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| Tab 1 | SJR 174 by DiCeglie ; Identical to H 01039 Assessment of Homestead Property |
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| Tab 2 | SB 176 by DiCeglie ; Similar to CS/H 01041 Assessment of Homestead Property |
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|--------|---|---|-----|--------------|---------------------|----------------|
| 485324 | A | S | RCS | FT, DiCeglie | Delete L.129 - 131: | 03/26 05:35 PM |
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| Tab 3 | CS/SB 1290 by TR, Collins ; Similar to H 01075 Department of Highway Safety and Motor Vehicles |
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| 323356 | A | S | RCS | FT, Collins | Delete L.595 - 640: | 03/26 05:35 PM |
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| Tab 4 | SB 1292 by Collins ; Similar to H 01077 Public Records/E-mail Addresses/DHSMV |
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The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

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

MEETING DATE: Wednesday, March 26, 2025
TIME: 3:30—5:30 p.m.
PLACE: 301 Senate Building

MEMBERS: Senator Avila, Chair; Senator Gruters, Vice Chair; Senators Bernard, Gaetz, Jones, and Passidomo

| TAB | BILL NO. and INTRODUCER | BILL DESCRIPTION and SENATE COMMITTEE ACTIONS | COMMITTEE ACTION |
|-----|---|---|----------------------------|
| 1 | SJR 174 DiCeglie (Similar SJR 1190, Identical HJR 1039, Compare CS/H 1041, S 1192, Linked S 176) | Assessment of Homestead Property; Proposing amendments to the State Constitution to authorize the Legislature, by general law, to prohibit the consideration of any change or improvement made to homestead property to mitigate flood damage in determining the assessed value of such property for ad valorem taxation purposes, to limit the transfer of such value to new homestead property, and to provide an effective date, etc. CA 03/11/2025 Favorable FT 03/26/2025 Favorable AP | Favorable Yeas 6 Nays 0 |
| 2 | SB 176 DiCeglie (Similar CS/H 1041, S 1192, Compare HJR 1039, CS/H 1535, SJR 1190, Linked SJR 174) | Assessment of Homestead Property; Requiring that changes, additions, or improvements that replace or are made to elevate homestead property be assessed in a specified manner; specifying how such assessment must be calculated under certain conditions; authorizing property appraisers to require certain evidence, etc. CA 03/11/2025 Favorable FT 03/26/2025 Fav/CS AP | Fav/CS Yeas 6 Nays 0 |
| 3 | CS/SB 1290 Transportation / Collins (Similar H 1075, Compare H 1077, Linked S 1292) | Department of Highway Safety and Motor Vehicles; Requiring licensure in lieu of registration of motor carriers operating certain qualified motor vehicles; requiring motor carriers to obtain fuel use decals in lieu of identifying devices; revising due dates for motor fuel use tax returns submitted by licensed motor carriers; requiring vehicle registration applicants to provide a Florida address; defining the term “economically disadvantaged area”, etc. TR 03/19/2025 Fav/CS FT 03/26/2025 Fav/CS AP | Fav/CS Yeas 6 Nays 0 |

COMMITTEE MEETING EXPANDED AGENDA

Finance and Tax

Wednesday, March 26, 2025, 3:30—5:30 p.m.

| TAB | BILL NO. and INTRODUCER | BILL DESCRIPTION and SENATE COMMITTEE ACTIONS | COMMITTEE ACTION |
|-----|--|---|----------------------------|
| 4 | SB 1292 Collins (Similar H 1077, Compare H 1075, Linked CS/S 1290) | Public Records/E-mail Addresses/DHSMV; Expanding an exemption from public records requirements for e-mail addresses collected by the Department of Highway Safety and Motor Vehicles for providing renewal notices to include e-mail addresses collected for use as a method of notification generally and not only for the purpose of providing renewal notices; expanding the exemption to include e-mail addresses collected for use as a method of notification related to vessel registrations; providing retroactive applicability; providing for future legislative review and repeal of the exemption; providing a statement of public necessity, etc. TR 03/19/2025 Favorable FT 03/26/2025 Favorable AP | Favorable Yeas 5 Nays 1 |
| 5 | Update on the General Revenue Forecast | | Discussed |

Other Related Meeting Documents

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

Prepared By: The Professional Staff of the Committee on Finance and Tax

BILL: SJR 174

INTRODUCER: Senator DiCeglie

SUBJECT: Assessment of Homestead Property

DATE: March 25, 2025

REVISED: _____

| | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|----|---------------|----------------|-----------|------------------|
| 1. | <u>Shuler</u> | <u>Fleming</u> | <u>CA</u> | Favorable |
| 2. | <u>Gross</u> | <u>Khan</u> | <u>FT</u> | Favorable |
| 3. | _____ | _____ | <u>AP</u> | _____ |

I. Summary:

SJR 174 proposes an amendment to the state constitution to authorize the Legislature to prohibit the consideration of any change or improvement made to mitigate a homestead property’s susceptibility to flood damage in determining the assessed value of the property.

The Revenue Estimating Conference has determined that the proposed amendment has no fiscal impact as it requires approval by the voters and is not self-executing.

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

If approved by at least 60 percent of the 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.¹ The property appraiser annually determines the “just value”² of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”³ The state constitution prohibits the state from levying ad valorem taxes⁴ and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.⁵

Homestead Exemptions

The state constitution establishes homestead protections for certain residential real estate in three distinct ways. First, it provides homesteads, property owned and maintained as a person’s primary residence, with an assessment limitation⁶ and exemption from taxes.⁷ Second, the homestead provisions protect the homestead from forced sale by creditors.⁸ Third, the homestead provisions delineate the restrictions a homestead owner faces when attempting to alienate or devise the homestead property.⁹

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.¹⁰ 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.¹¹

In addition to the exemptions granted to each person who makes property his or her homestead, persons who meet specific criteria or circumstances can receive additional exemptions. For example, persons who have attained the age of 65 and have limited income¹² or veterans who are partially or totally permanently disable.¹³

¹ 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.

² 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).

³ *See* ss. 192.001(2) and (16), F.S.

⁴ FLA. CONST. art. VII, s. 1(a).

⁵ *See* FLA. CONST. art. VII, s. 4.

⁶ *Id.* at (d)

⁷ FLA. CONST. art. VII, s. 6.

⁸ FLA. CONST. art. X, s. 4.

⁹ *Id.* at (c).

¹⁰ FLA. CONST. art VII, s. 6(a).

¹¹ *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. 8, 2025).

¹² FLA. CONST. art VII, s. 6(d).

¹³ FLA. CONST. art VII, s. 6(e).

Save Our Homes Assessment Limitation and Portability

In 1992, Florida voters approved the Save Our Homes amendment to the state constitution.¹⁴ 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.¹⁵ 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.¹⁶ Due to the homestead exemption effects and the Save Our Homes assessment limitation, many homestead property owners have significant tax savings.

Resistance to Flood Damage

Florida faces the year-round risk of flooding from slow-moving and severe storms and hurricanes, and sea level rise may increase the risk.¹⁷ Florida is among the top five states with coastal populations, having 16.2 million residents living in coastal counties as of 2020.¹⁸ The South Atlantic Coastal Study predicts that coastal areas of the state are at risk of \$9 billion in damages annually from storm surge, and \$24 billion in the future with three feet of sea level rise.¹⁹ As of 2023, Florida held over one-third of the flood insurance policies issued by the National Flood Insurance Program (NFIP), a federal entity created in 1968 to provide standardized flood insurance.²⁰ Over 1.7 million Floridian policyholders carry \$342 billion in NFIP coverage.²¹

Flood damage can be mitigated by homeowners using a variety of strategies. These might include improvements such as elevating the home on posts, columns, or fill.²² It may also entail reinforcing basement walls, applying waterproof sealants or membranes, anchoring the home to its foundation, and installing sump pumps.²³ They might also include non-structural mitigation as well, such as berms and floodwalls and elevating all utilities above flood elevation.²⁴

¹⁴ FLA. CONST. art. VII, s. 4(d). The Florida Legislature implemented the Save Our Homes amendment in s. 193.155, F.S.

¹⁵ FLA. CONST. art. VII, s. 4(d).

¹⁶ See FLA. CONST. art. VII, s. 4(d)(8); see also s. 193.155, F.S.

¹⁷ See Rebecca Lindsey, National Oceanic and Atmospheric Administration, *Climate Change: Global Sea Level*, (Aug. 22, 2023), <https://www.climate.gov/news-features/understanding-climate/climate-change-global-sea-level> (last visited Mar. 6, 2025); University of Florida Emergency Management, *Flood*, <https://emergency.ufl.edu/storm-ready/weather-hazards/flood/> (last visited Mar 6, 2025).

¹⁸ National Oceanic and Atmospheric Administration, *Economics and Demographics*, <https://coast.noaa.gov/states/fast-facts/economics-and-demographics.html> (last visited Mar. 6, 2025).

¹⁹ U.S. Army Corps of Engineers, *South Atlantic Coastal Study(SACS) Main Report*, (Oct. 2021) at 5-22, <https://usace.contentdm.oclc.org/utis/getfile/collection/p16021coll7/id/23162> (last visited Mar. 6, 2025).

²⁰ Florida Division of Emergency Management, *State Floodplain Management Program*, <https://www.floridadisaster.org/dem/mitigation/floodplain/> (last visited Mar. 6, 2025).

²¹ *Id.*

²² Association of State Floodplain Managers, *Mitigation Strategies*, <https://www.reducefloodrisk.org/mitigation-library/> (last visited Mar. 6, 2025)

²³ *Id.*

²⁴ U.S. Army Corps of Engineers, *Nonstructural Flood Risk Management Measures*, <https://www.nwd-mr.usace.army.mil/rcc/MRFTF/docs/USACE-NFPC%20Nonstructural%20Measures%20Definitions.pdf> (last visited Mar. 6, 2025).

III. Effect of Proposed Changes:

The joint resolution proposes an amendment to the state constitution to authorize the Legislature to prohibit the consideration of any change or improvement made to mitigate a homestead property's susceptibility to flood damage in determining the property's assessed value.

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

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Not applicable.

E. Other Constitutional Issues:

Article XI, s. 1 of the Florida Constitution authorizes the Legislature to propose amendments to the Florida Constitution by joint resolution approved by a three-fifths vote of the membership of each house. Article XI, s. 5(a) of the Florida Constitution requires the amendment to be placed before the electorate at the next general election 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.

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.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has determined that the proposed amendment has no fiscal impact as it requires approval by the voters and is not self-executing.

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,²⁵ typically paid from non-recurring General Revenue funds.²⁶ 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.

²⁵ Pursuant to Section 203 of the *Voting Rights Act* (52 U.S.C.A. § 10503).

²⁶ See, e.g., Ch. 2022-156, Specific Appropriation 3137, Laws of Fla.

VIII. Statutes Affected:

This resolution substantially amends section 4, Article VII of the Florida Constitution.

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

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

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

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 DiCeglie

18-00967-25

2025174__

Senate Joint Resolution

A joint resolution proposing an amendment to Section 4 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize the Legislature, by general law, to prohibit the consideration of any change or improvement made to homestead property to mitigate flood damage in determining the assessed value of such property for ad valorem taxation purposes and to provide an effective date.

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

That the following amendment to Section 4 of Article VII and the creation of a new section of 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 4. Taxation; assessments.—

By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

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

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(b) As provided by general law and subject to conditions, limitations, and reasonable definitions specified therein, land used for conservation purposes shall be classified by general law and assessed solely on the basis of character or use.

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

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

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

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

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

(2) No assessment shall exceed just value.

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

(4) New homestead property shall be assessed at just value

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59 as of January 1st of the year following the establishment of the
60 homestead, unless the provisions of paragraph (8) apply. That
61 assessment shall only change as provided in this subsection.

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

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

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

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

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

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88 year in which the prior homestead was abandoned. Thereafter, the
89 homestead shall be assessed as provided in this subsection.

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

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

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

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

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

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

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

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

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

137 (2) No assessment shall exceed just value.

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

143 (4) Changes, additions, reductions, or improvements to such
 144 property shall be assessed as provided for by general law;
 145 however, after the adjustment for any change, addition,

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146 reduction, or improvement, the property shall be assessed as
 147 provided in this subsection.

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

152 (1) Assessments subject to this subsection shall be changed
 153 annually on the date of assessment provided by law; but those
 154 changes in assessments shall not exceed ten percent (10%) of the
 155 assessment for the prior year.

156 (2) No assessment shall exceed just value.

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

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

168 (5) Changes, additions, reductions, or improvements to such
 169 property shall be assessed as provided for by general law;
 170 however, after the adjustment for any change, addition,
 171 reduction, or improvement, the property shall be assessed as
 172 provided in this subsection.

173 (i) The legislature, by general law and subject to
 174 conditions specified therein, may prohibit the consideration of

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175 the following in the determination of the assessed value of real
176 property:

177 (1) Any change or improvement to real property used for
178 residential purposes made to improve the property's resistance
179 to wind damage.

180 (2) Any change or improvement made to real property
181 assessed pursuant to subsection (d) to mitigate the property's
182 susceptibility to flood damage.

183 (3) The installation of a solar or renewable energy source
184 device.

185 (j)(1) The assessment of the following working waterfront
186 properties shall be based upon the current use of the property:

187 a. Land used predominantly for commercial fishing purposes.

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

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

191 d. Water-dependent marine manufacturing facilities,
192 commercial fishing facilities, and marine vessel construction
193 and repair facilities and their support activities.

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

197 ARTICLE XII

198 SCHEDULE

199 Limitation on the assessment of homestead property.-This
200 section and the amendment to Section 4 of Article VII,
201 authorizing the legislature to prohibit the consideration of any
202 change or improvement made to homestead property to mitigate
203 flood damage in the determination of the property's assessed

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204 value for ad valorem taxation purposes, shall take effect
205 January 1, 2027.

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

208 CONSTITUTIONAL AMENDMENT

209 ARTICLE VII, SECTION 4

210 ARTICLE XII

211 LIMITATION ON THE ASSESSMENT OF HOMESTEAD PROPERTY.-
212 Proposing an amendment to the State Constitution to authorize
213 the Legislature, by general law, to prohibit the consideration
214 of any change or improvement made to homestead property to
215 mitigate flood damage in the determination of the property's
216 assessed value for ad valorem taxation purposes. This amendment
217 takes effect January 1, 2027.

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THE FLORIDA SENATE
SENATOR NICK DICEGLIE
District 18

Ben Albritton
President of the Senate

Jason Brodeur
President Pro Tempore

March 19, 2025

Dear Chair Avila,

I respectfully request that **SB 174: Assessment of Homestead Properties** be placed on the agenda of the Committee on Finance and Tax, Environment 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 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
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 Finance and Tax

BILL: CS/SB 176

INTRODUCER: Finance and Tax Committee and Senator DiCeglie

SUBJECT: Assessment of Homestead Property

DATE: March 27, 2025

REVISED: _____

| | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|----|---------------|----------------|-----------|------------------|
| 1. | <u>Shuler</u> | <u>Fleming</u> | <u>CA</u> | Favorable |
| 2. | <u>Gross</u> | <u>Khan</u> | <u>FT</u> | Fav/CS |
| 3. | _____ | _____ | <u>AP</u> | _____ |

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 176 is linked to SJR 174, which proposes an amendment to the state constitution to authorize the Legislature to prohibit the consideration of any change or improvement made to mitigate a homestead property's susceptibility to flood damage in determining the property's assessed value.

The bill increases the amount to which certain property may be expanded in size after suffering damage or destruction without the property becoming subject to an assessment at just value. The amount increases from 1,500 square feet to 2,000 square feet.

The bill provides that the assessed value of homestead property elevated to meet National Flood Insurance Program and Florida Building Code elevation requirements or to mitigate damage from a previous flood event must be calculated based upon the assessment of the property on the January 1 immediately before such elevation if the size of the property after the elevation does not exceed 2,000 feet or 110 percent of its original size. Elevation of property unable to be used before elevation as a result of damage or destruction must commence construction within 5 years. Additionally, the assessment limitation will not apply to the property if, after elevation, the property's classification changes.

The Revenue Estimating Conference determined that the fiscal impact of the implementing bill is contingent upon passage of an amendment to Florida's Constitution, which makes the impact of

the bill zero or negative indeterminate. **See Section V. Fiscal Impact Statement** for more detail on the fiscal impact should an amendment to Florida’s Constitution be approved..

The bill will take effect on the effective date of the amendment proposed by SJR 174 or a similar joint resolution having substantially the same specific intent and purpose. If approved by the electors in the next general election in November 2026, the proposed amendment (SJR 174) 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.¹ The property appraiser annually determines the “just value”² of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”³ The state constitution prohibits the state from levying ad valorem taxes⁴ and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.⁵

Homestead Exemptions

The state constitution establishes homestead protections for certain residential real estate in three distinct ways. First, it provides homesteads, property owned and maintained as a person’s primary residence, with an assessment limitation⁶ and exemption from taxes.⁷ Second, the homestead provisions protect the homestead from forced sale by creditors.⁸ Third, the homestead provisions delineate the restrictions a homestead owner faces when attempting to alienate or devise the homestead property.⁹

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

¹ 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.

² 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).

³ *See* ss. 192.001(2) and (16), F.S.

⁴ FLA. CONST. art. VII, s. 1(a).

⁵ *See* FLA. CONST. art. VII, s. 4.

⁶ *Id.* at (d)

⁷ FLA. CONST. art. VII, s. 6.

⁸ FLA. CONST. art. X, s. 4.

⁹ *Id.* at (c).

school districts.¹⁰ 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.¹¹

In addition to the exemptions granted to each person who makes property his or her homestead, persons who meet specific criteria or circumstances can receive additional exemptions. For example, persons who have attained the age of 65 and have limited income¹² or veterans who are partially or totally permanently disabled.¹³

Save Our Homes Assessment Limitation and Portability

In 1992, Florida voters approved the Save Our Homes amendment to the state constitution.¹⁴ 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.¹⁵ 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.¹⁶ Due to the homestead exemption effects and the Save Our Homes assessment limitation, many homestead property owners have significant tax savings.

Changes, Additions, and Improvements to Real Property

In general, changes, additions, or improvements to real property are assessed at just value as of the first January 1 after they are substantially completed.¹⁷ However, when property is damaged or destroyed by calamity or misfortune, the property may be repaired or replaced without the change, addition, or improvement being assessed at just value; rather, the change, addition, or improvement is assigned the taxable value and other tax characteristics (i.e., assessment limitation) that the damaged or replaced property had before being damaged or destroyed. This treatment has certain limitations. For homestead property, two possible limitations apply: 1) the change, addition, or improvement may not exceed 110 percent of the square footage of the property before it was damaged or destroyed; or 2) the total square footage of the property as changed or improved may not exceed 1,500 square feet.¹⁸ Any square footage greater than 110 percent of the replaced property or beyond a total of 1500 square feet is assessed at just value.

¹⁰ FLA. CONST. art VII, s. 6(a).

¹¹ *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. 18, 2025).

¹² FLA. CONST. art VII, s. 6(d).

¹³ FLA. CONST. art VII, s. 6(e).

¹⁴ FLA. CONST. art. VII, s. 4(d). The Florida Legislature implemented the Save Our Homes amendment in s. 193.155, F.S.

¹⁵ FLA. CONST. art. VII, s. 4(d).

¹⁶ See FLA. CONST. art. VII, s. 4(d)(8); see also s. 193.155, F.S.

¹⁷ Sections 193.155(4)(a), 193.1554(6)(a), and 193.1555(6)(a), F.S.

¹⁸ Section 193.155(4)(b), F.S.

