* Fla. Admin. Code R. Ch 67-60.

<sup>29</sup> For the full list of statutory criteria, *see* s. 420.5087(6)(c), F.S. Additional criteria and scoring mechanics can be set by FHFC.

<sup>30</sup> For more on the programs referred to in this paragraph, *see generally* Florida Housing Finance Corporation, *2023 Annual Report*, available at [https://issuu.com/fhfc/docs/2023\\_annual\\_report](https://issuu.com/fhfc/docs/2023_annual_report) (last visited Mar. 22, 2025).

<sup>31</sup> Chapter 92-317, Laws of Fla.

<sup>32</sup> The CDBG program is a federal program created in 1974 that provides funding for housing and community development activities. U.S. Dep't of Housing and Urban Development, *The Community Development Block Grant (CDBG) Program-Frequently Asked Questions*, available at <https://www.hudexchange.info/sites/onecpd/assets/File/The-Community-Development-Block-Grant-FAQ.pdf> (last visited Mar. 23, 2025).

affordable housing based on locally adopted housing plans.<sup>33</sup> The program was designed to serve very-low, low-, and moderate-income families and is administered by the FHFC. SHIP funds may be used to pay for emergency repairs, rehabilitation, down payment and closing cost assistance, impact fees, construction and gap financing, mortgage buydowns, acquisition of property for affordable housing, matching dollars for federal housing grants and programs, and homeownership counseling.<sup>34</sup>

Funds are expended per each local government's adopted Local Housing Assistance Plan (LHAP), which details the housing strategies it will use.<sup>35</sup> Local governments submit their LHAPs to the FHFC for review to ensure that they meet the broad statutory guidelines and the requirements of the program rules. The FHFC must approve an LHAP before a local government may receive SHIP funding.<sup>36</sup>

Certain statutory requirements restrict a local government's use of funds made available under the SHIP program (excluding amounts set aside for administrative costs):

- At least 65 percent of SHIP funds must be reserved for home ownership for eligible persons;<sup>37</sup>
- Up to 25 percent of SHIP funds may be reserved for allowed rental services for eligible persons or for security and utility deposit assistance, eviction prevention, or a rent subsidy program for very-low-income households with an adult with special needs or who is homeless for not more than 12 months.<sup>38</sup>
- At least 75 percent of SHIP funds must be reserved for construction, rehabilitation, or emergency repair of affordable, eligible housing;<sup>39</sup> and
- At least 20 percent of SHIP funds must serve persons with special needs;<sup>40</sup>
- Up to 20 percent of SHIP funds may be used for manufactured housing;<sup>41</sup> and
- At least 30 percent of SHIP funds must be used for awards to very-low-income persons or eligible sponsors serving very-low-income persons, and another 30 percent must be used for awards for low-income-persons or eligible sponsors serving low-income persons.<sup>42</sup>

<sup>33</sup> See ss. 420.907-420.9089, F.S.; Florida Housing Finance Corporation, *State Housing Initiatives Partnership (SHIP) Program: Program Overview and Procedures Manual*, (Mar 2021), available at [https://www.floridahousing.org/docs/default-source/programs/ship-procedures-manual-online.pdf?sfvrsn=cc53367b\\_4](https://www.floridahousing.org/docs/default-source/programs/ship-procedures-manual-online.pdf?sfvrsn=cc53367b_4) (last visited Mar. 23, 2025).

<sup>34</sup> See Section 420.9072(7), F.S.; Florida Housing Finance Corporation, *State Housing Initiatives Partnership (SHIP)*, <https://www.floridahousing.org/programs/special-programs/ship---state-housing-initiatives-partnership-program> (last visited Mar. 23, 2025).

<sup>35</sup> Section 420.9075, F.S. Section 420.9075(3), F.S., outlines a list of strategies LHAPs are required and encouraged to employ, such as helping those affected by mobile home park closures, encouraging innovative housing design to reduce long-term housing costs, preserving assisted housing, and reducing homelessness.

<sup>36</sup> Sections 420.9072(2) and (3), F.S.

<sup>37</sup> Section 420.9075(5)(a), F.S. "Eligible person" or "eligible household" means one or more natural persons or a family determined by the county or eligible municipality to be of very low income, low income, or moderate income based upon the annual gross income of the household. S. 420.9071(11), F.S.

<sup>38</sup> Section 420.9075(5)(b), F.S.

<sup>39</sup> Section 420.9075(5)(c), F.S.

<sup>40</sup> Section 420.9075(5)(d), F.S.

<sup>41</sup> Section 420.9075(5)(e), F.S.

<sup>42</sup> Section 420.9075(5)(g)2., F.S.

### ***General Revenue Service Charge Redirect for SAIL Program***

Section 201.15, F.S., prescribes the distribution of revenues from the excise tax on documents. After payments on certain outstanding bonds and a distribution to the Land Acquisition Trust Fund, eight percent of total collections is deducted as the General Revenue service charge required by s. 215.20(1), F.S. This charge is intended to represent a share of the cost of general government. The remaining revenues from the excise tax on documents are distributed to various trust funds, including the State Housing and Local Government Housing Trust Funds, pursuant to s. 201.15, F.S.

In 2023, the Live Local Act provided for \$150 million to be redirected annually from the General Revenue service charge to the State Housing Trust Fund for use in the SAIL program, with certain priorities and goals attached. These goals included projects focused on infill and maximizing existing infrastructure, the use and lease of public lands, projects near military installations, and projects meeting the needs of certain groups such as the elderly and those aging out of foster care. This funding is annually recurring and is scheduled to be repealed on July 1, 2033.

### ***Effect of Proposed Changes:***

**Section 10** amends s. 420.50871, F.S., to define the term “urban infill” to mean the development of vacant parcels in otherwise built-up areas where public facilities such as sewer systems, roads, schools, and recreation areas are already in place and the average residential density is at least five dwelling units per acre, the average nonresidential intensity is at least a floor area ratio of 1.0 and vacant, developable land does not constitute more than 10 percent of the area. Under the bill, it also includes the development or redevelopment of mobile home parks and manufactured home communities that meet the urban infill criteria and the criteria for redevelopment of an existing affordable housing development under the section.

The bill prohibits FHFC from requiring projects financed under the General Revenue service charge redirect to use LIHTC credits or tax-exempt bond financing.

### ***Present Situation:***

### **Live Local Program” - Tax Credit Program benefiting SAIL Program**

Described below are select taxes imposed by Florida on certain businesses and products within the state.

- **Corporate Income Tax:** Florida imposes a 5.5 percent tax on the taxable income of certain corporations and financial institutions doing business in Florida.<sup>43</sup> Corporate income tax is remitted to the DOR and distributed to the General Revenue Fund.
- **Insurance Premium Tax:** Florida imposes a 1.75 percent tax on most Florida insurance premiums.<sup>44</sup> Insurance premium taxes are paid by insurance companies under ch. 624, F.S., and are remitted to the DOR. These revenues are distributed to the General Revenue Fund with additional distributions to the Insurance Regulatory Trust Fund, the Police &

<sup>43</sup> Sections 220.11(2) and 220.63(2), F.S.

<sup>44</sup> Section 624.509, F.S. (Different tax rates apply to wet marine and transportation insurance, self-insurance, and annuity premiums.)

Firefighters Premium Tax Trust Fund, and the Emergency Management Preparedness & Assistance Trust Fund.

In 2023, The Live Local Act created s. 420.50872, F.S., to establish the “Live Local Program,” a tax credit program benefiting the SAIL program. Under the Live Local Program, businesses that make monetary donations to the FHFC to fund the SAIL program may receive a dollar-for-dollar credit against either corporate income or insurance premium taxes.

The FHFC must expend all of the contributions received under the Live Local Program for the SAIL program. From the amount received, the FHFC may use up to \$25 million to provide loans for the construction of large-scale projects of significant regional impact. These projects must include a substantial civic, educational, or health care component, and may incorporate commercial use. Such a loan must be made in accordance with the practices and policies of the SAIL program, through a competitive application process, and must not exceed 25 percent of the development’s total costs.

*Effect of Proposed Changes:*

**Section 11** amends s. 420.50872, F.S. to prohibit FHFC from requiring projects financed under the General Revenue service charge redirect to use LIHTC credits or tax-exempt bond financing.

*Present Situation:*

**Low Income Housing Tax Credits - Qualified Contracts**

Of the affordable housing financing options provided by the federal government, LIHTC<sup>45</sup> are among the most commonly used. When a property is financed using LIHTC the federal government typically requires the property be utilized for affordable housing for at least 30 years.<sup>46</sup> This time period is divided into the first 15 years, the “initial compliance period,” and the rest, an “extended use period.”<sup>47</sup>

After 14 years the owner of an affordable housing development may request that the FHFC seek a purchaser who will continue to operate the affordable portions of the development as affordable housing, what’s referred to as the “qualified contract process.”<sup>48</sup> Many developments, particularly those who receive the most lucrative LIHTC, waive the right to enter this process,

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<sup>45</sup> Low Income Housing Tax Credits are provided by the federal government to rental housing developers in exchange for a commitment to provide affordable rents and are usually sold to investors to raise project equity. Under the LIHTC program, successful applicants are provided with a dollar-for-dollar reduction in federal tax liability in exchange for the development or rehabilitation of units to be occupied by very low- and low-income households. Florida Housing Finance Corporation, Housing Credits, <https://www.floridahousing.org/programs/developers-multifamily-programs/low-income-housing-tax-credits> (last visited Mar. 23, 2025).

<sup>46</sup> Internal Revenue Code s. 42(h)(6)(A). See also U.S. Dep’t of Housing and Urban Development, *What Happens to Low-Income Housing Tax Credit Properties at Year 15 And Beyond?* 6-7 (Aug. 2012) available at [https://www.huduser.gov/publications/pdf/what\\_happens\\_lihtc\\_v2.pdf](https://www.huduser.gov/publications/pdf/what_happens_lihtc_v2.pdf) (last visited Mar. 23, 2025), [hereinafter *What Happens to LIHTC*].

<sup>47</sup> *What Happens to LIHTC*, *supra* note 46, at 7.

<sup>48</sup> *What Happens to LIHTC*, *supra* note 46, at 38.



and must remain affordable housing for the duration of the agreed upon time.<sup>49</sup> After a developer requests a qualified contract, if the FHFC is unable to present a buyer during the subsequent 1-year period the extended use period of the property as affordable housing will end, and the property can be utilized for market-rate housing.<sup>50</sup>

This “qualified contract process” relies on the FHFC marketing the property and returning to the owner with a “bona fide contract,”<sup>51</sup> showing that they have found a buyer in order to maintain the affordable housing requirement. The price for the affordable housing portion of the sale is set according to a formula designed to give the owner an inflation adjusted return on its original equity contribution.<sup>52</sup>

If the FHFC is able to procure a purchaser and present the owner with such a bona fide contract within the one year period, regardless of whether the owner accepts, rejects, or fails to act upon the contract, the property will continue to be subject to its extended use agreement as affordable housing.<sup>53</sup> If the owner accepts the offer, the property will be sold to the purchaser. If the owner rejects the offer or fails to act upon the offer, the owner will continue to be subject to the extended use agreement and cannot submit another qualified contract request for the development.

In 2022, the Legislature codified certain definitions and procedures related to the qualified contract process. In doing so, the moment when a bona fide contract becomes a qualified contract shifted from when the purchaser makes the first deposit to when the second earnest money deposit is made.<sup>54</sup>

The Live Local Act amended s. 420.503(36), F.S., to provide that the FHFC shall deem a bona fide contract to be a qualified contract at the time the bona fide contract is presented to the owner and the initial earnest money deposit is deposited in escrow, as opposed to when the second deposit is made.

<sup>49</sup> See U.S. Dep’t of the Treasury, *Housing Crisis in Focus: LIHTC Best Practices to Discourage Qualified Contracts and Keep Housing Affordable for Longer*, (Dec. 12, 2024) <https://home.treasury.gov/news/featured-stories/housing-crisis-in-focus-lihtc-best-practices-to-discourage-qualified-contracts-and-keep-housing-affordable-for-longer> (last visited Mar. 23, 2025).

<sup>50</sup> Internal Revenue Code s. 42(h)(6)(E)(i)(II).

<sup>51</sup> A “bona fide contract” is defined in s. 420.503(4), F.S., to mean a certain and unambiguous offer to purchase the development for an amount equaling or exceeding the qualified contract purchase price which is made in good faith by a qualified purchaser with the intent that such offer result in the execution of an enforceable, valid, and binding contract to purchase and which includes:

(a) A requirement for the purchaser to make an initial nonrefundable earnest money deposit of at least \$50,000, to be placed in escrow, unless waived in writing by the owner; and

(b) A requirement for the purchaser to make a second nonrefundable earnest money deposit equal to 3 percent of the qualified contract price within 15 business days after the end of the due diligence period, unless waived in writing by the owner and subject to any rights reserved by the purchaser in the event of the owner's failure to deliver insurable title or in the event of the owner's default.

A bona fide contract may require that the initial earnest money deposit and the second earnest money deposit be refundable in the event of the owner's failure to deliver insurable title at closing; the owner's termination of a fully executed contract due to a reason other than the default of the purchaser, or as may be provided for in the contract; or the owner's default.

<sup>52</sup> Internal Revenue Code s. 42(h)(6)(F).

<sup>53</sup> Fla. Admin. Code R. 67-48.031(10).

<sup>54</sup> Chapter 2022-194, s. 1, Laws of Fla.



*Effect of Proposed Changes:*

**Section 9** amends s. 420.503(36), F.S., to undo the change made by the Live Local Act and once again provide that the FHFC shall deem a bona fide contract to be a qualified contract at the time the second earnest money deposit is deposited in escrow.

*Present Situation:***State Housing Tax Credit Program**

Sections 420.5093 and 220.185, F.S., work in tandem to provide for the State Housing Tax Credit (SHTC) Program for purposes of increasing the supply of affordable housing in urban areas of the state. Unlike the federal LIHTC Program<sup>55</sup> which is exclusively for rental development, the SHTC Program may be used for single family development, commercial facilities associated with housing and, more generally, allows for mixed use projects.<sup>56</sup> Additionally, Florida Statutes provide for the credit to be used in urban areas, rather than throughout the state as allowed by the federal LIHTC.<sup>57</sup>

Similar to the LIHTC Program, the SHTC Program allows for credits of up to 9 percent for designated projects. The total tax credits allocated is defined as the total credits pledged over a 5-year period for all projects. FHFC is authorized to establish procedures for the allocation and distribution of the SHTC Program.<sup>58</sup> FHFC must prepare an annual plan, which must be approved by the Governor, containing general guidelines for the SHTC Program.<sup>59</sup>

The total amount of credits allocated for all projects may not exceed the amount appropriated for the SHTC Program in the General Appropriations Act.<sup>60</sup> Established in 1999,<sup>61</sup> the SHTC Program received an initial General Revenue appropriation of \$2.5 million.<sup>62</sup> No credits were issued that year and therefore no appropriated funds were utilized. The SHTC has received no additional appropriations since 1999.<sup>63</sup>

*Effect of Proposed Changes:*

**Section 7** amends the definition of “qualified project” under s. 220.185, F.S., to include qualified low-income projects,<sup>64</sup> where 100 percent of the projects are restricted to serve low-income residents. This will make developers of such projects eligible for tax credits under the SHTC Program if the program receives appropriations in the future.

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<sup>55</sup> See Tax Reform Act of 1986 (P.L. 99-514).

<sup>56</sup> Sections 420.5093(2) and (3), F.S.

<sup>57</sup> Sections 420.5093(1) and (3), F.S.

<sup>58</sup> Section 420.5093(2), F.S.

<sup>59</sup> *Id.*

<sup>60</sup> Section 220.185(2)(b), F.S.

<sup>61</sup> Chapter 99-378, ss. 19-20, Laws of Fla.

<sup>62</sup> Chapter 99-378, s. 26, Laws of Fla.

<sup>63</sup> Office of Program Policy Analysis and Government Accountability, *State Low-Income Housing Tax Credits*, (Oct. 2023).

<sup>64</sup> Defined under section 42(g) of the Internal Revenue Code to include projects where 20 percent of units for households at or below 50 percent of AMI, 40 percent of units for households up to 60 percent of AMI, or 40 percent or more are rent-restricted and occupied by individuals who don't exceed the imputed income limit.

The bill prohibits projects financed under SAIL or SHIP or that have received LIHTC credits from FHFC from qualifying under the SHTC Program.

*Present Situation:*

**Land Use Preemption for Affordable Multifamily Developments**

In 2023, the Live Local Act amended ss. 125.01055 and 166.04151, F.S., to preempt counties and municipalities, respectively, on zoning, density, and height for certain multi-family rental developments in commercial, industrial, and mixed-use areas.<sup>65</sup> Specifically, a county or municipality must authorize multifamily and mixed-use residential<sup>66</sup> as allowable uses in any area zoned for commercial, industrial, or mixed-use if at least 40 percent of the units will be affordable for at least 30 years and serve incomes up to 120% AMI. A county or municipality may not require a zoning, land use change, or a comprehensive plan amendment for the building height, zoning, floor area ratio,<sup>67</sup> and densities for developments proposed under this law.

A county or municipality may not restrict the density of such development below the highest allowed density on any unincorporated land in the county where residential development is allowed. Additionally, a county or municipality may not restrict the height of such development below the highest allowed height for a commercial or residential development in its jurisdiction within 1 mile of the proposed development or 3 stories, whichever is higher, with certain exceptions for proposed developments near single-family homes.

An application for such development must be administratively approved and no further action is required from the board of county commissioners or governing body of the municipality if the development satisfies the county's land development regulations for multifamily in areas zoned for such use and is otherwise consistent with the jurisdiction's comprehensive plan.

These provisions from the Live Local Act are scheduled to expire on October 1, 2033.

**Ad Valorem Tax Exemptions for Affordable Multi-family Housing Projects**

The ad valorem tax<sup>68</sup> or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts based on the taxable value of property as of January 1 of each year.<sup>69</sup> The Florida Constitution allows the Legislature to exempt from ad valorem taxation portions of property that are used predominantly for educational, literary, scientific, religious or

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<sup>65</sup> Ch. 2023-17, Laws of Fla., codified at sections 125.01055(7) and 166.04151(7), F.S.

<sup>66</sup> At least 65 percent of the total square footage must be used for residential purposes.

<sup>67</sup> “Floor area ratio” was incorporated by ch. 2023-17, Laws of Fla.

<sup>68</sup> For an in-depth review of ad valorem taxation and the specific taxes discussed herein, see Florida Senate Committee on Appropriations, *Bill Analysis and Fiscal Impact Statement, CS/SB 102 (2023)* pages 30-34, Feb. 24, 2023, available at <https://flsenate.gov/Session/Bill/2023/102/Analyses/2023s00102.ap.PDF> (last visited Mar. 21, 2025).

<sup>69</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.

charitable purposes.<sup>70</sup> The Legislature has implemented these exemptions and set forth criteria to determine whether property is entitled to such an exemption.<sup>71</sup>

In 1999, the Legislature authorized a charitable use property tax exemption for property owned by a nonprofit corporation that provides affordable housing.<sup>72, 73</sup> Currently, the exemption is limited to only those portions of the property that house persons or families whose income does not exceed 120 percent of the median income of the state, the metropolitan area, or the county where the person lives, whichever is greater.<sup>74</sup>

In 2017, the Legislature authorized a charitable use property tax discount for property with an agreement with the FHFC where more than 70 of the units provide affordable housing. The discount is limited to only those portions of the property that house persons or families whose income does not exceed 80 percent of the median income of the state, the metropolitan area, or the county where the person lives, whichever is greater. The tax discount amounted to 50 percent of the taxable value of eligible units and was applicable to taxes assessed after the 15th completed year of an agreement with the FHFC.<sup>75</sup> In 2021, the Legislature increased the 50 percent discount to a full exemption.<sup>76</sup>

### ***Nonprofit Land Lease Exemption***

The Live Local Act, which became law in 2023, amended s. 196.1978(1), F.S., to provide that land owned entirely by a nonprofit entity which is leased for at least 99 years for the purpose of and is in fact used for providing affordable housing for extremely-low-, very-low-, low-, or moderate-income persons or families is exempt from ad valorem taxation.<sup>77</sup> In order to receive this exemption, the improvements on the land being used for affordable housing purposes must encompass more than half the square footage of all improvements on the land.

