

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

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

MEETING DATE: Wednesday, November 5, 2025
TIME: 2:30—4:00 p.m.
PLACE: 301 Senate Building

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

TAB		BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
		Discussion on Ad Valorem Millages		Discussed
		Update on General Revenue Conference		Discussed
		Other Related Meeting Documents		

Ad Valorem Millages

THE
FLORIDA
SENATE

November 5, 2025



Overview

Millage is a tax rate, levied by various taxing authorities, on the value of real and tangible personal property to generate revenue.

This discussion highlights:

- The millage rates levied by school districts and other taxing authorities.
- Notice and hearing requirements for millage adoption.
- The limitations on millage rate increases.
- Historical millage rates and taxes levied.

School Millage

- School millages are composed of five categories:
 - *Nonvoted required school operating millage - RLE*
 - *Nonvoted discretionary school operating millage - DLE*
 - *Voted district school operating millage*
 - *Nonvoted district school capital improvement millage*
 - *Voted district school debt service millage*
- School districts may not levy more than **10 mills**, except by referendum.

School Millage

Florida Education Finance Program (FEFP)

- FEFP provides funding to schools using:
 - State funds appropriated by the Legislature, and
 - Local funds raised by school districts levying
 - The school operating millage, the "Required Local Effort" (RLE)
 - The discretionary school operating millage, the "Discretionary Local Effort" (DLE)
- RLE must be levied as a condition for participation in FEFP.
 - The process for calculating each school district's Required Local Effort (RLE) is provided in section 1011.62(4), Florida Statutes.
 - The statewide average RLE millage for FY 2025-2026 FEFP Second Calculation is 3.092 mills.

School Millage

FEFP Millage		Non-FEFP Millage	
Type	Millage	Type	Millage
Required Local Effort (RLE) s. 1011.62 (4), F.S.	Average 3.092	Capital Outlay Millage s. 1011.71(2), F.S.	Max 1.5
Nonvoted Current Operating Discretionary Millage (DLE) s. 1011.71(1), F.S. and 200.001(3)(b), F.S.	Max 0.748	Discretionary Capital Improvement Millage s. 1011.71(3), F.S.	Max 0.25
		Additional Voted Millage (not to exceed two years) s. 9, Art. VII of the State Constitution and s. 1011.73(1), F.S.	Voted Levy
		Additional Voted Millage (not to exceed four years) ss. 1011.71(9) and 1011.73(2), F.S.	Voted Levy
		Voted District Debt Service Millage s. 12, Art. VII of the State Constitution and s. 200.001(3)(e), F.S.	Voted Levy

Non-School Millage

Counties, Municipalities, and other taxing authorities

- County and municipal millages are composed of four categories:
 - *Non-voted millage set by the respective governing body*
 - *Debt service millage necessary to pay for debt service as authorized by a vote of the electors*
 - *Voted millage set by the respective governing body as authorized by a vote of the electors*
 - *Dependent special district millage*
- Counties and municipalities may not levy more than **10 mills** each, except by referendum.



Non-School Millage

Counties, Municipalities, and other taxing authorities

- Other Taxing authorities:
 - Dependent special district millage counts toward the 10-mill limitation of the county or the municipality to which they are dependent.
 - Water management districts are limited to 1 mill, except for 0.05 mill for Northwest Florida Water Management District.
 - Independent special district millage rates are limited by the law establishing such districts, or by statute. Independent special districts may be authorized to levy an ad valorem tax or a special assessment.
 - Municipal service taxing unit (MSTU) millage, although controlled by the county, counts toward the 10-mill limitation of the municipality wherein the service is provided. The millage levied by MSTUs and the municipality may not exceed the aggregate 10 mills.