The rebuilding of damaged property must commence within 5 years of the damage to qualify for the assessment limitation described above.¹⁹

National Flood Insurance Program

The National Flood Insurance Program (NFIP) was created by the passage of the National Flood Insurance Act of 1968.²⁰ The NFIP is administered by the Federal Emergency Management Agency (FEMA) and enables homeowners, business owners, and renters in flood-prone areas to purchase flood insurance protection from the federal government.²¹ Participation in the NFIP by a community is voluntary.²² To join, a community must:

- Complete an application;
- Adopt a resolution of intent to participate and cooperate with the FEMA; and
- Adopt and submit a floodplain management ordinance that meets or exceeds the minimum NFIP criteria.²³

In coordination with participating communities, FEMA develops flood maps called Flood Insurance Rate Maps (FIRMs) that depict the community's flood risk and floodplain.²⁴ While FEMA is largely responsible for the creation of the FIRM, the community itself must pass the map into its local regulations in order for the map to be effective.²⁵ An area of specific focus on the FIRM is the Special Flood Hazard Area (SFHA).²⁶ The SFHA is intended to distinguish the flood risk zones that have a chance of flooding during a 1-in-100 year flood or greater frequency. This means that properties in the SFHA have a risk of 1 percent or greater risk of flooding every year²⁷ and at least a 26 percent chance of flooding over the course of a 30-year mortgage.²⁸ In a community that participates in the NFIP, owners of properties in the mapped SFHA are required to purchase flood insurance as a condition of receiving a federally backed mortgage.²⁹

Community Floodplain Management

Key conditions of the NFIP minimum floodplain management standards include, among things, that communities:

- Require permits for development in the SFHA;

¹⁹ *Id.*

²⁰ The National Flood Insurance Act of 1968, Pub. L. 90-448, 82 Stat. 572 (codified as amended at 42 U.S.C. 4001 et seq.). See also FEMA, *Laws and Regulations*, <https://www.fema.gov/flood-insurance/rules-legislation/laws> (last visited Mar. 18, 2025).

²¹ See FEMA, *Flood Insurance*, <https://www.fema.gov/flood-insurance> (last visited Mar. 18, 2025).

²² FEMA, *Participation in the NFIP*, <https://www.fema.gov/glossary/participation-nfip> (last visited Mar. 18, 2025).

²³ *Id.*

²⁴ See Congressional Research Service, *Introduction to the National Flood Insurance Program*, 3 (2023), available at <https://crsreports.congress.gov/product/pdf/R/R44593> (last visited Mar. 18, 2025).

²⁵ *Id.*

²⁶ *Id.*

²⁷ *Id.*

²⁸ FEMA, *Coastal Hazards & Flood Mapping: A Visual Guide*, 6, available at https://www.fema.gov/sites/default/files/documents/fema_coastal-glossary.pdf (last visited Mar. 18, 2025).

²⁹ Congressional Research Service, *Introduction to the National Flood Insurance Program*, 10 (2023), available at <https://crsreports.congress.gov/product/pdf/R/R44593>. Such lenders include federal agency lenders, such as the Department of Veterans Affairs, government-sponsored enterprises Fannie Mae, Freddie Mac, and federally regulated lending institutions, such as banks covered by the Federal Deposit Insurance Corporation or the Office of the Comptroller of the Currency. *Id.* at 10.

- Require elevation of the lowest floor of all new residential buildings in the SFHA to or above the base flood elevation (BFE)³⁰;
- Restrict development in floodways to prevent increasing the risk of flooding; and
- Require certain construction materials and methods that minimize future flood damage.³¹

The Community Rating System (CRS) within the NFIP is a voluntary incentive program that rewards communities for implementing floodplain management practices that exceed the minimum requirements of the NFIP.³² Property owners within communities that participate in the CRS program receive discounts on flood insurance premiums.³³ Premium discounts range from 5 to 45 percent based on a community's CRS credit points.³⁴ Communities earn credit points by implementing a variety of FEMA-approved activities or programs, such as:

- Limiting floodplain development or providing increased protection to development through more restrictive mapping standards or higher regulatory standards; or
- Reduce risk to existing development through floodproofing, elevation, or minor flood control projects.³⁵

Substantial Improvement and Substantial Damage

In communities participating in the NFIP, local officials must determine whether a proposed repair or construction project qualifies as substantial improvement³⁶ or repair of substantial damage³⁷ (a "SI/SD determination").³⁸ If officials determine that the proposed work is SI/SD, then the entire building must be brought into compliance with NFIP requirements for new construction, including the requirement that lowest floors be elevated to or above the BFE.³⁹

³⁰ The "base flood elevation" is the elevation of surface water resulting from a flood that has a 1 percent chance of happening annually. See FEMA, *Base Flood Elevation (BFE)*, (Mar. 5, 2020), <https://www.fema.gov/about/glossary/base-flood-elevation-bfe> (last visited Mar. 18, 2025).

³¹ Congressional Research Service, *Introduction to the National Flood Insurance Program*, 6 (2023), available at <https://crsreports.congress.gov/product/pdf/R/R44593> (last visited Mar. 18, 2025).

³² FEMA, *Community Rating System*, <https://www.fema.gov/floodplain-management/community-rating-system> (last visited Mar. 18, 2025).

³³ *Id.*

³⁴ *Id.*

³⁵ FEMA, *Community Rating System: A Local Official's Guide to Saving Lives, Preventing Property Damage, and Reducing the Cost of Flood Insurance*, 3-6 (2023), available at https://www.fema.gov/sites/default/files/documents/fema_crs-brochure_032023.pdf (last visited Mar. 18, 2025).

³⁶ Substantial improvement (SI) means any reconstruction, rehabilitation, addition, or other improvement of a structure, the cost of which equals or exceeds 50 percent of the market value of the structure (or smaller percentage if established by the community) before the "start of construction" of the improvement. This term includes structures that have incurred "substantial damage," regardless of the actual repair work performed. FEMA, *Substantial Improvement/Substantial Damage Desk Reference* (May 2010), available at https://www.fema.gov/sites/default/files/documents/fema_nfip_substantial-improvement-substantial-damage-desk-reference.pdf (last visited Mar. 18, 2025).

³⁷ Substantial damage (SD) means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before-damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred. Work on structures that are determined to be substantially damaged is considered to be substantial improvement, regardless of the actual repair work performed. *Id.*

³⁸ *Id.*

³⁹ *Id.*

NFIP Elevation Certificate

An NFIP Elevation Certificate is a form produced by FEMA used to provide information which can ensure compliance with community floodplain ordinances, determine a property's insurance rate, and be used as evidence to have a FEMA flood plain map altered.⁴⁰ An elevation certificate must in most cases be completed by a licensed land surveyor, engineer, architect, or designated local official.⁴¹ The completed document includes location and elevation data from the property, the corresponding FIRM, community information, and photographic proof.⁴² Nationwide, the cost for having an elevation certificate completed is on average \$600.⁴³

The Florida Building Code

In 1974, Florida passed legislation requiring all local governments to adopt and enforce a minimum building code that would ensure that Florida's minimum standards were met.⁴⁴ Local governments could choose from four separate model codes. The state's role was limited to adopting all or relevant parts of new editions of the four model codes. Local governments could amend and enforce their local codes as they saw fit.⁴⁵

In 1992, Hurricane Andrew destroyed many structures that were built according to code, demonstrating that Florida's system of local codes was flawed.⁴⁶ The Governor appointed a study commission to review the system of local codes and make recommendations for its modernization. The 1998 Legislature adopted the study commission's recommendations for a single state building code and enhanced the oversight role of the state over local code enforcement. The 2000 Legislature authorized implementation of the Building Code, and that first edition replaced all local codes on March 1, 2002.⁴⁷

The Building Code is updated every three years.⁴⁸ The current edition of the Building Code is the 8th edition, which is referred to as the 2023 Florida Building Code. Among other things, the Building Code sets limitations on building height and size.⁴⁹ Height restrictions are determined based on the type of construction, occupancy classification, and whether there is an automatic sprinkler system installed throughout the building.⁵⁰

⁴⁰ FEMA, *Elevation Certificate and Instructions*, (2022) available at: https://www.fema.gov/sites/default/files/documents/fema_form-ff-206-fy-22-152.pdf (last visited Mar. 18, 2025).

⁴¹ *Id.*

⁴² *Id.*

⁴³ Cassidy Horton, *What Is an Elevation Certificate?*, Nerdwallet.com, <https://www.nerdwallet.com/article/insurance/elevation-certificate> (last visited Mar. 18, 2025).

⁴⁴ Dep't of Community Affairs, *The Florida Building Commission Report to the 2006 Legislature*, 4 (2006), available at http://www.floridabuilding.org/fbc/publications/2006_Legislature_Rpt_rev2.pdf (last visited Mar. 18, 2025).

⁴⁵ *Id.*

⁴⁶ *Id.*

⁴⁷ *Id.*; Dep't of Business and Professional Regulation, *Building Code Information System*, <https://floridabuilding.org/c/default.aspx> (last visited Mar. 18, 2025).

⁴⁸ Section 553.73(7)(a), F.S. See also Fla. Bldg. Commission, *Florida Building Code Effective Dates*, (2018), available at https://www.floridabuilding.org/fbc/Publications/2023_Effective_Dates.pdf (last visited Mar. 18, 2025).

⁴⁹ Florida Building Code, *2023 Florida Building Code, Building: 8th Edition*, s. 503 (2023), available at https://codes.iccsafe.org/content/FLBC2020P1/chapter-5-general-building-heights-and-areas#FLBC2020P1_Ch05_Sec502 (last visited Mar. 18, 2025)..

⁵⁰ *Id.* at s. 504.1.

The Florida Building Commission was statutorily created to implement the Building Code.⁵¹ The commission, which is housed within the Department of Business and Professional Regulation, is a 19-member technical body made up of design professionals, contractors, and government experts in various disciplines covered by the Building Code.⁵² The commission reviews International Codes published by the International Code Council,⁵³ the National Electric Code, and other nationally adopted model codes during its triennial update of the Building Code.⁵⁴ Local governments may adopt amendments to the technical provisions of the Building Code that apply solely within the jurisdiction of such government and that provide for more stringent requirements than those specified in the Building Code.⁵⁵ A local government must determine there is a need to strengthen the requirements of the Building Code based on a review of local conditions.⁵⁶ Such amendments may not introduce a new subject not addressed in the Building Code.⁵⁷ Most technical amendments sunset upon adoption of the newest edition of the Building Code, unless adopted into the Building Code.⁵⁸

Local Enforcement of the Florida Building Code

Local governments have the power to inspect all buildings, structures, and facilities within their jurisdiction in protection of the public's health, safety, and welfare.⁵⁹ Every local government must enforce the Building Code and issue building permits.⁶⁰ It is unlawful for a person, firm, or corporation to construct, erect, alter, repair, secure, or demolish any building without first obtaining a permit from the local government enforcing agency or from such persons as may, by resolution or regulation, be directed to issue such permit.⁶¹ Any construction work that requires a building permit also requires plans and inspections to ensure the work complies with the Building Code, including certain building, electrical, plumbing, mechanical, and gas inspections.⁶² Construction work may not be done beyond a certain point until it passes an inspection.

Florida Building Code Flood Area Requirements

The Florida Building Code requires the construction or reconstruction of residential properties follow specific guidelines to mitigate potential damage that might be caused by flood waters in areas designated as "flood hazard areas" and "coastal high-hazard areas." For example, buildings

⁵¹ See section 553.74(1), F.S.

⁵² *Id.*

⁵³ The International Code Council (ICC) is an association that develops model codes and standards used in the design, building, and compliance process to construct safe, sustainable, affordable and resilient structures. ICC, *About the International Code Council*, <https://www.iccsafe.org/about/who-we-are/> (last visited Mar. 18, 2025).

⁵⁴ Section 553.73(3), F.S.

⁵⁵ Section 553.73(4)(b), F.S.

⁵⁶ Section 553.73(4)(b)1., F.S.

⁵⁷ Section 553.73(4)(b)3., F.S.

⁵⁸ Section 553.73(4)(e), F.S.

⁵⁹ Section 553.72(2), F.S.

⁶⁰ Sections 125.01(1)(bb), 125.56(1), and 553.80(1), F.S.

⁶¹ Sections 125.56(4)(a) and 553.79(1), F.S.

⁶² Florida Building Code, *2023 Florida Building Code: 8th Edition*, s. 110 (2023), available at https://codes.iccsafe.org/content/FLBC2023P1/chapter-1-scope-and-administration#FLBC2023P1_Ch01_SubCh02_Sec110 (last visited Mar. 18, 2025).

in flood hazard areas must have their lowest floors elevated above the BFE plus one foot, or the design flood elevation, whichever is higher.⁶³

Resistance to Flood Damage

Florida faces the year-round risk of flooding from slow-moving and severe storms and hurricanes, and sea level rise may increase the risk.⁶⁴ Florida is among the top five states with coastal populations, having 16.2 million residents living in coastal counties as of 2020.⁶⁵ The South Atlantic Coastal Study predicts that coastal areas of the state are at risk of \$9 billion in damages annually from storm surge, and \$24 billion in the future with three feet of sea level rise.⁶⁶ As of 2023, Florida held over one-third of the flood insurance policies issued by the NFIP.⁶⁷ Over 1.7 million Floridian policyholders carry \$342 billion in NFIP coverage.⁶⁸

Flood damage can be mitigated by homeowners using a variety of strategies. These might include improvements such as elevating the home on posts, columns, or fill.⁶⁹ It may also entail reinforcing basement walls, applying waterproof sealants or membranes, anchoring the home to its foundation, and installing sump pumps.⁷⁰ They might also include non-structural mitigation as well, such as berms and floodwalls and elevating all utilities above flood elevation.⁷¹

An important initial consideration for a building elevation project is consulting the area's FIRM to determine the BFE for a given area.⁷² Homes constructed before a community was under elevation regulations or before FEMA produced the area's first FIRM may now be considered below safe elevation, and at high risk for flood damage. A home that has not experienced SI/SD will be subject to fewer requirements, though it may be exposed to greater risk if it is elevated below the BFE.⁷³ If a SI/SD determination has been made, the home's lowest floors will have to be elevated above the BFE.

⁶³ Florida Building Code, *2023 Florida Building Code, Residential, 8th Edition*, (2023), Section 322.2.1, available at: https://codes.iccsafe.org/content/FLRC2023P1/chapter-3-building-planning#FLRC2023P1_Pt03_Ch03_SecR322.2.1 (last visited Mar. 18, 2025).

⁶⁴ See Rebecca Lindsey, National Oceanic and Atmospheric Administration, *Climate Change: Global Sea Level*, (Aug. 22, 2023), <https://www.climate.gov/news-features/understanding-climate/climate-change-global-sea-level> (last visited Mar. 18, 2025); University of Florida Emergency Management, *Flood*, <https://emergency.ufl.edu/storm-ready/weather-hazards/flood/> (last visited Mar 18, 2025).

⁶⁵ National Oceanic and Atmospheric Administration, *Economics and Demographics*, <https://coast.noaa.gov/states/fast-facts/economics-and-demographics.html> (last visited Mar. 18, 2025).

⁶⁶ U.S. Army Corps of Engineers, *South Atlantic Coastal Study(SACS) Main Report*, (Oct. 2021) at 5-22, <https://usace.contentdm.oclc.org/utis/getfile/collection/p16021coll7/id/23162> (last visited Mar. 18, 2025).

⁶⁷ Florida Division of Emergency Management, *State Floodplain Management Program*, <https://www.floridadisaster.org/dem/mitigation/floodplain/> (last visited Mar. 18, 2025).

⁶⁸ *Id.*

⁶⁹ Association of State Floodplain Managers, *Mitigation Strategies*, <https://www.reducefloodrisk.org/mitigation-library/> (last visited Mar. 18, 2025)

⁷⁰ *Id.*

⁷¹ U.S. Army Corps of Engineers, *Nonstructural Flood Risk Management Measures*, <https://www.nwd-mr.usace.army.mil/rcc/MRFTF/docs/USACE-NFPC%20Nonstructural%20Measures%20Definitions.pdf> (last visited Mar. 18, 2025).

⁷² *Chapter 5: Elevating Your House*, Homeowner's Guide to Retrofitting, FEMA, available at: <https://www.fema.gov/pdf/rebuild/mat/sec5.pdf> (last visited Mar. 18, 2025).

⁷³ *Id.*

Buildings may be raised after construction either by lifting an existing house and constructing a new foundation below, or by leaving the house in place and building an elevated floor within the house or adding an upper story.⁷⁴ When a house is lifted, its new foundation may be made of continuous walls, or columns or pilings which would allow access to the area below the newly elevated house.⁷⁵

III. Effect of Proposed Changes:

The bill amends s. 193.155, F.S., to specify that changes, additions, or improvements that replace all or a portion of homestead property that is damaged or destroyed by misfortune or calamity shall be assessed based upon the assessed value of the property on January 1 immediately preceding such calamity if the square footage of the property after substantial completion of the change, addition or improvement does not exceed 2,000 square feet. This will result in portions of the homestead beyond the 2,000 total square foot threshold or 110 percent of the square footage of the original homestead to be assessed at just value.

The bill specifies that the term “elevation,” “elevated,” or “elevate” means raising an existing homestead:

- To the minimum height or higher as required by the NFIP or Florida Building Code elevation requirements; or
- To mitigate flood damage from a previous flood event, as long as the elevation doesn’t exceed the height required by the NFIP or Florida Building Code elevation requirements at the property nearest the homestead property.

The bill defines the term “previous flood event” to mean, for homestead property in a county where a state of emergency was declared, partial or complete inundation from overflow of inland or tidal waters, the unusual and rapid accumulation of runoff or surface waters from any established water source, or sustained periods of standing water from rainfall.

The bill specifies that changes, additions, or improvements that replace or are made to a homestead property to elevate the property shall be assessed based upon the assessed value of the property on January 1 immediately preceding such elevation if the square footage of the property as elevated does not exceed 110 percent of the square footage of the property before the elevation or 2,000 square feet.

For a homestead that was unable to be used due to damage or destruction from misfortune or calamity on the January 1 before elevation was begun, the property appraiser must use the homestead’s assessed value from the January 1 before the damage or destruction, subject to the “Save Our Homes” assessment limitation. Elevation of the property must begin within 5 years after the January 1 following the damage or destruction of the homestead.

If the elevation of the homestead property results in the property exceeding more than 110 percent of its previous square footage or 2,000 square feet, the assessed value must be increased

⁷⁴ *Id.*

⁷⁵ *Id.*

by the just value of that portion in excess of the previous area. Areas below an elevated structure designated only for parking, storage, or access may not be included in the 110 percent calculation unless the area exceeds 110 percent of the square footage before the elevation. If the elevated homestead has an area that is smaller than the original square footage, the assessed value of the property must be reduced by the value of the removed portion of property.

The bill authorizes property appraisers to require evidence showing eligibility for the assessment limitation, including elevation certificates or documentation showing damage from a prior flood event.

The homestead must comply with all applicable NFIP building requirements and Florida Building Code elevation requirements to be eligible for the assessment limitation. Homesteads elevated to mitigate flood damage from a previous flood event must comply with building and elevation requirements nearest the property.

If the property is reclassified to a use other than homestead on the January 1 after the elevation was substantially completed, the property is not eligible for the assessment limitation.

The assessment limitation for elevated homesteads applies to homesteads for which the owner begins elevation on or after January 1, 2027.

The bill takes effect on the same date that SJR 174, or a similar joint resolution, is approved by the electors at the general election held in November 2026 or at an earlier special election specifically authorized for that purpose. If approved by the voters, the joint resolution and this bill will take effect on January 1, 2027.

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,⁷⁶ which for Fiscal Year 2025-2026 is forecast at approximately \$2.4 million.

The Revenue Estimating Conference estimated a reduction greater than \$2.4 million to local government property tax revenue if voters approve a constitutional amendment allowing for a prohibition on the assessment of homestead property elevated to mitigate the susceptibility of flood damage. **See Section V. Fiscal Impact Statement** for more

⁷⁶ 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. 18, 2025).

detail on the fiscal impact should an amendment to Florida’s Constitution be approved. Therefore, this bill may be a mandate subject to the requirements of Art. VII, s. 18(b) of the State Constitution.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Article VII, s. 19 of the State 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 adopted an estimate for the bill; however, the committee substitute is not expected to deviate from the previously adopted estimate.

The estimated reduction to local government property tax revenue if voters approve a constitutional amendment allowing for a prohibition on the assessment of homestead property elevated to mitigate the susceptibility of flood damage is presented below.⁷⁷ The earliest local governments may experience a reduction in revenue as a result of the bill is Fiscal Year 2027-2028.

| Local Property Tax Revenue (\$million) | | | |
|---|------------------|------------------|------------------|
| | 2025-2026 | 2026-2027 | 2027-2028 |
| School Revenue | 0 | 0 | (10.8) |
| Non-school Revenue | 0 | 0 | (19.1) |

In Fiscal Year 2030-2031, the bill is estimated to reduce school tax revenue by \$44.6 million and non-school tax revenue by \$79.0 million.