### ***Property Tax Exemption for Newly Constructed Developments – The “Missing Middle”***

The Live Local Act also established a new ad valorem tax exemption for owners of newly constructed multifamily rental developments who use a portion of the development to provide affordable housing.<sup>78</sup> Eligible property includes units in a newly constructed multifamily development containing more than 70 units dedicated to housing natural persons or families below certain income thresholds.<sup>79</sup> However, units subject to an agreement with Florida Housing Finance Corporation (FHFC) are not eligible for the exemption.<sup>80</sup>

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<sup>70</sup> Art. VII, s. 3(a), FLA. CONST.

<sup>71</sup> Section 196.196, F.S.

<sup>72</sup> Chapter 99-378, s. 15, Laws of Fla. (creating s. 196.1978, F.S., effective July 1, 1999).

<sup>73</sup> The not-for-profit corporation must qualify as charitable under s. 501(c)(3) of the Internal Revenue Code and other federal regulations. *See* 26 U.S.C. s. 501(c)(3) (“charitable purposes” include relief of the poor, the distressed or the underprivileged, the advancement of religion, and lessening the burdens of government).

<sup>74</sup> Section 196.1978(1)(a), F.S.

<sup>75</sup> Ch. 2017-36, s. 6, Laws of Fla., codified as s. 196.1978(2)(a), F.S. (2018).

<sup>76</sup> Ch. 2021-31, s. 10, Laws of Fla., codified as s. 196.1978(2)(a), F.S. (2022).

<sup>77</sup> Ch. 2023-17, s. 8, Laws of Fla., codified as s. 196.1978(1)(b), F.S. (2024).

<sup>78</sup> Ch. 2023-17, s. 8, Laws of Fla., codified as s. 196.1978(3), F.S. (2024).

<sup>79</sup> Section 196.1978(3)(b), F.S.

<sup>80</sup> Section 196.1978(3)(k), F.S.

“Newly constructed” is defined as an improvement substantially completed within five years before the property owner’s first application for the exemption.<sup>81</sup> The units must be occupied by such individuals or families and rent limited so as to provide affordable housing at either the 80 or 120 percent AMI threshold.<sup>82</sup> Rent for such units may not exceed 90 percent of the fair market value of rent as determined by a rental market study.<sup>83</sup>

Qualified property used to provide affordable housing at the 80 to 120 percent AMI threshold receives an exemption of 75 percent of the assessed value of the affordable units, while such property providing affordable housing up to the 80 percent AMI threshold receives a complete ad valorem tax exemption for the affordable units.<sup>84</sup>

To receive this exemption, a property owner must apply by March 1 to the property appraiser, accompanied by a certification notice from FHFC.<sup>85</sup> To receive FHFC certification, a property owner must submit a request on a form including the most recent market study, which must have been conducted by an independent certified general appraiser in the preceding three years, a list of units for which the exemption is sought, the rent amount received for each unit, and a sworn statement restricting the property for a period of not less than three years to provide affordable housing.<sup>86</sup>

The certification process is administered within FHFC. FHFC is responsible for publishing the deadline for submission, reviewing each request, sending certification notices to both the successful property owner and the appropriate property appraiser, and notifying unsuccessful property owners with reasons for denial.<sup>87</sup>

In 2024, the Legislature revised this exemption in several substantive and administrative ways.<sup>88</sup> The definition of “newly constructed” was amended to remove the requirement that substantial completion be the earlier of either within 5 years before the date of an applicant’s first submission of a request for a certification notice or an application for an exemption. The legislation reduced the number of units from 70 to 10 in developments located in the Florida Keys that were required to be set aside for income-limited persons and families in acknowledgement of the stricter land development regulations for that area. It more clearly delineated the respective duties of FHFC and property appraisers in processing applications for the exemption. It also provided that transient public lodging establishments were ineligible for the exemption.

As part of the 2024 changes, effective beginning with the 2025 tax roll, taxing authorities were given the ability to opt out of the exemption if their ordinance met certain requirements and they made certain findings that the number of affordable rental units were greater than the number of

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<sup>81</sup> Section 196.1978(3)(a)2., F.S.

<sup>82</sup> Section 196.1978(3)(b)1., F.S.

<sup>83</sup> Section 196.1978(3)(b)3., F.S.

<sup>84</sup> Section 196.1978(3)(d), F.S.

<sup>85</sup> Section 196.1978(3)(e), F.S.

<sup>86</sup> Section 196.1978(3)(f), F.S.

<sup>87</sup> Section 196.1978(3)(g), F.S.

<sup>88</sup> Chapters 2024-158, and 2024-188, Laws of Fla.

renter households in their area, according to the most recent Shimberg Center for Housing Studies Annual Report.

### ***Local Option Property Tax Exemption***

Section 196.1979, F.S., authorizes the governing body of a county or municipality to adopt by ordinance an ad valorem tax exemption for certain property used for providing affordable housing.<sup>89</sup>

Portions of property eligible for the exemption must be utilized to house persons or families meeting the extremely-low limit<sup>90</sup> or with incomes between 30 to 60 percent of AMI, be contained in a multifamily project of at least 50 units where at least 20 percent are reserved for affordable housing, and have rent set such that it provides affordable housing to people in the target income bracket, or no higher than 90 percent of the fair market rent value as determined by a rental market study, whichever is less.<sup>91</sup> Additionally, the property must not have been cited for code violations on three or more occasions in the preceding 24 months and must not have outstanding code violations or related fines.<sup>92</sup>

In adopting this exemption, a local government may choose to offer either or both an exemption for extremely-low-income (up to 30 percent AMI) and for incomes between 30 to 60 percent AMI targets. The value of the exemption is up to 75 percent of the assessed value of each unit if less than 100 percent of the multifamily project's units are used to provide affordable housing, or up to 100 percent of the assessed value if all of the project's units are used to provide affordable housing.<sup>93</sup>

The 2024 legislative revisions included clarifying and administrative changes to align the implementation of the Local Option Exemption with the Missing Middle Exemption.

### ***Property Tax Exemption for the First 15 Years for New Affordable Housing***

The 2024 legislation also created a new exemption for the first 15 years of certain new, low-income housing projects.<sup>94</sup> These projects are required to be multifamily projects built within 2 years of applying where either no buildings previously were, or old buildings were removed. The projects must have at least 70 units that are used to provide affordable housing to those meeting the extremely-low-income, very-low-income, or low-income limits. The projects must also be subject to a 99-year land use restriction agreement with FHFC with a penalty for ceasing to provide affordable housing before the end of the agreement term.

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<sup>89</sup> Chapter 2023-17, s. 9, Laws of Fla., codified as s. 196.1979, F.S.

<sup>90</sup> Section 420.0004(9), F.S.

<sup>91</sup> Section 196.1979(1)(a)1.-3., F.S.

<sup>92</sup> Section 196.1979(1)(a)4., F.S.

<sup>93</sup> Section 196.1979(1)(b), F.S.

<sup>94</sup> Ch. 2024-158, Laws of Fla, codified at 196.1978(4).

## Taxation of Government Property

Florida law generally exempts government property from ad valorem taxation.<sup>95</sup> Subject to certain conditions, property of the United States, property of Florida, and property of political subdivisions and municipalities of the state are exempt from ad valorem taxation.<sup>96</sup>

Generally, property owned by the federal government is immune from state and local taxation.<sup>97</sup> The federal government's immunity from taxation extends to its agents and its instrumentalities.<sup>98</sup> Congress has the exclusive authority to determine whether and to what extent its instrumentalities are immune from state and local taxes.<sup>99</sup>

## Housing Finance Authorities

Each county in Florida may create by ordinance a Housing Finance Authority (HFA) of the county to carry out the powers granted by the Florida Housing Finance Authority Law.<sup>100</sup> An HFA is composed of not fewer than five uncompensated members appointed by the governing body of the county.<sup>101</sup> The powers of an HFA are vested in the members<sup>102</sup> and include the power to loan funds to persons purchasing homes and to nonprofit corporations engaged in qualifying housing developments.<sup>103</sup> An HFA may also own real property, so long as no less than 50 percent of the units owned by the HFA benefit very-low income families or low-income families.<sup>104</sup>

### *Effect of Proposed Changes:*

**Section 1** adds definitions to s. 196.1978, F.S., that apply to all of the affordable housing property tax exemptions in that section. "Financial beneficiary" is defined to mean any principal of the developer or applicant that receives or will receive any direct or indirect financial benefit from a development, but excludes third-party lenders, third-party management agents or companies, third-party service providers, housing credit syndicators, or credit enhancers regulated by a state or federal agency. The term "multifamily project" is defined to include multiple parcels or properties with one or more financial beneficiaries if the property or site meets certain conditions related contiguity, division by a street or easement, or are part of a common scheme of development.

### Affordable Housing Exemption for Nonprofits

The bill amends the original affordable housing exemption from 1999 intended for nonprofit corporations to also include property owned entirely by a governmental entity. Since property owned by governmental entities are generally not taxed, it is not likely this will have an effect.

<sup>95</sup> See s. 196.199, F.S.

<sup>96</sup> See *id.*

<sup>97</sup> *McCullough v. Maryland*, 17 U.S. (4 Wheat.) 316 (1819).

<sup>98</sup> *Kern-Limerick, Inc. v. Scurlock*, 347 U.S. 110 (1954).

<sup>99</sup> *Maricopa County v. Valley Bank*, 318 U.S. 357 (1943).

<sup>100</sup> Section 159.604, F.S.

<sup>101</sup> Section 159.605, F.S.

<sup>102</sup> Section 159.605, F.S.

<sup>103</sup> Section 159.608, F.S.

<sup>104</sup> *Id.*

The bill also amends this exemption to provide that vacant units or units occupied by people no longer meeting the income limits are still exempt if the property is subject to a LURA with a housing finance authority.

#### Nonprofit Land Lease Exemption

The bill amends the Nonprofit Land Lease Exemption to include land owned entirely by governmental entities and reduce the required length of the lease from 99 years to 90 years. The bill expands the exemption from only applying to land to also include all improvements used to provide qualifying housing.

#### 15<sup>th</sup>-Year Exemption

The bill amends the “15<sup>th</sup>-Year” exemption last revised in 2021 to decrease the required number of units set aside for persons at 80 percent of AMI or lower from 70 units to one unit. Instead of meeting the minimum number of units, the project may instead be an adaptive reuse project (which is newly defined under the bill in s. 196.1979(1), F.S.).<sup>105</sup> Developments subject to an agreement with housing finance authorities are also included. Instead of the current directive to the property appraiser to apply the exemption to portions of property that *provide* affordable housing, the exemption will apply under the bill to units *dedicated to providing* affordable housing. Purchasers of property subject to an agreement with FHFC or a housing authority will be allowed to continue to receive the exemption until December 31, 2059, so long as the property otherwise complies with the requirements of s. 196.1978, F.S.

#### Missing Middle Exemption

The bill amends the “Missing Middle” exemption for newly constructed developments by revising and adding definitions. Under the bill, “improvement to property” includes new construction, substantial rehabilitation of existing multifamily projects, or conversions to multifamily use. The term “newly constructed” includes substantial rehabilitation of existing improvements and revises the requirement that the improvement be constructed or substantially rehabilitated within 5 years before the property owner, rather than the applicant, first applies for certification. “Substantial rehabilitation” is defined using a formula to calculate the value of meaningful repair or restoration per year of the building’s age and allows the allocation of repair or restoration across a broad array of areas, including offsite improvements. Instead of maintaining the definition of “substantially completed” to be consistent with how that term is used throughout the property tax statutes,<sup>106</sup> the bill defines the term to mean the date the project receives its certificate of occupancy.

The bill revises the eligibility requirements to remove the requirement that the property *provide* housing to persons at or below 120 percent of AMI. Instead of requiring 70 units, the minimum number of units is reduced to one unit which is dedicated to housing persons at or below 120 percent of AMI. The bill allows for adaptive reuse projects, if 20 percent are dedicated to housing persons at or below 120 percent of AMI. The bill allows for vacant units to qualify if

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<sup>105</sup> This term is defined to mean a conversion of an existing nonresidential building or structure into multifamily or mixed-use residential housing.

<sup>106</sup> Currently, s. 196.1978, F.S., defines “substantially completed” to mean that the improvement or some self-sufficient unit within it can be used for the purpose for which it was constructed.

they are posted for rent. Units approved under s. 125.01055 or s. 166.04151, which includes those administratively approved under the Live Local preemptions and the Live Local expedited affordable housing requirements, receive an exemption of 75 percent of their assessed value.

The income requirements are revised to require that the occupants meet the thresholds at the time the lease is executed and to specify a unit continues to be eligible if their income increases, so long as qualifying tenants replace them after they voluntarily vacate.

The property appraiser must include the proportionate share of common areas when calculating the exemption. Both original property owners of projects and subsequent owners may apply for the exemption. Property owners are allowed to revise the list of exempted units and increase or decrease the number of units in subsequent years.

If a property is foreclosed, the foreclosing party may choose to void the sworn statement that the property would be restricted to affordable housing for 3 years.

Property owners are allowed to request a letter from the property appraiser, which the property appraiser must issue if requested, verifying that the project qualifies for the exemption if it is constructed and leased according to the requirements. The letter serves as prima facie evidence of the projects eligibility.

The Missing Middle “Opt-Out” provision is revised to no longer require that the most recent Annual Shimberg report be used, but instead the amount of affordable units is to be based on annual reports from the previous 3 years. Taxing authorities may not make a finding by resolution; they are limited to making the finding by ordinance under the bill. Instead of opt-out ordinances lasting 2 years, they must be adopted annually. A taxing authority is prohibited from opting out using emergency enactment procedures. The grandfathering clause for properties receiving an exemption before adoption of an opt-out ordinance applies to subsequent owners, transferees, or assignees, instead of the property owner of the project. The bill requires proposed developments that have been administratively approved before the adoption or renewal of an opt-out ordinance to be eligible for the exemption for each year it applies and is granted the exemption. In addition to making a finding regarding the amount of affordable housing based on the Shimberg annual reports, taxing authorities are required under the bill to conduct an affordable needs assessment to project the supply and demand for the next 5 years and present the needs assessment at the hearing to adopt the opt-out. The bill requires taxing authorities to notify FHFC when they opt out, and FHFC must report to the Governor and Legislature annually on the opt-outs. The bill provides a cause of action for owners of multifamily projects that would otherwise qualify and are adversely affected by an opt-out ordinance.

#### Property Tax Exemption for the First 15 Years for New Affordable Housing

The first 15 years exemption is amended to decrease the minimum number of qualifying units from 70 to one and allow for adaptive reuse projects. Projects subject to a LURA with a housing finance authority are allowed. The exemption will apply to units *dedicated to providing* affordable housing instead of those that *provide* affordable housing.



The penalty for ceasing to provide affordable housing is reduced from 100 percent of the total amount financed by FHFC multiplied by each year remaining to 100 percent of the total value of the exemption received up to the date the project no longer provides affordable housing.

### Local Option Exemption

**Section 2** substantially amends the Local Option Property Tax Exemption in s. 196.1979, F.S. The bill defines “adaptive reuse projects” to mean conversion of an existing nonresidential building or structure into multifamily or mixed-use residential housing.

The eligibility requirements are revised to apply to projects with 50 units but no longer require 20 percent of them be used to provide affordable housing. A project may have 5 units under the bill. Adaptive reuse projects are eligible if 20 percent of the units are used for affordable housing.

Developments approved under ss. 125.01055 or 166.04151, F.S., are allowed to abate up to 20 percent of the development’s property tax for 10 years by paying 20 percent of the total amount of property taxes to be abated at the time a building permit is issued.

FHFC is required to adopt rules establishing standards for monitoring compliance with the exemption requirements. Counties and municipalities are prohibited from adopting compliance standards more strict than FHFC’s.

**Section 13** provides that changes made by the act first apply to the 2026 tax roll.

### *Present Situation:*

### **Local Discretionary Sales Surtaxes**

Counties have been granted limited authority to levy a discretionary sales surtaxes for specific purposes on all transactions occurring in the county subject to the state tax imposed on sales, use, services, rental, admissions, and other transactions by ch. 212, F.S., and on communications services as defined in ch. 202, F.S.<sup>107</sup>

Approved purposes include:

- Funding transportation systems in a charter county;<sup>108</sup>
- Financing local government infrastructure projects;<sup>109</sup>
- Providing additional revenue for specified small counties;<sup>110</sup>
- Providing medical care for indigent persons;<sup>111</sup>

<sup>107</sup> The tax rates, duration of the surtax, method of imposition, and proceed uses are individually specified in s. 212.055, F.S. General limitations, administration, and collection procedures are set forth in s. 212.054, F.S.

<sup>108</sup> Section 212.055(1), F.S.

<sup>109</sup> Section 212.055(2), F.S.

<sup>110</sup> Section 212.055(3), F.S. Note that the small county surtax may be levied by extraordinary vote of the county governing board if the proceeds are to be expended only for operating purposes.

<sup>111</sup> Section 212.055(4)(a), F.S. (for counties with more than 800,000 residents); s. 212.055(7), F.S. (for counties with less than 800,000 residents).

- Funding trauma centers;<sup>112</sup>
- Operating, maintaining, and administering a county public general hospital;<sup>113</sup>
- Constructing and renovating schools;<sup>114</sup>
- Providing emergency fire rescue services and facilities; and<sup>115</sup>
- Funding pension liability shortfalls.<sup>116</sup>

A discretionary sales surtax is based on the rate in the county where the taxable goods or services are sold, or delivered into, and is levied in addition to the state sales and use tax of 6 percent. The surtax does not apply to the portion of the sales price above \$5,000 on any item of tangible personal property. This \$5,000 cap does not apply to the sale of any service, rentals of real property, or transient rentals. Rates range from 0.5 percent to 1.5 percent and are levied by 65 of the 67 counties.<sup>117</sup>

A county may levy a local government infrastructure tax of 0.05 percent or 1 percent. The proceeds must be used within the county and municipalities within the county, or pursuant to a joint agreement within another county to finance, plan, and construct infrastructure.<sup>118</sup> The term “infrastructure” includes fixed capital outlay for public facilities under certain conditions; certain first responder vehicles; expenditures related to utilities; fixed capital outlay for private facilities under certain conditions; and instructional technology for classrooms.<sup>119</sup>

The term “infrastructure” also includes the acquisition of land for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose income does not exceed 120 percent AMI, if the land is owned by a local government or by a special district pursuant to an agreement with the local government to provide such housing.<sup>120</sup> The local government or special district may enter into a ground lease with a public or private person or entity for the construction of the residential housing project on the acquired land.<sup>121</sup>

#### *Effect of Proposed Changes:*

**Section 3** amends s. 212.055, F.S., to revise the definition of the term “infrastructure” as it relates to allowable uses for the Local Government Infrastructure Tax to include any expenditure to construct or rehabilitate housing that is affordable for at least 30 years.

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<sup>112</sup> Section. 212.055(4)(b), F.S.

<sup>113</sup> Section 212.055(5), F.S.

<sup>114</sup> Section 212.055(6), F.S.

<sup>115</sup> Section 212.055(8), F.S.

<sup>116</sup> Section 212.055(9), F.S.

<sup>117</sup> Fla. Dep’t of Revenue, *Discretionary Sales Surtax Information for Calendar Year 2025, Form DR-15DSS*, available at [https://floridarevenue.com/Forms\\_library/current/dr15dss.pdf](https://floridarevenue.com/Forms_library/current/dr15dss.pdf) (last visited Mar. 23, 2025).

<sup>118</sup> Section 212.055(2), F.S.

