

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

FINANCE AND TAX
Senator Avila, Chair
Senator Gaetz, Vice Chair

MEETING DATE: Wednesday, February 25, 2026
TIME: 1:30—4:30 p.m.
PLACE: 301 Senate Building

MEMBERS: Senator Avila, Chair; Senator Gaetz, Vice Chair; Senators Bernard, Hooper, Jones, Mayfield, Passidomo, and Rouson

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
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Consideration of proposed bill:

1	SPB 7046	Taxation; Prohibiting counties, municipalities, and special districts, respectively, from levying certain special assessments against more than a specified square footage amount per recreational vehicle parking space or campsite; revising a specified finding that a taxing authority must make in order to elect not to exempt certain property from certain ad valorem taxation; exempting certain liquefied petroleum gas tanks from sales and use tax; revising the conditions required for a county to be considered a fiscally constrained county, etc.	Submitted and Reported Favorably as Committee Bill Yeas 5 Nays 2
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(Preliminary Draft Available - final draft will be made available at least 24 hours prior to the meeting)

Consideration of proposed bill:

2	SPB 7048	Internal Revenue Code; Revising the date of adoption of the Internal Revenue Code and other federal income tax statutes for purposes of the state corporate income tax; prohibiting retroactivity of certain Internal Revenue Code amendments; specifying that a limitation, a deduction, an expense, or an amortization may only affect the computation of certain taxable income beginning after a specified date; requiring taxpayers to add to and deduct from taxable income in a specified manner; revising adjustments taxpayers must make to adjusted federal income with respect to certain tax benefits, etc.	Submitted and Reported Favorably as Committee Bill Yeas 7 Nays 0
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(Preliminary Draft Available - final draft will be made available at least 24 hours prior to the meeting)

Other Related Meeting Documents