⁷⁷ Revenue Estimating Impact Conference, *Elevation of Homestead Property SB 176/CS/HB 1041*, (Mar. 21, 2025), pg. 129-134. <https://edr.state.fl.us/Content/conferences/revenueimpact/index.cfm>

B. Private Sector Impact:

Citizens receiving the limitation in assessed value will benefit from a reduction in property taxes due.

C. Government Sector Impact:

Local governments will likely see a negative fiscal impact from the limitation in the value of property on which taxes may be assessed.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 193.155 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 by Finance and Tax on March 26, 2025:**

Clarifying that homestead property owners elevating in a zone that requires elevation standards comply with all applicable NFIP and Florida building requirements.

B. Amendments:

None.



485324

LEGISLATIVE ACTION

| Senate | . | House |
|------------|---|-------|
| Comm: RCS | . | |
| 03/26/2025 | . | |
| | . | |
| | . | |
| | . | |

The Committee on Finance and Tax (DiCeglie) recommended the following:

Senate Amendment

Delete lines 129 - 131
and insert:
paragraph, homestead property must comply with all applicable
Federal Emergency Management Agency's National Flood Insurance
Program building requirements and Florida Building Code
elevation

By Senator DiCeglie

18-00968B-25

2025176__

1 A bill to be entitled
2 An act relating to assessment of homestead property;
3 amending s. 193.155, F.S.; defining terms; requiring
4 that changes, additions, or improvements that replace
5 or are made to elevate homestead property be assessed
6 in a specified manner; specifying how such assessment
7 must be calculated under certain conditions;
8 authorizing property appraisers to require certain
9 evidence; requiring that homestead property comply
10 with certain requirements; providing applicability;
11 providing a contingent effective date.

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

15 Section 1. Paragraphs (a) and (b) of subsection (4) of
16 section 193.155, Florida Statutes, are amended, and paragraph
17 (e) is added to that subsection, to read:

18 193.155 Homestead assessments.—Homestead property shall be
19 assessed at just value as of January 1, 1994. Property receiving
20 the homestead exemption after January 1, 1994, shall be assessed
21 at just value as of January 1 of the year in which the property
22 receives the exemption unless the provisions of subsection (8)
23 apply.

24 (4)(a) Except as provided in paragraph (b) or paragraph (e)
25 and s. 193.624, changes, additions, or improvements to homestead
26 property must ~~shall~~ be assessed at just value as of the first
27 January 1 after the changes, additions, or improvements are
28 substantially completed.

29 (b)1. Changes, additions, or improvements that replace all

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

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30 or a portion of homestead property, including ancillary
31 improvements, damaged or destroyed by misfortune or calamity
32 shall be assessed upon substantial completion as provided in
33 this paragraph. Such assessment must be calculated using the
34 homestead property's assessed value as of the January 1
35 immediately before the date on which the damage or destruction
36 was sustained, subject to the assessment limitations in
37 subsections (1) and (2), when:

38 a. The square footage of the homestead property as changed
39 or improved does not exceed 110 percent of the square footage of
40 the homestead property before the damage or destruction; or

41 b. The total square footage of the homestead property as
42 changed or improved does not exceed 2,000 ~~1,500~~ square feet.

43 2. The homestead property's assessed value must be
44 increased by the just value of that portion of the changed or
45 improved homestead property which is in excess of 110 percent of
46 the square footage of the homestead property before the damage
47 or destruction or of that portion exceeding 2,000 ~~1,500~~ square
48 feet.

49 3. Homestead property damaged or destroyed by misfortune or
50 calamity which, after being changed or improved, has a square
51 footage of less than 100 percent of the homestead property's
52 total square footage before the damage or destruction must ~~shall~~
53 be assessed pursuant to subsection (5).

54 4. Changes, additions, or improvements assessed pursuant to
55 this paragraph must be reassessed pursuant to subsection (1) in
56 subsequent years. This paragraph applies to changes, additions,
57 or improvements commenced within 5 years after the January 1
58 following the damage or destruction of the homestead.

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59 (e)1. As used in this paragraph, the term:
 60 a. "Elevation," "elevated," or "elevate" means:
 61 (I) Raising an existing homestead property to at least the
 62 minimum height required to comply with the elevation
 63 requirements of the National Flood Insurance Program or the
 64 Florida Building Code; or
 65 (II) Raising an existing homestead property to mitigate
 66 flood damage sustained during a previous flood event, provided
 67 that the elevation does not exceed the height required to comply
 68 with elevation requirements of the National Flood Insurance
 69 Program or the Florida Building Code at the property nearest to
 70 the homestead property.
 71 b. "Elevation certificate" means the certificate used to
 72 demonstrate the elevation of property, which has been developed
 73 by the Federal Emergency Management Agency pursuant to federal
 74 floodplain management regulations.
 75 c. "Previous flood event" means, for homestead property
 76 situated within a county in which a state of emergency is
 77 declared pursuant to s. 252.36, partial or complete inundation
 78 of the homestead property caused by the overflow of inland or
 79 tidal waters, the unusual and rapid accumulation of runoff or
 80 surface waters from any established water source, such as a
 81 river, stream, or drainage ditch, or sustained periods of
 82 standing water resulting from rainfall.
 83 2. Changes, additions, or improvements that replace or are
 84 made to homestead property to elevate such property must be
 85 assessed upon substantial completion as provided in this
 86 paragraph. Except as provided in subparagraph 3., such an
 87 assessment must be calculated using the property's assessed

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88 value as of the January 1 immediately preceding the commencement
 89 of elevation, subject to the assessment limitations in
 90 subsections (1) and (2), when:
 91 a. The square footage of the homestead property as elevated
 92 does not exceed 110 percent of the square footage of the
 93 homestead property before the elevation; or
 94 b. The total square footage of the homestead property as
 95 elevated does not exceed 2,000 square feet.
 96 3. Homestead property that was unable to be used for its
 97 intended purpose on the January 1 immediately preceding
 98 commencement of elevation due to damage or destruction caused by
 99 misfortune or calamity must have such assessment calculated
 100 using the homestead property's assessed value as of the January
 101 1 immediately preceding such damage or destruction, subject to
 102 the assessment limitations in subsections (1) and (2). Such
 103 property's elevation must be commenced within 5 years after the
 104 January 1 following the damage or destruction of the homestead.
 105 4. The homestead property's assessed value must be
 106 increased by the just value of that portion of the elevated
 107 homestead property which is in excess of 110 percent of the
 108 square footage of the homestead property before the elevation or
 109 of that portion exceeding 2,000 square feet. However, the area
 110 underneath an elevated structure which is dedicated only for
 111 parking, storage, or access may not be included in the 110
 112 percent calculation. The area underneath an elevated structure
 113 that exceeds 110 percent of the lowest level square footage
 114 before the elevation must be included in the 110 percent
 115 calculation.
 116 5. An elevated homestead property that has a square footage

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117 of less than 100 percent of the homestead property's total
 118 square footage before the elevation must be assessed pursuant to
 119 subsection (5).

120 6. Property appraisers may require the property owner to
 121 provide evidence substantiating eligibility for assessment
 122 pursuant to this paragraph, including elevation certificates
 123 documenting compliance with the National Flood Insurance
 124 Program, or, if elevating in accordance with sub-sub-
 125 subparagraph 1.a.(II), documentation evidencing damage from a
 126 prior flood event, including local government building permits
 127 obtained during reconstruction.

128 7. To be eligible for the assessment limitation under this
 129 paragraph, homestead property must comply with all Federal
 130 Emergency Management Agency's National Flood Insurance Program
 131 building requirements or Florida Building Code elevation
 132 requirements. Homestead property elevation pursuant to sub-sub-
 133 subparagraph 1.a.(II) must comply with building and elevation
 134 requirements nearest the property.

135 8. This paragraph does not apply to homestead property that
 136 was elevated if there is a change in the classification of the
 137 property pursuant to s. 195.073(1) on the January 1 immediately
 138 after the substantial completion.

139 9. This paragraph applies to homestead property for which
 140 the owner commenced elevation on or after January 1, 2027.

141 Section 2. This act shall take effect on the effective date
 142 of the amendment to the State Constitution proposed by SJR 174
 143 or a similar joint resolution having substantially the same
 144 specific intent and purpose, if such amendment is approved at
 145 the next general election or at an earlier special election

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146 specifically authorized by law for that purpose.

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THE FLORIDA SENATE
SENATOR NICK DICEGLIE
District 18

Ben Albritton
President of the Senate

Jason Brodeur
President Pro Tempore

March 19, 2025

Dear Chair Avila,

I respectfully request that **SB 176: Assessment of Homestead Properties** be placed on the agenda of the Committee on Finance and Tax, Environment 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 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
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 Finance and Tax

BILL: CS/CS/SB 1290

INTRODUCER: Finance and Tax Committee; Transportation Committee; and Senator Collins

SUBJECT: Department of Highway Safety and Motor Vehicles

DATE: March 27, 2025

REVISED: _____

| | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|----|---------------|----------------|-----------|---------------|
| 1. | <u>Shutes</u> | <u>Vickers</u> | <u>TR</u> | <u>Fav/CS</u> |
| 2. | <u>Khan</u> | <u>Khan</u> | <u>FT</u> | <u>Fav/CS</u> |
| 3. | _____ | _____ | <u>AP</u> | _____ |

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/CS/SB 1290 amends various provisions related to the Department of Highway Safety and Motor Vehicles (DHSMV), including motor vehicle registration, licensing, and tax-related requirements. Specifically, the bill:

- Revises the short title of s. 207.001, F.S., to the “Florida Motor Fuel Use Tax Act.”
- Specifies the requirements for calculating and reporting the motor fuel use tax and updates other definitions and requirements under the Florida Motor Fuel Use Tax Act.
- Creates penalties for counterfeiting or illegally altering fuel tax licenses and the related permits.
- Amends the required procedures for due dates, electronic submissions, and methods of communications related to motor carriers and fuel taxes.
- Revises penalties and interest calculations for delinquent tax payments and revises the provisions related to the inspection and discontinuation of business operations for motor carriers.
- Provides penalties for specific offenses related to the misuse of motor fuel-tax related documents and establishes detailed requirements for recordkeeping by motor carriers.
- Increases the amount of estimated damage resulting from a crash that is required to be reported to law enforcement from \$500 to \$2,000.
- Provides a definition for the term “economically disadvantaged area” in relation to motor vehicle dealer and manufacturer licensing and driving under the influence schools.
- Amends requirements related to the application process for motor vehicle registrations.

- Expands the types of transactions and circumstances in which DHSMV may use email in lieu of the United States Postal Service to communicate with customers.
- Updates the definition of a “tank vehicle” to place Florida in compliance with the Federal Motor Carrier Safety Regulations.
- Allows non-profit organizations to enter into a Memorandum of Understanding (MOU) with the DHSMV to carry out Vehicle Identification Number (VIN) inspections for Florida titles.
- Allows a disabled veteran who meets certain requirements to be issued a specialty license plate embossed with the initials “DV” in the top left-hand corner of the plate.

The bill may have an indeterminate positive fiscal impact on the DHSMV’s expenditures through the use of electronic mail. See Section V., Fiscal Impact Statement.

The bill takes effect July 1, 2025.

II. Present Situation:

Florida Diesel Fuel and Motor Fuel Use Tax Act of 1981

In 1981, the Florida Legislature passed Chapter 207, F.S., as the “Florida Diesel and Fuel Motor Use Tax Act of 1981,” which levied taxes for the privilege of operating any commercial motor vehicle upon the public highways of this state. In 1987, responsibility was moved from the Department of Revenue to the Department of Highway Safety and Motor Vehicles (DHSMV) and authority to enter into a cooperative reciprocal agreement with other states was enacted. In 1991, the International Fuel Tax Agreement (IFTA) was formed.

In 1992, Florida joined IFTA, and in 1996, Congress enacted 49 USC 31701-31707, requiring all states (except Alaska and Hawaii) to join IFTA. The legislation provided authority to each state to establish, maintain, or enforce a law or regulation requirement, including any tax reporting form, only if the requirement conforms with IFTA. It also detailed how payment, collection, and proportional sharing of fuel use taxes would work among member states. Chapter 207, F.S., contains language that no longer conforms with the federal IFTA Articles of Agreement.¹

International Fuel Tax Agreement (IFTA)

The IFTA simplifies fuel tax reporting for interstate carriers, such as commercial motor vehicles. Commercial motor vehicles qualify for IFTA if they are used, designed, or maintained for the interstate transportation of persons or property and:

- Have two axles and a gross vehicle weight (GVW) or registered GVW exceeding 26,000 pounds; or
- Have three or more axles, regardless of weight; or
- Are used in combination with a trailer, for a combined GVW or registered GVW in excess of 26,000 pounds.²

¹ DHSMV, *2025 Legislative Bill Analysis: SB 1290* (February 26, 2025) at p. 2 (on file with the Senate Transportation Committee).

² Department of Highway Safety and Motor Vehicles, *International Fuel Tax Agreement*, <https://www.flhsmv.gov/driver-licenses-id-cards/commercial-motor-vehicle-drivers/international-fuel-tax-agreement/> (last visited March 13, 2025).

The IFTA is a reciprocal agreement, meaning that an IFTA license issued by the jurisdiction where the motor carrier is based, is valid in all the other IFTA member jurisdictions. Additionally, the licensee reports and pays all motor fuel taxes to the base jurisdiction, which handles distribution to all the other member jurisdictions in which the licensee travelled and incurred motor fuel use tax liability. The IFTA member jurisdictions are the lower 48 states and the 10 Canadian provinces.³

IFTA Credentials

Each calendar year, Florida will issue an IFTA license and a set of two IFTA decals per each qualified vehicle. The original IFTA license is kept with the carrier's records, and copies of the original must be kept in each vehicle, and IFTA decals must be affixed to the outside of each of those vehicles. By having copies of the licenses, and the decals affixed to the outside of the vehicles, it qualifies them to be operational in all other IFTA jurisdictions without the need for obtaining additional licenses from those jurisdictions.⁴ The IFTA licenses and decals are valid for one calendar year (January 1 – December 31), and reporting for motor fuel taxes is divided into four reporting periods. There is no annual fee associated with the IFTA license, and IFTA decals are \$4.00 per set.⁵

Crash Reporting – Damage Thresholds

A driver of a vehicle involved in a crash that results in injury or death of any person, or results in damage to any vehicle or other property in an apparent amount of at least \$500, must give immediate notification to local law enforcement whether a municipality, county, or Florida Highway Patrol. A violation of this provision is a noncriminal traffic infraction, punishable as a nonmoving violation. The statutory base fine is \$30, but with additional fees and court costs, the total fine may be up to \$108.⁶

In 1989, the amount of property damage necessary to require notification to law enforcement was increased from \$100 to \$500.⁷ Currently, the normal amount for a deductible for vehicle insurance contracts within the insurance industry is between \$500 and \$1,500.⁸ From 2021 to the present, the typical vehicle crash damage repair cost ranged between \$1,000 to \$1,499. The second highest percentage was \$2,000 to \$2,499. Within the same period 60 percent of the vehicle crashes resulted in more than \$2,500 in damage.⁹

³ *Id* at 2.

⁴ *Id*.

⁵ *Id*.

⁶ Florida Association of Clerks of Court, *2023 Distribution Schedule*, p. 39.

https://cdn.ymaws.com/www.flclerks.com/resource/resmgr/publicationsanddocuments/2023_Distribution_Schedule_e.pdf (last visited March 14, 2025).

⁷ Section 1, Chapter 89-271, Laws of Florida.

⁸ Insurance, L. M. (n.d.). Car Insurance Deductibles: Frequently Asked Questions, *Liberty Mutual*.

<https://www.libertymutual.com/insurance-resources/auto/car-insurance-deductibles-faqs> (last visited March 14, 2025).

⁹ *Id* at 2.

Application and Issuance for Certificate of Title

If a certificate of title has not previously been issued for a motor vehicle or mobile home in this state, the application, unless otherwise provided, must be accompanied by a proper bill of sale or sworn statement of ownership, or a duly certified copy thereof, or by a certificate of title, bill of sale, or other evidence of ownership required by the state or county from which the motor vehicle or mobile home was brought into this state.¹⁰ The application must also be accompanied by:

- A sworn affidavit from the seller and purchaser verifying that the vehicle identification number shown on the affidavit is identical to the vehicle identification number shown on the motor vehicle; or
- An appropriate DHSMV form evidencing that a physical examination has been made of the motor vehicle by the owner and by a duly constituted law enforcement officer in any state, a licensed motor vehicle dealer, a license inspector as provided by s. 320.58, F.S., or a notary public commissioned by this state, and that the vehicle identification number shown on such form is identical to the vehicle identification number shown on the motor vehicle; and
- If the vehicle is a used car original, a sworn affidavit from the owner verifying that the odometer reading shown on the affidavit is identical to the odometer reading shown on the motor vehicle in accordance with the requirements of certain federal regulations.

Verification of the vehicle identification number is not required for any new motor vehicle; any mobile home; any trailer or semitrailer with a net weight of less than 2,000 pounds; or any travel trailer, camping trailer, truck camper, or fifth-wheel recreation trailer.¹¹

Vehicle Registration Requirements – Permanent Address

With limited exceptions, every owner or person in charge of a motor vehicle that is operated or driven on the roads must register the vehicle in this state. The owner or person in charge must apply to the DHSMV or to its authorized agent for registration of each vehicle on a form prescribed by the DHSMV. A registration is not required for any motor vehicle that is not operated on the roads of this state during the registration period.¹²

The application for registration must include the street address of the owner's permanent residence or the address of his or her permanent place of business and be accompanied by personal or business identification information. An individual applicant must provide a valid driver license or identification card issued by Florida or another state or a valid passport. A business applicant must provide a federal employer identification number, if applicable, or verification that the business is authorized to conduct business in the state, or a Florida municipal or county business license or number.¹³

¹⁰ Section 319.23(3), F.S.

¹¹ *Id.*

¹² Section 320.02(1), F.S.

¹³ Section 320.02(2)(a), F.S.

If the owner does not have a permanent residence or permanent place of business, or if the owner's permanent residence or permanent place of business cannot be identified by a street address, the application must include:

- If the vehicle is registered to a business, the name and street address of the permanent residence of an owner of the business, an officer of the corporation, or an employee who is in a supervisory position.
- If the vehicle is registered to an individual, the name and street address of the permanent residence of a close relative or friend who is a resident of this state.¹⁴

If the vehicle is registered to an active duty member of the Armed Forces of the United States who is a Florida resident, the active duty member is exempt from the requirement to provide the street address of a permanent residence.¹⁵

Disabled Veteran (“DV”) License Plate

Section 320.084(1), F.S., requires one free “DV” motor vehicle license number plate to be issued by DHSMV for use on any motor vehicle owned or leased by any disabled veteran who has been a Florida resident continuously for the preceding five years or has established a domicile in this state, and who has been honorably discharged from the United States Armed Forces.¹⁶

Additionally, a disabled veteran who meets these requirements may be issued, in lieu of the “DV” license plate, a military license plate for which he or she is eligible, or a specialty license plate. A disabled veteran who elects a military license plate or specialty license plate, must pay all applicable fees related to such license plate, except for fees otherwise waived.¹⁷

Regulation of Motor Vehicle Dealers and Manufacturers - Minority Participation

Section 320.605, F.S., provides that it is the intent of the Legislature to protect the public health, safety, and welfare of the citizens of the state by regulating the licensing of motor vehicle dealers and manufacturers, maintaining competition, providing consumer protection and fair trade, and providing minorities with opportunities for full participation as motor vehicle dealers.

The DHSMV licenses motor vehicle dealers and manufacturers pursuant to ss. 320.60-320.70, F.S. Licensees are required to annually report to the DHSMV on its efforts to add new minority dealer points, including difficulties encountered under ss. 320.61-320.70, F.S. The term “minority” has the same meaning as that given it in the definition of “minority person” in s. 288.703, F.S.¹⁸

¹⁴ *Id.*

¹⁵ *Id.*

¹⁶ Section 320.084(1), F.S.