<sup>119</sup> *Id.*

<sup>120</sup> *Id.*

<sup>121</sup> *Id.*

*Present Situation:***National Register of Historic Places**

The National Register of Historic Places,<sup>122</sup> under the National Park Service, is “part of a national program to coordinate and support public and private efforts to identify, evaluate, and protect America’s historic and archeological resources.”<sup>123</sup> The program reviews property nominations and lists eligible properties in the National Register; offers guidance on evaluating, documenting, and listing historic places; and helps qualified historic properties receive preservation benefits and incentives.<sup>124</sup>

Properties listed in the National Register are eligible for federal preservation tax credits. A 20 percent income tax credit is available for the rehabilitation of historic, income-producing buildings that are determined by the Secretary of the Interior, through the National Park Service, to be certified historic structures.<sup>125</sup> The National Parks Service reports that each year, approximately 1,200 projects are approved, leveraging nearly \$6 billion annually in private investment in the rehabilitation of historic buildings across the country.<sup>126</sup>

In Florida, there are more than 1,700 properties and districts listed on the National Register. Nominations for those properties must be submitted to the National Park Service through the Florida Department of State’s Division of Historical Resources, following a review and recommendation by the Florida National Register Review Board.<sup>127</sup> The cumulative total of “Qualified Rehabilitation Expenses” (the value of items that can be written off by developers on their federal tax bill) for Florida projects over the most recent five-year period (FY 2019-2023) is \$267 million.<sup>128</sup>

**Florida Initiatives**

Currently, Florida does not offer a program that provides corporate income tax credits to offset the costs of rehabilitating historic properties. The Historic Preservation Grant Program, administered by the division, provides grants for the preservation and protection of the state’s historic and archaeological sites and properties. However, any property owned by private individuals or for-profit corporations are ineligible for such grants.<sup>129</sup>

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<sup>122</sup> 54 U.S.C. § 3021.

<sup>123</sup> U.S. Department of the Interior, National Park Service, National Register of Historic Places, *What is the National Register of Historic Places?*, <https://www.nps.gov/subjects/nationalregister/what-is-the-national-register.htm> (last visited Mar. 23, 2025).

<sup>124</sup> *Id.*

<sup>125</sup> U.S. Department of the Interior, National Park Service, *About the Incentives*, <https://www.nps.gov/subjects/taxincentives/about.htm> (last visited Mar. 23, 2025).

<sup>126</sup> *Id.*

<sup>127</sup> Florida Department of State, Division of Historical Resources, *National Register of Historic Places*, <https://dos.myflorida.com/historical/preservation/national-register/> (last visited Mar. 23, 2025).

<sup>128</sup> U.S. Department of the Interior, National Park Service, *Federal Tax Incentives for Rehabilitating Historic Buildings: Annual Report for Fiscal Year 2023*, <https://www.nps.gov/subjects/taxincentives/upload/report-2023-annual.pdf> (last visited Mar. 23, 2025).

<sup>129</sup> Section 267.0617(2), F.S.

Florida's constitution grants any county or municipality the authority to offer ad valorem tax exemptions to owners of historic properties making preservation improvements.<sup>130</sup> Codified in the Florida Statutes under three sections, residential and commercial properties improved in a manner consistent with historic preservation standards are eligible for an exemption of up to 100 percent of the value of the improvement made to the property.<sup>131</sup> Generally, the property must be either individually listed in the National Register of Historic Places; be a contributing property to a national-register-listed district; or be designated as a historic property, or as a contributing property to a historic district. If the property is used for a governmental, not-for-profit, or commercial purpose, it must be open to the public on a regular basis. Additionally, property used for governmental or nonprofit purposes are eligible to have the entire value of the property exempted.<sup>132</sup>

### Corporate Income Tax

Florida levies a 5.5 percent tax on certain income of corporations and financial institutions doing business in Florida.<sup>133</sup> Florida utilizes the taxable income determined for federal income tax purposes as a starting point to determine the total amount of Florida corporate income tax due.<sup>134</sup> This means that a corporation paying taxes in Florida generally receives the same benefits from deductions allowed when determining taxable income for federal tax purposes as it does when determining taxable income for state taxation purposes.

### Insurance Premium Tax

Florida imposes a 1.75 percent tax on most Florida insurance premiums, a 1 percent tax on annuity premiums; and a 1.6 percent tax on self-insurers.<sup>135</sup> Insurance premium taxes are paid by insurance companies and remitted to the Department of Revenue (DOR). The revenues are distributed to General Revenue. In addition, some insurers pay a retaliatory tax to the extent the insurer's state of domicile would impose a greater tax burden than Florida imposes.<sup>136</sup>

### *Effect of Proposed Changes:*

**Section 8** creates s. 220.197, F.S., to establish the "Florida Housing Revitalization Act", which provides a tax credit against corporate income tax and insurance premium tax for qualified expenses<sup>137</sup> incurred in the rehabilitation of a certified historic structure.<sup>138</sup>

<sup>130</sup> Art. VII, s. 3(d), FLA. CONST.

<sup>131</sup> See ss. 196.1961, 196.1997, and 196.1998, F.S.

<sup>132</sup> Section 196.1998, F.S.

<sup>133</sup> Section 220.11(2), F.S.

<sup>134</sup> Section 220.12, F.S.

<sup>135</sup> Section 624.509, F.S., and s. 624.4621, F.S.

<sup>136</sup> Fla. Dep't of Revenue, *Florida Insurance Premium Taxes and Fees*, <https://floridarevenue.com/taxes/taxesfees/Pages/ipt.aspx> (last visited Mar. 23, 2025).

<sup>137</sup> The bill defines "qualified expenses" as rehabilitation expenditures that were incurred in Florida that qualify for the credit under 26 U.S.C. s. 47.

<sup>138</sup> The bill defines a "certified historic structure" as a building and its structural components which is of a character subject to the allowance for depreciation provided in s. 167 of the Internal Revenue Code and which is listed on the National Register of Historic Places or located within a registered historic district and certified by the U.S. Secretary of the Interior as being of historic significance to the registered historic district.

A credit is allowed for up to 20 percent of the total qualified expenses incurred in rehabilitating a certified historic structure that has been approved by the National Park Service to receive the federal historic rehabilitation tax credit. A taxpayer may not receive more than \$2.5 million in tax credits for a single project, even if the credits are accrued over multiple tax years. A taxpayer may carry unused credit forward for up to 5 taxable years and may sell or transfer the credit.

Taxpayers that wish to receive credit for qualified expenses must apply to the DOR for tax years beginning on or after January 1, 2026 within 6 months after the historical structure is placed into service. The bill specifies requirements for documentation demonstrating the eligibility of the taxpayer and the expenses.

DOR may only deem projects eligible that use funds exclusively for affordable or workforce housing. Affordable or workforce housing must be provided for at least 5 years or the credit is forfeited.

The bill specifies administrative duties for DOR, including for audits, revocation, and forfeiture of credits and is granted rulemaking authority. DOR must report annually to the Governor and Legislature on applications under the program, including the number of employees hired during construction, the use of the newly rehabilitated building, the number of affordable housing or workforce units created, and property values before and after the rehabilitations.

The bill allows the DOR and the Division of Historical Resources to share information and develop a cooperative agreement to assist in the administration of the program.

**Section 4** amends s. 213.053, F.S., to direct the DOR to make available to the FHFC information for the purpose of administering the Florida Housing Revitalization Act.

**Sections 5, 6, and 12** amend ss. 220.02, 220.13, and 624.509, F.S. respectively, to make conforming changes with regards to the Florida Housing Revitalization Act.

**Section 14** provides an effective date of July 1, 2025.

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

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

Article VII, s. 18(b) of the State Constitution provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. The mandate requirement does not apply to laws having an insignificant impact,<sup>139</sup> which for Fiscal Year 2025-2026 is forecast at approximately \$2.4 million.

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<sup>139</sup> FLA. CONST. art. VII, s. 18(d). An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. *See* Fla. S. Comm. on Cmty. Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Mar. 20, 2025).

The Revenue Estimating Conference has not yet adopted an impact for this bill. However, staff anticipate the bill will have a significant negative impact on local government revenues due to the reduced requirements to qualify for certain property tax exemptions for affordable housing developments. Therefore, the mandates provision likely applies.

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

None.

**C. Trust Funds Restrictions:**

None.

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

None.

**E. Other Constitutional Issues:**

The property tax exemptions under sections 196.1978 and 196.1979, F.S., are allowed by the “charitable use” provision of article VII, s. 3(a) of the Florida Constitution. Some of the revisions to the exemptions, such as the change that units be *dedicated* to providing, instead of providing (i.e., *used* to provide), may not align with the constitutional requirement that property be *used* predominantly for charitable purposes.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

The Revenue Estimating Conference has not yet adopted impacts for this bill.

**B. Private Sector Impact:**

Developers of multifamily housing will benefit from the revision of requirements for the property tax exemption provisions in the bill as well as the additional funding allowances under local infrastructure surtaxes.

Developers that rehabilitate historic properties for use as affordable and workforce housing and also pay corporate income and insurance premium tax will benefit from the newly created credits under the Florida Housing Revitalization Act.

**C. Government Sector Impact:**

Local governments will likely experience reduced property tax revenues due to the revisions to the requirements for the various property tax exemptions in the bill.

The new credits authorized under the Florida Housing Revitalization Act are likely to result in a reduction in General Revenue.

**VI. Technical Deficiencies:**

Lines 636-641 related to the abatement of taxes should be reworded to clarify the intent of the language.

While it is possible that a taxpayer with liability for the corporate income tax may incur expenses for the rehabilitation of historic structures for affordable housing, it is not likely that insurers (those with liability for insurance premium taxes) will incur such expenses. Therefore, it is not likely that the credit against the insurance premium tax will be used under the Florida Housing Revitalization Act.

Section 13 provides that all of the changes made by the act first apply to the 2026 tax roll. This should likely only apply to provisions related to ad valorem property tax and will cause challenges in administering other provisions in the act.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 196.1978, 196.1979, 212.055, 213.053, 220.02, 220.13, 220.185, 420.503, 420.50871, 420.50872, and 624.509.

This bill creates section 220.197 of the Florida Statutes.

**IX. Additional Information:**

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

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

None.

**B. Amendments:**

None.

By Senator McClain

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A bill to be entitled

An act relating to housing; amending s. 196.1978, F.S.; providing and revising definitions; revising eligibility requirements for a specified affordable housing tax exemption; authorizing certain adaptive reuse projects to be eligible for a certain tax exemption; revising the period of time to determine eligibility for such exemption; providing that certain property owners continue to be eligible for such exemption if certain conditions are met; authorizing subsequent property owners to continue receiving such exemption; providing requirements for receiving a certification notice; authorizing specified actions by foreclosed property owners; requiring property appraisers to issue certain letters; providing that projects that have received such letters may continue receiving a specified tax exemption and may begin receiving such exemption on a specified date; revising requirements for taxing authorities; prohibiting such authorities from using specified emergency enactment procedures for specified purposes; requiring certain projects and developments to continue to be exempt from specified ordinances; requiring a taxing authority to conduct an assessment on the need for certain affordable housing and present the assessment at a specified meeting; requiring the taxing authority to provide a certain notice to the Florida Housing Finance Corporation; requiring the corporation to submit a certain report each year to the Governor and



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the Legislature before the legislative session;  
authorizing a cause of action for certain project  
owners to recover specified relief; providing for the  
award of attorney fees and costs; defining the term  
"reasonable attorney fees and costs"; revising  
penalties that must be included in a certain land use  
restriction; providing applicability; amending s.  
196.1979, F.S.; defining the term "adaptive reuse  
project"; revising eligibility requirements for a  
specified tax exemption; authorizing certain  
developments to abate certain future ad valorem  
property taxes by paying a specified amount at the  
time a building permit is issued; requiring the  
Florida Housing Finance Corporation to adopt certain  
rules; prohibiting a county or municipality from  
imposing compliance monitoring requirements more  
stringent than standards the corporation adopts;  
amending s. 212.055, F.S.; revising the types of  
expenditures for which the proceeds of a specified  
surtax may be used; amending s. 213.053, F.S.;  
authorizing the Department of Revenue to share certain  
information with specified parties; amending s.  
220.02, F.S.; revising the order in which credits  
against specified taxes may be taken; amending s.  
220.13, F.S.; revising adjustments for adjusted  
federal income; amending s. 220.185, F.S.; revising  
the definition of the term "qualified project";  
excluding from the definition any project that has  
received specified financing or tax credits; amending

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s. 220.197, F.S.; providing a short title; providing definitions; authorizing a tax credit for qualified expenses incurred for a specified purpose beginning on a certain date; providing applicability; prohibiting a taxpayer from receiving more than a specified amount in tax credits for a single project; providing eligibility requirements for such tax credit; authorizing forfeiture of such tax credit under certain circumstances; authorizing the carryforward of such tax credit; authorizing the sale or transfer of such tax credit under certain conditions; specifying requirements for such sale or transfer; authorizing the Department of Revenue to conduct audits; authorizing the Division of Historical Resources of the Department of State to assist in such audits; authorizing forfeiture of certain tax credits under certain circumstances; requiring repayment of certain funds into a specified account; requiring the taxpayer to file an amended tax return and pay any required tax in specified circumstances; authorizing the department to issue a notice of deficiency in certain circumstances; providing applicability; requiring the department to submit a certain annual report; providing reporting requirements; providing department duties in administering a specified tax credit program; authorizing the Department of Revenue, the Division of Historical Resources of the Department of State, and the Florida Housing Finance Corporation to adopt rules; amending s. 420.503, F.S.; revising the

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definition of the term "qualified contract"; amending  
s. 420.50871, F.S.; defining the term "urban infill";  
revising the types of affordable housing projects  
funded by the Florida Housing Finance Corporation;  
prohibiting the corporation from requiring certain  
projects to use specified tax credits or financing;  
amending s. 420.50872, F.S.; prohibiting projects  
financed through the Live Local Program from being  
required to use specified tax credits or financing;  
amending s. 624.509, F.S.; revising the order of  
credits and deductions taken against a specified tax;  
providing applicability; providing an effective date.

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

Section 1. Subsections (1) through (4) of section 196.1978, Florida Statutes, are renumbered as subsections (2) through (5), respectively, paragraphs (n) and (o) of present subsection (3) of that section are redesignated as paragraphs (o) and (p), respectively, present subsection (1), paragraphs (b) and (d) of present subsection (2), paragraphs (a), (b), (d), (e), and (f) and present paragraph (o) of present subsection (3), and paragraphs (b), (d), and (f) of present subsection (4) of that section are amended, a new paragraph (n) is added to present subsection (3) of that section, and a new subsection (1) and subsection (6) are added to that section, to read:

196.1978 Affordable housing property exemption.—

(1) As used in this section, the term:

(a) "Financial beneficiary" means any principal of the

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117 developer or applicant entity that receives or will receive any  
118 direct or indirect financial benefit from a development. A  
119 financial beneficiary does not include third-party lenders,  
120 third-party management agents or companies, third-party service  
121 providers, housing credit syndicators, or credit enhancers  
122 regulated by a state or federal agency.

123 (b) "Multifamily project" includes multiple parcels or  
124 properties with one or more of the same financial beneficiaries  
125 if any of the following conditions are met:

126 1. Any part of any of the property site is contiguous with  
127 any part of any of the other property sites;

128 2. Any of the property sites are divided only by a street  
129 or easement; or

130 3. The properties are part of a common or related scheme of  
131 development, as demonstrated by the applications, proximity,  
132 chain of title, or other information made available to the  
133 Florida Housing Finance Corporation or property appraiser.

134 (2) (a) ~~(1) (a)~~ Property used to provide affordable housing to  
135 eligible persons as defined by s. 159.603 and natural persons or  
136 families meeting the extremely-low-income, very-low-income, low-  
137 income, or moderate-income limits specified in s. 420.0004,  
138 which is owned entirely by a governmental entity or nonprofit  
139 entity that is a corporation not for profit, qualified as  
140 charitable under s. 501(c)(3) of the Internal Revenue Code and  
141 in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, is  
142 considered property owned by an exempt entity and used for a  
143 charitable purpose, and those portions of the affordable housing  
144 property that provide housing to natural persons or families  
145 classified as extremely low income, very low income, low income,

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or moderate income under s. 420.0004 are exempt from ad valorem taxation to the extent authorized under s. 196.196. All property identified in this subsection must comply with the criteria provided under s. 196.195 for determining exempt status and applied by property appraisers on an annual basis. The Legislature intends that any property owned by a limited liability company which is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole member. If the sole member of the limited liability company that owns the property is also a limited liability company that is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii), the Legislature intends that the property be treated as owned by the sole member of the limited liability company that owns the limited liability company that owns the property. Units that are vacant and units that are occupied by natural persons or families whose income no longer meets the income limits of this subsection, but whose income met those income limits at the time they became tenants, shall be treated as portions of the affordable housing property exempt under this subsection if a recorded land use restriction agreement in favor of the Florida Housing Finance Corporation, a housing finance authority as defined in s. 159.603(3), or any other governmental or quasi-governmental jurisdiction requires that all residential units within the property be used in a manner that qualifies for the exemption under this subsection and if the units are being offered for rent.

(b) Land that is owned entirely by a governmental entity or a nonprofit entity that is a corporation not for profit,

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175 qualified as charitable under s. 501(c)(3) of the Internal  
176 Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1  
177 C.B. 717, and is leased for a minimum of 90 ~~99~~ years for the  
178 purpose of, and is predominantly used for, providing housing to  
179 natural persons or families meeting the extremely-low-income,  
180 very-low-income, low-income, or moderate-income limits specified  
181 in s. 420.0004 is exempt from ad valorem taxation. For purposes  
182 of this paragraph, land is predominantly used for qualifying  
183 purposes if the square footage of the improvements on the land  
184 used to provide qualifying housing is greater than 50 percent of  
185 the square footage of all improvements on the land.

186 Notwithstanding ss. 196.195 and 196.196, all improvements used  
187 to provide qualifying housing on land that is exempt from ad  
188 valorem taxation are also exempt from such taxation. This  
189 paragraph first applies to the 2024 tax roll and is repealed  
190 December 31, 2059.

191 (3) ~~(2)~~

192 (b) The multifamily project must:

193 1. Contain at least one unit that is ~~more than 70 units~~  
194 ~~that are used to, or, for an adaptive reuse project as defined~~  
195 in s. 196.1979(1), at least 20 percent of the project's  
196 residential units must be used to, provide affordable housing to  
197 natural persons or families meeting the extremely-low-income,  
198 very-low-income, or low-income limits specified in s. 420.0004;  
199 and

200 2. Be subject to an agreement with the Florida Housing  
201 Finance Corporation, or a housing finance authority as defined  
202 in s. 159.603(3), recorded in the official records of the county  
203 in which the property is located to provide affordable housing

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to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.

This exemption terminates if the property no longer serves extremely-low-income, very-low-income, or low-income persons pursuant to the recorded agreement.

(d) The property appraiser shall apply the exemption to those portions of the affordable housing property that are dedicated to providing ~~provide~~ housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004 before certifying the tax roll to the tax collector.

(4) (a) ~~(3) (a)~~ As used in this subsection, the term:

1. "Corporation" means the Florida Housing Finance Corporation.

2. "Improvement to real property" includes new construction, substantial rehabilitation of an existing multifamily project, or conversion from another use to multifamily.

3.2. ~~3.1.~~ "Newly constructed" means an improvement, or the substantial rehabilitation of an existing improvement, to real property which was substantially completed within 5 years before the date of the property owner's ~~an applicant's~~ first submission of a request for a certification notice pursuant to this subsection.

4. "Substantial rehabilitation" means the meaningful repair or restoration of a property when the total value of such meaningful repair or restoration is equal to the greater of \$15,000 per unit or \$750 per unit, per year of building age,

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which is the difference between the year in which the property received the certificate of occupancy and the year in which the property first received the certification notice. Meaningful repairs or restorations may be reasonably allocated among in-unit, common area, superstructure, substructure, mechanical, electrical, plumbing, and other property repairs or restorations that prolong the useful life of the building. Meaningful repairs or restorations include onsite improvements, offsite improvements, rehabilitation costs for physical improvements to the property, and construction contingency but do not include general contractor fees or overhead, general requirements, architect and engineering fees, permit fees, financing or soft costs, and developer fees.