Non-School Millage

Millage Type	Maximum Millage
Counties (and dependent special districts) Section 9, Art. VII of the Florida Constitution and s. 200.071, F.S.	10 mills, excludes voted levies
Municipality (and dependent special districts, MSTUs) Section 9, Art. VII of the Florida Constitution and s. 200.081, F.S.	10 mills, excludes voted levies
Independent Special Districts Section 9, Art. VII of the Florida Constitution	Limited by law establishing district or statute
Water Management Districts Section 9, Art. VII of the Florida Constitution	1 mill, except for 0.05 mill for Northwest Florida Water Management District

What is a “Rolled-Back” Rate?

2024

Taxable Value: \$100,000

Millage Rate: 10

Taxes Levied: \$1,000



The rolled-back rate is the millage rate that would provide the same ad valorem tax revenue for the taxing authority as was levied the previous year, excluding certain adjustments like new construction, deletions, and annexations.



2025

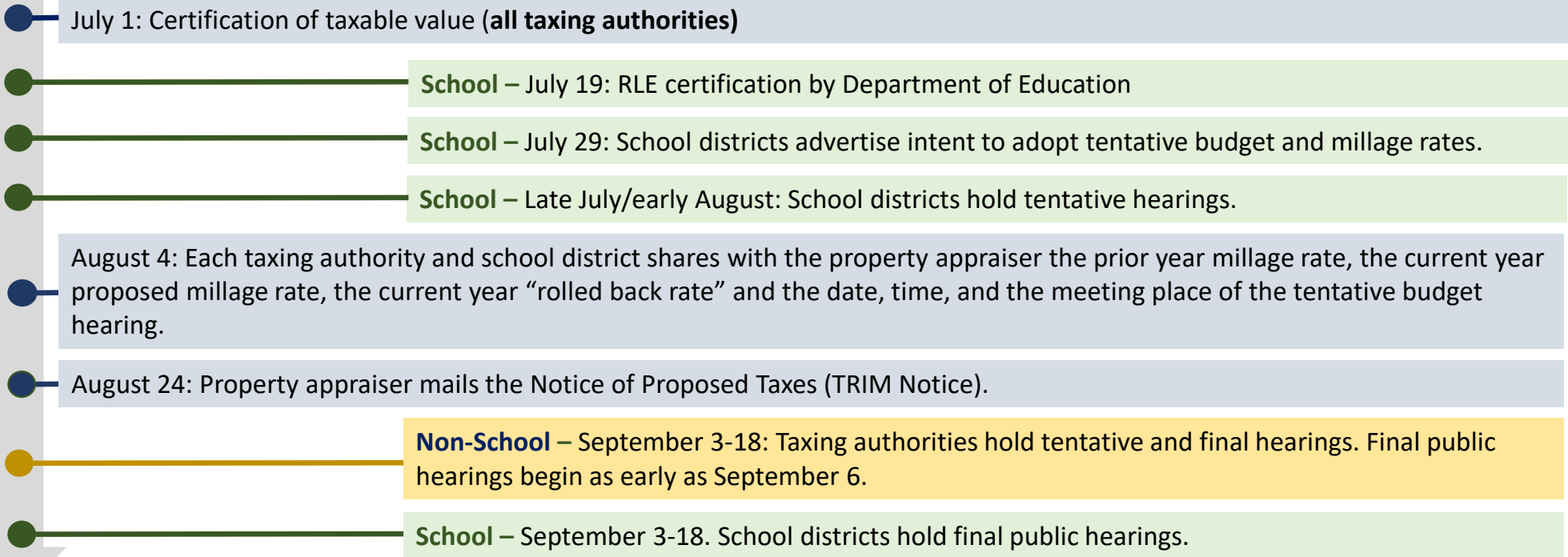