¹⁷ Section 320.084(6)(a), F.S.

¹⁸ Section 288.703, F.S., provides a “minority business enterprise” is defined as any small business which is organized to engage in commercial transactions, is domiciled in Florida, and is at least 51-percent-owned by minority persons who are members of an insular group that is of particular racial, ethnic, or gender makeup or national origin which has been subject historically to disparate treatment due to identification in and with that group resulting in an underrepresentation of commercial enterprises under the group's control, and whose management and daily operations are controlled by such persons. A minority business enterprise may primarily involve the practice of a profession. Ownership by a minority person

Driving Under the Influence (DUI) Program Supervision – Application Criteria

The DHSMV is responsible for licensing and regulating all DUI programs, including the certification of instructors, evaluators, clinical supervisors, and special supervision services evaluators. The DHSMV must, after consultation with the chief judge of the affected judicial circuit, establish requirements regarding the number of programs to be offered within a judicial circuit.¹⁹ In evaluating an application for approval of a DUI program, the DHSMV is required to utilize specified criteria, including whether the new program would provide improved services to minority and special needs clients.²⁰

Electronic Notification to Customers – Use of Email

Notices related to the cancellation, suspension, revocation, or disqualification issued under the provisions of chs. 318, 320, 322, 324, or ss. 627.732-627.734, F.S.,²¹ must be given via personal delivery to the customer via the United States Postal Service at which it is placed in an envelope, first class, postage prepaid and addressed to the customer at his or her last known mailing address that has been furnished to the DHSMV.

Currently, the DHSMV is authorized to collect and utilize email addresses for the limited purpose of providing certain motor vehicle registration and driver's license renewal notices.

Definition of Tank Vehicles

Section 322.01(44), F.S. defines a "tank vehicle" as a vehicle that is designed to transport any liquid or any liquid gaseous material within a tank either permanently or temporarily attached to the vehicle, if such tank has a designed capacity of 1,000 gallons or more.

According to the DHSMV, this definition is not currently aligned with the Federal Motor Carrier Safety Administration (FMSCA) definition.²² The FMSCA has the power to withhold federal funding from the state should they find that the DHSMV is not in compliance with the applicable federal legal requirements.²³

does not include ownership which is the result of a transfer from a nonminority person to a minority person within a related immediate family group if the combined total net asset value of all members of such family group exceeds \$1 million.

¹⁹ Section 322.292(1), F.S.

²⁰ Section 322.292(2), F.S.

²¹ These chapters govern the disposition of traffic infractions, motor vehicle registration, driver licensing, financial responsibility, and motor vehicle insurance.

²² 49 CFR 383.5, provides that a "tank vehicle" means any commercial motor vehicle that is designed to transport any liquid or gaseous materials within a tank or tanks having an individual rated capacity of more than 119 gallons and an aggregate rated capacity of 1,000 gallons or more that is either permanently or temporarily attached to the vehicle or the chassis. A commercial motor vehicle transporting an empty storage container tank, not designed for transportation, with a rated capacity of 1,000 gallons or more that is temporarily attached to a flatbed trailer is not considered a tank vehicle.

²³ DHSMV, *2025 Legislative Bill Analysis: SB 1290* (February 26, 2025) at p. 5 (on file with the Senate Transportation Committee).

III. Effect of Proposed Changes:

International Fuel Tax Agreement

The bill amends various sections of ch. 207, F.S., to update Florida law to reflect the changes in federal regulations pertaining to IFTA so that Florida remains compliant with those federal regulations. For example, the bill:

- Specifies the requirements for calculating and reporting the motor fuel use tax and updates other definitions and requirements under the Florida Motor Fuel Use Tax Act.
- Establishes a licensing system for motor carriers in lieu of registration and mandates electronic submission for tax and licensing documents.
- Creates penalties for counterfeiting or illegally altering fuel tax licenses and the related permits.
- Amends the required procedures for due dates, electronic submissions, and methods of communications related to motor vehicles and fuel taxes.
- Revises penalties and interest calculations for delinquent tax payments and revises the provisions related to the inspection and discontinuation of business operations for motor carriers.
- Provides penalties for specific offenses related to the misuse of motor fuel-tax related documents and establishes detailed requirements for recordkeeping by motor carriers.
- Incorporates numerous conforming provisions throughout ch. 207, F.S.

Crash Reporting – Damage Thresholds

The bill amends s. 316.065, F.S., to require the driver of a vehicle that is involved in a crash that results in injury or death of any person, or results in damage to any vehicle or other property in an apparent amount of at least \$2,000 (currently \$500), must give immediate notification to local law enforcement or the Florida Highway Patrol.

Application and Issuance for Certificate of Title

The bill amends s. 319.23(3), F.S., to allow non-profit organizations established to detect and deter insurance fraud and crime to enter into a Memorandum of Understanding (MOU) with the DHSMV to carry out Vehicle Identification Number (VIN) inspections for Florida titles.

Motor Vehicle Registration – Permanent Address

The bill amends s. 320.02, F.S., to provide that an application for registration of a motor vehicle must include the street address of the owner's Florida residence or the address of his or her permanent place of business in Florida and be accompanied by specified personal or business identification. The bill repeals the current authorization for a vehicle owner who does not have a permanent address or place of business in Florida to register a vehicle under certain conditions.

Specifically, the bill provides that an applicant for a motor vehicle registration is required to have a valid, REAL ID compliant driver's license or identification card issued by Florida or another state, a valid unexpired United States passport, or a valid, unexpired passport issued by another country and an unexpired Form I-94 issued by the United States Bureau of Customs and Border

Protection. According to the DHSMV, there are currently 262,167 driver licenses in Florida that are not yet REAL-ID compliant, and the federal REAL-ID deadline is May 7, 2025.²⁴

The bill also stipulates that if a vehicle is registered to an active-duty member of the U.S. Armed Forces, who is a Florida resident, the registrant is exempt from the requirement to provide a street address for a permanent Florida residence.

Disabled Veteran (“DV”) License Plate

The bill amends s. 320.084(1), F.S., to allow a disabled veteran who meets certain requirements to be issued a specialty license plate embossed with the initials “DV” in the top left-hand corner.

Definition and Use of Economically Disadvantaged Area

The bill amends ss. 320.605, and 320.63, F.S., (motor vehicle dealers and manufacturers) and s. 322.292, F.S., (DUI programs) to replace the term “minority” with the term “economically disadvantaged area”. The term “economically disadvantaged area” is defined to mean a defined geographic area within this state in which at least one of the following conditions exist:

- The per capita income for residents within the area is less than 80 percent of the per capita income in this state;
- The unemployment rate within the area was more than 1 percent over the unemployment rate for this state over the previous 24 months.

Electronic Notification of Customers Via Email

The bill amends ss. 320.95, 322.08, 322.18, 322.21, 322.251, 322.2616, 322.64, 324.091, and 328.30, F.S., to expand the types of transactions and circumstances in which DHSMV may use email in lieu of the United States Postal Service to communicate with customers. Specifically, the bill authorizes email to be used as a method of general notification for various notices and orders issued by DHSMV, including, but not limited to, notices related to driver licenses, identification cards, motor vehicle registrations, motor vehicle insurance, and vessel registrations.

SB 1292, which is linked to this bill, expands provisions related to current public record exemptions for email addresses held by the DHSMV used in connection with:

- Motor vehicle title transactions.
- Motor vehicle registration renewal notices.
- Driver license renewal notices.
- Vessel title transactions and liens.

Definition of Tank Vehicles

The bill amends s. 322.01(44), F.S., to change the definition of a “tank vehicle” to a vehicle designed to transport any liquid or gaseous material within one or more tanks, each with a capacity above 119 gallons and an aggregate rated capacity of 1,000 gallons or more. A

²⁴ *Id* at p. 6

commercial motor vehicle transporting an empty storage container that is not designed for transportation but that is temporarily attached to a flatbed trailer is not a tank vehicle. This change places Florida in substantial compliance with Parts 383 and 384 of the FMCSA.

The bill includes various conforming provisions and corrects several cross-references.

This bill takes effect July 1, 2025.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The bill does not require counties or municipalities to take action requiring the expenditure of funds, reduce the authority that counties or municipalities have to raise revenue in the aggregate, nor reduce the percentage of state tax shared with counties or municipalities. Therefore, the bill may not be subject to Article VII, s. 18 of the Florida Constitution.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Not applicable. The bill does not impose or raise a state tax or fee nor repeal a state credit or exemption. There, this bill may not be subject to Article VII, s. 19 of the Florida Constitution.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

The bill may have an indeterminate positive fiscal impact on state government as the DHSMV's expenditures could decrease as a result of notices and orders being provided via electronic mail and not through the United States Postal Service.

According to the DHSMV, FHP and tax collector training will be required to implement several provisions of the bill.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 207.001, 207.002, 207.003, 207.004, 207.005, 207.007, 207.008, 207.011, 207.013, 207.014, 207.019, 207.023, 207.0281, 212.08, 316.065, 318.15, 319.23, 320.02, 320.084, 320.605, 320.63, 320.95, 320.95, 322.01, 322.08, 322.18, 322.21, 322.251, 322.2616, 322.292, 322.324.091, 328.30, and 627.7415.

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

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

CS/CS by Finance and Tax on March 26, 2025:

The committee substitute:

- Allows non-profit organizations to enter into a Memorandum of Understanding (MOU) with the DHSMV to carry out Vehicle Identification Number (VIN) inspections for Florida titles.
- Allows a disabled veteran who meets certain requirements to be issued a specialty license plate embossed with the initials "DV" in the top left-hand corner of the plate.

CS by Transportation on March 18, 2025:

The committee substitute:

- Amends the requirements and dates for the annual, semiannual, and quarterly reporting of the motor fuel use tax.
- Increases the amount of estimated damage resulting from a crash that is required to be reported to law enforcement from \$1,500 to \$2,000.
- Makes technical changes related to registration requirements, and the definition of a "tank vehicle."
- Makes other drafting changes to conform to the House version of the bill.

B. Amendments:

None.

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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LEGISLATIVE ACTION

| Senate | . | House |
|------------|---|-------|
| Comm: RCS | . | |
| 03/26/2025 | . | |
| | . | |
| | . | |
| | . | |

The Committee on Finance and Tax (Collins) recommended the following:

Senate Amendment (with title amendment)

Delete lines 595 - 640

and insert:

Section 17. Subsection (3) of section 319.23, Florida Statutes, is amended to read:

319.23 Application for, and issuance of, certificate of title.—

(3) If a certificate of title has not previously been issued for a motor vehicle or mobile home in this state, the



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11 application, unless otherwise provided for in this chapter, must
12 ~~shall~~ be accompanied by a proper bill of sale or sworn statement
13 of ownership, or a duly certified copy thereof, or by a
14 certificate of title, bill of sale, or other evidence of
15 ownership required by the law of the state or county from which
16 the motor vehicle or mobile home was brought into this state.
17 The application must ~~shall~~ also be accompanied by:

18 (a)1. A sworn affidavit from the seller and purchaser
19 verifying that the vehicle identification number shown on the
20 affidavit is identical to the vehicle identification number
21 shown on the motor vehicle; or

22 2. An appropriate departmental form evidencing that a
23 physical examination has been made of the motor vehicle by the
24 owner and by a duly constituted law enforcement officer in any
25 state, a licensed motor vehicle dealer, a license inspector as
26 provided by s. 320.58, ~~or~~ a notary public commissioned by this
27 state, or a nonprofit organization established to detect and
28 deter insurance fraud and crime which has entered into an
29 agreement with the department through a memorandum of
30 understanding and that the vehicle identification number shown
31 on such form is identical to the vehicle identification number
32 shown on the motor vehicle; and

33 (b) If the vehicle is a used car original, a sworn
34 affidavit from the owner verifying that the odometer reading
35 shown on the affidavit is identical to the odometer reading
36 shown on the motor vehicle in accordance with the requirements
37 of 49 C.F.R. s. 580.5 at the time that application for title is
38 made. For the purposes of this section, the term "used car
39 original" means a used vehicle coming into and being titled in



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40 this state for the first time.

41 (c) If the vehicle is an ancient or antique vehicle, as
42 defined in s. 320.086, the application must ~~shall~~ be accompanied
43 by a certificate of title; a bill of sale and a registration; or
44 a bill of sale and an affidavit by the owner defending the title
45 from all claims. The bill of sale must contain a complete
46 vehicle description to include the vehicle identification or
47 engine number, year make, color, selling price, and signatures
48 of the seller and purchaser.

49

50 Verification of the vehicle identification number is not
51 required for any new motor vehicle; any mobile home; any trailer
52 or semitrailer with a net weight of less than 2,000 pounds; or
53 any travel trailer, camping trailer, truck camper, or fifth-
54 wheel recreation trailer.

55 Section 18. Subsection (2) of section 320.02, Florida
56 Statutes, is amended to read:

57 320.02 Registration required; application for registration;
58 forms.-

59 (2) (a) The application for registration must include the
60 street address of the owner's permanent Florida residence or the
61 address of his or her permanent place of business in this state
62 and be accompanied by personal or business identification
63 information. If the vehicle is registered to an active duty
64 member of the United States Armed Forces who is a Florida
65 resident, the active duty member is not required to provide the
66 street address of a permanent Florida residence.

67 (b) An individual applicant must provide proof of address
68 satisfactory to the department and:



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69 1. A valid REAL ID driver's driver license or
70 identification card issued by this state or another state; or
71 2. A valid, unexpired United States passport; or
72 3. A valid, unexpired passport issued by another country
73 and an unexpired Form I-94 issued by the United States Bureau of
74 Customs and Border Protection.

75
76 For purposes of this paragraph, the term "REAL ID driver's
77 license or identification card" has the same meaning as provided
78 in 6 C.F.R. s. 37.3.

79 (c) A business applicant must provide a federal employer
80 identification number, if applicable, or verification that the
81 business is authorized to conduct business in this the state, or
82 a Florida municipal or county business license or number.

83 ~~1. If the owner does not have a permanent residence or~~
84 ~~permanent place of business or if the owner's permanent~~
85 ~~residence or permanent place of business cannot be identified by~~
86 ~~a street address, the application must include:~~

87 ~~a. If the vehicle is registered to a business, the name and~~
88 ~~street address of the permanent residence of an owner of the~~
89 ~~business, an officer of the corporation, or an employee who is~~
90 ~~in a supervisory position.~~

91 ~~b. If the vehicle is registered to an individual, the name~~
92 ~~and street address of the permanent residence of a close~~
93 ~~relative or friend who is a resident of this state.~~

94 ~~2. If the vehicle is registered to an active duty member of~~
95 ~~the Armed Forces of the United States who is a Florida resident,~~
96 ~~the active duty member is exempt from the requirement to provide~~
97 ~~the street address of a permanent residence.~~



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98 ~~(d)~~ (b) The department shall prescribe a form upon which
99 motor vehicle owners may record odometer readings when
100 registering their motor vehicles.

101 Section 19. Subsections (1) and (3), paragraph (a) of
102 subsection (4), and subsection (6) of section 320.084, Florida
103 Statutes, are amended to read:

104 320.084 Free motor vehicle license plate to certain
105 disabled veterans.—

106 (1) One free disabled veteran ~~“DV”~~ motor vehicle license
107 number plate shall be issued by the department for use on any
108 motor vehicle owned or leased by any disabled veteran who has
109 been a resident of this state continuously for the preceding 5
110 years or has established a domicile in this state as provided by
111 s. 222.17(1), (2), or (3), and who has been honorably discharged
112 from the United States Armed Forces, upon application,
113 accompanied by proof that:

114 (a) A vehicle was initially acquired through financial
115 assistance by the United States Department of Veterans Affairs
116 or its predecessor specifically for the purchase of an
117 automobile;

118 (b) The applicant has been determined by the United States
119 Department of Veterans Affairs or its predecessor to have a
120 service-connected 100-percent disability rating for
121 compensation; or

122 (c) The applicant has been determined to have a service-
123 connected disability rating of 100 percent and is in receipt of
124 disability retirement pay from any branch of the United States
125 Armed Services.

126 (3) The department shall, as it deems necessary, require



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127 each person to whom a motor vehicle license plate has been
128 issued pursuant to subsection (1) to apply to the department for
129 reissuance of his or her registration license plate. Upon
130 receipt of the application and proof of the applicant's
131 continued eligibility, the department shall issue a new
132 permanent disabled veteran ~~"DV" numerical~~ motor vehicle license
133 plate which shall be of the colors red, white, and blue similar
134 to the colors of the United States flag. The operation of a
135 motor vehicle displaying a disabled veteran ~~"DV"~~ license plate
136 from a previous issue period or a noncurrent validation sticker
137 after the date specified by the department shall subject the
138 owner if he or she is present, otherwise the operator, to the
139 penalty provided in s. 318.18(2). Such permanent license plate
140 shall be removed upon sale of the vehicle, but may be
141 transferred to another vehicle owned by such veteran in the
142 manner prescribed by law. ~~The license number of each plate~~
143 ~~issued under this section shall be identified by the letter~~
144 ~~designation "DV."~~ Upon request of any such veteran, the
145 department is authorized to issue a designation plate containing
146 only the letters "DV," to be displayed on the front of the
147 vehicle.

148 (4) (a) With the issuance of each new permanent disabled
149 veteran ~~"DV" numerical~~ motor vehicle license plate, the
150 department shall initially issue, without cost to the applicant,
151 a validation sticker reflecting the owner's birth month and a
152 serially numbered validation sticker reflecting the year of
153 expiration. The initial sticker reflecting the year of
154 expiration may not exceed 27 months.

155 (6) (a) A disabled veteran who meets the requirements of



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156 subsection (1) may be issued, in lieu of the disabled veteran
157 "DV" license plate, a military license plate for which he or she
158 is eligible or a specialty license plate embossed with the
159 initials "DV" in the top left-hand corner. A disabled veteran
160 electing a military license plate or specialty license plate
161 under this subsection must pay all applicable fees related to
162 such license plate, except for fees otherwise waived under
163 subsections (1) and (4).

164 (b) A military license plate or specialty license plate
165 elected under this subsection:

166 ~~1. Does not provide the protections or rights afforded by~~
167 ~~ss. 316.1955, 316.1964, 320.0848, 526.141, and 553.5041.~~

168 ~~2. is not eligible for the international symbol of~~
169 ~~accessibility as described in s. 320.0842.~~

170

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

172 And the title is amended as follows:

173 Delete lines 54 - 59

174 and insert:

175 amending s. 319.23, F.S.; including certain nonprofit
176 organizations in the list of entities authorized to
177 perform a certain physical examination of a motor
178 vehicle for the purpose of an owner applying for a
179 certificate of title; amending s. 320.02, F.S.;
180 requiring vehicle registration applicants to provide a
181 Florida address; providing an exception; requiring an
182 applicant to provide satisfactory proof of address and
183 certain documentation; defining the term "REAL ID
184 driver's license or identification card"; amending s.