~~5.3.~~ "Substantially completed" means the date on which a project receives its certificate of occupancy. If the project has multiple buildings or phases, the property owner must submit its first submission of a request for a certification notice within 5 years after the date on which the last certificate of occupancy was issued for the project ~~has the same meaning as in s. 192.042(1).~~

(b) Notwithstanding ss. 196.195 and 196.196, portions of property in a multifamily project are considered property used for a charitable purpose and are eligible to receive an ad valorem property tax exemption if such portions meet all of the following conditions:

~~1. Provide affordable housing to natural persons or families meeting the income limitations provided in paragraph (d).~~

1.a.2.a. Are within a newly constructed multifamily project



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that contains at least one unit that is ~~more than 70 units~~  
dedicated to, or, for an adaptive reuse project as defined in s.  
196.1979(1), at least 20 percent of the project's residential  
units are dedicated to, housing natural persons or families  
meeting the income limitations provided in paragraph (d); or

b. Are within a newly constructed multifamily project, or  
an adaptive reuse project as defined in s. 196.1979(1), in an  
area of critical state concern, as designated by s. 380.0552 or  
chapter 28-36, Florida Administrative Code, which contains more  
than 10 units dedicated to, or, for an adaptive reuse project,  
at least 20 percent of the project's residential units are  
dedicated to, housing natural persons or families meeting the  
income limitations provided in paragraph (d).

~~2.3-~~ Are rented or, if vacant, posted for rent for an  
amount that does not exceed the amount as specified by the most  
recent multifamily rental programs income and rent limit chart  
posted by the corporation and derived from the Multifamily Tax  
Subsidy Projects Income Limits published by the United States  
Department of Housing and Urban Development or 90 percent of the  
fair market value rent as determined by a rental market study  
meeting the requirements of paragraph (1), whichever is less.

(d)1. The property appraiser shall exempt:

a. Seventy-five percent of the assessed value of the units  
in multifamily projects that meet the requirements of this  
subsection and are used to house natural persons or families  
whose annual household income at the time the lease is executed  
is greater than 80 percent but not more than 120 percent of the  
median annual adjusted gross income for households within the  
metropolitan statistical area or, if not within a metropolitan

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291 statistical area, within the county in which the person or  
292 family resides; ~~and~~

293 b. From ad valorem property taxes the units in multifamily  
294 projects that meet the requirements of this subsection and are  
295 used to house natural persons or families whose annual household  
296 income at the time the lease is executed does not exceed 80  
297 percent of the median annual adjusted gross income for  
298 households within the metropolitan statistical area or, if not  
299 within a metropolitan statistical area, within the county in  
300 which the person or family resides; and

301 c. At least 75 percent of the assessed value of all  
302 affordable units within a qualified development authorized  
303 pursuant to s. 125.01055 or s. 166.04151.

304  
305 However, if the income of tenants residing in a unit that  
306 received the exemption in the previous year increases above the  
307 income thresholds prescribed in sub-subparagraphs a. and b., the  
308 unit remains eligible for the exemption if the property owner  
309 replaces the tenants with a natural person or family that  
310 satisfies the income thresholds once the tenants voluntarily  
311 vacate the unit.

312 2. When determining the value of a unit for purposes of  
313 applying an exemption pursuant to this paragraph, the property  
314 appraiser must include in such valuation the proportionate share  
315 of the residential common areas, including the land, fairly  
316 attributable to such unit. The property appraiser shall  
317 calculate the value of the exemption based on the number of  
318 units satisfying the income and rent requirements of this  
319 subsection, which shall include the proportionate share of the

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residential common areas attributable to each unit.

(e) To be eligible to receive an exemption under this subsection, a property owner must submit an application on a form prescribed by the department by March 1 for the exemption, accompanied by a certification notice from the corporation to the property appraiser. The property appraiser shall review the application and determine whether the original applicant or subsequent property owner meets all of the requirements of this subsection and is entitled to an exemption. A property appraiser may request and review additional information necessary to make such determination. A property appraiser may grant an exemption only for a property for which the corporation has issued a certification notice and which the property appraiser determines is entitled to an exemption.

(f) To receive a certification notice, a property owner must submit a request to the corporation on a form provided by the corporation which includes all of the following:

1. The most recently completed rental market study meeting the requirements of paragraph (1).

2. A list of the units for which the property owner seeks an exemption. The property owner of a multifamily project that receives an exemption in any taxable year may:

a. Revise the list for an exemption sought in any subsequent taxable year by adding units to the list or removing units from the list or both; or

b. Increase or decrease the number of units for which an exemption is sought in any subsequent taxable year,

so long as the multifamily project continues to meet any minimum

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349 number or percentage of units dedicated to affordable housing,  
350 which is required by law for the exemption.

351 3. The rent amount received by the property owner for each  
352 occupied unit and the published rent amount for each vacant unit  
353 for which the property owner seeks an exemption. If a unit is  
354 vacant and qualifies for an exemption under paragraph (c), the  
355 property owner must provide evidence of the published rent  
356 amount for each vacant unit.

357 4. A sworn statement, under penalty of perjury, from the  
358 applicant restricting the property for a period of not less than  
359 3 years to housing persons or families who meet the income  
360 limitations under this subsection. If the property is  
361 foreclosed, the foreclosing party may elect to void the sworn  
362 statement and remove the project from qualifying for the  
363 exemption or, if the project remains in compliance with this  
364 subsection, continue to apply for and receive the exemption.

365 (n) Upon the request of a property owner, the property  
366 appraiser must issue a letter to verify that a multifamily  
367 project, if constructed and leased as described in the site  
368 plan, qualifies for the exemption under this section. Within 30  
369 days after receipt of the request described in this paragraph,  
370 the property appraiser must issue a verification letter or  
371 explain why the project is ineligible for the exemption. A  
372 project that has received a verification letter before the  
373 adoption of the ordinance described in paragraph (p) is exempt  
374 from such ordinance. The verification letter is prima facie  
375 evidence that the project is eligible for the exemption if the  
376 project is constructed and leased as described in the site plan  
377 used to receive the verification letter. This letter shall

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378 qualify the project, if constructed and leased as described in  
379 the site plan, to obtain the exemption beginning with the  
380 January 1 assessment immediately after the date on which the  
381 property obtains a certificate of occupancy and is placed in  
382 service allowing the property to be used as an affordable  
383 housing property.

384 (p)1.(e)1. Beginning with the 2025 tax roll, a taxing  
385 authority may elect, upon adoption of an ordinance ~~or resolution~~  
386 approved by a two-thirds vote of the governing body, not to  
387 exempt property under sub-subparagraph (d)1.a. located in a  
388 county specified pursuant to subparagraph 2., subject to the  
389 conditions of this paragraph.

390 2. A taxing authority must make a finding in the ordinance  
391 ~~or resolution~~ that annual housing reports ~~the most recently~~  
392 published by the Shimberg Center for Housing Studies ~~Annual~~  
393 ~~Report, prepared~~ pursuant to s. 420.6075 identify, identifies  
394 that a county that is part of the jurisdiction of the taxing  
395 authority is within a metropolitan statistical area or region  
396 where, for each of the previous 3 years, the number of  
397 affordable and available units in the metropolitan statistical  
398 area or region is greater than the number of renter households  
399 in the metropolitan statistical area or region for the category  
400 entitled "0-120 percent AMI."

401 3. An election made pursuant to this paragraph may apply  
402 only to the ad valorem property tax levies imposed within a  
403 county specified pursuant to subparagraph 2. by the taxing  
404 authority making the election.

405 4. The ordinance ~~or resolution~~ must take effect on the  
406 January 1 immediately succeeding adoption and shall expire on

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the following ~~second~~ January 1 ~~after the January 1 in which the~~  
~~ordinance or resolution takes effect.~~ The ordinance or  
~~resolution~~ may be renewed before ~~prior to~~ its expiration  
pursuant to this paragraph if the taxing authority makes the  
same finding required in subparagraph 2.

5. The taxing authority proposing to make an election under  
this paragraph must advertise the ordinance ~~or resolution~~ or  
renewal thereof pursuant to the requirements of s. 50.011(1)  
before ~~prior to~~ adoption. The taxing authority may not utilize  
the emergency enactment procedures under s. 125.66.

6. The taxing authority must provide to the property  
appraiser the adopted ordinance ~~or resolution~~ or renewal thereof  
by the effective date of the ordinance ~~or resolution~~ or renewal  
thereof.

7. Notwithstanding an ordinance ~~or resolution~~ or renewal  
thereof adopted pursuant to this paragraph, a ~~property owner of~~  
a multifamily project that ~~who~~ was granted an exemption, at  
least in part, pursuant to sub-subparagraph (d)1.a. before ~~the~~  
adoption or renewal of an ~~such~~ ordinance ~~or resolution~~ may  
continue to receive an ~~such~~ exemption for each subsequent  
consecutive year that the property owner, or a subsequent owner,  
transferee, or assignee, applies for and is granted the  
exemption.

8. Notwithstanding an ordinance or renewal thereof adopted  
pursuant to this paragraph, a proposed development that has been  
administratively approved before the adoption or renewal of such  
ordinance must be eligible to receive the exemption for each  
year it applies for and is granted the exemption.

9. Before adoption of an ordinance pursuant to this

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paragraph, the taxing authority must conduct an assessment on the taxing authority's current need for affordable housing at each of the extremely-low-income, very-low-income, and low-income limits specified in s. 420.0004, including supply and demand projections of such need for at least the next 5 years. The needs assessment must be presented at the same public meeting at which the proposed ordinance imposing the building moratorium is adopted by the taxing authority's governing body.

10. A taxing authority adopting or renewing an ordinance pursuant to this paragraph must provide notice of such ordinance to the corporation in the format prescribed by the corporation. Each year, within 60 days before the regular session of the Legislature, the corporation shall submit an annual report to the Governor, the President of the Senate, and the Speaker of the House of Representatives on the adoption or renewal of such ordinances.

11. The owner of a multifamily project that would otherwise qualify for an affordable housing ad valorem tax exemption under this subsection, which is adversely affected by an ordinance adopted or renewed in violation of this paragraph, has a cause of action against the taxing authority and may recover injunctive relief and compensatory damages therefor before a court of competent jurisdiction. The court may also award reasonable attorney fees and costs, not to exceed \$100,000, to a prevailing plaintiff. For purposes of this subparagraph, the term "reasonable attorney fees and costs" means the reasonable and necessary attorney fees and costs incurred for all preparations, motions, hearings, trials, and appeals in a proceeding. The term does not include attorney fees or costs

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directly incurred by or associated with litigation to determine  
an award of reasonable attorney fees or costs.

(5)~~(4)~~

(b) The multifamily project must:

1. Be composed of an improvement to land where an improvement did not previously exist or the construction of a new improvement where an old improvement was removed, which was substantially completed within 2 years before the first submission of an application for exemption under this subsection. For purposes of this subsection, the term "substantially completed" has the same definition as in s. 192.042(1).

2. Contain at least one unit that is ~~more than 70 units that are used to, or, for an adaptive reuse project as defined in s. 196.1979(1), at least 20 percent of the project's residential units are used to,~~ provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.

3. Be subject to a land use restriction agreement with the Florida Housing Finance Corporation, or a housing finance authority pursuant to part IV of chapter 159, recorded in the official records of the county in which the property is located that requires that the property be used for 99 years to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004. The agreement must include a provision for a penalty for ceasing to provide affordable housing under the agreement before the end of the agreement term that is equal to 100 percent of the total value



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of the ad valorem tax exemption received to date ~~amount financed~~  
~~by the corporation multiplied by each year remaining in the~~  
~~agreement~~. The agreement may be terminated or modified without  
penalty if the exemption under this subsection is repealed.

The property is no longer eligible for this exemption if the  
property no longer serves extremely-low-income, very-low-income,  
or low-income persons pursuant to the recorded agreement.

(d)1. The property appraiser shall apply the exemption to  
those portions of the affordable housing property that are  
dedicated to providing ~~provide~~ housing to natural persons or  
families meeting the extremely-low-income, very-low-income, or  
low-income limits specified in s. 420.0004 before certifying the  
tax roll to the tax collector.

2. When determining the value of the portion of property  
used to provide affordable housing for purposes of applying an  
exemption pursuant to this subsection, the property appraiser  
must include in such valuation the proportionate share of the  
residential common areas, including the land, fairly  
attributable to such portion of property.

(f) Property receiving an exemption pursuant to subsection  
(4) ~~(3)~~ or s. 196.1979 is not eligible for this exemption.

(6) A person who purchases a property described in  
subparagraph (3) (b)2. is eligible to continue to receive an  
exemption under this section until December 31, 2059, as long as  
the property complies with the requirements of this section.

Section 2. Subsections (1) through (8) and (9) of section  
196.1979, Florida Statutes, are renumbered as subsections (2)  
through (9) and (12), respectively, present subsection (1),

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paragraphs (c), (e), (i), and (j) of present subsection (3), and present subsection (4) of that section are amended, and a new subsection (1) and subsections (10) and (11) are added to that section, to read:

196.1979 County and municipal affordable housing property exemption.—

(1) As used in this section, the term "adaptive reuse project" means a conversion of an existing nonresidential building or structure into multifamily or mixed-use residential housing.

(2) (a) ~~(1) (a)~~ Notwithstanding ss. 196.195 and 196.196, the board of county commissioners of a county or the governing body of a municipality may adopt an ordinance to exempt those portions of property used to provide affordable housing meeting the requirements of this section. Such property is considered property used for a charitable purpose. To be eligible for the exemption, the portions of property:

1. Must be used to house natural persons or families whose annual household income:

a. Is greater than 30 percent but not more than 60 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides; or

b. Does not exceed 30 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides;

2. Must be within a multifamily project containing 50 or

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552 more residential units, or less as provided in subparagraph  
553 (c)2., or an adaptive reuse project of which at least 20 percent  
554 of the project's residential units ~~which~~ are used to provide  
555 affordable housing that meets the requirements of this section;

556 3. Must be rented for an amount no greater than the amount  
557 as specified by the most recent multifamily rental programs  
558 income and rent limit chart posted by the corporation and  
559 derived from the Multifamily Tax Subsidy Projects Income Limits  
560 published by the United States Department of Housing and Urban  
561 Development or 90 percent of the fair market value rent as  
562 determined by a rental market study meeting the requirements of  
563 subsection (5) ~~(4)~~, whichever is less;

564 4. May not have been cited for code violations on three or  
565 more occasions in the 24 months before the submission of a tax  
566 exemption application;

567 5. May not have any cited code violations that have not  
568 been properly remedied by the property owner before the  
569 submission of a tax exemption application; and

570 6. May not have any unpaid fines or charges relating to the  
571 cited code violations. Payment of unpaid fines or charges before  
572 a final determination on a property's qualification for an  
573 exemption under this section will not exclude such property from  
574 eligibility if the property otherwise complies with all other  
575 requirements for the exemption.

576 (b) Qualified property may receive an ad valorem property  
577 tax exemption of:

578 1. Up to 75 percent of the assessed value of each  
579 residential unit used to provide affordable housing if fewer  
580 than 100 percent of the multifamily project's or adaptive reuse

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project's residential units are used to provide affordable housing meeting the requirements of this section.

2. Up to 100 percent of the assessed value of each residential unit used to provide affordable housing if 100 percent of the multifamily project's or adaptive reuse project's residential units are used to provide affordable housing meeting the requirements of this section.

(c) The board of county commissioners of the county or the governing body of the municipality, as applicable, may choose to adopt an ordinance that exempts property:

1. Used to provide affordable housing for natural persons or families meeting the income limits of sub-subparagraph (a)1.a., natural persons or families meeting the income limits of sub-subparagraph (a)1.b., or both.

2. Within a multifamily project containing at least five units.

~~(4)(3)~~ An ordinance granting the exemption authorized by this section must:

(c) Require the property owner to apply for certification by the local entity in order to receive the exemption. The application for certification must be on a form provided by the local entity designated pursuant to paragraph (b) and include all of the following:

1. The most recently completed rental market study meeting the requirements of subsection (5) ~~(4)~~.

2. A list of the units for which the property owner seeks an exemption.

3. The rent amount received by the property owner for each unit for which the property owner seeks an exemption. If a unit

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is vacant and qualifies for an exemption under subsection (3)  
~~(2)~~, the property owner must provide evidence of the published  
rent amount for the vacant unit.

(e) Require the eligible unit to meet the eligibility  
criteria of paragraph (2) (a) ~~(1) (a)~~.

(i) Identify the percentage of the assessed value which is  
exempted, subject to the percentage limitations in paragraph  
(2) (b) ~~(1) (b)~~.

(j) Identify whether the exemption applies to natural  
persons or families meeting the income limits of sub-  
subparagraph (2) (a) 1.a. ~~(1) (a) 1.a.~~, natural persons or families  
meeting the income limits of sub-subparagraph (2) (a) 1.b.  
~~(1) (a) 1.b.~~, or both.

(5) (4) A rental market study submitted as required by  
paragraph (4) (c) ~~(3) (e)~~ must identify the fair market value rent  
of each unit for which a property owner seeks an exemption. Only  
a certified general appraiser, as defined in s. 475.611, may  
issue a rental market study. The certified general appraiser  
must be independent of the property owner who requests a rental  
market study. In preparing the rental market study, a certified  
general appraiser shall comply with the standards of  
professional practice pursuant to part II of chapter 475 and use  
comparable property within the same geographic area and of the  
same type as the property for which the exemption is sought. A  
rental market study must have been completed within 3 years  
before submission of the application.

(10) A qualifying development authorized pursuant to s.  
125.01055 or s. 166.04151 may abate up to 20 percent of the  
development's ad valorem property tax for a period of 10 years

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by paying an amount equal to 20 percent of the total amount of  
the ad valorem property taxes to be abated at the time a  
building permit is issued for the qualifying development.

(11) The Florida Housing Finance Corporation shall adopt  
rules establishing standards for monitoring and compliance of a  
property owner that receives an ad valorem property tax  
exemption under this section, including a multifamily project's  
or adaptive reuse project's minimum number or percentage of  
residential units used to provide affordable housing that meets  
the requirements of this section. A county or municipality may  
not impose compliance monitoring requirements more stringent  
than the standards adopted by the corporation.

Section 3. Paragraph (d) of subsection (2) of section  
212.055, Florida Statutes, is amended to read:

212.055 Discretionary sales surtaxes; legislative intent;  
authorization and use of proceeds.—It is the legislative intent  
that any authorization for imposition of a discretionary sales  
surtax shall be published in the Florida Statutes as a  
subsection of this section, irrespective of the duration of the  
levy. Each enactment shall specify the types of counties  
authorized to levy; the rate or rates which may be imposed; the  
maximum length of time the surtax may be imposed, if any; the  
procedure which must be followed to secure voter approval, if  
required; the purpose for which the proceeds may be expended;  
and such other requirements as the Legislature may provide.  
Taxable transactions and administrative procedures shall be as  
provided in s. 212.054.

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

(d) The proceeds of the surtax authorized by this

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subsection and any accrued interest shall be expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, to finance, plan, and construct infrastructure; to acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern; to provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum; or to finance the closure of county-owned or municipally owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection. Any use of the proceeds or interest for purposes of landfill closure before July 1, 1993, is ratified. The proceeds and any interest may not be used for the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 and that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, and charter counties may, in addition, use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of the proceeds or interest for purposes of retiring or servicing indebtedness incurred for refunding bonds before July 1, 1999, is ratified.

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697 1. For the purposes of this paragraph, the term  
698 "infrastructure" means:

699 a. Any fixed capital expenditure or fixed capital outlay  
700 associated with the construction, reconstruction, or improvement  
701 of public facilities that have a life expectancy of 5 or more  
702 years, any related land acquisition, land improvement, design,  
703 and engineering costs, and all other professional and related  
704 costs required to bring the public facilities into service. For  
705 purposes of this sub-subparagraph, the term "public facilities"  
706 means facilities as defined in s. 163.3164(41), s. 163.3221(13),  
707 or s. 189.012(5), and includes facilities that are necessary to  
708 carry out governmental purposes, including, but not limited to,  
709 fire stations, general governmental office buildings, and animal  
710 shelters, regardless of whether the facilities are owned by the  
711 local taxing authority or another governmental entity.

712 b. A fire department vehicle, an emergency medical service  
713 vehicle, a sheriff's office vehicle, a police department  
714 vehicle, or any other vehicle, and the equipment necessary to  
715 outfit the vehicle for its official use or equipment that has a  
716 life expectancy of at least 5 years.

717 c. Any expenditure for the construction, lease, or  
718 maintenance of, or provision of utilities or security for,  
719 facilities, as defined in s. 29.008.