Taxable Value: \$115,000

Rolled-back Rate: 8.6957

Taxes Levied: \$1,000



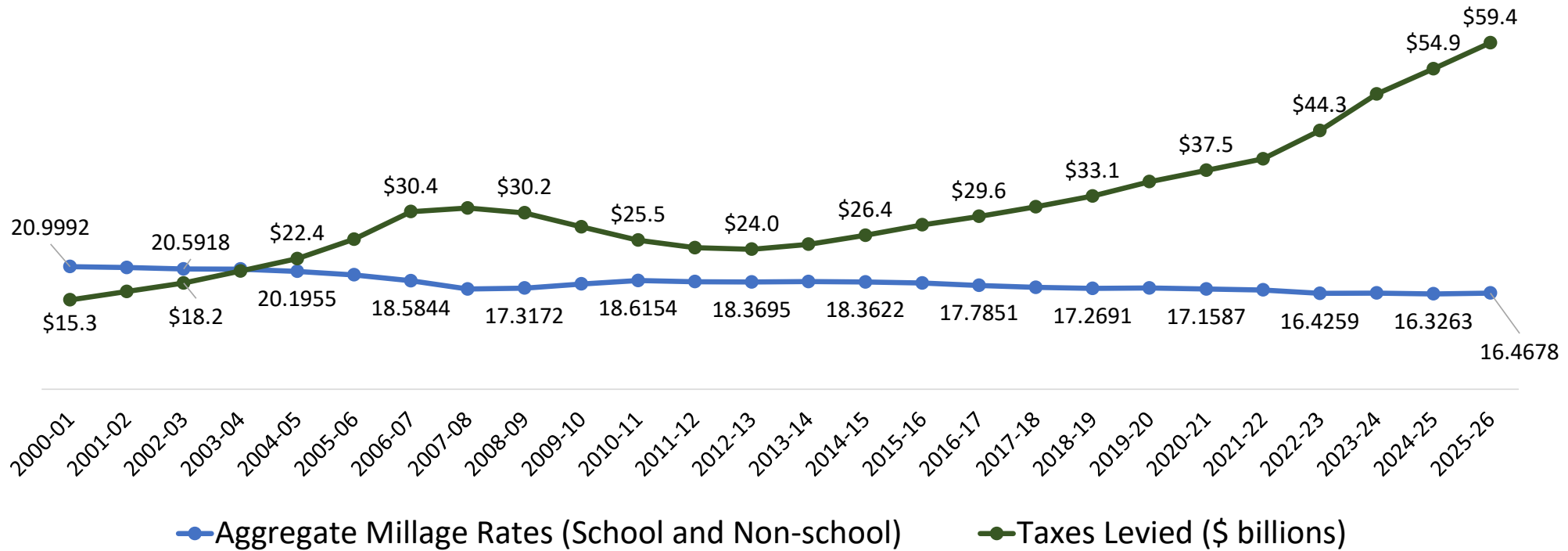
Establishing the Millage Rate



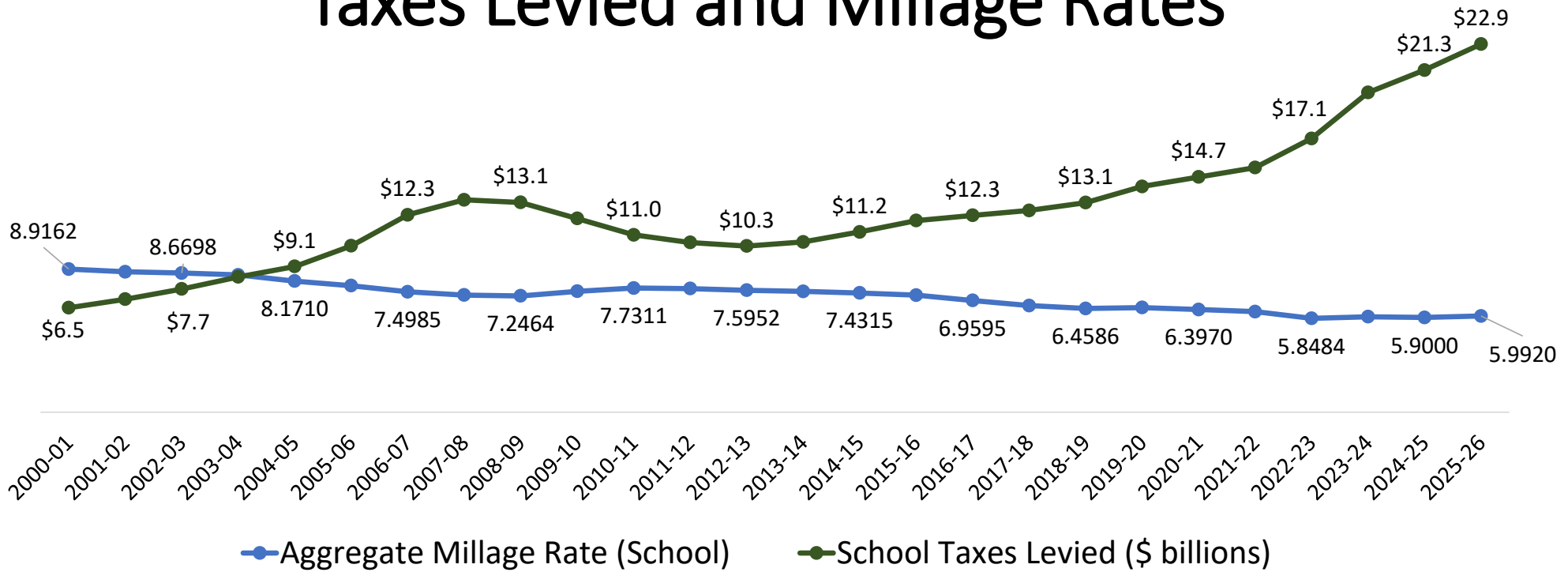
Voting Thresholds

Rate	Vote
Maximum millage rate	Majority vote
Prior year's adopted millage rate	Majority vote
110% of maximum millage rate	Two-thirds vote
Over 110% of maximum millage rate	Unanimous vote or by a three-fourths vote (if nine members or more) or if approved by referendum