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185 320.084, F.S.; providing for disabled veteran motor
186 vehicle license plates in lieu of "DV" motor vehicle
187 license plates; revising construction; amending s.
188 320.605,

By the Committee on Transportation; and Senator Collins

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20251290c1

1 A bill to be entitled
 2 An act relating to the Department of Highway Safety
 3 and Motor Vehicles; amending s. 207.001, F.S.;
 4 revising a short title; reordering and amending s.
 5 207.002, F.S.; defining terms and revising
 6 definitions; amending s. 207.003, F.S.; conforming
 7 provisions to changes made by the act; amending s.
 8 207.004, F.S.; requiring licensure in lieu of
 9 registration of motor carriers operating certain
 10 qualified motor vehicles; requiring motor carriers to
 11 obtain fuel use decals in lieu of identifying devices;
 12 requiring that qualified motor vehicles carry a copy
 13 of the license or make the license available
 14 electronically; requiring that fuel tax decals be
 15 conspicuously displayed on qualified motor vehicles
 16 while the vehicles are operated on public highways;
 17 requiring the department or its authorized agent to
 18 issue licenses and fuel tax decals; requiring that
 19 fuel tax decal renewal orders be submitted
 20 electronically through an online system beginning on a
 21 certain date; providing an exception; revising
 22 required contents of temporary fuel-use permits;
 23 deleting provisions for driveaway permits; amending s.
 24 207.005, F.S.; revising due dates for motor fuel use
 25 tax returns submitted by licensed motor carriers;
 26 requiring that tax returns be submitted electronically
 27 through an online system beginning on a certain date;
 28 providing an exception; amending s. 207.007, F.S.;
 29 revising the method of calculating interest due for

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30 certain delinquent taxes; prohibiting a person from
 31 knowingly making, or assisting any other person in
 32 making, a false statement in connection with an audit;
 33 prohibiting a person from counterfeiting, altering,
 34 manufacturing, or selling fuel tax licenses, fuel tax
 35 decals, or temporary fuel-use permits except under
 36 certain circumstances; providing penalties; amending
 37 s. 207.008, F.S.; conforming provisions to changes
 38 made by the act; amending s. 207.011, F.S.;
 39 authorizing the department to inspect the records of
 40 motor carriers, motor fuel retail dealers, and
 41 wholesale distributors which are necessary to verify
 42 tax returns; amending ss. 207.013 and 207.014, F.S.;
 43 conforming provisions to changes made by the act;
 44 amending s. 207.019, F.S.; requiring motor carriers to
 45 destroy fuel tax decals and notify the department upon
 46 the discontinuance, sale, or transfer of the business;
 47 amending ss. 207.023, 207.0281, and 212.08, F.S.;
 48 conforming provisions to changes made by the act;
 49 amending s. 316.065, F.S.; revising the apparent
 50 amount of property damage that requires the driver of
 51 a vehicle involved in a crash to notify law
 52 enforcement of the crash; amending s. 318.15, F.S.;
 53 conforming provisions to changes made by the act;
 54 amending s. 320.02, F.S.; requiring vehicle
 55 registration applicants to provide a Florida address;
 56 providing an exception; requiring an applicant to
 57 provide satisfactory proof of address and certain
 58 documentation; defining the term "REAL ID driver's

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59 license or identification card"; amending s. 320.605,
 60 F.S.; revising legislative intent; amending s. 320.63,
 61 F.S.; revising information that an applicant or
 62 licensee must annually report to the department;
 63 defining the term "economically disadvantaged area";
 64 amending s. 320.95, F.S.; revising the purpose for
 65 which the department may use e-mail; amending s.
 66 322.01, F.S.; revising the definition of the term
 67 "tank vehicle"; amending s. 322.08, F.S.; revising the
 68 purpose for which the department may use e-mail;
 69 amending ss. 322.18, 322.21, and 322.251, F.S.;
 70 authorizing the department to provide certain orders
 71 and notices by e-mail notification; amending s.
 72 322.2616, F.S.; conforming provisions to changes made
 73 by the act; amending s. 322.292, F.S.; revising
 74 criteria the department must apply in considering an
 75 application for approval of a DUI program; amending
 76 ss. 322.64, 324.091, and 324.171, F.S.; conforming
 77 provisions to changes made by the act; amending s.
 78 328.30, F.S.; revising the purpose for which the
 79 department may use e-mail; amending s. 627.7415, F.S.;
 80 conforming a provision to changes made by the act;
 81 amending ss. 316.545 and 319.35, F.S.; conforming
 82 cross-references; providing an effective date.

83
 84 Be It Enacted by the Legislature of the State of Florida:

85
 86 Section 1. Section 207.001, Florida Statutes, is amended to
 87 read:

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88 207.001 Short title.—This chapter shall be known as the
 89 "Florida ~~Diesel Fuel and~~ Motor Fuel Use Tax Act ~~of 1981~~," and
 90 the taxes levied under this chapter shall be in addition to all
 91 other taxes imposed by law.

92 Section 2. Section 207.002, Florida Statutes, is reordered
 93 and amended to read:

94 207.002 Definitions.—As used in this chapter, the term:
 95 (1)(1) "Qualified Commercial motor vehicle" means any
 96 vehicle not owned or operated by a governmental entity which
 97 uses ~~diesel fuel or~~ motor fuel on the public highways; and which
 98 has two axles and a gross vehicle weight or registered gross
 99 vehicle weight in excess of 26,000 pounds, or has three or more
 100 axles regardless of weight, or is used in combination when the
 101 weight of such combination exceeds 26,000 pounds gross vehicle
 102 weight or registered gross vehicle weight. The term excludes any
 103 recreational vehicle or vehicle owned or operated by a community
 104 transportation coordinator as defined in s. 427.011 or by a
 105 private operator that provides public transit services under
 106 contract with such a provider.

107 (1)(2) "Department" means the Department of Highway Safety
 108 and Motor Vehicles.

109 (2) "International Fuel Tax Agreement" means a reciprocal
 110 agreement among states of the United States, provinces of
 111 Canada, and other such member jurisdictions to provide for the
 112 administration, collection, and enforcement of taxes on the
 113 basis of fuel consumed, distance accrued, or both, in member
 114 jurisdictions.

115 ~~(3) "Diesel fuel"~~ means any liquid product or gas product
 116 ~~or combination thereof, including, but not limited to, all forms~~

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117 of fuel known or sold as diesel fuel, kerosene, butane gas, or
 118 propane gas and all other forms of liquefied petroleum gases,
 119 except those defined as "motor fuel," used to propel a motor
 120 vehicle.

121 ~~(4)~~ "International Registration Plan" means a registration
 122 reciprocity agreement among states of the United States and
 123 provinces of Canada providing for payment of license fees or
 124 license taxes on the basis of fleet miles operated in various
 125 jurisdictions.

126 ~~(3)~~~~(5)~~ "Interstate" means vehicle movement between or
 127 through two or more member jurisdictions states.

128 ~~(4)~~~~(6)~~ "Intrastate" means vehicle movement from one point
 129 within a member jurisdiction state to another point within the
 130 same member jurisdiction state.

131 ~~(5)~~ "Member jurisdiction" means a state of the United
 132 States, province of Canada, or other such jurisdiction that is a
 133 member of the International Fuel Tax Agreement.

134 ~~(6)~~~~(7)~~ "Motor carrier" means any person owning,
 135 controlling, operating, or managing any motor vehicle used to
 136 transport persons or property over any public highway.

137 ~~(7)~~~~(8)~~ "Motor fuel" means any fuel placed in the fuel
 138 supply storage unit of a qualified motor vehicle, including an
 139 alternative fuel, such as pure methanol, ethanol, or other
 140 alcohol; a blend of 85 percent or more alcohol with gasoline;
 141 natural gas and liquified fuel produced from natural gas;
 142 propane; coal-derived liquified fuel; hydrogen; electricity;
 143 pure biodiesel (B100) fuel, other than alcohol, derived from
 144 biological materials; P-series fuel; or any other type of fuel
 145 or energy used to propel a qualified motor vehicle what is

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146 commonly known and sold as gasoline and fuels containing a
 147 mixture of gasoline and other products.

148 ~~(8)~~~~(9)~~ "Operate," "operated," "operation," or "operating"
 149 means and includes the utilization in any form of any qualified
 150 ~~commercial~~ motor vehicle, whether loaded or empty, whether
 151 utilized for compensation or not for compensation, and whether
 152 owned by or leased to the motor carrier who uses it or causes it
 153 to be used.

154 ~~(9)~~~~(10)~~ "Person" means and includes natural persons,
 155 corporations, copartnerships, firms, companies, agencies, or
 156 associations, singular or plural.

157 ~~(10)~~~~(11)~~ "Public highway" means any public street, road, or
 158 highway in this state.

159 ~~(12)~~ "Registrant" means a person in whose name or names a
 160 vehicle is properly registered.

161 ~~(12)~~~~(13)~~ "Use," "uses," or "used" means the consumption of
 162 ~~diesel fuel or~~ motor fuel in a qualified commercial motor
 163 vehicle for the propulsion thereof.

164 Section 3. Section 207.003, Florida Statutes, is amended to
 165 read:

166 207.003 Privilege tax levied.—A tax for the privilege of
 167 operating any qualified commercial motor vehicle upon the public
 168 highways of this state shall be levied upon every motor carrier
 169 at a rate which includes the minimum rates provided in parts I,
 170 II, and IV of chapter 206 on each gallon of ~~diesel fuel or~~ motor
 171 fuel used for the propulsion of a qualified commercial motor
 172 vehicle by such motor carrier within this ~~the~~ state.

173 Section 4. Section 207.004, Florida Statutes, is amended to
 174 read:

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175 207.004 Licensing Registration of motor carriers; fuel tax
 176 decals identifying devices; fees; renewals; temporary fuel-use
 177 permits and driveaway permits.-

178 (1) (a) ~~A~~ No motor carrier may not ~~shall~~ operate or cause to
 179 be operated in this state any qualified commercial motor
 180 vehicle, other than a Florida-based qualified commercial motor
 181 vehicle that travels Florida intrastate mileage only, which that
 182 uses diesel fuel or motor fuel until such carrier is licensed
 183 under the International Fuel Tax Agreement and issued fuel tax
 184 decals has registered with the department or has registered
 185 under a cooperative reciprocal agreement as described in s.
 186 207.0281, after such time as this state enters into such
 187 agreement, and has been issued an identifying device or such
 188 carrier is has been issued a temporary fuel-use permit as
 189 authorized under subsection (5) subsections (4) and (5) for each
 190 vehicle operated. The fee for each set of fuel tax decals is
 191 There shall be a fee of \$4 per year or any fraction thereof. A
 192 copy of the license must be carried in each vehicle or made
 193 available electronically. The fuel tax decals for each such
 194 identifying device issued. The identifying device shall be
 195 provided by the department and must be conspicuously displayed
 196 on the qualified commercial motor vehicle as prescribed by the
 197 instructions on the reverse side of the decal department while
 198 the vehicle it is being operated on the public highways of this
 199 state. The transfer of fuel tax decals an identifying device
 200 from one vehicle to another vehicle or from one motor carrier to
 201 another motor carrier is prohibited. The department or its
 202 authorized agent shall issue the licenses and fuel tax decals.

203 (b) The motor carrier to whom fuel tax decals have been

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204 ~~issued is an identifying device has been issued shall be solely~~
 205 responsible for the proper use of the fuel tax decals
 206 ~~identifying device~~ by its employees, consignees, or lessees.

207 (2) Fuel tax decals ~~Identifying devices~~ shall be issued
 208 each year for the period January 1 through December 31, or any
 209 portion thereof, if tax returns and tax payments, when
 210 applicable, have been submitted to the department for all prior
 211 reporting periods. Fuel tax decals ~~Identifying devices~~ may be
 212 displayed for the next succeeding indicia period beginning
 213 December 1 of each year. Beginning October 1, 2025, except as
 214 otherwise authorized by the department, all fuel tax decal
 215 renewal orders must be electronically submitted through an
 216 online system prescribed by the department.

217 (3) If a motor carrier licensed in this state no longer
 218 operates or causes to be operated in this state a qualified
 219 ~~commercial~~ motor vehicle, the fuel tax decals must ~~identifying~~
 220 ~~device shall~~ be destroyed and the motor carrier to whom the fuel
 221 ~~tax decals were device was issued must shall~~ notify the
 222 department immediately by letter of such removal and of the
 223 number of fuel tax decals ~~the identifying device that has been~~
 224 destroyed.

225 (4) A motor carrier must, before operating a qualified
 226 ~~commercial~~ motor vehicle on the public highways of this state,
 227 ~~must~~ display fuel tax decals ~~an identifying device~~ as required
 228 under subsections (1) and (2) or must obtain a temporary fuel-
 229 use permit for that vehicle as provided in subsection (5). ~~A~~
 230 ~~temporary fuel use permit shall expire within 10 days after date~~
 231 ~~of issuance. The cost of a temporary fuel use permit is \$45, and~~
 232 ~~the permit exempts the vehicle from the payment of the motor~~

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233 ~~fuel or diesel fuel tax imposed under this chapter during the~~
 234 ~~term for which the permit is valid. However, the vehicle is not~~
 235 ~~exempt from paying the fuel tax at the pump.~~

236 (5) (a) ~~A registered~~ motor carrier holding a valid
 237 ~~certificate of registration may, upon payment of the \$45 fee per~~
 238 ~~permit,~~ secure from the department, or any wire service
 239 authorized by the department, a temporary fuel-use permit.

240 (b) The fee for a temporary fuel-use permit is \$45. A
 241 temporary fuel-use permit expires 10 days after the date of
 242 issuance and exempts the vehicle from payment of the motor fuel
 243 tax imposed under this chapter during the period for which the
 244 permit is valid. However, this paragraph does not exempt the
 245 vehicle from payment at the pump of the fuel tax imposed under
 246 chapter 206.

247 (c) A blank temporary fuel-use permit must, before its use,
 248 must be executed by the motor carrier, in ink or type, so as to
 249 identify the carrier, the vehicle to which the permit is
 250 assigned, and the permit's effective date and expiration date
 251 that the vehicle is placed in and removed from service. The
 252 temporary fuel-use permit shall also show a complete
 253 identification of the vehicle on which the permit is to be used,
 254 together with the name and address of the owner or lessee of the
 255 vehicle. The endorsed temporary fuel-use permit must shall then
 256 be carried on the vehicle that it identifies and must shall be
 257 exhibited on demand to any authorized personnel. Temporary fuel-
 258 use permits may be transmitted to the motor carrier by
 259 electronic means and shall be completed as outlined by
 260 department personnel prior to transmittal.

261 (d) The motor carrier to whom a temporary fuel-use permit

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262 is issued is ~~shall~~ be solely responsible for the proper use of
 263 the permit by its employees, consignees, or lessees. Any
 264 erasure, alteration, or unauthorized use of a temporary fuel-use
 265 permit ~~renders shall render~~ it invalid and of no effect. A motor
 266 carrier to whom a temporary fuel-use permit is issued may not
 267 knowingly allow the permit to be used by any other person ~~or~~
 268 ~~organization.~~

269 ~~(b) An unregistered motor carrier may, upon payment of the~~
 270 ~~\$45 fee, secure from any wire service authorized by the~~
 271 ~~department, by electronic means, a temporary fuel-use permit~~
 272 ~~that shall be valid for a period of 10 days. Such permit must~~
 273 ~~show the name and address of the unregistered motor carrier to~~
 274 ~~whom it is issued, the date the vehicle is placed in and removed~~
 275 ~~from service, a complete identification of the vehicle on which~~
 276 ~~the permit is to be used, and the name and address of the owner~~
 277 ~~or lessee of the vehicle. The temporary fuel-use permit shall~~
 278 ~~then be carried on the vehicle that it identifies and shall be~~
 279 ~~exhibited on demand to any authorized personnel. The~~
 280 ~~unregistered motor carrier to whom a temporary fuel-use permit~~
 281 ~~is issued shall be solely responsible for the proper use of the~~
 282 ~~permit by its employees, consignees, or lessees. Any erasure,~~
 283 ~~alteration, or unauthorized use of a temporary fuel-use permit~~
 284 ~~shall render it invalid and of no effect. The unregistered motor~~
 285 ~~carrier to whom a temporary fuel-use permit is issued may not~~
 286 ~~knowingly allow the permit to be used by any other person or~~
 287 ~~organization.~~

288 ~~(c) A registered motor carrier engaged in driveway~~
 289 ~~transportation, in which the cargo is the vehicle itself and is~~
 290 ~~in transit to stock inventory and the ownership of the vehicle~~

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291 is not vested in the motor carrier, may, upon payment of the \$4
 292 fee, secure from the department a driveway permit. The
 293 driveway permits shall be issued for the period January 1
 294 through December 31. An original permit must be in the
 295 possession of the operator of each vehicle and shall be
 296 exhibited on demand to any authorized personnel. Vehicle mileage
 297 reports must be submitted by the motor carrier, and the road
 298 privilege tax must be paid on all miles operated within this
 299 state during the reporting period. All other provisions of this
 300 chapter shall apply to the holder of a driveway permit.

301 Section 5. Section 207.005, Florida Statutes, is amended to
 302 read:

303 207.005 Returns and payment of tax; delinquencies;
 304 calculation of fuel used during operations in the state; credit;
 305 bond.—

306 (1) The taxes levied under this chapter are shall be due
 307 and payable on the first day of the month following the last
 308 month of the reporting period. The department may adopt
 309 promulgate rules for requiring and establishing procedures for
 310 annual, semiannual, or quarterly filing. The reporting period is
 311 shall be the 12 months beginning January 1 July 1 and ending
 312 December 31 June 30. It shall be the duty of Each motor carrier
 313 licensed registered or required to be registered under the
 314 provisions of this chapter must to submit a return by the
 315 following due dates, except that each due date is extended until
 316 the last day of the month of the due date, and, if the last day
 317 of the month falls on a Saturday, Sunday, or legal holiday, the
 318 due date is further extended until the next day that is not a
 319 Saturday, Sunday, or legal holiday within 30 days after the due

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320 date. The due date shall be as follows:

321 (a) If annual filing, the due date is January 31. ~~shall be~~
 322 ~~July 1~~;

323 (b) If semiannual filing, the due dates are shall be
 324 January 31 1 and July 31 1; ~~or~~

325 (c) If quarterly filing, the due dates are shall be January
 326 31 1, April 30 1, July 31 1, and October 31 1.

327 (2) The amount of fuel used in the propulsion of any
 328 qualified commercial motor vehicle within this state may be
 329 calculated, if the motor carrier maintains adequate records, by
 330 applying total interstate vehicular consumption of all ~~diesel~~
 331 ~~fuel and~~ motor fuel used as related to total miles traveled and
 332 applying such rate to total miles traveled within this state. In
 333 the absence of adequate documentation by the motor carrier, the
 334 department may adopt ~~is authorized to promulgate~~ rules
 335 converting miles driven to gallons used.

336 (3) For the purpose of computing the carrier's liability
 337 for the fuel road privilege tax, the total gallons of fuel used
 338 in the propulsion of any qualified commercial motor vehicle in
 339 this state shall be multiplied by the rates provided in parts I,
 340 II, and IV of chapter 206. From the sum determined by this
 341 calculation, there shall be allowed a credit equal to the amount
 342 of the tax per gallon under parts I, II, and IV of chapter 206
 343 for each gallon of fuel purchased in this state during the
 344 reporting period when the diesel fuel or motor fuel tax was paid
 345 at the time of purchase. If the tax paid under parts I, II, and
 346 IV of chapter 206 exceeds the total tax due under this chapter,
 347 the excess may be allowed as a credit against future tax
 348 payments, until the credit is fully offset or until eight

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349 calendar quarters ~~shall~~ have passed since the end of the
 350 calendar quarter in which the credit accrued, whichever occurs
 351 first. A refund may be made for this credit provided it exceeds
 352 \$10.

353 (4) The department ~~may adopt is authorized to promulgate~~
 354 the necessary rules to provide for an adequate bond from each
 355 motor carrier to ensure payment of taxes required under this
 356 chapter.

357 (5) Beginning October 1, 2025, except as otherwise
 358 authorized by the department, all returns must be submitted
 359 electronically through an online system prescribed by the
 360 department.

361 Section 6. Section 207.007, Florida Statutes, is amended to
 362 read:

363 207.007 Offenses; penalties and interest.-

364 (1) If any motor carrier licensed ~~registered~~ under this
 365 chapter fails to file a return or ~~and~~ pay any tax liability
 366 under this chapter within the time required hereunder, the
 367 department may impose a delinquency penalty of \$50 or 10 percent
 368 of the delinquent taxes due, whichever is greater, if the
 369 failure is for not more than 30 days, with an additional 10
 370 percent penalty for each additional 30 days, or fraction
 371 thereof, during the time which the failure continues, not to
 372 exceed a total penalty of 100 percent in the aggregate. However,
 373 the penalty may not be less than \$50.