720 d. Any fixed capital expenditure or fixed capital outlay  
721 associated with the improvement of private facilities that have  
722 a life expectancy of 5 or more years and that the owner agrees  
723 to make available for use on a temporary basis as needed by a  
724 local government as a public emergency shelter or a staging area  
725 for emergency response equipment during an emergency officially



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declared by the state or by the local government under s.  
252.38. Such improvements are limited to those necessary to  
comply with current standards for public emergency evacuation  
shelters. The owner must enter into a written contract with the  
local government providing the improvement funding to make the  
private facility available to the public for purposes of  
emergency shelter at no cost to the local government for a  
minimum of 10 years after completion of the improvement, with  
the provision that the obligation will transfer to any  
subsequent owner until the end of the minimum period.

e. Any land acquisition expenditure for a residential  
housing project in which at least 30 percent of the units are  
affordable to individuals or families whose total annual  
household income does not exceed 120 percent of the area median  
income adjusted for household size, if the land is owned by a  
local government or by a special district that enters into a  
written agreement with the local government to provide such  
housing. The local government or special district may enter into  
a ground lease with a public or private person or entity for  
nominal or other consideration for the construction of the  
residential housing project on land acquired pursuant to this  
sub-subparagraph.

f. Any expenditure to construct or rehabilitate housing  
that, for a period of at least 30 years, is affordable as  
defined in s. 420.0004.

g.~~f.~~ Instructional technology used solely in a school  
district's classrooms. As used in this sub-subparagraph, the  
term "instructional technology" means an interactive device that  
assists a teacher in instructing a class or a group of students

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and includes the necessary hardware and software to operate the interactive device. The term also includes support systems in which an interactive device may mount and is not required to be affixed to the facilities.

2. For the purposes of this paragraph, the term "energy efficiency improvement" means any energy conservation and efficiency improvement that reduces consumption through conservation or a more efficient use of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; installation of solar panels; building modifications to increase the use of daylight or shade; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; installation of systems for natural gas fuel as defined in s. 206.9951; and installation of efficient lighting equipment.

3. Notwithstanding any other provision of this subsection, a local government infrastructure surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit into a trust fund within the county's accounts created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The ballot statement must indicate the intention to make an allocation under the authority of this subparagraph.

Section 4. Subsections (24) and (25) of section 213.053,

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Florida Statutes, are renumbered as subsections (25) and (26), respectively, and a new subsection (24) is added to that section, to read:

213.053 Confidentiality and information sharing.—

(24) The department may make available to the Division of Historical Resources of the Department of State and the Secretary of the Interior or his or her delegate, exclusively for official purposes, information for the purposes of administering s. 220.197.

Section 5. Subsection (8) of section 220.02, Florida Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in s. 220.191, those enumerated in s. 220.181, those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.195, those enumerated in s. 220.184, those enumerated in s. 220.186, those enumerated in s. 220.1845, those enumerated in s. 220.19, those enumerated in s. 220.185, those enumerated in s. 220.1875, those enumerated in s. 220.1876, those enumerated in s. 220.1877, those enumerated in s. 220.1878, those enumerated in s. 220.193, those enumerated in former s. 288.9916, those enumerated in former s. 220.1899, those enumerated in former s. 220.194, those enumerated in s. 220.196, those enumerated in s. 220.198, those enumerated in s. 220.1915, those enumerated in s. 220.199, those enumerated in s. 220.1991, ~~and~~ those enumerated in s. 220.1992, and those enumerated in s. 220.197.

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Section 6. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

220.13 "Adjusted federal income" defined.—

(1) The term "adjusted federal income" means an amount equal to the taxpayer's taxable income as defined in subsection (2), or such taxable income of more than one taxpayer as provided in s. 220.131, for the taxable year, adjusted as follows:

(a) *Additions.*—There shall be added to such taxable income:

1.a. The amount of any tax upon or measured by income, excluding taxes based on gross receipts or revenues, paid or accrued as a liability to the District of Columbia or any state of the United States which is deductible from gross income in the computation of taxable income for the taxable year.

b. Notwithstanding sub-subparagraph a., if a credit taken under s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878 is added to taxable income in a previous taxable year under subparagraph 11. and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. The exception in this sub-subparagraph is intended to ensure that the credit under s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878 is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

2. The amount of interest which is excluded from taxable income under s. 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265 of the Internal

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Revenue Code or any other law, excluding 60 percent of any amounts included in alternative minimum taxable income, as defined in s. 55(b)(2) of the Internal Revenue Code, if the taxpayer pays tax under s. 220.11(3).

3. In the case of a regulated investment company or real estate investment trust, an amount equal to the excess of the net long-term capital gain for the taxable year over the amount of the capital gain dividends attributable to the taxable year.

4. That portion of the wages or salaries paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.181. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

5. That portion of the ad valorem school taxes paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.182. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

6. The amount taken as a credit under s. 220.195 which is deductible from gross income in the computation of taxable income for the taxable year.

7. That portion of assessments to fund a guaranty association incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year.

8. In the case of a nonprofit corporation which holds a pari-mutuel permit and which is exempt from federal income tax as a farmers' cooperative, an amount equal to the excess of the gross income attributable to the pari-mutuel operations over the attributable expenses for the taxable year.

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871           9. The amount taken as a credit for the taxable year under  
872 s. 220.1895.

873           10. Up to nine percent of the eligible basis of any  
874 designated project which is equal to the credit allowable for  
875 the taxable year under s. 220.185.

876           11. Any amount taken as a credit for the taxable year under  
877 s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878. The  
878 addition in this subparagraph is intended to ensure that the  
879 same amount is not allowed for the tax purposes of this state as  
880 both a deduction from income and a credit against the tax. This  
881 addition is not intended to result in adding the same expense  
882 back to income more than once.

883           12. The amount taken as a credit for the taxable year under  
884 s. 220.193.

885           13. The amount taken as a credit for the taxable year under  
886 s. 220.196. The addition in this subparagraph is intended to  
887 ensure that the same amount is not allowed for the tax purposes  
888 of this state as both a deduction from income and a credit  
889 against the tax. The addition is not intended to result in  
890 adding the same expense back to income more than once.

891           14. The amount taken as a credit for the taxable year  
892 pursuant to s. 220.198.

893           15. The amount taken as a credit for the taxable year  
894 pursuant to s. 220.1915.

895           16. The amount taken as a credit for the taxable year  
896 pursuant to s. 220.199.

897           17. The amount taken as a credit for the taxable year  
898 pursuant to s. 220.1991.

899           18. The amount taken as a credit for the taxable year

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pursuant to s. 220.197.

Section 7. Paragraph (e) of subsection (1) of section 220.185, Florida Statutes, is amended to read:

220.185 State housing tax credit.—

(1) DEFINITIONS.—As used in this section, the term:

(e) “Qualified project” means:

1. A project located in an urban infill area, at least 50 percent of which, on a cost basis, consists of a qualified low-income project within the meaning of s. 42(g) of the Internal Revenue Code, including such projects designed specifically for the elderly but excluding any income restrictions imposed pursuant to s. 42(g) of the Internal Revenue Code upon residents of the project unless such restrictions are otherwise established by the Florida Housing Finance Corporation pursuant to s. 420.5093, and the remainder of which constitutes commercial or single-family residential development consistent with and serving to complement the qualified low-income project;  
or

2. A qualified low-income project within the meaning of s. 42(g) of the Internal Revenue Code, of which 100 percent of the units are restricted to serve low-income residents as defined in s. 420.0004.

However, any project that has received financing from the State Apartment Incentive Loan Program or State Housing Initiatives Partnership Program, or that has received a low-income housing tax credit from the Florida Housing Finance Corporation, may not be considered a qualified project.

Section 8. Section 220.197, Florida Statutes, is created to

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read:

220.197 Florida Housing Revitalization Act; tax credits; reports.-

(1) SHORT TITLE.—This section may be cited as the “Florida Housing Revitalization Act.”

(2) DEFINITIONS.—As used in this section, the term:

(a) “Affordable” has the same meaning as in s. 420.0004(3).

(b) “Certified historic structure” means a building, including its structural components, as defined in 36 C.F.R. s. 67.2, which is of a character subject to the allowance for depreciation provided in s. 167 of the Internal Revenue Code of 1986, as amended, and which is:

1. Individually listed in the National Register of Historic Places; or

2. Located within a registered historic district and certified by the Secretary of the Interior as being of historic significance to the registered historic district as set forth in 36 C.F.R. s. 67.2.

(c) “Certified rehabilitation” means the rehabilitation of a certified historic structure that the Secretary of the Interior has certified to the Secretary of the Treasury as being consistent with the historic character of the certified historic structure and, if applicable, consistent with the registered historic district in which the certified historic structure is located as set forth in 36 C.F.R. s. 67.2.

(d) “Corporation” means the Florida Housing Finance Corporation.

(e) “Division” means the Division of Historical Resources of the Department of State.



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(f) "Long-term leasehold" means a leasehold in a nonresidential real property for a term of 39 years or more or a leasehold in a residential real property for a term of 27.5 years or more.

(g) "National Register of Historic Places" means the list of historic properties significant in American history, architecture, archeology, engineering, and culture maintained by the Secretary of the Interior as authorized in 54 U.S.C. s. 3021.

(h) "Placed in service" means when the property is first placed by the taxpayer in a condition or state of readiness and availability for a specifically assigned function, whether for use in a trade or business, for the production of income, or in a tax-exempt activity.

(i) "Qualified expenses" means rehabilitation expenditures incurred in this state that qualify for the credit under 26 U.S.C. s. 47.

(j) "Registered historic district" means a district listed in the National Register of Historic Places or a district:

1. Designated under general law or local ordinance and certified by the Secretary of the Interior as meeting criteria that will substantially achieve the purposes of preserving and rehabilitating buildings of historic significance to the district; and

2. Certified by the Secretary of the Interior as meeting substantially all of the requirements for listing a district in the National Register of Historic Places.

(k) "Taxpayer" includes an insurer subject to the insurance premium tax under s. 624.509.

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987       (1) "Workforce housing" has the same meaning as in s.  
988 420.5095(3).

989       (3) ELIGIBILITY FOR TAX CREDIT.—For taxable years beginning  
990 on or after January 1, 2026, there is allowed a credit in an  
991 amount equal to 20 percent of the total qualified expenses  
992 incurred in rehabilitating a certified historic structure that  
993 has been approved by the National Park Service to receive the  
994 federal historic rehabilitation tax credit. The credit may be  
995 used against any tax due for a taxable year under this chapter  
996 and the insurance premium tax imposed in s. 624.509 after the  
997 application of any other allowable credits. An insurer claiming  
998 a credit against insurance premium liability tax under this  
999 section may not be required to pay any additional retaliatory  
1000 tax levied pursuant to s. 624.5091 as a result of claiming such  
1001 credit. Section 624.5091 does not limit such credit in any  
1002 manner. A taxpayer may not receive more than \$2.5 million in tax  
1003 credits for a single project, even if such credits are accrued  
1004 over multiple tax years.

1005       (a) To receive a tax credit under this section, within 6  
1006 months after the date a certified historical structure is placed  
1007 into service, the taxpayer must apply to the division, and  
1008 submit an application to the department, for a tax credit for  
1009 qualified expenses in the amount and under the conditions and  
1010 limitations provided in this section. The taxpayer must provide  
1011 the division with all of the following:

- 1012       1. Documentation showing that:  
1013       a. The rehabilitation is a certified rehabilitation.  
1014       b. The structure is a certified historic structure, is  
1015 income-producing, is located within the state, and was placed

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1016 into service on or after January 1, 2026.

1017 c. The taxpayer had an ownership or a long-term leasehold  
1018 interest in the certified historic structure during the year in  
1019 which such structure was placed into service after the certified  
1020 rehabilitation was complete.

1021 d. The total qualified expenses incurred in rehabilitating  
1022 the certified historic structure exceeded \$5,000.

1023 e. The applicant intends to exclusively utilize the  
1024 historic structure to provide affordable or workforce housing.

1025 2. An official certificate of eligibility from the  
1026 division, signed by the State Historic Preservation Officer or  
1027 the Deputy State Historic Preservation Officer, attesting that  
1028 the project has been approved by the National Park Service.

1029 3. National Park Service Form 10-168c (Rev. 2023), titled  
1030 "Historic Preservation Certification Application Part 3-Request  
1031 for Certification of Completed Work," or a similar form, signed  
1032 by an officer of the National Park Service, attesting that the  
1033 completed rehabilitation meets the Secretary of the Interior's  
1034 Standards for Rehabilitation and is consistent with the historic  
1035 character of the property and, if applicable, the district in  
1036 which the completed rehabilitation is located. The form may be  
1037 obtained through the National Park Service.

1038 4. Evidence that the certified historic structure was  
1039 placed into service after the certified rehabilitation was  
1040 complete. Such evidence must identify the dates rehabilitation  
1041 was started and completed and the date the structure was placed  
1042 into service.

1043 5. A list of total qualified expenses incurred by the  
1044 taxpayer in rehabilitating the certified historic structure. For

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certified rehabilitations with qualified expenses that exceeded \$750,000, the taxpayer must submit an audited cost report issued by a certified public accountant which itemizes the qualified expenses incurred in rehabilitating the certified historic structure. A taxpayer may submit an audited cost report issued by a certified public accountant which was created for the purposes of applying for a federal historic rehabilitation tax credit and which includes all of the qualified expenses incurred in rehabilitating the certified historic structure.

6. An attestation of the total qualified expenses incurred in rehabilitating the certified historic structure.

7. A certification from the corporation stating that all housing provided by the project meets state requirements for affordable or workforce housing.

8. The information required to be reported by the department in subsection (7) to enable the department to compile its annual report.

A taxpayer may begin the application process before the certified historic structure is placed into service; however, a final determination on eligibility may not be made until after the certified historic structure is placed into service.

(b) The department shall only deem a project eligible for this tax credit if the applicant utilizes the funds exclusively to create affordable or workforce housing.

(c) Affordable or workforce housing must be provided for at least 5 years or the applicant shall be subject to forfeiture of the tax credit as provided under paragraph (7)(g).

(d) Within 90 days after receipt of the information

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1074 required under paragraph (a) or the certified historic structure  
1075 is placed into service, whichever is later, the division must  
1076 approve or deny the application. If approved, the division must  
1077 submit a copy of the certification and the information provided  
1078 by the applicant to the department within 10 days after the  
1079 division's approval.

1080 (4) CARRYFORWARD OF TAX CREDIT.—

1081 (a) If a taxpayer is eligible for a tax credit that exceeds  
1082 taxes owed, the taxpayer may carry the unused tax credit forward  
1083 for a period of up to 5 taxable years.

1084 (b) A carryforward is considered the remaining portion of a  
1085 tax credit that cannot be claimed in the current tax year.

1086 (5) SALE OR TRANSFER OF TAX CREDIT.—

1087 (a) A taxpayer that incurs qualified expenses may sell or  
1088 transfer all or part of the tax credit that may otherwise be  
1089 claimed to another taxpayer.

1090 (b) A taxpayer to which all or part of the tax credit is  
1091 sold or transferred may sell or transfer all or part of the tax  
1092 credit that may otherwise be claimed to another taxpayer.

1093 (c) A taxpayer that sells or transfers a tax credit to  
1094 another taxpayer must provide a copy of the certificate of  
1095 eligibility together with the audited cost report to the  
1096 purchaser or transferee.

1097 (d) Qualified expenses may be counted only once in  
1098 determining the amount of an available tax credit, and more than  
1099 one taxpayer may not claim a tax credit for the same qualified  
1100 expenses.

1101 (e) There is no limit on the total number of transactions  
1102 for the sale or transfer of all or part of a tax credit.

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(f)1. A taxpayer that sells or transfers a tax credit under this subsection and the purchaser or transferee shall jointly submit written notice of the sale or transfer to the department on a form adopted by the department no later than 30 days after the date of the sale or transfer. The notice must include all of the following:

- a. The date of the sale or transfer.
- b. The amount of the tax credit sold or transferred.
- c. The name and federal tax identification number of the taxpayer that sold or transferred the tax credit and the purchaser or transferee.
- d. The amount of the tax credit owned by the taxpayer before the sale or transfer and the amount the selling or transferring taxpayer retained, if any, after the sale or transfer.

2. The sale or transfer of a tax credit under this subsection does not extend the period for which a tax credit may be carried forward and does not increase the total amount of the tax credit that may be claimed.

3. If a taxpayer claims a tax credit for qualified expenses, another taxpayer may not use the same expenses as the basis for claiming a tax credit.

4. Notwithstanding the requirements of this subsection, a tax credit earned by, purchased by, or transferred to a partnership, limited liability company, S corporation, or other pass-through entity may be allocated to the partners, members, or shareholders of that entity and claimed under this section in accordance with any agreement among the partners, members, or shareholders and without regard to the ownership interest of the

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partners, members, or shareholders in the rehabilitated  
certified historic structure.

(g) If the tax credit is reduced due to a determination,  
examination, or audit by the department, the tax deficiency must  
be recovered from the taxpayer that sold or transferred the tax  
credit or the purchaser or transferee that claimed the tax  
credit up to the amount of the tax credit claimed.

(h) Any subsequent deficiencies shall be assessed against  
the purchaser or transferee that claimed the tax credit or, in  
the case of multiple succeeding entities, in the order of tax  
credit succession.

(6) AUDIT AUTHORITY; REVOCATION AND FORFEITURE OF TAX  
CREDITS; FRAUDULENT CLAIMS.—

(a) The department, with the assistance of the division,  
may perform any additional financial and technical audits and  
examinations, including examining the accounts, books, or  
records of the taxpayer, to verify the legitimacy of the  
qualified expenses included in a tax credit return and to ensure  
compliance with this section. If requested by the department,  
the division must provide technical assistance for any technical  
audits or examinations performed under this subsection.

(b) It is grounds for forfeiture of previously claimed and  
received tax credits if the department determines, as a result  
of an audit or information received from the division or the  
United States Department of the Interior or Internal Revenue  
Service, that a taxpayer received a tax credit pursuant to this  
section to which the taxpayer was not entitled. In the case of  
fraud, the taxpayer may not claim any future tax credits under  
this section.

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1161       (c) The taxpayer must return forfeited tax credits to the  
1162 department, and such funds shall be paid into the General  
1163 Revenue Fund.

1164       (d) The taxpayer shall file with the department an amended  
1165 tax return or such other report as the department prescribes and  
1166 shall pay any required tax within 60 days after the taxpayer  
1167 receives notification from the United States Internal Revenue  
1168 Service that a previously approved tax credit has been revoked  
1169 or modified, if uncontested, or within 60 days after a final  
1170 order is issued following proceedings involving a contested  
1171 revocation or modification order.

1172       (e) A notice of deficiency may be issued by the department  
1173 at any time within 5 years after the date on which the taxpayer  
1174 receives notification from the United States Internal Revenue  
1175 Service that a previously approved tax credit has been revoked  
1176 or modified. If a taxpayer fails to notify the department of any  
1177 change in its tax credit claimed, a notice of deficiency may be  
1178 issued at any time. In either case, the amount of any proposed  
1179 assessment set forth in such notice of deficiency is limited to  
1180 the amount of the tax credit claimed.

1181       (f) A taxpayer that fails to report and timely pay any tax  
1182 due as a result of the forfeiture of its tax credit violates  
1183 this section and is subject to applicable penalties and  
1184 interest.

1185       (g) A taxpayer that fails to provide affordable or  
1186 workforce housing for at least 5 years forfeits the tax credit.  
1187 The taxpayer must return the forfeited credit to the department,  
1188 and such funds shall be paid into the General Revenue Fund. The  
1189 forfeiture of the credit shall be prorated at a rate of 4



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percent of the total credit for each year that housing was not provided.

(7) ANNUAL REPORT.—Based on the applications submitted and approved, the department must submit a report by December 1 of each year to the Governor, the President of the Senate, and the Speaker of the House of Representatives that identifies, in the aggregate, all of the following:

(a) The number of employees hired during construction phases.

(b) The use of each newly rehabilitated building and the expected number of employees hired.

(c) The number of affordable housing or workforce housing units created or preserved.

(d) The property values before and after the certified rehabilitations.

(8) DEPARTMENT DUTIES.—The department shall:

(a) Establish a cooperative agreement with the division.