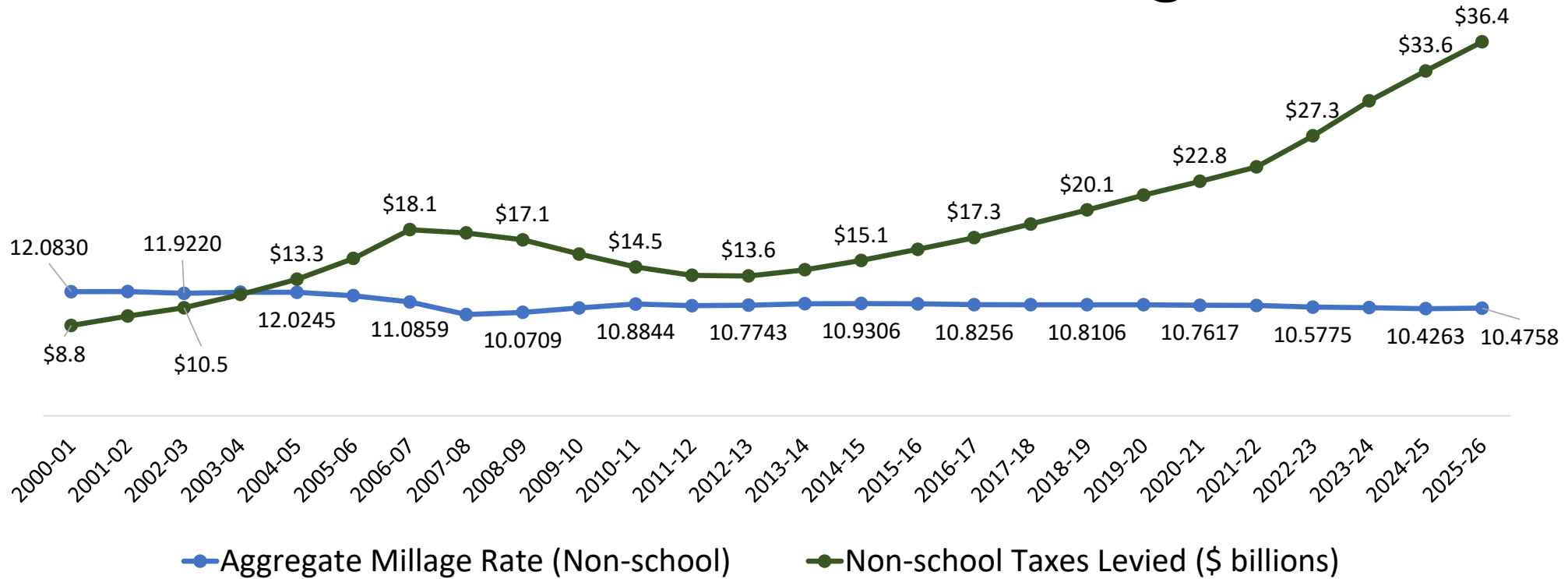
Total Taxes Levied and Millage Rates



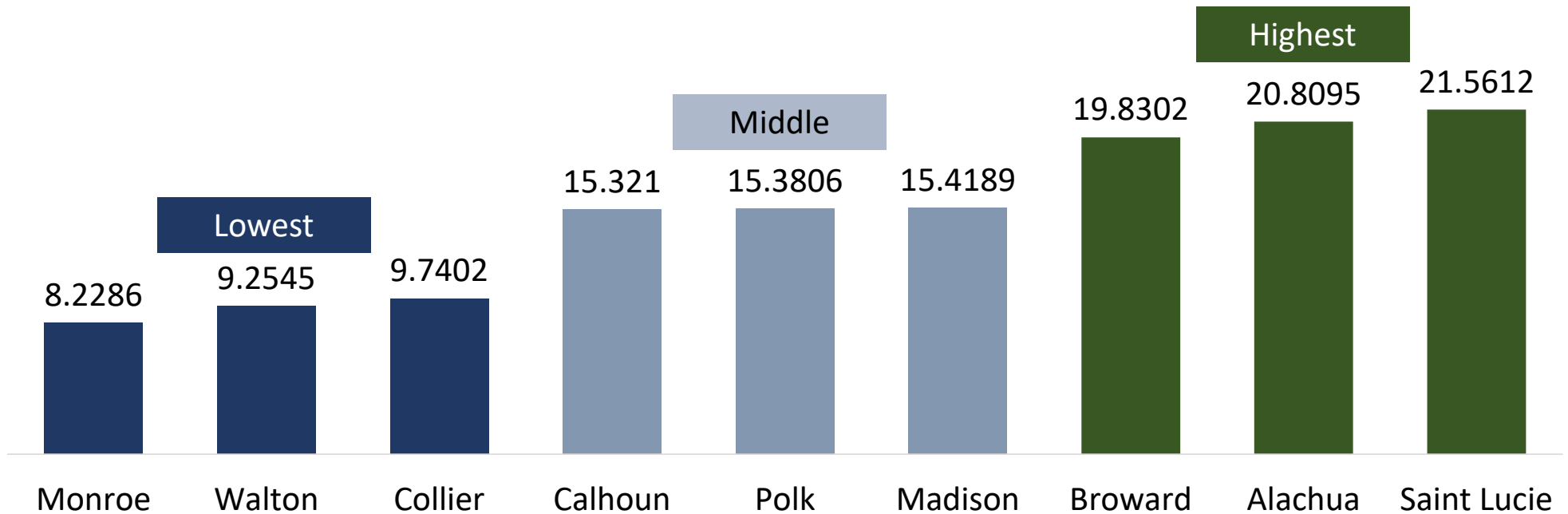
School (FEFP and Non-FEFP) Taxes Levied and Millage Rates