374 (2) In addition to any other penalties, any delinquent tax
 375 shall bear interest in accordance with the International Fuel
 376 Tax Agreement at the rate of 1 percent per month, or fraction
 377 thereof, calculated from the date the tax was due. If the

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378 ~~department enters into a cooperative reciprocal agreement under~~
 379 ~~the provisions of s. 207.0281, the department shall collect and~~
 380 ~~distribute all interest due to other jurisdictions at the same~~
 381 ~~rate as if such interest were due to the state.~~

382 (3) Any person who:

383 (a) Willfully refuses or neglects to make any statement,
 384 report, or return required by ~~the provisions of~~ this chapter;

385 (b) Knowingly makes, or assists any other person in making,
 386 a false statement in a return or report, ~~or~~ in connection with
 387 an application for licensure ~~registration~~ under this chapter, or
 388 in connection with an audit; or

389 (c) Counterfeits, alters, manufactures, or sells fuel tax
 390 licenses, fuel tax decals, or temporary fuel-use permits without
 391 first having obtained the department's permission in writing; or

392 (d) Violates any of the provisions of this chapter, a
 393 penalty for which is not otherwise provided,

394 commits is guilty of a felony of the third degree, punishable as
 395 provided in s. 775.082, s. 775.083, or s. 775.084. In addition,
 396 the department may revoke or suspend the licensure and
 397 registration privileges under ss. 207.004 and 320.02 of the
 398 violator. Each day or part thereof during which a person
 399 operates or causes to be operated a qualified commercial motor
 400 vehicle without being the holder of fuel tax decals ~~an~~
 401 ~~identifying device~~ or having a valid temporary fuel-use ~~or~~
 402 ~~driveaway~~ permit as required by this chapter constitutes a
 403 separate offense within the meaning of this section. In addition
 404 to the penalty imposed by this section, the defendant is shall
 405 be required to pay all taxes, interest, and penalties due to the

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407 state.

408 Section 7. Section 207.008, Florida Statutes, is amended to
409 read:

410 207.008 Retention of records by motor carrier.—Each
411 ~~licensed registered~~ motor carrier shall maintain and keep
412 pertinent records and papers as may be required by the
413 department for the reasonable administration of this chapter and
414 shall preserve the records upon which each ~~quarterly~~ tax return
415 is based for 4 years following the due date or filing date of
416 the return, whichever is later.

417 Section 8. Subsection (3) of section 207.011, Florida
418 Statutes, is amended to read:

419 207.011 Inspection of records; hearings; forms; rules.—

420 (3) The department, or any authorized agent thereof, is
421 authorized to examine the records, books, papers, and equipment
422 of any motor carrier, any retail dealer of motor diesel fuels,
423 and any wholesale distributor of ~~diesel fuels or~~ motor fuels
424 which that are deemed necessary to verify the truth and accuracy
425 of any statement, ~~or~~ report, or return and ascertain whether the
426 tax imposed by this chapter has been paid.

427 Section 9. Section 207.013, Florida Statutes, is amended to
428 read:

429 207.013 Suits for collection of unpaid taxes, penalties,
430 and interest.—Upon demand of the department, the Department of
431 Legal Affairs or the state attorney for a judicial circuit shall
432 bring appropriate actions, in the name of the state or in the
433 name of the Department of Highway Safety and Motor Vehicles in
434 the capacity of its office, for the recovery of taxes,
435 penalties, and interest due under this chapter; and judgment

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436 shall be rendered for the amount so found to be due together
437 with costs. However, if it is ~~shall be~~ found as a fact that such
438 claim for, or grant of, an exemption or credit was willful on
439 the part of any motor carrier, retail dealer, or distributor of
440 ~~diesel fuel or~~ motor fuel, judgment must ~~shall~~ be rendered for
441 double the amount of the tax found to be due with costs. The
442 department may employ an attorney at law to institute and
443 prosecute proper proceedings to enforce payment of the taxes,
444 penalties, and interest provided for by this chapter and may fix
445 the compensation for the services of such attorney at law.

446 Section 10. Subsection (3) of section 207.014, Florida
447 Statutes, is amended to read:

448 207.014 Departmental warrant for collection of unpaid
449 taxes.—

450 (3) In the event there is a contest or claim of any kind
451 with reference to the property levied upon or the amount of
452 taxes, costs, or penalties due, such contest or claim must ~~shall~~
453 be tried in the circuit court in and for the county in which the
454 warrant was executed, as nearly as may be in the same manner and
455 means as such contest or claim would have been tried in such
456 court had the warrant originally issued upon a judgment rendered
457 by such court. The warrant issued as provided in this section
458 constitutes ~~shall constitute~~ prima facie evidence of the amount
459 of taxes, interest, and penalties due to the state by the motor
460 carrier; and the burden of proof is ~~shall be~~ upon the motor
461 carrier, retail dealer, or distributor of ~~diesel fuel or~~ motor
462 fuel to show that the amounts or penalties were incorrect.

463 Section 11. Subsection (1) of section 207.019, Florida
464 Statutes, is amended to read:

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465 207.019 Discontinuance or transfer of business; change of
466 address.—

467 (1) Whenever a person ceases to engage in business as a
468 motor carrier within ~~this the~~ state by reason of the
469 discontinuance, sale, or transfer of the business of such
470 person, he or she shall notify the department in writing at
471 least 10 days ~~before prior to~~ the time the discontinuance, sale,
472 or transfer takes effect. Such notice ~~must shall~~ give the date
473 of discontinuance and, in the event of a sale or transfer of the
474 business, the date thereof and the name and address of the
475 purchaser or transferee. All ~~diesel fuel or~~ motor fuel use taxes
476 ~~shall~~ become due and payable concurrently with such
477 discontinuance, sale, or transfer; and any such person shall,
478 concurrently with such discontinuance, sale, or transfer, make a
479 report ~~and~~ pay all such taxes, interest, and penalties. The
480 person shall immediately destroy the fuel tax decals and notify
481 the department by letter of such destruction and of the number
482 of the fuel tax decals that have been destroyed, and surrender
483 to the department the registration issued to such person.

484 Section 12. Subsections (1) and (3) of section 207.023,
485 Florida Statutes, are amended to read:

486 207.023 Authority to inspect vehicles, make arrests, seize
487 property, and execute warrants.—

488 (1) As a part of their responsibility when inspecting
489 qualified motor commercial vehicles, the Department of Highway
490 Safety and Motor Vehicles, the Department of Agriculture and
491 Consumer Services, and the Department of Transportation shall
492 ensure that all vehicles are properly qualified under ~~the~~
493 ~~provisions of~~ this chapter.

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494 (3) Qualified Commercial motor vehicles owned or operated
495 by any motor carrier who refuses to comply with this chapter may
496 be seized by authorized agents or employees of the Department of
497 Highway Safety and Motor Vehicles, the Department of Agriculture
498 and Consumer Services, or the Department of Transportation; or
499 authorized agents and employees of any of these departments also
500 may seize property as set out in ss. 206.205, 206.21, and
501 206.215. Upon such seizure, the property ~~must shall~~ be
502 surrendered without delay to the sheriff of the county where the
503 property was seized for further proceedings.

504 Section 13. Subsections (1) and (6) of section 207.0281,
505 Florida Statutes, are amended to read:

506 207.0281 Registration; cooperative reciprocal agreements
507 between states.—

508 (1) The Department of Highway Safety and Motor Vehicles may
509 enter into a cooperative reciprocal agreement, including, but
510 not limited to, the International Fuel Tax ~~fuel-tax~~ Agreement,
511 with another state or group of states for the administration of
512 the tax imposed by this chapter. An agreement arrangement,
513 declaration, or amendment is not effective until stated in
514 writing and filed with the Department of Highway Safety and
515 Motor Vehicles.

516 (6) This section and the contents of any reciprocal
517 agreement entered into under this section supersede all other
518 fuel-tax requirements of this chapter for qualified commercial
519 motor vehicles.

520 Section 14. Paragraph (aa) of subsection (7) of section
521 212.08, Florida Statutes, is amended to read:

522 212.08 Sales, rental, use, consumption, distribution, and

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523 storage tax; specified exemptions.—The sale at retail, the
 524 rental, the use, the consumption, the distribution, and the
 525 storage to be used or consumed in this state of the following
 526 are hereby specifically exempt from the tax imposed by this
 527 chapter.

528 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 529 entity by this chapter do not inure to any transaction that is
 530 otherwise taxable under this chapter when payment is made by a
 531 representative or employee of the entity by any means,
 532 including, but not limited to, cash, check, or credit card, even
 533 when that representative or employee is subsequently reimbursed
 534 by the entity. In addition, exemptions provided to any entity by
 535 this subsection do not inure to any transaction that is
 536 otherwise taxable under this chapter unless the entity has
 537 obtained a sales tax exemption certificate from the department
 538 or the entity obtains or provides other documentation as
 539 required by the department. Eligible purchases or leases made
 540 with such a certificate must be in strict compliance with this
 541 subsection and departmental rules, and any person who makes an
 542 exempt purchase with a certificate that is not in strict
 543 compliance with this subsection and the rules is liable for and
 544 shall pay the tax. The department may adopt rules to administer
 545 this subsection.

546 (aa) *Certain commercial vehicles.*—Also exempt is the sale,
 547 lease, or rental of a qualified commercial motor vehicle as
 548 defined in s. 207.002, when the following conditions are met:

- 549 1. The sale, lease, or rental occurs between two commonly
 550 owned and controlled corporations;
- 551 2. Such vehicle was titled and registered in this state at

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552 the time of the sale, lease, or rental; and

553 3. Florida sales tax was paid on the acquisition of such
 554 vehicle by the seller, lessor, or renter.

555 Section 15. Subsection (1) of section 316.065, Florida
 556 Statutes, is amended to read:

557 316.065 Crashes; reports; penalties.—

558 (1) The driver of a vehicle involved in a crash resulting
 559 in injury to or death of any persons or damage to any vehicle or
 560 other property in an apparent amount of at least \$2,000 ~~\$500~~
 561 shall immediately by the quickest means of communication give
 562 notice of the crash to the local police department, if such
 563 crash occurs within a municipality; otherwise, to the office of
 564 the county sheriff or the nearest office or station of the
 565 Florida Highway Patrol. A violation of this subsection is a
 566 noncriminal traffic infraction, punishable as a nonmoving
 567 violation as provided in chapter 318.

568 Section 16. Paragraph (a) of subsection (1) of section
 569 318.15, Florida Statutes, is amended to read:

570 318.15 Failure to comply with civil penalty or to appear;
 571 penalty.—

572 (1) (a) If a person fails to comply with the civil penalties
 573 provided in s. 318.18 within the time period specified in s.
 574 318.14(4), fails to enter into or comply with the terms of a
 575 penalty payment plan with the clerk of the court in accordance
 576 with ss. 318.14 and 28.246, fails to attend driver improvement
 577 school, or fails to appear at a scheduled hearing, the clerk of
 578 the court must notify the Department of Highway Safety and Motor
 579 Vehicles of such failure within 10 days after such failure. Upon
 580 receipt of such notice, the department must immediately issue an

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581 order suspending the driver license and privilege to drive of
 582 such person effective 20 days after the date the order of
 583 suspension is provided ~~mailed~~ in accordance with s. 322.251(1),
 584 (2), and (6). The order also must inform the person that he or
 585 she may contact the clerk of the court to establish a payment
 586 plan pursuant to s. 28.246(4) to make partial payments for
 587 court-related fines, fees, service charges, and court costs. Any
 588 such suspension of the driving privilege which has not been
 589 reinstated, including a similar suspension imposed outside of
 590 this state, must remain on the records of the department for a
 591 period of 7 years from the date imposed and must be removed from
 592 the records after the expiration of 7 years from the date it is
 593 imposed. The department may not accept the resubmission of such
 594 suspension.

595 Section 17. Subsection (2) of section 320.02, Florida
 596 Statutes, is amended to read:

597 320.02 Registration required; application for registration;
 598 forms.-

599 (2)(a) The application for registration must include the
 600 street address of the owner's permanent Florida residence or the
 601 address of his or her permanent place of business in this state
 602 and be accompanied by personal or business identification
 603 information. If the vehicle is registered to an active duty
 604 member of the United States Armed Forces who is a Florida
 605 resident, the active duty member is not required to provide the
 606 street address of a permanent Florida residence.

607 (b) An individual applicant must provide proof of address
 608 satisfactory to the department and:

609 1. A valid REAL ID driver's ~~driver~~ license or

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610 identification card issued by this state or another state; ~~or~~
 611 2. A valid, unexpired United States passport; or
 612 3. A valid, unexpired passport issued by another country
 613 and an unexpired Form I-94 issued by the United States Bureau of
 614 Customs and Border Protection.

615
 616 For purposes of this paragraph, the term "REAL ID driver's
 617 license or identification card" has the same meaning as provided
 618 in 6 C.F.R. s. 37.3.

619 (c) A business applicant must provide a federal employer
 620 identification number, if applicable, or verification that the
 621 business is authorized to conduct business in this the state, or
 622 a Florida municipal or county business license or number.

623 1. If the owner does not have a permanent residence or
 624 permanent place of business or if the owner's permanent
 625 residence or permanent place of business cannot be identified by
 626 a street address, the application must include:

627 a. If the vehicle is registered to a business, the name and
 628 street address of the permanent residence of an owner of the
 629 business, an officer of the corporation, or an employee who is
 630 in a supervisory position.

631 b. If the vehicle is registered to an individual, the name
 632 and street address of the permanent residence of a close
 633 relative or friend who is a resident of this state.

634 2. If the vehicle is registered to an active duty member of
 635 the Armed Forces of the United States who is a Florida resident,
 636 the active duty member is exempt from the requirement to provide
 637 the street address of a permanent residence.

638 (d) ~~(b)~~ The department shall prescribe a form upon which

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639 motor vehicle owners may record odometer readings when
640 registering their motor vehicles.

641 Section 18. Section 320.605, Florida Statutes, is amended
642 to read:

643 320.605 Legislative intent.—It is the intent of the
644 Legislature to protect the public health, safety, and welfare of
645 the citizens of the state by regulating the licensing of motor
646 vehicle dealers and manufacturers, maintaining competition,
647 providing consumer protection and fair trade, and providing
648 those residing in economically disadvantaged areas ~~minorities~~
649 with opportunities for full participation as motor vehicle
650 dealers. Sections 320.61-320.70 are intended to apply solely to
651 the licensing of manufacturers, factory branches, distributors,
652 and importers and do not apply to non-motor-vehicle-related
653 businesses.

654 Section 19. Subsection (3) of section 320.63, Florida
655 Statutes, is amended to read:

656 320.63 Application for license; contents.—Any person
657 desiring to be licensed pursuant to ss. 320.60-320.70 shall make
658 application therefor to the department upon a form containing
659 such information as the department requires. The department
660 shall require, with such application or otherwise and from time
661 to time, all of the following, which information may be
662 considered by the department in determining the fitness of the
663 applicant or licensee to engage in the business for which the
664 applicant or licensee desires to be licensed:

665 (3) (a) From each manufacturer, distributor, or importer
666 which utilizes an identical blanket basic agreement for its
667 dealers or distributors in this state, which agreement comprises

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668 all or any part of the applicant's or licensee's agreements with
669 motor vehicle dealers in this state, a copy of the written
670 agreement and all supplements thereto, together with a list of
671 the applicant's or licensee's authorized dealers or distributors
672 and their addresses. The applicant or licensee shall further
673 notify the department immediately of the appointment of any
674 additional dealer or distributor. The applicant or licensee
675 shall annually report to the department on its efforts to add
676 new ~~minority~~ dealer points in economically disadvantaged areas,
677 including difficulties encountered under ss. 320.61-320.70. ~~For~~
678 ~~purposes of this section "minority" shall have the same meaning~~
679 ~~as that given it in the definition of "minority person" in s.~~
680 ~~288.703.~~ Not later than 60 days before the date a revision or
681 modification to a franchise agreement is offered uniformly to a
682 licensee's motor vehicle dealers in this state, the licensee
683 shall notify the department of such revision, modification, or
684 addition to the franchise agreement on file with the department.
685 In no event may a franchise agreement, or any addendum or
686 supplement thereto, be offered to a motor vehicle dealer in this
687 state until the applicant or licensee files an affidavit with
688 the department acknowledging that the terms or provisions of the
689 agreement, or any related document, are not inconsistent with,
690 prohibited by, or contrary to ~~the provisions contained in~~ ss.
691 320.60-320.70. Any franchise agreement offered to a motor
692 vehicle dealer in this state must ~~shall~~ provide that all terms
693 and conditions in such agreement inconsistent with the law and
694 rules of this state are of no force and effect.

695 (b) For purposes of this subsection, the term "economically
696 disadvantaged area" means a defined geographic area within this

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697 state in which at least one of the following conditions exists:

698 1. The per capita income for residents within the area is
699 less than 80 percent of the per capita income in this state.

700 2. The unemployment rate within the area was more than 1
701 percent over the unemployment rate for this state over the
702 previous 24 months.

703 Section 20. Subsection (2) of section 320.95, Florida
704 Statutes, is amended to read:

705 320.95 Transactions by electronic or telephonic means.—

706 (2) The department may collect e-mail ~~electronic mail~~
707 addresses and use e-mail ~~electronic mail~~ in lieu of the United
708 States Postal Service as a method of notification ~~for the~~
709 ~~purpose of providing renewal notices.~~

710 Section 21. Subsection (44) of section 322.01, Florida
711 Statutes, is amended to read:

712 322.01 Definitions.—As used in this chapter:

713 (44) "Tank vehicle" means a vehicle ~~that is~~ designed to
714 transport any liquid or gaseous material within one or more
715 tanks that have an individual rated capacity that exceeds 119
716 gallons and an aggregate rated capacity of 1,000 gallons or more
717 and that are a tank either permanently or temporarily attached
718 to the vehicle or chassis. A commercial motor vehicle
719 transporting an empty storage container tank that is not
720 designed for transportation, but that is temporarily attached to
721 a flatbed trailer, is not a tank vehicle, if such tank has a
722 designed capacity of 1,000 gallons or more.

723 Section 22. Subsection (10) of section 322.08, Florida
724 Statutes, is amended to read:

725 322.08 Application for license; requirements for license

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726 and identification card forms.—

727 (10) The department may collect e-mail ~~electronic mail~~
728 addresses and use e-mail ~~electronic mail~~ in lieu of the United
729 States Postal Service as a method of notification ~~for the~~
730 ~~purpose of providing renewal notices.~~

731 Section 23. Paragraph (a) of subsection (8) of section
732 322.18, Florida Statutes, is amended to read:

733 322.18 Original applications, licenses, and renewals;
734 expiration of licenses; delinquent licenses.—

735 (8) The department shall issue 8-year renewals using a
736 convenience service without reexamination to drivers who have
737 not attained 80 years of age. The department shall issue 6-year
738 renewals using a convenience service when the applicant has
739 satisfied the requirements of subsection (5).

740 (a) If the department determines from its records that the
741 holder of a license about to expire is eligible for renewal, the
742 department must ~~shall~~ mail a renewal notice to the licensee at
743 his or her last known address or provide a renewal notice to the
744 licensee by e-mail notification, not less than 30 days before
745 ~~prior~~ to the licensee's birthday. The renewal notice must ~~shall~~
746 direct the licensee to appear at a driver license office for in-
747 person renewal or to transmit the completed renewal notice and
748 the fees required by s. 322.21 to the department using a
749 convenience service.

750 Section 24. Subsection (4) of section 322.21, Florida
751 Statutes, is amended to read:

752 322.21 License fees; procedure for handling and collecting
753 fees.—

754 (4) If the department determines from its records or is

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755 otherwise satisfied that the holder of a license about to expire
 756 is entitled to have it renewed, the department ~~must shall~~ mail a
 757 renewal notice to the licensee at his or her last known address
 758 or provide a renewal notice to the licensee by e-mail
 759 notification, within 30 days before the licensee's birthday. The
 760 licensee ~~must shall~~ be issued a renewal license, after
 761 reexamination, if required, during the 30 days immediately
 762 preceding his or her birthday upon presenting a renewal notice,
 763 his or her current license, and the fee for renewal to the
 764 department at any driver license examining office.

765 Section 25. Subsections (1), (2), (3), and (6) of section
 766 322.251, Florida Statutes, are amended to read:

767 322.251 Notice of cancellation, suspension, revocation, or
 768 disqualification of license.—

769 (1) All orders of cancellation, suspension, revocation, or
 770 disqualification issued under the provisions of this chapter,
 771 chapter 318, chapter 324, or ss. 627.732-627.734 ~~must shall~~ be
 772 given ~~either~~ by personal delivery thereof to the licensee whose
 773 license is being canceled, suspended, revoked, or disqualified;
 774 ~~or~~ by deposit in the United States mail in an envelope, first
 775 class, postage prepaid, addressed to the licensee at his or her
 776 last known mailing address furnished to the department; or by e-
 777 mail notification authorized by the licensee. Such methods of
 778 notification mailing by the department constitute notice
 779 ~~constitutes notification~~, and any failure by the person to
 780 receive the ~~mailed~~ order does will not affect or stay the
 781 effective date or term of the cancellation, suspension,
 782 revocation, or disqualification of the licensee's driving
 783 privilege.