(b) Adopt any necessary form required to claim a tax credit under this section.

(c) Provide administrative guidelines and procedures required to administer this section, including rules establishing an entitlement to and sale or transfer of a tax credit under this section.

(d) Provide examination and audit procedures required to administer this section.

(9) RULES.—The department, the division, and the corporation may adopt rules to administer this section, including the form of application and establishing qualifications for the tax credit.

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Section 9. Subsection (36) of section 420.503, Florida Statutes, is amended to read:

420.503 Definitions.—As used in this part, the term:

(36) "Qualified contract" has the same meaning as in 26 U.S.C. s. 42(h)(6)(F) in effect on the date of the preliminary determination certificate for the low-income housing tax credits for the development that is the subject of the qualified contract request, unless the Internal Revenue Code requires a different statute or regulation to apply to the development. The corporation shall deem a bona fide contract to be a qualified contract at the time the second earnest money ~~bona fide contract~~ ~~is presented to the owner and the initial~~ deposit is deposited in escrow in accordance with the terms of the bona fide contract, and, in such event, the corporation is deemed to have fulfilled its responsibility to present the owner with a qualified contract.

Section 10. Subsection (5) of section 420.50871, Florida Statutes, is renumbered as subsection (6), paragraph (b) of subsection (1) of that section is amended, and a new subsection (5) is added to that section, to read:

420.50871 Allocation of increased revenues derived from amendments to s. 201.15 made by ch. 2023-17.—Funds that result from increased revenues to the State Housing Trust Fund derived from amendments made to s. 201.15 made by chapter 2023-17, Laws of Florida, must be used annually for projects under the State Apartment Incentive Loan Program under s. 420.5087 as set forth in this section, notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and (3). The Legislature intends for these funds to provide for innovative projects that provide affordable and

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attainable housing for persons and families working, going to school, or living in this state. Projects approved under this section are intended to provide housing that is affordable as defined in s. 420.0004, notwithstanding the income limitations in s. 420.5087(2). Beginning in the 2023-2024 fiscal year and annually for 10 years thereafter:

(1) The corporation shall allocate 70 percent of the funds provided by this section to issue competitive requests for application for the affordable housing project purposes specified in this subsection. The corporation shall finance projects that:

(b) Address urban infill, including conversions of vacant, dilapidated, or functionally obsolete buildings or the use of underused commercial property. As used in this paragraph, the term "urban infill" has the same meaning as in s. 163.3164(51). The term includes the development or redevelopment of mobile home parks and manufactured home communities that meet the urban infill criteria and the criteria for redevelopment of an existing affordable housing development as provided in paragraph (a).

(5) The corporation may not require a project financed under this section to use low-income housing tax credits under s. 42 of the Internal Revenue Code or tax-exempt bond financing.

Section 11. Paragraph (d) is added to subsection (5) of section 420.50872, Florida Statutes, to read:

420.50872 Live Local Program.—

(5) ADMINISTRATION; RULES.—

(d) The corporation may not require a project financed under this section to use low-income housing tax credits under

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1277 s. 42 of the Internal Revenue Code or tax-exempt bond financing.

1278 Section 12. Subsection (7) of section 624.509, Florida  
1279 Statutes, is amended to read:

1280 624.509 Premium tax; rate and computation.—

1281 (7) Credits and deductions against the tax imposed by this  
1282 section shall be taken in the following order: deductions for  
1283 assessments made pursuant to s. 440.51; credits for taxes paid  
1284 under ss. 175.101 and 185.08; credits for income taxes paid  
1285 under chapter 220 and the credit allowed under subsection (5),  
1286 as these credits are limited by subsection (6); the credit  
1287 allowed under s. 624.51057; the credit allowed under s.  
1288 624.51058; the credit allowed under s. 624.5107; the credit  
1289 allowed under s. 220.197; and all other available credits and  
1290 deductions.

1291 Section 13. The changes made by this act first apply to the  
1292 2026 tax roll.

1293 Section 14. This act shall take effect July 1, 2025.

3/25/2025

Meeting Date

The Florida Senate

## APPEARANCE RECORD

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1564 1594

Bill Number or Topic

Comm Affairs

Committee

Amendment Barcode (if applicable)

Name

CARMEN ROSAMONDA

Phone

Address

16 Colombia Rd

Email

Crosamonda@debury.org

Street

DeBary

City

FL

State

32713

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**

SB 1594 (McClean)

Bill Number or Topic

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Amendment Barcode (if applicable)

3/25/2025

Meeting Date

Committee of Affairs

Committee

Name

Rich Reade

Phone

Address

535 Park Avenue

Email

lakep  
rreade@lakeparkflorida.gov

Street

Lake Park Florida

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:

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3/25/25

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SB 1594

Meeting Date

Community Affairs

Committee

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Bill Number or Topic

Amendment Barcode (if applicable)

Name

JEFF SCALA

Phone

(727) 637-4081

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 \(flsenate.gov\)](#)

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The Florida Senate

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SB1594

Bill Number or Topic

Amendment Barcode (if applicable)

3/25/2025

Meeting Date

Community Affairs

Committee

Name

Charles Chapman

Phone

863 234 8983

Address

301 S. Bronough St

Email

cchapman@cities.com

Street

Tallahassee

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:

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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S-001 (08/10/2021)



The Florida Senate

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March 25, 2025  
Meeting Date  
Community Affairs  
Committee

SB 1594  
Bill Number or Topic

Name Chante' Jones Phone 850-272-0551

Address 215 N Monroe St Ste 603 Email cejones@aarp.org  
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:

AARP Florida

☐ 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

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3/25/25

Meeting Date

SB 1594

Bill Number or Topic

Community Affairs

Committee

Amendment Barcode (if applicable)

Name

JEFF SITARKEY

Phone

850 443 3355

Address

106 E College Ave #1110

Email

JEFFSITARKEY@gmail.com

Street

Tallah

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:

WENDEVER HOUSING PARTNERS

☐

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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03/25/21

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

SB 1594

Bill Number or Topic

Community Affairs

Committee

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Amendment Barcode (if applicable)

Name STEVEN SPINA

Phone 813 714 6292

Address 5335 8th St  
Street

Email sspina@ci.zephyrhills.fl.us

ZEPHYRHILLS FL 33542  
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)

3/25/2025

Meeting Date

Community Affairs

Committee

The Florida Senate

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SB 1594

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Murphy Kennedy Giering**

Phone **(407) 232-3820**

Address **200 S Monroe St**

Email **murphykg@floridarealtors.org**

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 Realtors**

☐ 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**

3/25/25

Meeting Date

SB 1594

Bill Number or Topic

Community Affair

Committee

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

Amendment Barcode (if applicable)

Name Mayor Maureen "Moe" Freaney Phone 727-298-3006

Address 737 Loudon Ave.  
Street

Email \_\_\_\_\_

Dunedin  
City

FL  
State

34698  
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 \(flisenate.gov\)](#)

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

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**APPEARANCE RECORD**

03/25/25

Meeting Date

Comm Affairs

Committee

SB1594

Bill Number or Topic

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

Amendment Barcode (if applicable)

Name Melanie Bahr-Monson

Phone (801) 367-6455

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Street

Email mmonson@ci.zephyrhills.fl.us

Zephyrhills, FL 33542

City

State

Zip

Speaking: ☐ For ☐ Against ☐ Information

**OR**

Waive Speaking: ☐ In Support ☒ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

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**APPEARANCE RECORD**

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03/25/25

Meeting Date

Comm Affairs

Committee

SB 1594

Bill Number or Topic

Amendment Barcode (if applicable)

Name Faye J "Jodi" Wilkeson

Phone (813) 997-7194

Address 5816 18th Street

Street

Zephyrhills, FL

City

State

33542

Zip

Email jwilkeson@ci.zephyrhills.fl.us

Speaking: ☐ For ☐ Against ☐ Information

**OR**

Waive Speaking: ☐ In Support ☒ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**



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representing:



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

S-001 (08/10/2021)

**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 Community Affairs

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BILL: CS/SB 1664

INTRODUCER: Community Affairs Committee and Senator Trumbull

SUBJECT: Local Option Taxes

DATE: March 27, 2025

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

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Shuler	Fleming	CA	<b>Fav/CS</b>
2.			FT	
3.			AP	

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

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

CS/SB 1664 requires that any local discretionary sales surtax, tourist development tax, or local option food and beverage tax that is subject to approval in a referendum that is in effect on June 30, 2025, be renewed on or before January 1, 2033, in accordance with existing requirements for a referendum. The bill generally creates a new 8-year duration for those taxes; however, for any tax that is pledged for debt service, the 2033 renewal is delayed until the retirement of the debt. Future levies that will be pledged for debt service are subject to a maximum 30-year duration. These changes do not revise which taxes are subject to referendum, and do not apply to the Pension Liability Surtax in s. 212.055(9), F.S.

The Revenue Estimating Conference has not estimated the impact of this bill. Staff estimates that the bill will not impact state or local government revenue.

The bill takes effect July 1, 2025.

**II. Present Situation:**

**Local Discretionary Sales Surtaxes**

Counties have been granted limited authority to levy a discretionary sales surtaxes for specific purposes on all transactions occurring in the county subject to the state sales tax in ch. 212, F.S.,



and on communications services as defined in ch. 202, F.S.<sup>1</sup> A discretionary sales surtax is based on the rate in the county where the taxable goods or services are sold, or delivered into, and is levied in addition to the state sales and use tax of 6 percent. The surtax does not apply to the sales price above \$5,000 on any item of tangible personal property.

Approved purposes for levying a surtax include:

- Operating a transportation system in a charter county;<sup>2</sup>
- Financing local government infrastructure projects;<sup>3</sup>
- Providing additional revenue for specified small counties;<sup>4</sup>
- Providing medical care for indigent persons;<sup>5</sup>
- Funding trauma centers;<sup>6</sup>
- Operating, maintaining, and administering a county public general hospital;<sup>7</sup>
- Constructing and renovating schools;<sup>8</sup>
- Providing emergency fire rescue services and facilities; and <sup>9</sup>
- Funding pension liability shortfalls.<sup>10</sup>

Current rates range from 0.5% to 2.0% in each of the 65 counties currently levying one or more surtaxes.<sup>11</sup> Many of the levies have restrictions on what combination of taxes can be levied by a single county at one time.<sup>12</sup>

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<sup>1</sup> The tax rates, duration of the surtax, method of imposition, and proceed uses are individually specified in s. 212.055, F.S. General limitations, administration, and collection procedures are set forth in s. 212.054, F.S.

<sup>2</sup> Section 212.055(1), F.S.

<sup>3</sup> Section 212.055(2), F.S.

<sup>4</sup> Section 212.055(3), F.S. Note that the small county surtax may be levied by extraordinary vote of the county governing board if the proceeds are to be expended only for operating purposes.

<sup>5</sup> Section 212.055(4)(a), F.S. (for counties with more than 800,000 residents); Section 212.055(7), F.S. (for counties with less than 800,000 residents).

<sup>6</sup> Section 212.055(4)(b), F.S.

<sup>7</sup> Section 212.055(5), F.S.

<sup>8</sup> Section 212.055(6), F.S.

<sup>9</sup> Section 212.055(8), F.S.

<sup>10</sup> Section 212.055(9), F.S.

<sup>11</sup> Fla. Dep't of Revenue, *Discretionary Sales Surtax Information for Calendar Year 2025, Form DR-15DSS*, available at [https://floridarevenue.com/Forms\\_library/current/dr15dss.pdf](https://floridarevenue.com/Forms_library/current/dr15dss.pdf) (last visited Mar. 23, 2025)

<sup>12</sup> See, e.g., ss. 212.055(4)(a)6., F.S., 212.055(5)(f), F.S., and s. 212.055(9)(g), F.S.

Fiscal Year 2023-24 levies for these taxes were as follows:

Surtax	Florida Statute	Counties Levying/ Can Levy <sup>13</sup>	2023-24 Statewide Revenue <sup>14</sup>
Charter County Transportation	Section 212.055(1), F.S.	3/23	\$1.07 Billion
Local Gov't Infrastructure	Section 212.055(2), F.S.	26/67	\$2.32 Billion
Small County	Section 212.055(3), F.S.	30/31	\$211 Million
Indigent Care (divided by population)	Sections 212.055(4)(a), F.S. and 212.055(7), F.S.	1/9 (greater than 800k); 5/58 (fewer than 800k)	\$195 Million; \$88 Million
Trauma Center	Section 212.055(4)(b), F.S.	0/58	\$ -
County General Hospital	Section 212.055(5), F.S.	1/1	\$403 Million
School Construction	Section 212.055(6), F.S.	30/67	\$1.56 Billion
Emergency Fire Rescue Services	Section 212.055(8), F.S.	1/65	\$311, 042
Pension Liability	Section 212.055(9), F.S.	0/27 <sup>15</sup>	\$-

Most local discretionary sales surtaxes may only be approved by referendum, while some may be approved by a vote of the county commission.<sup>16</sup> Some of the surtaxes have set periods of time that they can be enacted for before requiring reenactment, others have no such specified time limit. The Charter County and Regional Transportation System Surtax in s. 212.055(1), F.S., for example, is currently limited to 30 years if adopted on or after July 1, 2020.

### Tourist Development Taxes

The Local Option Tourist Development Act<sup>17</sup> authorizes counties to levy five separate taxes on transient rental<sup>18</sup> transactions (tourist development taxes or TDTs) for specified purposes, all of which are generally related to the tourism industry.

Depending on a county's eligibility to levy such taxes, the maximum potential tax rate varies:

- The original TDT may be levied at the rate of 1 or 2 percent.<sup>19</sup>

<sup>13</sup> Levy details available at Office of Economic and Demographic Research, *2023 Local Discretionary Sales Surtax Rates in Florida's Counties*, <https://edr.state.fl.us/Content/local-government/data/county-municipal/2023LDSSRates.pdf> (last visited Mar. 23, 2025).

<sup>14</sup> Revenue Estimates taken from: Legislative Office of Economic and Demographic (EDR) *2023 Local Government Financial Information Handbook*, (Jan. 2024) available at <https://edr.state.fl.us/Content/local-government/reports/lghfih23.pdf> (last visited Mar. 23, 2025).

<sup>15</sup> The Pension Liability Surtax has been approved in a referendum to take effect in Duval County no later than January 1, 2031; but is not currently levied.

<sup>16</sup> See generally s. 212.055, F.S.; but see s. 212.055(3), F.S. (small county surtax may be approved by extraordinary vote of the county commission as long as surtax revenues are not used for servicing bond indebtedness), and s. 212.055(5), F.S. (county public hospital surtax may be approved by extraordinary vote of the county commission).

<sup>17</sup> Section 125.0104, F.S.

<sup>18</sup> Section 125.0104(3)(a)1., F.S. considers "transient rental" to be the rental or lease of any accommodation for a term of six months or less.

<sup>19</sup> Section 125.0104(3)(c), F.S.

- An additional 1 percent tax may be levied by counties who have previously levied the original TDT at the 1 or 2 percent rate for at least 3 years.<sup>20</sup>
- A high tourism impact tax may be levied at an additional 1 percent.<sup>21</sup>
- A professional sports franchise facility tax may be levied up to an additional 1 percent.<sup>22</sup>
- An additional professional sports franchise facility tax no greater than 1 percent may be imposed by a county that has already levied the professional sports franchise facility tax.<sup>23</sup>

TDTs are levied in 62 of 67 counties, and total rates range from 2% to 6%.<sup>24</sup>

Fiscal Year 2023-24 levies for these taxes were as follows:

<b>Tax</b>	<b>Florida Statute</b>	<b>Counties Levying/ Can Levy<sup>25</sup></b>	<b>2023-24 Statewide Revenues<sup>26</sup></b>
Original TDT	Section 125.0104(3)(c), F.S.	62/67 (all at 2%)	\$709 Million
Additional TDT	Section 125.0104(3)(d), F.S.	56/59	\$291 Million
High Tourism Impact TDT	Section 125.0104(3)(m), F.S.	10/14	\$201 Million
Pro Sports TDT	Section 125.0104(3)(l), F.S.	46/67	\$330 Million
Additional Pro Sports TDT	Section 125.0104(3)(n), F.S.	36/65	\$252 Million

Prior to the authorization of a new TDT, the levy must be approved by a countywide referendum held at a general election and approved by a majority of the electors voting in the county.<sup>27</sup> TDTs have no maximum period for which they may be levied, and no currently adopted TDT has a scheduled expiration date.<sup>28</sup>

Each county proposing to levy the original one or two percent tax must adopt an ordinance for the levy and imposition of the tax, which must include a plan for tourist development prepared by the tourist development council.<sup>29</sup> The plan for tourist development must include the anticipated net tax revenue to be derived by the county for the two years following the tax levy, as well as a list of the proposed uses of the tax and the approximate cost for each project or use.<sup>30</sup>

<sup>20</sup> Section 125.0104(3)(d), F.S.

<sup>21</sup> Section 125.0104(3)(m), F.S.

<sup>22</sup> Section 125.0104(3)(l), F.S. Revenue can be used to pay debt service on bonds for the construction or renovation of professional sports franchise facilities, spring training facilities or professional sports franchises, and convention centers and to promote and advertise tourism.

<sup>23</sup> Section 125.0104(3)(n), F.S.

<sup>24</sup> Office of Economic and Demographic Research, *2024 Local Option Tourist/Food and Beverage Tax Rates in Florida's Counties*, available at <https://edr.state.fl.us/content/local-government/data/county-municipal/2024LOTTates.pdf> (last visited Mar. 23, 2025).

<sup>25</sup> *Id.*

<sup>26</sup> Office of Economic and Demographic Research, *2023 Local Government Financial Information Handbook* (Jan. 2024), <http://edr.state.fl.us/Content/local-government/reports/lgh23.pdf> (last visited Mar. 23, 2025).

<sup>27</sup> Section 125.0104(6), F.S.

<sup>28</sup> Office of Economic and Demographic Research, *Local Option Tourist Taxes - Summary of Impositions, Expirations, and Rate Changes*, available at <https://www.edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm> (last visited Mar. 23, 2025).

<sup>29</sup> Section 125.0104(4), F.S.

<sup>30</sup> Section 125.0104(4)(c), F.S.

The plan for tourist development may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the governing board.<sup>31</sup>

Currently, once a county has obtained approval to levy a TDT tax through a referendum, that county is not required to seek electorate approval through a referendum to continue levying such TDT.

### **Local Option Food & Beverage Tax (Miami-Dade)**

In 1967, Florida authorized the municipal resort tax.<sup>32</sup> The law authorized cities and towns meeting certain population requirements located within counties also meeting certain population requirements to levy the tax.<sup>33</sup> The tax could be levied at a rate of up to 2 percent on rentals of hotel rooms and similar accommodations, and it could also be levied on sales of food and certain beverages consumed in restaurants and bars at a rate of up to 2 percent.<sup>34</sup> The municipal resort tax is currently levied in the cities of Bal Harbour, Surfside, and Miami Beach, all of which are located within Miami-Dade County.<sup>35</sup>

Florida has since authorized Miami Dade County to levy the local option food and beverage tax.<sup>36</sup> The local option food and beverage tax consists of two taxes: a 2 percent tax on the sale of food, beverages, and alcoholic beverages sold in hotels and motels, and a 1 percent tax on the sale of food, beverages, and alcoholic beverages sold at an establishment licensed by the state to sell alcoholic beverages on site.<sup>37</sup> Sales in cities levying the municipal resort tax were required to be exempt from the local option food and beverage tax through July 1, 2023.<sup>38</sup>

In 2023, HB 7063,<sup>39</sup> authorized the imposition of the 1 percent local option food and beverage tax in a city or town that levies the municipal resort tax if the levy is approved by referendum in the city or town at a general election. HB 7073 in 2024<sup>40</sup> clarified that the approval of the tax in a referendum as authorized in the 2023 Tax Package must be by a majority of the voters voting in the election (not a majority of registered voters). Currently, none of the three cities have authorized the tax in a referendum at a general election.<sup>41</sup>

Miami-Dade County reports collections for food and beverage taxes for 2022-23 to have been \$53.6 million and estimates the 2024-25 collections will be \$55.0 million.<sup>42</sup>

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<sup>31</sup> Section 125.0104(4)(d), F.S. The provisions found in s. 125.0104(4)(a)-(d), F.S., do not apply to the high tourism impact tax, the professional sports franchise facility tax, or the additional professional sports franchise facility tax.

<sup>32</sup> Ch. 67-930, Laws of Fla.

<sup>33</sup> Section 1, ch. 67-930, Laws of Fla.

<sup>34</sup> Section 2, ch. 67-930, Laws of Fla.

<sup>35</sup> Fla. Dep't of Revenue, *History of Local Sales Tax and Current Rates*, (Mar. 1, 2025) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf> (last visited Mar. 23, 2025).

<sup>36</sup> Section 212.0306, F.S.

<sup>37</sup> Section 212.0306(1), F.S.

<sup>38</sup> Section 212.0306(2)(d), F.S. (2022)

<sup>39</sup> Ch. 2023-157, Laws of Fla.

<sup>40</sup> Ch. 2024-158, Laws of Fla.

<sup>41</sup> Office of Economic and Demographic Research, *2023 Local Government Financial Information Handbook* (Jan. 2024), 255-256 available at <https://edr.state.fl.us/Content/local-government/reports/lghfih23.pdf>, (last visited Mar. 23, 2025).

<sup>42</sup> Office of Economic and Demographic Research, *Local Option Food and Beverage Tax Collections*, available at <https://www.edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm> (last visited Mar. 23, 2025).

### ***Referendum Procedures***

The Florida Election Code provides the general requirements for a referendum.<sup>43</sup> The question presented to voters must contain a ballot summary with clear and unambiguous language, such that a “yes” or “no” vote on the measure indicates approval or rejection, respectively.<sup>44</sup> The ballot summary should explain the chief purpose of the measure and may not exceed 75 words.<sup>45</sup> The ballot summary and title must be included in the resolution or ordinance calling for the referendum.<sup>46</sup> For some discretionary sales surtaxes, the form of the ballot question is specified by statute.<sup>47</sup>

Five types of elections exist under the Florida Election Code: primary elections, special primary elections, special elections, general elections, and presidential preference primary elections.<sup>48</sup> Historically, voter turnout during a general election is higher than during other elections.<sup>49</sup> A referendum to adopt, amend, or reenact a local government discretionary sales surtax must be held at a general election. A referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted surtax. Such a referendum may appear on the ballot only once within the 48-month period.<sup>50</sup>

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

CS/SB 1664 requires that for any local discretionary sales surtax, tourist development tax, or local option food and beverage tax that currently must be enacted pursuant to a referendum and that is in effect on June 30, 2025, the local government must renew such tax on or before January 1, 2033. If a referendum is not held on or before that date, the surtax will no longer be in effect beginning January 1, 2033, unless such levies are pledged for debt service. Any levy pledged for debt service may continue until the debt is retired, and the levy will be subject to renewal the following January 1st.

The bill also establishes an eight-year maximum time limit for all new levies of discretionary sales and tourist development taxes that are subject to approval by referendum, except for the .25 percent trauma center discretionary sales surtax that may be levied for counties with a population of fewer than 800,000 residents.<sup>51</sup> The bill retains the existing four-year limitation for that surtax.

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<sup>43</sup> Section 101.161, F.S.

<sup>44</sup> Section 101.161(1), F.S.

<sup>45</sup> *Id.*

<sup>46</sup> *Id.*

<sup>47</sup> *See, e.g.,* s. 212.055(4)(b), F.S.

<sup>48</sup> Section 97.021(13), F.S.

<sup>49</sup> *See* Dep’t of State, *Voter Turnout*, <http://dos.myflorida.com/elections/data-statistics/elections-data/voter-turnout/> (last visited Mar. 23, 2025).

<sup>50</sup> Section 212.055(10), F.S.

<sup>51</sup> Section 212.055(4)(b)4., F.S.

The bill provides an exception to the eight-year limitation for levies used to service bond indebtedness, and instead of an eight-year limitation, allows for a levy for no more than 30 years if:

- The ordinance or resolution levying the tax specifies that the proceeds will be used for the purpose of servicing bond indebtedness, specifies the maximum duration of the bond indebtedness, not to exceed 30 years, and provides specific information on what the debt will be used for, and
- The ballot voted on in the referendum specifies that the proceeds will be used to service bond indebtedness and includes a brief and general description of what the debt will be used for and the maximum length of time the surtax may be imposed.

The bill also provides a similar eight-year limitation for the imposition of the local option food and beverage tax under s. 212.0306, F.S., in those cities in Miami-Dade County which currently levy the municipal resort tax pursuant to ch. 67-930, L.O.F.

None of these changes affect the pension liability surtax found in s. 212.055(9), F.S.

The bill takes effect July 1, 2025.

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

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

Article VII, s. 18(b) of the State Constitution provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. The mandate requirement does not apply to laws having an insignificant impact,<sup>52</sup> which for Fiscal Year 2025-2026 is forecast at approximately \$2.4 million. The Revenue Estimating Conference has not adopted an impact estimate for this bill.

The bill requires that certain local taxes expire after 8 years unless renewed by referendum. Reduction of a local government's authority to raise revenues generally refers to limiting its power to levy a tax, raising the vote of the governing body required to levy a tax, lowering the rate of a tax, or reducing the base against which a tax is levied. In the case of these local taxes, a local government's authority extends only to the ability to submit taxes for referendum approval, which remains unchanged under the bill.

If the anticipated effect of the imposition of a time limit on these local taxes is considered a not-insignificant reduction of local authority to raise taxes, the bill must be approved by a two-thirds' vote of each house of the legislature to be validly enacted.

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<sup>52</sup> FLA. CONST. art. VII, s. 18(d). An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. *See* Fla. S. Comm. on Cmty. Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Mar. 23, 2025).

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

None.

**C. Trust Funds Restrictions:**

None.

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

None.

**E. Other Constitutional Issues:**

None identified.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

None.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

Local governments may incur additional expenses due to the potential increased frequency of referendums.

Because the bill does not remove the authority of local government to levy local discretionary sales surtaxes, tourist development taxes, or local option food and beverage taxes, staff does not anticipate that the bill will have an impact on local government revenues. However, revenues would be impacted if a referendum to renew an existing levy were not to pass.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 125.0104, 212.0306, 212.055.

**IX. Additional Information:**

- A. **Committee Substitute – Statement of Substantial Changes:**  
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Community Affairs on March 25, 2025:**

The committee substitute:

- Applies the new referendum requirement for a surtax to remain in effect to only those discretionary sales surtaxes required under existing law to be approved by referendum;
- Corrects cross-references and dates; and
- Specifies additional content to be included in ordinances and referendum ballot questions.

- B. **Amendments:**

None.





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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/27/2025	.	
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	.	
	.	

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The Committee on Community Affairs (Trumbull) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Paragraph (n) of subsection (3) of section  
125.0104, Florida Statutes, is amended, and paragraphs (f)  
through (i) are added to subsection (4) of that section, to  
read:

125.0104 Tourist development tax; procedure for levying;  
authorized uses; referendum; enforcement.—



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(3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

(n) In addition to any other tax that is imposed under this section, a county that has imposed the tax under paragraph (1) may impose an additional tax that is no greater than 1 percent on the exercise of the privilege described in paragraph (a) by ordinance approved by referendum pursuant to subsection (6) to:

1. Pay the debt service on bonds issued to finance:

a. The construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162.

b. The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.

2. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

A county that imposes the tax authorized in this paragraph may



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not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to subparagraph 1. The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section shall not apply to the additional tax authorized by this paragraph in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). The provisions of paragraphs (4)(a)-(d) do ~~Subsection (4) does~~ not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of the ordinance.

(4) ORDINANCE LEVY TAX; PROCEDURE.—

(f) Any tax imposed pursuant to this section and in effect on June 30, 2025, must be renewed by an ordinance approved in a referendum held pursuant to subsection (6) on or before January 1, 2033, in order to remain in effect after January 1, 2033.

(g) The state covenants with holders of bonds or other instruments of indebtedness issued by counties before July 1, 2025, that it will not impair or materially alter the rights of those holders or relieve counties of the duty to meet their obligations as a result of previous pledges or assignments entered into under this section as it existed before July 1,



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2025. Paragraph (f) does not apply in any case in which the proceeds of a tax levied pursuant to this section on or before June 30, 2025, have been pledged to secure and liquidate revenue bonds or revenue refunding bonds as authorized by this section, unless such bonds are retired before January 1, 2033. If the bonds are not retired before January 1, 2033, paragraph (f) applies as though January 1, 2033, were instead replaced with January 1 of the year following the retirement of such bonds.

(h) Except as provided in paragraph (i), an ordinance that levies and imposes a tax pursuant to this section expires 8 years after the effective date of the ordinance that is approved in a referendum, but may be renewed for subsequent 8-year periods if each 8-year period is approved in a referendum held pursuant to subsection (6).

(i) A new or reenacted tax levied under this section may be levied for a term of no more than 30 years, if:

1. The proceeds of the tax will be used for the purpose of servicing bond indebtedness;

2. The ordinance enacting a new tax, or reenacting an existing tax, specifies that the proceeds from the new or reenacted tax will be used for the purpose of servicing bond indebtedness; specifies the maximum duration of such bond indebtedness, not to exceed 30 years; and provides specificity regarding what the purposes of the bond indebtedness are; and

3. The referendum question on the ballot pursuant to paragraph (6)(b) specifies that the proceeds of the tax will be used for the purpose of servicing bond indebtedness and includes a brief and general description of the purposes for which the indebtedness will be incurred and the maximum length of time the



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tax may be imposed.

Section 2. Paragraph (d) of subsection (2) of section 212.0306, Florida Statutes, is amended to read:

212.0306 Local option food and beverage tax; procedure for levying; authorized uses; administration.—

(2)

(d) Sales in cities or towns presently imposing a municipal resort tax as authorized by chapter 67-930, Laws of Florida, are exempt from the taxes authorized by subsection (1); however, the tax authorized by paragraph (1)(b) may be levied in such city or town if the governing authority of the city or town adopts an ordinance that is subsequently approved by a majority of the electors in such city or town voting in a referendum held at a general election as defined in s. 97.021. Any tax levied in a city or town pursuant to this paragraph takes effect on the first day of January following the general election in which the ordinance was approved. An ordinance that levies and imposes a tax pursuant to this paragraph expires 8 years after the effective date of the ordinance that is approved in a referendum. However, an ordinance may be reenacted for subsequent 8-year periods if each 8-year period is approved in a referendum to reenact an expiring tax authorized under this paragraph must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum appears ~~may appear~~ on the ballot only once within the 48-month period.

Section 3. Subsection (11) of section 212.055, Florida Statutes, is renumbered as subsection (12), paragraphs (c) and (f) of subsection (1) are amended, and a new subsection (11) is



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added to that section, to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

(1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM SURTAX.—

(c)1. The proposal to adopt a discretionary sales surtax as provided in this subsection and to create a trust fund within the county accounts shall be placed on the ballot in accordance with law and must be approved in a referendum held at a general election in accordance with subsection (10).

2. If the proposal to adopt a surtax is by initiative, the petition sponsor must, at least 180 days before the proposed referendum, comply with all of the following:

a. Provide a copy of the final resolution or ordinance to the Office of Program Policy Analysis and Government Accountability. The Office of Program Policy Analysis and Government Accountability shall procure a certified public accountant in accordance with subsection (12) ~~(11)~~ for the



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performance audit.

b. File the initiative petition and its required valid signatures with the supervisor of elections. The supervisor of elections shall verify signatures and retain signature forms in the same manner as required for initiatives under s.

100.371(11).

3. The failure of an initiative sponsor to comply with the requirements of subparagraph 2. renders any referendum held void.

~~(f) Any discretionary sales surtax levied under this subsection pursuant to a referendum held on or after July 1, 2020, may not be levied for more than 30 years.~~

(11) LIMITATIONS ON LEVY.—

(a) Any surtax imposed pursuant to this section and in effect on June 30, 2025, which is required to be approved by voters in a referendum under this section must be renewed by an ordinance, or resolution for the purpose of the surtax authorized under subsection (6), approved in a referendum held pursuant to subsection (10) on or before January 1, 2033, in order to remain in effect after January 1, 2033.

(b) The state covenants with holders of bonds or other instruments of indebtedness issued by counties or school boards before July 1, 2025, that it will not impair or materially alter the rights of those holders or relieve counties or school boards of the duty to meet their obligations as a result of previous pledges or assignments entered into under this section as it existed before July 1, 2025. Paragraph (a) does not apply in any case in which the proceeds of a tax levied pursuant to this section on or before June 30, 2025, have been pledged to secure



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and liquidate revenue bonds or revenue refunding bonds as authorized by this section, unless such bonds are retired before January 1, 2033. If the bonds are not retired before January 1, 2033, paragraph (a) shall apply as though January 1, 2033, were instead replaced with January 1 of the year following the retirement of such bonds.

(c) Except as provided in paragraph (4)(b) and paragraph (d), any new or reenacted discretionary sales surtax levied pursuant to a referendum held on or after July 1, 2025, may not be levied for more than 8 years unless reenacted by ordinance, or resolution for the purpose of the surtax authorized under subsection (6), subject to approval by a majority of the electors voting in a subsequent referendum held pursuant to subsection (10).

(d) A new or reenacted surtax levied under this section may be levied for a term of no more than 30 years, if:

1. The proceeds of the surtax will be used for the purpose of servicing bond indebtedness;

2. The ordinance, or resolution for the purpose of the surtax authorized under subsection (6), enacting a new surtax, or reenacting an existing surtax specifies that the proceeds from the new or reenacted surtax will be used for the purpose of servicing bond indebtedness; specifies the maximum duration of such bond indebtedness, not to exceed 30 years; and provides specificity regarding what the purposes of the bond indebtedness are; and

3. The referendum question on the ballot specifies that the proceeds of the surtax will be used for the purpose of servicing bond indebtedness and includes a brief and general description





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of the purposes for which the indebtedness will be incurred and  
the maximum length of time the surtax may be imposed.

(e) The provisions of this subsection do not apply to the  
enactment or reenactment of the surtax authorized under  
subsection (9).

Section 4. This act shall take effect July 1, 2025.

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

And the title is amended as follows:

Delete everything before the enacting clause  
and insert:

A bill to be entitled  
An act relating to local option taxes; amending s.  
125.0104, F.S.; requiring specified taxes to be  
renewed by an ordinance in a specified manner;  
providing an exception; providing construction;  
providing for the expiration of specified ordinances;  
authorizing the adoption of new ordinances; providing  
an exception; amending s. 212.0306, F.S.; providing  
for the expiration of specified ordinances;  
authorizing the adoption of new ordinances; amending  
s. 212.055, F.S.; requiring specified taxes to be  
renewed by an ordinance in a specified manner;  
providing an exception; providing construction;  
providing for the expiration of specified ordinances;  
authorizing the adoption of new ordinances; providing  
an exception; providing an effective date.

By Senator Trumbull

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A bill to be entitled  
An act relating to local option taxes; amending s.  
125.0104, F.S.; requiring specified taxes to be  
renewed by an ordinance in a specified manner;  
providing an exception; providing construction;  
providing for the expiration of specified ordinances;  
authorizing the adoption of new ordinances; providing  
an exception; amending s. 212.0306, F.S.; providing  
for the expiration of specified ordinances;  
authorizing the adoption of new ordinances; amending  
s. 212.055, F.S.; requiring specified taxes to be  
renewed by an ordinance in a specified manner;  
providing an exception; providing construction;  
providing for the expiration of specified ordinances;  
authorizing the adoption of new ordinances; providing  
an exception; providing an effective date.

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

Section 1. Paragraph (n) of subsection (3) of section  
125.0104, Florida Statutes, is amended, and paragraphs (f), (g),  
(h), and (i) are added to subsection (4) of that section, to  
read:

125.0104 Tourist development tax; procedure for levying;  
authorized uses; referendum; enforcement.—

(3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

(n) In addition to any other tax that is imposed under this  
section, a county that has imposed the tax under paragraph (1)  
may impose an additional tax that is no greater than 1 percent

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on the exercise of the privilege described in paragraph (a) by ordinance approved by referendum pursuant to subsection (6) to:

1. Pay the debt service on bonds issued to finance:

a. The construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162.

b. The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.

2. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

A county that imposes the tax authorized in this paragraph may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to subparagraph 1. The provision of paragraph (b) which prohibits any county authorized

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to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section shall not apply to the additional tax authorized by this paragraph in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). The provisions of paragraphs (4)(a)-(d) do ~~Subsection (4) does~~ not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of the ordinance.

(4) ORDINANCE LEVY TAX; PROCEDURE.—

(f) Any tax imposed pursuant to this section and in effect on June 30, 2025, must be renewed by an ordinance approved in a referendum held pursuant to subsection (6) on or before January 1, 2033, in order to remain in effect after January 1, 2033.

(g) The state covenants with holders of bonds or other instruments of indebtedness issued by counties before July 1, 2025, that it will not impair or materially alter the rights of those holders or relieve counties of the duty to meet their obligations as a result of previous pledges or assignments entered into under this section as it existed before July 1, 2025. Paragraph (f) does not apply in any case in which the proceeds of a tax levied pursuant to this section on or before June 30, 2025, have been pledged to secure and liquidate revenue bonds or revenue refunding bonds as authorized by this section,

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88 unless such bonds are retired before January 1, 2029. If the  
89 bonds are not retired before January 1, 2029, paragraph (f)  
90 applies as though January 1, 2029, were instead replaced with  
91 January 1 of the year following the retirement of such bonds.

92 (h) Except as provided in paragraph (i), an ordinance that  
93 levies and imposes a tax pursuant to this section expires 8  
94 years after the effective date of the ordinance that is approved  
95 in a referendum, but may be renewed for subsequent 8-year  
96 periods if each 8-year period is approved in a referendum held  
97 pursuant to subsection (6).

98 (i) A new or reenacted tax levied under this section may be  
99 levied for a term of no more than 30 years, if:

100 1. The proceeds of the surtax will be used for the purpose  
101 of servicing bond indebtedness;

102 2. The ordinance enacting a new tax, or reenacting an  
103 existing tax, specifies that the proceeds from the new or  
104 reenacted tax will be used for the purpose of servicing bond  
105 indebtedness, and provides specificity regarding what those  
106 purposes are; and

107 3. The referendum question on the ballot specifies that the  
108 proceeds of the tax will be used for the purpose of servicing  
109 bond indebtedness and includes a brief and general description  
110 of the purposes for which the indebtedness will be incurred.

111 Section 2. Paragraph (d) of subsection (2) of section  
112 212.0306, Florida Statutes, is amended to read:

113 212.0306 Local option food and beverage tax; procedure for  
114 levying; authorized uses; administration.—

115 (2)

116 (d) Sales in cities or towns presently imposing a municipal

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117 resort tax as authorized by chapter 67-930, Laws of Florida, are  
118 exempt from the taxes authorized by subsection (1); however, the  
119 tax authorized by paragraph (1)(b) may be levied in such city or  
120 town if the governing authority of the city or town adopts an  
121 ordinance that is subsequently approved by a majority of the  
122 electors in such city or town voting in a referendum held at a  
123 general election as defined in s. 97.021. Any tax levied in a  
124 city or town pursuant to this paragraph takes effect on the  
125 first day of January following the general election in which the  
126 ordinance was approved. An ordinance that levies and imposes a  
127 tax pursuant to this paragraph expires 8 years after the  
128 effective date of the ordinance that is approved in a  
129 referendum, but may be renewed for subsequent 8-year periods if  
130 each 8-year period is approved in a referendum held pursuant to  
131 subsection (6). A referendum to reenact an expiring tax  
132 authorized under this paragraph must be held at a general  
133 election occurring within the 48-month period immediately  
134 preceding the effective date of the reenacted tax, and the  
135 referendum may appear on the ballot only once within the 48-  
136 month period.