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784 (2) The giving of notice and an order of cancellation,
 785 suspension, revocation, or disqualification ~~by mail~~ is complete
 786 upon expiration of 20 days after e-mail notification or, if
 787 mailed, 20 days after deposit in the United States mail for all
 788 notices except those issued under chapter 324 or ss. 627.732-
 789 627.734, which are complete 15 days after e-mail notification
 790 or, if mailed, 15 days after deposit in the United States mail.
 791 Proof of the giving of notice and an order of cancellation,
 792 suspension, revocation, or disqualification in such either
 793 manner ~~must shall~~ be made by entry in the records of the
 794 department that such notice was given. The entry is admissible
 795 in the courts of this state and constitutes sufficient proof
 796 that such notice was given.

797 (3) Whenever the driving privilege is suspended, revoked,
 798 or disqualified under ~~the provisions of~~ this chapter, the period
 799 of such suspension, revocation, or disqualification ~~must shall~~
 800 be indicated on the order of suspension, revocation, or
 801 disqualification, and the department shall require the licensee
 802 whose driving privilege is suspended, revoked, or disqualified
 803 to surrender all licenses then held by him or her to the
 804 department. However, if should the person fails fail to
 805 surrender such licenses, the suspension, revocation, or
 806 disqualification period ~~does shall~~ not expire until a period
 807 identical to the period for which the driving privilege was
 808 suspended, revoked, or disqualified has expired after the date
 809 of surrender of the licenses, or the date an affidavit swearing
 810 such licenses are lost has been filed with the department. In
 811 any instance where notice of the suspension, revocation, or
 812 disqualification order is given mailed as provided herein, and

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813 the license is not surrendered to the department, and such
814 license thereafter expires, the department ~~may shall~~ not renew
815 that license until a period of time identical to the period of
816 such suspension, revocation, or disqualification imposed has
817 expired.

818 (6) Whenever a cancellation, suspension, revocation, or
819 disqualification occurs, the department shall enter the
820 cancellation, suspension, revocation, or disqualification order
821 on the licensee's driver file 20 days after e-mail notification
822 or, if mailed, 20 days after the notice was actually placed in
823 the mail. Any inquiry into the file after the 20-day period
824 shall reveal that the license is canceled, suspended, revoked,
825 or disqualified and whether the license has been received by the
826 department.

827 Section 26. Subsection (4) of section 322.2616, Florida
828 Statutes, is amended to read:

829 322.2616 Suspension of license; persons under 21 years of
830 age; right to review.—

831 (4) If the department finds that the license of the person
832 should be suspended under this section and if the notice of
833 suspension has not already been served upon the person by a law
834 enforcement officer or correctional officer as provided in
835 subsection (2), the department ~~must shall~~ issue a notice of
836 suspension and, unless the notice is provided mailed under s.
837 322.251, a temporary driving permit that expires 10 days after
838 the date of issuance if the driver is otherwise eligible.

839 Section 27. Paragraph (c) of subsection (2) of section
840 322.292, Florida Statutes, is amended to read:

841 322.292 DUI programs supervision; powers and duties of the

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842 department.—

843 (2) The department shall adopt rules to implement its
844 supervisory authority over DUI programs in accordance with the
845 procedures of chapter 120, including the establishment of
846 uniform standards of operation for DUI programs and the method
847 for setting and approving fees, as follows:

848 (c) Implement procedures for the granting and revoking of
849 licenses for DUI programs, including:

850 1. A uniform application fee not to exceed \$1,000 but in an
851 amount sufficient to cover the department's administrative costs
852 in processing and evaluating DUI program license applications.
853 The application fee does shall not apply to programs that apply
854 for licensure to serve a county that does not have a currently
855 licensed DUI program or where the currently licensed program has
856 relinquished its license.

857 2. In considering an application for approval of a DUI
858 program, the department shall determine whether improvements in
859 service may be derived from the operation of the DUI program and
860 the number of clients currently served in the circuit. The
861 department shall apply the following criteria:

862 a. The increased frequency of classes and availability of
863 locations of services offered by the applicant DUI program.

864 b. Services and fees offered by the applicant DUI program
865 and any existing DUI program.

866 c. The number of DUI clients currently served and
867 historical trends in the number of clients served in the
868 circuit.

869 d. The availability, accessibility, and service history of
870 any existing DUI program services.

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- 871 e. The applicant DUI program's service history.
- 872 f. The availability of resources, including personnel,
873 demonstrated management capability, and capital and operating
874 expenditures of the applicant DUI program.
- 875 g. Improved services to ~~minority and~~ special needs clients
876 and those residing in economically disadvantaged areas.
- 877 3. Authority for competing applicants and currently
878 licensed DUI programs serving the same geographic area to
879 request an administrative hearing under chapter 120 to contest
880 the department's determination of need for an additional
881 licensed DUI program in that area.
- 882 4. A requirement that the department revoke the license of
883 any DUI program that does not provide the services specified in
884 its application within 45 days after licensure and notify the
885 chief judge of that circuit of such revocation.
- 886 5. A requirement that all applicants for initial licensure
887 as a DUI program in a particular circuit on and after the
888 effective date of this act must, at a minimum, satisfy each of
889 the following criteria:
- 890 a. Maintain a primary business office in the circuit which
891 is located in a permanent structure that is readily accessible
892 by public transportation, if public transportation is available.
893 The primary business office must be adequately staffed and
894 equipped to provide all DUI program support services, including
895 registration and a file for each person who registers for the
896 program.
- 897 b. Have a satellite office for registration of DUI
898 offenders in each county in the circuit which is located in a
899 permanent structure that is readily accessible by public

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- 900 transportation, if public transportation is available. A
901 satellite office is not required in any county where the total
902 number of DUI convictions in the most recent calendar year is
903 less than 200.
- 904 c. Have a classroom in each county in the circuit which is
905 located in a permanent structure that is readily accessible by
906 public transportation, if public transportation is available. A
907 classroom is not required in any county where the total number
908 of DUI convictions in the most recent calendar year is less than
909 100. A classroom may not be located within 250 feet of any
910 business that sells alcoholic beverages. However, a classroom
911 may shall not be required to be relocated when a business
912 selling alcoholic beverages locates to within 250 feet of the
913 classroom.
- 914 d. Have a plan for conducting all DUI education courses,
915 evaluation services, and other services required by the
916 department. The level I DUI education course must be taught in
917 four segments, with no more than 6 hours of classroom
918 instruction provided to any offender each day.
- 919 e. Employ at least 1 full-time certified addiction
920 professional for the program at all times.
- 921 f. Document support from community agencies involved in DUI
922 education and substance abuse treatment in the circuit.
- 923 g. Have a volunteer board of directors and advisory
924 committee made up of citizens who reside in the circuit in which
925 licensure is sought.
- 926 h. Submit documentation of compliance with all applicable
927 federal, state, and local laws, including, but not limited to,
928 the Americans with Disabilities Act.

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929 Section 28. Subsection (3) of section 322.64, Florida
930 Statutes, is amended to read:

931 322.64 Holder of commercial driver license; persons
932 operating a commercial motor vehicle; driving with unlawful
933 blood-alcohol level; refusal to submit to breath, urine, or
934 blood test.—

935 (3) If the department determines that the person arrested
936 should be disqualified from operating a commercial motor vehicle
937 pursuant to this section and if the notice of disqualification
938 has not already been served upon the person by a law enforcement
939 officer or correctional officer as provided in subsection (1),
940 the department must ~~shall~~ issue a notice of disqualification
941 and, unless the notice is provided ~~mailed~~ pursuant to s.
942 322.251, a temporary permit which expires 10 days after the date
943 of issuance if the driver is otherwise eligible.

944 Section 29. Subsection (1) of section 324.091, Florida
945 Statutes, is amended to read:

946 324.091 Notice to department; notice to insurer.—

947 (1) Each owner and operator involved in a crash or
948 conviction case within the purview of this chapter shall furnish
949 evidence of automobile liability insurance or motor vehicle
950 liability insurance within 14 days after the date of providing
951 ~~the mailing of~~ notice of crash by the department in the form and
952 manner as it may designate. Upon receipt of evidence that an
953 automobile liability policy or motor vehicle liability policy
954 was in effect at the time of the crash or conviction case, the
955 department shall forward to the insurer such information for
956 verification in a method as determined by the department. The
957 insurer shall respond to the department within 20 days after the

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958 notice whether or not such information is valid. If the
959 department determines that an automobile liability policy or
960 motor vehicle liability policy was not in effect and did not
961 provide coverage for both the owner and the operator, it must
962 ~~shall~~ take action as it is authorized to do under this chapter.

963 Section 30. Paragraph (c) of subsection (1) of section
964 324.171, Florida Statutes, is amended to read:

965 324.171 Self-insurer.—

966 (1) Any person may qualify as a self-insurer by obtaining a
967 certificate of self-insurance from the department which may, in
968 its discretion and upon application of such a person, issue said
969 certificate of self-insurance when such person has satisfied the
970 requirements of this section to qualify as a self-insurer under
971 this section:

972 (c) The owner of a commercial motor vehicle, as defined in
973 ~~s. 207.002 or~~ s. 320.01, or a qualified motor vehicle, as
974 defined in s. 207.002, may qualify as a self-insurer subject to
975 the standards provided for in subparagraph (b)2.

976 Section 31. Subsection (3) of section 328.30, Florida
977 Statutes, is amended to read:

978 328.30 Transactions by electronic or telephonic means.—

979 (3) The department may collect e-mail ~~electronic mail~~
980 addresses and use e-mail ~~electronic mail~~ in lieu of the United
981 States Postal Service as a method of notification ~~for the~~
982 ~~purpose of providing renewal notices.~~

983 Section 32. Section 627.7415, Florida Statutes, is amended
984 to read:

985 627.7415 Commercial or qualified motor vehicles; additional
986 liability insurance coverage.—Commercial motor vehicles, as

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987 defined in ~~s. 207.002~~ or s. 320.01, and qualified motor
 988 vehicles, as defined in s. 207.002, operated upon the roads and
 989 highways of this state ~~must shall~~ be insured with the following
 990 minimum levels of combined bodily liability insurance and
 991 property damage liability insurance in addition to any other
 992 insurance requirements:

993 (1) Fifty thousand dollars per occurrence for a commercial
 994 motor vehicle or qualified motor vehicle with a gross vehicle
 995 weight of 26,000 pounds or more, but less than 35,000 pounds.

996 (2) One hundred thousand dollars per occurrence for a
 997 commercial motor vehicle or qualified motor vehicle with a gross
 998 vehicle weight of 35,000 pounds or more, but less than 44,000
 999 pounds.

1000 (3) Three hundred thousand dollars per occurrence for a
 1001 commercial motor vehicle or qualified motor vehicle with a gross
 1002 vehicle weight of 44,000 pounds or more.

1003 (4) All commercial motor vehicles and qualified motor
 1004 vehicles subject to regulations of the United States Department
 1005 of Transportation, 49 C.F.R. part 387, subparts A and B, and as
 1006 may be hereinafter amended, must shall be insured in an amount
 1007 equivalent to the minimum levels of financial responsibility as
 1008 set forth in such regulations.

1009

1010 A violation of this section is a noncriminal traffic infraction,
 1011 punishable as a nonmoving violation as provided in chapter 318.

1012 Section 33. Paragraph (b) of subsection (4) of section
 1013 316.545, Florida Statutes, is amended to read:

1014 316.545 Weight and load unlawful; special fuel and motor
 1015 fuel tax enforcement; inspection; penalty; review.-

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1016 (4)
 1017 (b) In addition to the penalty provided for in paragraph
 1018 (a), the vehicle may be detained until the owner or operator of
 1019 the vehicle furnishes evidence that the vehicle has been
 1020 properly registered pursuant to s. 207.004. Any officer of the
 1021 Florida Highway Patrol or agent of the Department of
 1022 Transportation may issue a temporary fuel use permit and collect
 1023 the appropriate fee as provided for in s. 207.004(5) ~~or~~
 1024 ~~207.004(4)~~. Notwithstanding the provisions of subsection (6),
 1025 all permit fees collected pursuant to this paragraph shall be
 1026 transferred to the Department of Highway Safety and Motor
 1027 Vehicles to be allocated pursuant to s. 207.026.

1028 Section 34. Paragraph (b) of subsection (1) of section
 1029 319.35, Florida Statutes, is amended to read:

1030 319.35 Unlawful acts in connection with motor vehicle
 1031 odometer readings; penalties.-

1032 (1)

1033 (b) It is unlawful for any person to knowingly provide
 1034 false information on the odometer readings required pursuant to
 1035 ss. 319.23(3) and 320.02(2)(d) ~~ss. 319.23(3) and 320.02(2)(b)~~.

1036 Section 35. This act shall take effect July 1, 2025.

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The Florida Senate

Committee Agenda Request

To: Senator Bryan Avila, Chair
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: March 19, 2025

I respectfully request that **Senate Bill #1290**, relating to Department of Highway Safety and Motor Vehicles, be placed on the:

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

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

Senator Jay Collins
Florida Senate, District 14

The Florida Senate

APPEARANCE RECORD

SB 1290

3/26/25

Meeting Date

Finance and Tax

Committee

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

Bill Number or Topic

323356

Amendment Barcode (if applicable)

Name Eric DeCampos

Phone 847-989-7104

Address 1515 W. 22nd St. Ste 1300W

Email edecampos@nicb.org

Street

Oak Brook IL 60523

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:

National Insurance Crime Bureau

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

3/26/25

Meeting Date

SB 1290

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name Eric DeCampos

Phone 747-989-7104

Address 1515 W. 22nd St Ste: 1300 W

Email edecampos@NICB.org

Street

Oak Brook

IL

60523

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:

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National Insurance Crime Bureau

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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 Finance and Tax

BILL: SB 1292

INTRODUCER: Senator Collins

SUBJECT: Public Records/E-mail Addresses/DHSMV

DATE: March 25, 2025

REVISED: _____

| | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION |
|----|---------------|----------------|-----------|------------------|
| 1. | <u>Shutes</u> | <u>Vickers</u> | <u>TR</u> | Favorable |
| 2. | <u>Khan</u> | <u>Khan</u> | <u>FT</u> | Favorable |
| 3. | _____ | _____ | <u>AP</u> | _____ |

I. Summary:

SB 1292 expands the exemption from public records for email addresses collected by the Department of Highway Safety and Motor Vehicles (DHSMV) for certain renewal notices to include email addresses to be used as a method of general notification to customers. The bill also creates a public record exemption for email addresses collected by the DHSMV and used for purposes of renewal notices for vessel titles and liens.

A public necessity statement is included in the bill as required by the Florida Constitution.

The bill is subject to the Open Government Sunset Review Act and the new exemptions will be repealed on October 2, 2030, unless reviewed and reenacted by the Legislature.

Because this bill creates a new public records exemption, a two-thirds vote of the members present and voting in each chamber of the Legislature is required for passage.

The bill takes effect on the same date that SB 1290 or similar legislation takes effect (July 1, 2025), if such legislation is adopted in the same legislative session or an extension thereof and becomes a law.

II. Present Situation:

Access to Public Records - Generally

The Florida Constitution provides that the public has the right to inspect or copy records made or received in connection with official governmental business.¹ The right to inspect or copy applies to the official business of any public body, officer, or employee of the state, including all three

¹ FLA. CONST. art. I, s. 24(a).

branches of state government, local governmental entities, and any person acting on behalf of the government.²

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 the statutory provisions are adopted in the rules of each chamber of the legislature.³ Florida Rule of Judicial Administration 2.420 governs public access to judicial branch records.⁴ Lastly, ch. 119, F.S., provides requirements for public records held by executive agencies.

Executive Agency Records – The Public Records Act

Chapter 119, F.S., known as 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.⁵

A public record includes virtually any document or recording, regardless of its physical form or how it may be transmitted.⁶ The Florida Supreme Court has interpreted the statutory definition of “public record” to include “material prepared in connection with official agency business which is intended to perpetuate, communicate, or formalize knowledge of some type.”⁷

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.⁸ A violation of the Public Records Act may result in civil or criminal liability.⁹

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.¹⁰ The exemption must state

² *Id.*

³ See Rule 1.48, *Rules and Manual of the Florida Senate (2020-2022)* and Rule 14.1, *Rules of the Florida House of Representatives (2020-2022)*

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

⁵ 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.”

⁶ Section 119.011(12), F.S., defines “public record” to mean “all 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 connection with the transaction of official business by any agency.”

⁷ *Shevin v. Byron, Harless, Schaffer, Reid, and Assoc., Inc.*, 379 So. 2d 633, 640 (Fla. 1980).

⁸ Section 119.07(1)(a), F.S.

⁹ Section 119.10, F.S. Public records laws are found throughout the Florida Statutes, as are the penalties for violating those laws.

¹⁰ FLA. CONST. art. I, s. 24(c).

with specificity the public necessity justifying the exemption and must be no broader than necessary to accomplish the stated purpose of the exemption.¹¹

General exemptions from the public records requirements are contained in the Public Records Act.¹² Specific exemptions often are placed in the substantive statutes relating to a particular agency or program.¹³

When creating a public records exemption, the Legislature may provide that a record is “exempt” or “confidential and exempt.” Custodians of records designated as “exempt” are not prohibited from disclosing the record; rather, the exemption means that the custodian cannot be compelled to disclose the record.¹⁴ Custodians of records designated as “confidential and exempt” may not disclose the record except under circumstances specifically defined by the Legislature.¹⁵

Open Government Sunset Review Act

The Open Government Sunset Review Act¹⁶ (the Act) prescribes a legislative review process for newly created or substantially amended¹⁷ public records or open meetings exemptions, with specified exceptions.¹⁸ It requires the automatic repeal of such exemption on October 2nd of the fifth year after creation or substantial amendment, unless the Legislature reenacts the exemption.¹⁹

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.²⁰ An exemption serves an identifiable purpose if it meets one of the following purposes *and* the Legislature finds that the purpose of the exemption outweighs open government policy and cannot be accomplished without the exemption:

- 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;²¹

¹¹ *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).

¹² *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).

¹³ *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).

¹⁴ *See Williams v. City of Minneola*, 575 So. 2d 683, 687 (Fla. 5th DCA 1991).

¹⁵ *WFTV, Inc. v. The School Board of Seminole*, 874 So. 2d 48 (Fla. 5th DCA 2004).

¹⁶ Section 119.15, F.S.

¹⁷ 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.

¹⁸ Section 119.15(2)(a) and (b), F.S., provide that exemptions that are required by federal law or are applicable solely to the Legislature or the State Court System are not subject to the Open Government Sunset Review Act.

¹⁹ Section 119.15(3), F.S.

²⁰ Section 119.15(6)(b), F.S.

²¹ Section 119.15(6)(b)1., F.S.

- 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;²² or
- It protects information of a confidential nature concerning entities, such as trade or business secrets.²³

The Act also requires specified questions to be considered during the review process.²⁴ In examining an exemption, the Act directs the Legislature to carefully question the purpose and necessity of the exemption.

If the exemption is continued and expanded, then a public necessity statement and a two-thirds vote for passage are required.²⁵ 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 sunset, the previously exempt records will remain exempt unless provided for by law.²⁶

Existing Public Record Exemptions for DHSMV-Related Email Addresses

Section 119.0712(2)(c), F.S., provides that email addresses collected by DHSMV pursuant to specified provisions of law are exempt from public disclosure. Specifically, the following types of transactions are exempt:

- Motor vehicle title notifications.²⁷
- Motor vehicle registration renewals.²⁸
- Driver license renewal notices.²⁹

SB 1290 – Department of Highways Safety and Motor Vehicles

SB 1290 expands the circumstances in which email may be used in lieu of the United States Postal Service by authorizing email to be used as method of notification for various notices and orders issued by DHSMV, including but not limited to, notices and orders related to driver licenses, identification cards, motor vehicle registrations, motor vehicle insurance and vessel titles.

²² Section 119.15(6)(b)2., F.S.

²³ Section 119.15(6)(b)3., F.S.

²⁴ Section 119.15(6)(a), F.S. The specified questions are:

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

²⁵ See generally s. 119.15, F.S.

²⁶ Section 119.15(7), F.S.

²⁷ Section 319.40(3), F.S.

²⁸ Section 320.95(2), F.S.

²⁹ Section 322.08(10), F.S.

III. Effect of Proposed Changes:

The bill amends s. 119.0712, F.S., to expand the exemption from public records for email addresses collected by DHSMV for providing renewal notices to include email addresses to be used as a method of general notification, and not just renewal notices. The bill also creates a public records exemption for email addresses collected by DHSMV and used for the purpose of providing renewal notices for vessel titles.

The bill is subject to the Open Government Sunset Review Act and the exemptions will be repealed on October 2, 2030, unless reviewed and reenacted by the Legislature. Because this bill creates a new public records exemption, a two-thirds vote of the members present and voting in each chamber of the Legislature is required for passage.

The bill contains a public necessity statement as required by the Florida Constitution. It provides that the Legislature finds that:

- It is a public necessity that e-mail addresses collected by the Department of Highway Safety and Motor Vehicles for the use of e-mail in lieu of the United States Postal Service as a method of notification be made exempt from s. 119.07(1), Florida Statutes, and s. 24(a), Article I of the State Constitution. Sections 320.95(2) and 322.08(10), Florida Statutes, authorize the department to collect e-mail addresses and use e-mail in lieu of the United States Postal Service to provide renewal notices related to motor vehicle license plates, driver licenses, and identification cards. The department is also authorized to collect e-mail addresses and use e-mail to provide renewal notices related to vessel registrations pursuant to s. 328.30(3), Florida Statutes.
- SB 1290 expands the circumstances in which e-mail may be used in lieu of the United States Postal Service by authorizing e-mail to be used as a method of general notification for various notices and orders issued by the department in addition to renewal notices, including, but not limited to, notices related to driver licenses, identification cards, motor vehicle registrations, vessel registrations, and orders to revoke, cancel, or suspend driver licenses.
- The department's use of e-mail as a method for corresponding with customers has steadily increased in recent decades. E-mail addresses are unique to each individual and, when combined with other personal identifying information, can be used for identity theft, consumer scams, unwanted solicitations, or other invasive contacts. The public availability of personal e-mail addresses puts the department's customers at increased risk of these problems. Such risks may be significantly limited by permitting the department to keep customer e-mail addresses exempt. The Legislature finds that these risks to consumers outweigh the state's public policy favoring open government.

The bill is effective on the same date that SB 1290 or similar legislation takes effect (July 1, 2025), if such legislation is adopted in the same legislative session or an extension thereof and becomes a law.

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

Not applicable. The bill does not require counties or municipalities to take action requiring the expenditure of funds, reduce the authority that counties or municipalities have to raise revenue in the aggregate, nor reduce the percentage of state tax shared with counties or municipalities. Therefore, the bill may not be subject to Article VII, s. 18 of the Florida Constitution.

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 requirements. This bill expands the exemption from public records for email addresses collected by DHSMV for providing renewal notices to include email addresses to be used as a method of general notification. The bill also creates a public records exemption for email addresses collected by DHSMV and used for the purpose of providing renewal notices for vessel titles. 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 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.

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 law is to protect email addresses held by the DHSMV for purposes of providing various general notifications, notices, orders and instructions to customers. This bill exempts only that specific information. The exemption does not appear to be broader than necessary to accomplish the purpose of the law.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Not applicable. The bill does not impose or raise a state tax or fee nor repeal a state tax credit or exemption. Therefore, this bill may not be a subject to Article VII, s. 19 of the Florida Constitution.

E. Other Constitutional Issues:

None identified.

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 section 119.0712 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 Collins

14-00458-25

20251292__

1 A bill to be entitled
 2 An act relating to public records; amending s.
 3 119.0712, F.S.; expanding an exemption from public
 4 records requirements for e-mail addresses collected by
 5 the Department of Highway Safety and Motor Vehicles
 6 for providing renewal notices to include e-mail
 7 addresses collected for use as a method of
 8 notification generally and not only for the purpose of
 9 providing renewal notices; expanding the exemption to
 10 include e-mail addresses collected for use as a method
 11 of notification related to vessel registrations;
 12 providing retroactive applicability; providing for
 13 future legislative review and repeal of the exemption;
 14 providing a statement of public necessity; providing a
 15 contingent effective date.

16
 17 Be It Enacted by the Legislature of the State of Florida:

18
 19 Section 1. Paragraph (c) of subsection (2) of section
 20 119.0712, Florida Statutes, is amended to read:

21 119.0712 Executive branch agency-specific exemptions from
 22 inspection or copying of public records.—

23 (2) DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES.—

24 (c) E-mail addresses collected by the Department of Highway
 25 Safety and Motor Vehicles pursuant to s. 319.40(3), s.
 26 320.95(2), ~~s.~~ s. 322.08(10), or s. 328.30 are exempt from s.
 27 119.07(1) and s. 24(a), Art. I of the State Constitution. This
 28 exemption applies retroactively. This paragraph is subject to
 29 the Open Government Sunset Review Act in accordance with s.

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

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30 119.15 and shall stand repealed on October 2, 2030, unless
 31 reviewed and saved from repeal through reenactment by the
 32 Legislature.

33 Section 2. The Legislature finds that it is a public
 34 necessity that e-mail addresses collected by the Department of
 35 Highway Safety and Motor Vehicles for the use of e-mail in lieu
 36 of the United States Postal Service as a method of notification
 37 be made exempt from s. 119.07(1), Florida Statutes, and s.
 38 24(a), Article I of the State Constitution. Sections 320.95(2)
 39 and 322.08(10), Florida Statutes, authorize the department to
 40 collect e-mail addresses and use e-mail in lieu of the United
 41 States Postal Service to provide renewal notices related to
 42 motor vehicle license plates, driver licenses, and
 43 identification cards. The department is also authorized to
 44 collect e-mail addresses and use e-mail to provide renewal
 45 notices related to vessel registrations pursuant to s.
 46 328.30(3), Florida Statutes. SB 1290 expands the circumstances
 47 in which e-mail may be used in lieu of the United States Postal
 48 Service by authorizing e-mail to be used as a method of
 49 notification for various notices and orders issued by the
 50 department in addition to renewal notices, including, but not
 51 limited to, notices related to driver licenses, identification
 52 cards, motor vehicle registrations, vessel registrations, and
 53 orders to revoke, cancel, or suspend driver licenses. The
 54 department's use of e-mail as a method for corresponding with
 55 customers has steadily increased in recent decades. E-mail
 56 addresses are unique to each individual and, when combined with
 57 other personal identifying information, can be used for identity
 58 theft, consumer scams, unwanted solicitations, or other invasive

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59 contacts. The public availability of personal e-mail addresses
60 puts the department's customers at increased risk of these
61 problems. Such risks may be significantly limited by permitting
62 the department to keep customer e-mail addresses exempt. The
63 Legislature finds that these risks to consumers outweigh the
64 state's public policy favoring open government.

65 Section 3. This act shall take effect on the same date that
66 SB 1290 or similar legislation takes effect, if such legislation
67 is adopted in the same legislative session or an extension
68 thereof and becomes a law.



The Florida Senate

Committee Agenda Request

To: Senator Bryan Avila, Chair
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: March 19, 2025

I respectfully request that **Senate Bill #1292**, relating to Public Records/E-mail Addresses/DHSMV, be placed on the:

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

A handwritten signature in blue ink, appearing to read "Jay Collins".

Senator Jay Collins
Florida Senate, District 14

General Revenue March 2025 Forecast

THE
FLORIDA
SENATE

March 26, 2025



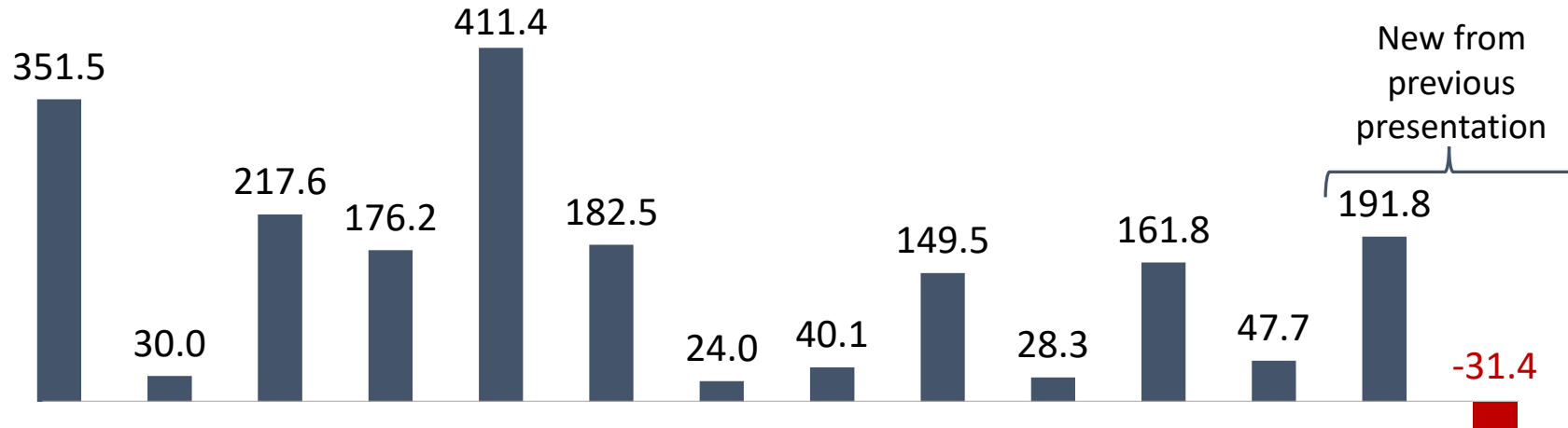
Overview

- Monthly collections were \$595.7 million over the estimate prior to the conference
- The Conference added the following amounts to the General Revenue estimates:
 - FY 2024-25: \$49,284.2 – increase of \$768.3 million
 - FY 2025-26: \$50,200.6 – increase of \$503.5 million
 - FY 2026-27: \$51,968.3 – increase of \$139.3 million
 - FY 2027-28: \$53,187.9 – increase of \$187.4 million
 - FY 2028-29: \$54,668.2 – increase of \$332.0 million
 - FY 2029-30: \$56,180.1 – increase of \$425.7 million
- Forecasts for Sales Tax and Earnings on Investments were increased, while the Corporate Income Tax forecast was reduced
- The Conference made minor adjustments to forecasts for other revenue sources



Collections vs Estimates

December 2023 to January 2025, (\$ in millions)



| Month | Dec | Jan | Feb | Mar | Apr | May | Jun | July | Aug | Sep | Oct | Nov | Dec | Jan |
|----------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Net GR Estimates | 3,873.8 | 4,075.5 | 3,320.3 | 3,579.3 | 5,121.9 | 4,297.6 | 4,689.2 | 3,387.6 | 3,489.5 | 4,147.3 | 3,286.0 | 3,797.7 | 4,218.0 | 4,215.9 |
| Net GR Collections | 4,225.3 | 4,105.5 | 3,537.9 | 3,755.5 | 5,533.3 | 4,480.1 | 4,713.2 | 3,427.7 | 3,639.0 | 4,175.6 | 3,447.8 | 3,845.4 | 4,409.8 | 4,184.5 |
| Amount Over Estimate | 351.5 | 30.0 | 217.6 | 176.2 | 411.4 | 182.5 | 24.0 | 40.1 | 149.5 | 28.3 | 161.8 | 47.7 | 191.8 | -31.4 |



Top 5 General Revenue Sources Change

(\$ in millions)

| Revenue Source | FY 2023-2024 Actual | FY 2024-2025 Forecast | Change | FY 2025-2026 Forecast | Change |
|--|------------------------|--------------------------|--------------|--------------------------|--------------|
| Sales Tax | 36,014.0 | 36,630.3 | 510.0 | 37,738.9 | 385.4 |
| Corporate Income Tax | 6,015.8 | 5,913.6 | -135.8 | 5,960.9 | -86.0 |
| Insurance Premium Tax | 1,739.8 | 1,734.2 | 11.2 | 1,474.5 | 12.1 |
| Documentary Stamp Tax | 1,257.0 | 1,304.8 | -20.9 | 1,357.2 | -55.9 |
| Earnings on Investments | 1,093.9 | 1,429.8 | 399.5 | 1,171.7 | 236.1 |
| Other | 2,865.9 | 2,978.4 | 35.0 | 2,996.7 | 26.7 |
| Net General Revenue (Total minus Refunds) | 48,342.0 | 49,284.2 | 768.3 | 50,200.6 | 503.5 |
| % change from prior year | 2.1% | 1.9% | | 1.9% | |

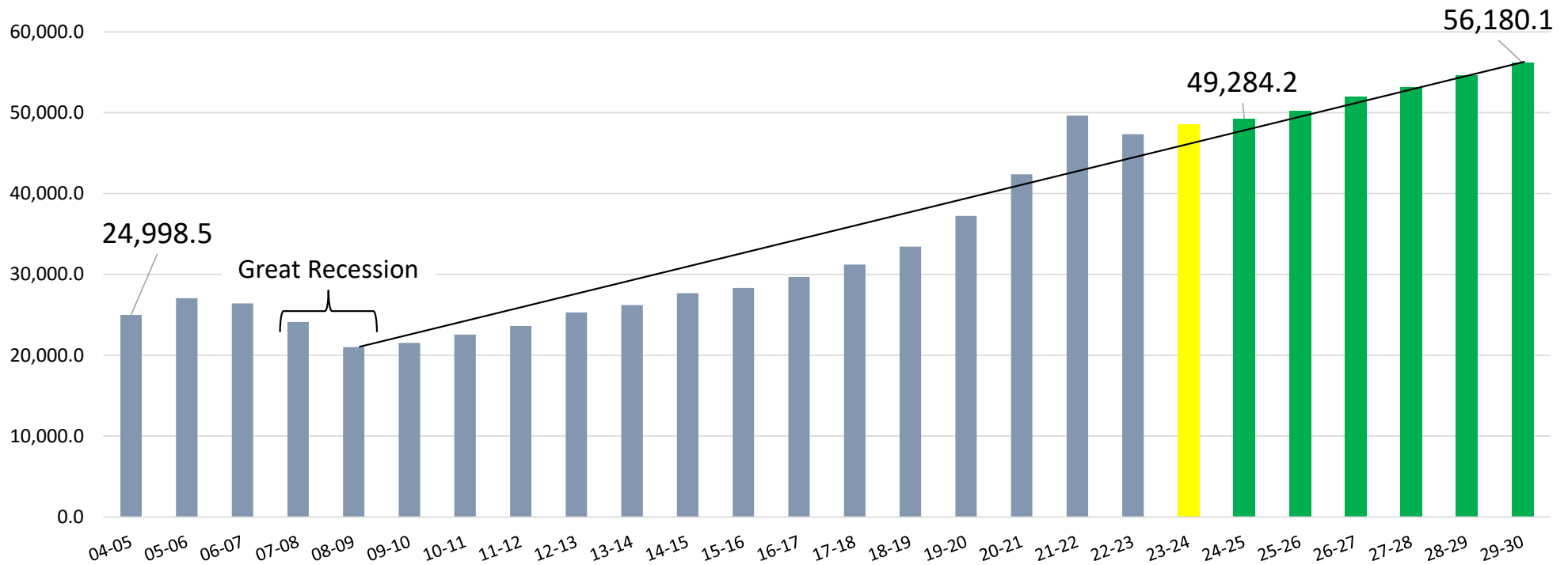
Other General Revenue Sources Change

(\$ in millions)

| Revenue Source | FY 2023-2024 | FY 2024-2025 | Change | FY 2025-2026 | Change |
|----------------------------|--------------|--------------|--------|--------------|--------|
| | Actual | Forecast | | Forecast | |
| Corporate Filing Fees | 572.3 | 587.1 | -3.4 | 605.9 | -5.0 |
| Intangibles Tax | 444.4 | 484.6 | 20.1 | 495.7 | 18.9 |
| Service Charges | 365.1 | 374.6 | 8.8 | 364.8 | 1.5 |
| Highway Safety Lic. & Fees | 350.1 | 395.7 | 6.7 | 419.8 | -6.0 |
| Beverage Tax & Licenses | 345.0 | 281.5 | -1.8 | 285.5 | 9.7 |
| Counties' Medicaid Share | 310.3 | 367.4 | 0.0 | 426.7 | 13.6 |
| Other Nonop. Revenue | 174.5 | 205.5 | 23.3 | 127.3 | 0.0 |
| Tobacco Taxes | 126.6 | 117.0 | -1.6 | 107.9 | -1.3 |
| Article V Fees | 97.2 | 61.0 | -16.2 | 56.7 | -4.4 |
| Other Taxes & Fees | 61.0 | 53.2 | -1.9 | 53.3 | -2.0 |
| Pari-mutuels Tax | 11.3 | 11.2 | -0.3 | 11.4 | -0.3 |
| Severance Tax | 8.1 | 7.2 | -0.7 | 6.9 | -0.7 |
| Indian Gaming Revenues | 0.0 | 32.4 | 2.0 | 34.8 | 2.7 |

March 2025 General Revenue Forecast

(\$ in millions)



Finance and Tax Committee Staff

Azhar Khan
Steve Gross
Marina Byrd
Stephanie Bell-Parke

Need assistance or have questions?
Please call us at 850.487.5920

THE
FLORIDA
SENATE



CourtSmart Tag Report

Room: SB 301 Case No.:
Caption: Senate Committee on Finance and Tax

Type:
Judge:

Started: 3/26/2025 3:32:23 PM
Ends: 3/26/2025 3:58:33 PM Length: 00:26:11

3:32:22 PM Chair Avila calls the meeting to order
3:32:33 PM Roll call
3:32:49 PM Chair Avila makes opening remarks
3:33:06 PM Tab 3, CS/SB 1290 by Transportation/Collins, Department of Highway Safety and Motor Vehicles
3:33:20 PM Senator Collins explains the bill
3:34:24 PM Questions:
3:34:27 PM Senator Gaetz
3:34:43 PM Senator Collins
3:34:56 PM Amendment #323356 by Collins
3:35:06 PM Senator Collins explains the amendment
3:36:07 PM Chair Avila recognizes those who waive speaking
3:36:27 PM Senator Collins waives close on the amendment
3:36:37 PM Chair Avila reports the amendment
3:36:44 PM Back on the bill
3:36:56 PM Chair Avila recognizes those who waive speaking
3:37:11 PM Senator Collins waives close on the bill
3:37:17 PM Roll call
3:37:39 PM Tab 4, SB 1292 by Collins, Public Records/E-mail Addresses/DHSMV
3:37:50 PM Senator Collins explains the bill
3:38:29 PM Senator Collins waives close
3:38:36 PM Roll call
3:39:03 PM Tab 1, SJR 174 by DiCeglie, Assessment of Homestead Property
3:39:25 PM Senator DiCeglie explains the bill
3:39:54 PM Senator DiCeglie closes on the bill
3:40:38 PM Roll call
3:40:59 PM Tab 2, SB 176 by DiCeglie, Assessment of Homestead Property
3:41:17 PM Senator DiCeglie explains the bill
3:42:43 PM Questions:
3:42:46 PM Senator Passidomo
3:43:02 PM Senator DiCeglie
3:43:21 PM Senator Gaetz
3:43:54 PM Senator DiCeglie
3:45:18 PM Senator Bernard
3:45:30 PM Senator DiCeglie
3:47:08 PM Amendment #585324 by DiCeglie
3:47:10 PM Senator DiCeglie explains the amendment
3:47:59 PM Senator DiCeglie closes on the amendment
3:48:07 PM Chair Avila reports the amendment
3:48:13 PM Back on the bill
3:48:28 PM Senator DiCeglie closes on the bill
3:48:47 PM Roll call
3:49:06 PM Tab 5, Update on the General Revenue Forecast
3:49:33 PM Azhar Khan
3:56:24 PM Chair Avila
3:57:50 PM Chair Avila makes closing remarks
3:58:16 PM Senator Gaetz moves to adjourn
3:58:23 PM Meeting adjourned