137 Section 3. Subsection (11) of section 212.055, Florida  
138 Statutes, is renumbered as subsection (12), paragraphs (c) and  
139 (f) of subsection (1) are amended, and a new subsection (11) is  
140 added to that section, to read:

141 212.055 Discretionary sales surtaxes; legislative intent;  
142 authorization and use of proceeds.—It is the legislative intent  
143 that any authorization for imposition of a discretionary sales  
144 surtax shall be published in the Florida Statutes as a  
145 subsection of this section, irrespective of the duration of the

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146 levy. Each enactment shall specify the types of counties  
147 authorized to levy; the rate or rates which may be imposed; the  
148 maximum length of time the surtax may be imposed, if any; the  
149 procedure which must be followed to secure voter approval, if  
150 required; the purpose for which the proceeds may be expended;  
151 and such other requirements as the Legislature may provide.  
152 Taxable transactions and administrative procedures shall be as  
153 provided in s. 212.054.

154 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM  
155 SURTAX.—

156 (c)1. The proposal to adopt a discretionary sales surtax as  
157 provided in this subsection and to create a trust fund within  
158 the county accounts shall be placed on the ballot in accordance  
159 with law and must be approved in a referendum held at a general  
160 election in accordance with subsection (10).

161 2. If the proposal to adopt a surtax is by initiative, the  
162 petition sponsor must, at least 180 days before the proposed  
163 referendum, comply with all of the following:

164 a. Provide a copy of the final resolution or ordinance to  
165 the Office of Program Policy Analysis and Government  
166 Accountability. The Office of Program Policy Analysis and  
167 Government Accountability shall procure a certified public  
168 accountant in accordance with subsection (12) ~~(11)~~ for the  
169 performance audit.

170 b. File the initiative petition and its required valid  
171 signatures with the supervisor of elections. The supervisor of  
172 elections shall verify signatures and retain signature forms in  
173 the same manner as required for initiatives under s.  
174 100.371(11).

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175       3. The failure of an initiative sponsor to comply with the  
176 requirements of subparagraph 2. renders any referendum held  
177 void.

178       ~~(f) Any discretionary sales surtax levied under this~~  
179 ~~subsection pursuant to a referendum held on or after July 1,~~  
180 ~~2020, may not be levied for more than 30 years.~~

181       (11) LIMITATIONS ON LEVY.—

182       (a) Any surtax imposed pursuant to this section and in  
183 effect on June 30, 2025, must be renewed by an ordinance, or  
184 resolution for the purpose of the surtax authorized under  
185 subsection (6), approved in a referendum held pursuant to  
186 subsection (10) on or before January 1, 2033, in order to remain  
187 in effect after January 1, 2033.

188       (b) The state covenants with holders of bonds or other  
189 instruments of indebtedness issued by counties or school boards  
190 before July 1, 2025, that it will not impair or materially alter  
191 the rights of those holders or relieve counties or school boards  
192 of the duty to meet their obligations as a result of previous  
193 pledges or assignments entered into under this section as it  
194 existed before July 1, 2025. Paragraph (a) does not apply in any  
195 case in which the proceeds of a tax levied pursuant to this  
196 section on or before June 30, 2025, have been pledged to secure  
197 and liquidate revenue bonds or revenue refunding bonds as  
198 authorized by this section, unless such bonds are retired before  
199 January 1, 2033. If the bonds are not retired before January 1,  
200 2033, paragraph (a) shall apply as though January 1, 2033, was  
201 instead replaced with January 1 of the year following the  
202 retirement of such bonds.

203       (c) Except as provided in paragraph (4) (b) and paragraph



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(d), any new or reenacted discretionary sales surtax levied pursuant to a referendum held on or after July 1, 2025, may not be levied for more than 8 years unless reenacted by ordinance, or resolution for the purpose of the surtax authorized under subsection (6), subject to approval by a majority of the electors voting in a subsequent referendum.

(d) A new or reenacted surtax levied under this section may be levied for a term of no more than 30 years, if:

1. The proceeds of the surtax will be used for the purpose of servicing bond indebtedness;

2. The ordinance, or resolution for the purpose of the surtax authorized under subsection (6), enacting a new surtax, or reenacting an existing surtax specifies that the proceeds from the new or reenacted surtax will be used for the purpose of servicing bond indebtedness, and provides specificity regarding what those purposes are; and

3. The referendum question on the ballot specifies that the proceeds of the surtax will be used for the purpose of servicing bond indebtedness and includes a brief and general description of the purposes for which the indebtedness will be incurred.

(e) The provisions of this subsection do not apply to the enactment or reenactment of the surtax authorized under subsection (9).

Section 4. This act shall take effect July 1, 2025.

The Florida Senate

**APPEARANCE RECORD**

Meeting Date

3/25/25

Committee

Community Affairs

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

Bill Number or Topic

1664

844 936

Amendment Barcode (if applicable)

Name

Hester Ndoja

Phone

850 702 0944

Address

2410 Mahan Dr

Email

hester@fsae.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:

Florida Society of Association  
Executives

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**

SB1664

Bill Number or Topic

Amendment Barcode (if applicable)

Meeting Date

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

Committee

Name

Phone

Address

Email

Street

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 Lobbyists~~  
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 \(flsenate.gov\)](#)

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

3/25/25  
Meeting Date

1664  
Bill Number or Topic

Community Affairs  
Committee

Amendment Barcode (if applicable)

Name Samantha Padgett Phone 850-224-2250

Address 230 S. Adams St. Email spadgett@frla.org  
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 Restaurant & Lodging  
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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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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

3/25/25

Meeting Date

Community Affairs

Committee

SB 1664

Bill Number or Topic

Amendment Barcode (if applicable)

Name Kerri Post

Phone 850-606-2310

Address 315 S. Calhoun St., # 830

Street

Email kerri.post@visitTallahassee.com

Tallahassee, FL

City

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 \(flsenate.gov\)](#)

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

3/25/25

Meeting Date

CA

Committee

SB 1664

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Pepper Uchino (oo-chee-no)

Phone

(850) 727-9040

Address

PO Box 13146

Email

pepper@fsbpa.com

Street

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:

FL Shore & Beach  
Preservation Assoc.

☐

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)

03/25/25

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

SB 1664

Bill Number or Topic

COMMUNITY Affairs

Committee

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

Amendment Barcode (if applicable)

Name Darien Schaefer

Phone \_\_\_\_\_

Address \_\_\_\_\_

Street

Email \_\_\_\_\_

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.

visit  
Pensacola



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**

3/25/25

Meeting Date

Community Affairs

Committee

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

SB 1664

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Jolynn Loker

Phone

Address

Street

Email

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:

Visit Tampa Bay

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

3/25/25

Meeting Date

Community Affairs

Committee

SB 1864

Bill Number or Topic

Amendment Barcode (if applicable)

Name

JEFF SCALA

Phone

727 637-4081

Address

100 S Monroe St

Street

Tallahassee

City

FL

State

32301

Zip

Email

jscala@flcounties.com

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 Association of Counties

☐

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

SB 1664 (Tort Reform)  
Bill Number or Topic

Amendment Barcode (if applicable)

3/25/2025  
Meeting Date  
County Affairs  
Committee

Name Rich Reade Phone \_\_\_\_\_

Address 535 Park Avenue Email rcreade@lakeparkflorida.gov

Lake Park Florida  
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

3/25/25

Meeting Date

1664

Bill Number or Topic

Community Affairs

Committee

Amendment Barcode (if applicable)

Name Daniel Martinez

Phone 305-240-2917

Address 107 E. College Ave.

Email dmartinez@cfpha.org

Street

Tallahassee

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:

Americans for Prosperity

☐ 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**

MARCH 25, 2025

Meeting Date

Community Affairs

Committee

SB 1664

Bill Number or Topic

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

Amendment Barcode (if applicable)

Name Andrea Knowles Hill

Phone 954-357-7347

Address 100 S. Andrews Ave

Street

Email aknowles@broward.org

Fort Lauderdale FL 33301

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:

Broward 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 \(flsenate.gov\)](#)

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

S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

MARCH 25, 2025

Meeting Date

SB 1664

Bill Number or Topic

COMMUNITY AFFAIRS

Committee

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

Amendment Barcode (if applicable)

Name PAUL BEIRNES

Phone 352-988 3426

Address 1750 S 14TH ST

Street

Email PBEIRNES@ANECIA ISLAND.10A

ANECIA ISLAND FL

City

State

32034

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**

3/25/25

Meeting Date

1664

Bill Number or Topic

Sen Community Affairs  
Committee

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

Amendment Barcode (if applicable)

Name Lisa Bacot

Phone 850-445-8329

Address 10 box 10/68  
Street

Email lba.bacot@floridafarm.org

Tzilly  
City

FL  
State

32302  
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)

03/25/25

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

SB 1664

Bill Number or Topic

Community Affairs

Committee

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

Amendment Barcode (if applicable)

Name Mat Forest

Phone 850-577-0444

Address \_\_\_\_\_  
Street

Email Mat@bellardpartners

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:

Destinations  
Florida

☐ 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

3/23/25

Meeting Date

1664

Bill Number or Topic

Community Affairs

Committee

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

Amendment Barcode (if applicable)

Name Sergio Piedra

Phone 561 315 0497

Address Discover the Palm Beaches

Email

Street

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. 511.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)



3-25-25

The Florida Senate  
**APPEARANCE RECORD**

1664

Meeting Date

COMMUNITY AFFAIRS

Committee

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

Bill Number or Topic

Amendment Barcode (if applicable)

Name Jess M. McCarty, Executive Assistant County Attorney Phone 305-979-7110

Address 111 N.W. 1st Street Suite 2800 Email jmm2@miamidade.gov

Street

Miami

FL

33128

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:

**Miami-Dade 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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S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

3/25/25

Meeting Date

Community Affairs

Committee

SB1664

Bill Number or Topic

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

Amendment Barcode (if applicable)

Name Olivia mingshew City of Wauchula

Phone 863-990-5250

Address 126 S. 7th Ave  
Street

Email \_\_\_\_\_

Wauchula

FL

33873

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

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Phone

Address

Email

Street

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 \(flsenate.gov\)](#)

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S-001 (08/10/2021)

3/25/25

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

1664

Bill Number or Topic

Community Affairs  
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  
Street

Email mark.jeffries@ocfl.net

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:

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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S-001 (08/10/2021)

3/25/25

Meeting Date

The Florida Senate

APPEARANCE RECORD

SB 1664

Bill Number or Topic

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

Community Affairs

Committee

Amendment Barcode (if applicable)

Name

Sergio Piedra Palm Beaches

Phone

561 315 0497

Address

2195 Southern Blvd.

Email

spiedra@thepalmbeaches.com

Street

West Palm Beach FL 33406

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)

# CourtSmart Tag Report

**Room:** SB 37  
**Caption:** Senate Committee on Community Affairs

**Case No.:**

**Type:**  
**Judge:**

**Started:** 3/25/2025 11:02:13 AM

**Ends:** 3/25/2025 1:00:05 PM

**Length:** 01:57:53

11:02:14 AM	Call to Order-Chair McClain
11:03:10 AM	Roll Call, Quorum
11:03:13 AM	Opening Remarks-Chair McClain
11:03:34 AM	Tab 2 SB 20
11:03:35 AM	Senator Burgess
11:04:57 AM	Roll Call for SB 20
11:05:05 AM	Reported Favorably
11:05:17 AM	Tab 1 SB 14
11:05:24 AM	Senator Jones
11:06:03 AM	Roll Call for SB 14
11:06:38 AM	Tab 11
11:06:43 AM	SJR 1510
11:06:53 AM	Senator Avila
11:08:13 AM	Senator Sharief
11:09:10 AM	Senator Avila
11:10:58 AM	Senator Sharief
11:11:28 AM	Senator Avila
11:13:48 AM	Senator Sharief
11:14:38 AM	Public Testimony
11:14:59 AM	Rich Reade
11:15:20 AM	Charles Chapman, Florida League of Cities
11:17:07 AM	Jeff Scala, Florida Association of Counties
11:18:56 AM	Times Waived Read into Record
11:20:10 AM	Senator Passidomo
11:21:51 AM	Senator Jones
11:23:10 AM	Senator Sharief
11:24:37 AM	Senator Pizzo
11:25:08 AM	Senator Avila
11:27:26 AM	Roll Call SJR 1510
11:28:38 AM	Reported Favorably
11:28:41 AM	Tab 12 SB 1512
11:28:50 AM	Senator Avila
11:29:25 AM	Public Testimony
11:29:33 AM	Times Waived Read into Record
11:30:46 AM	Reported Favorably
11:30:51 AM	Tab 6 SB 674
11:31:12 AM	Senator Wright
11:31:53 AM	Public Testimony- Dana Blickley
11:32:55 AM	Times Waived Read into Record
11:33:41 AM	Senator Wright
11:33:46 AM	Roll Call for SB 674
11:34:08 AM	Reported Favorably
11:34:12 AM	Tab 4 CS/SB 268
11:34:26 AM	Senator Jones
11:34:29 AM	Late Filed Amendment #576776
11:34:58 AM	Senator Jones
11:35:09 AM	Adopted
11:35:26 AM	Public Testimony
11:35:28 AM	Bobby Block, First Amendment Foundation
11:37:32 AM	Senator Pizzo
11:38:18 AM	Bobby Block
11:38:24 AM	Senator Pizzo

11:39:08 AM	Bobby Block
11:39:49 AM	Senator Pizzo
11:41:04 AM	Bobby Block
11:41:17 AM	Senator Pizzo
11:41:37 AM	Senator Fine
11:41:49 AM	Bobby Block
11:41:58 AM	Senator Fine
11:42:25 AM	Bobby Block
11:42:34 AM	Senator Fine
11:43:00 AM	Bobby Block
11:43:06 AM	Senator Fine
11:43:32 AM	Bobby Block
11:44:01 AM	Senator Pizzo
11:44:13 AM	Bobby Block
11:44:17 AM	Times Waived Read into Record
11:44:35 AM	Senator Fine
11:45:58 AM	Senator Sharief
11:48:23 AM	Senator Jones
11:50:34 AM	Roll Call for CS/SB 268
11:50:47 AM	Reported Favorably
11:50:51 AM	Tab 3
11:50:57 AM	SB 100
11:51:00 AM	Senator Fine
11:51:39 AM	Senator Jones
11:52:15 AM	Senator Fine
11:53:17 AM	Senator Jones
11:53:52 AM	Senator Fine
11:54:43 AM	Senator Jones
11:55:48 AM	Senator Fine
11:55:57 AM	Senator Jones
11:56:03 AM	Senator Fine
11:56:21 AM	Senator Jones
11:56:25 AM	Senator Fine
11:57:38 AM	Senator Jones
11:58:15 AM	Senator Fine
11:58:51 AM	Senator Pizzo
11:59:10 AM	Senator Fine
11:59:14 AM	Senator Pizzo
11:59:24 AM	Senator Fine
11:59:41 AM	Senator Pizzo
12:00:25 PM	Senator Fine
12:01:16 PM	Public Testimony
12:01:30 PM	Jon Harris Maurer, Equality Florida
12:02:18 PM	Anita Hatcher
12:03:24 PM	Corey Bleakley
12:03:56 PM	Ligdi Anador
12:04:58 PM	Spike Poma
12:05:29 PM	Colton Taylor
12:06:31 PM	Mandi Longworthy
12:07:07 PM	Quinn Ferguson
12:08:08 PM	Nicholas Machula
12:09:03 PM	Kara Gross, ACLU
12:09:44 PM	Echo Nova
12:10:47 PM	Andrea Jones
12:11:33 PM	Ant Avila
12:12:02 PM	Jessica Johnson-York
12:13:02 PM	Senator Pizzo-Question
12:14:00 PM	Jessica Johnson-York
12:14:06 PM	Senator Pizzo
12:14:15 PM	Jessica Johnson-York
12:14:21 PM	Senator Pizzo
12:14:33 PM	Jessica Johnson-York

12:14:40 PM Amy Adams  
12:15:22 PM John Labriola, Christian Family Coalition of Florida  
12:16:26 PM Senator Jones  
12:16:39 PM John Labriola  
12:17:10 PM Senator Jones  
12:17:32 PM John Labriola  
12:17:39 PM Senator Jones  
12:18:48 PM John Labriola  
12:18:50 PM Senator Jones  
12:18:54 PM John Labriola  
12:19:00 PM Senator Jones  
12:19:04 PM Bobby Block, First Amendment Foundation  
12:19:50 PM Times Waived Read into Record  
12:21:09 PM Senator Pizzo  
12:23:29 PM Senator Jones  
12:25:30 PM Senator Passidomo  
12:26:40 PM Senator Fine  
12:29:32 PM Roll Call for SB 100  
12:29:41 PM Reported Favorably  
12:29:48 PM Tab 14 SB 1644  
12:29:53 PM Senator Trumbull  
12:30:00 PM Amendment # 844936  
12:30:33 PM Senator Trumbull  
12:31:30 PM Public Testimony  
12:31:39 PM Times Waived Read into Record  
12:31:50 PM Adopted  
12:32:05 PM Charles Chapman, Florida League of Cities  
12:32:43 PM Samantha Padgett, Florida Restaurant & Lodging Association  
12:33:37 PM Kerri Post  
12:33:58 PM Pepper Uchino, Florida Shore & Beach Preservation Association  
12:34:42 PM Darren Schaefer, Visit Pensacola  
12:36:19 PM Jeff Scala, Florida Association of Counties  
12:37:27 PM Rich Reade  
12:38:13 PM Times Waived Read into Record  
12:38:48 PM Senator Sharief  
12:40:42 PM Senator Trumbull  
12:42:00 PM Roll Call for SB 1664  
12:42:05 PM Reported Favorably  
12:42:11 PM Gavel Given to Senator Fine  
12:42:22 PM Tab 10  
12:42:27 PM SB 1078  
12:42:33 PM Senator McClain  
12:42:57 PM Late Filed Amendment #933670  
12:43:05 PM Senator McClain  
12:44:25 PM Public Testimony  
12:44:28 PM Tim Meenan, Florida Fire Sprinkler Association  
12:44:46 PM Michael Choate, Florida Fire Chiefs' Association  
12:45:25 PM Times Waived Read into Record  
12:45:44 PM Adopted  
12:45:59 PM Jim Milligan, Florida Fire Marshalls Association  
12:46:46 PM Times Waived Read into Record  
12:47:25 PM Senator Passidomo  
12:47:42 PM Senator McClain  
12:48:10 PM Senator Pizzo  
12:48:15 PM Senator McClain  
12:48:41 PM Roll Call for CS/SB 1078  
12:48:54 PM Reported Favorably  
12:49:02 PM Gavel Given to Senator McClain  
12:49:11 PM Tab 9 CS/SB 872  
12:49:14 PM Senator Ingoglia  
12:50:04 PM Amendment #940202  
12:50:08 PM Senator Ingoglia



12:50:29 PM	Adopted
12:50:35 PM	Senator Fine
12:51:09 PM	Senator Ingoglia
12:51:15 PM	Senator Fine
12:51:33 PM	Senator Ingoglia
12:52:19 PM	Senator Fine
12:52:37 PM	Senator Ingoglia
12:53:14 PM	Public Testimony
12:53:17 PM	Sean Lascalzo
12:53:41 PM	Times Waived Read into Record
12:53:59 PM	Senator Fine
12:54:18 PM	Senator Ingoglia
12:54:30 PM	Roll Call for CS/SB 872
12:54:43 PM	Reported Favorably
12:55:02 PM	Tab 7 SJR 748
12:55:17 PM	Senator Leek
12:55:43 PM	Times Waived Read into Record
12:55:49 PM	Roll Call for SJR 748
12:56:04 PM	Reported Favorably
12:56:09 PM	Tab 8 SB 750
12:56:14 PM	Senator Leek
12:56:21 PM	Amendment #721228
12:56:41 PM	Adopted
12:56:57 PM	Roll Call for SB 750
12:57:18 PM	Reported Favorably
12:57:24 PM	Tab 5 SB 482
12:57:26 PM	Senator DiCeglie
12:58:01 PM	Senator Pizzo
12:58:09 PM	Senator DiCeglie
12:58:34 PM	Public Testimony -Times Waived Read into Record
12:58:41 PM	Roll Call for SB 482
12:58:58 PM	Reported Unfavorably
12:59:13 PM	Senator Passidomo-Motion to Reconsider SB 482
12:59:13 PM	Senator Pizzo-Recording Votes
12:59:41 PM	Senator Trumbull-Recording Votes
12:59:48 PM	Closing Remarks-Chair McClain
12:59:52 PM	Adjourned