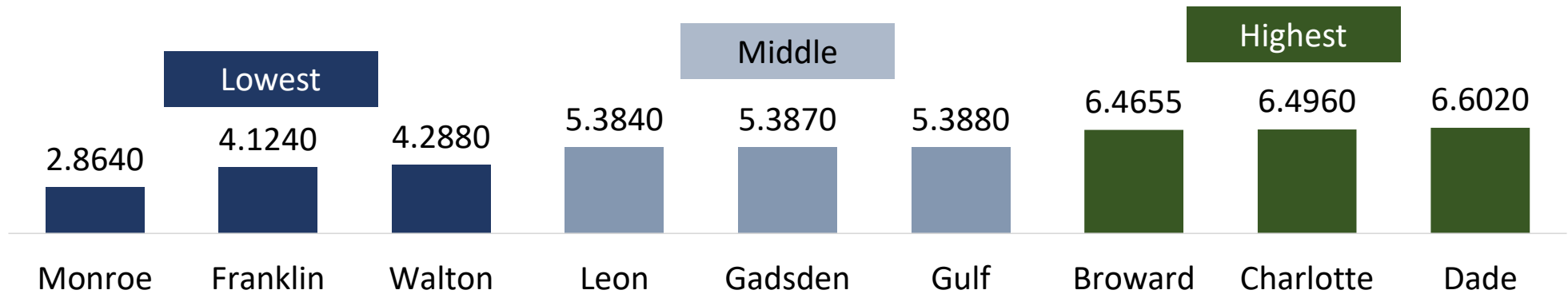
Non-school Taxes Levied and Millage Rates



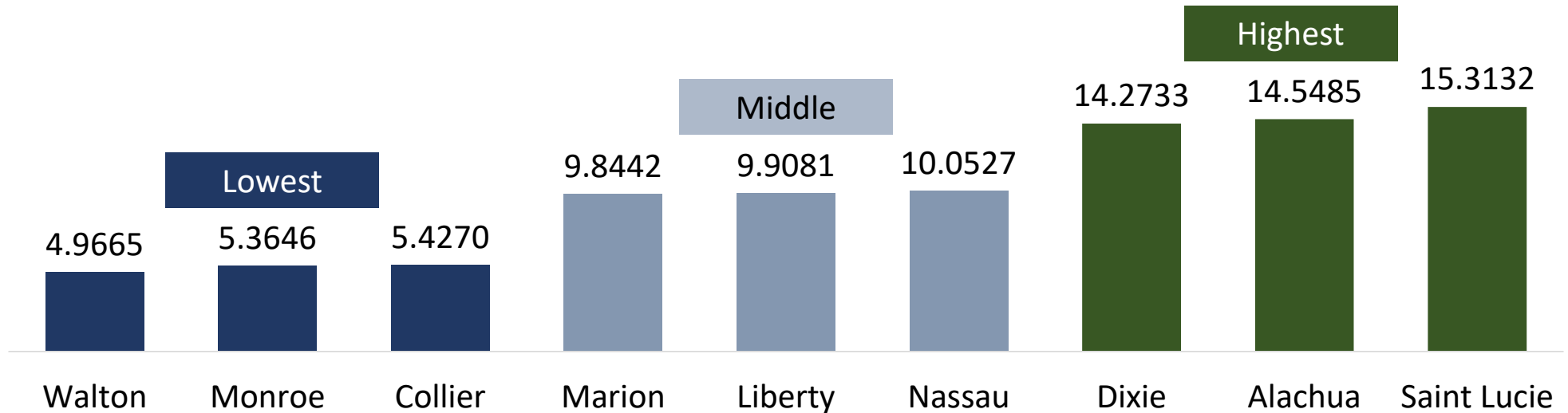
Total (School and Non-School) Millage Rate Range (2024)



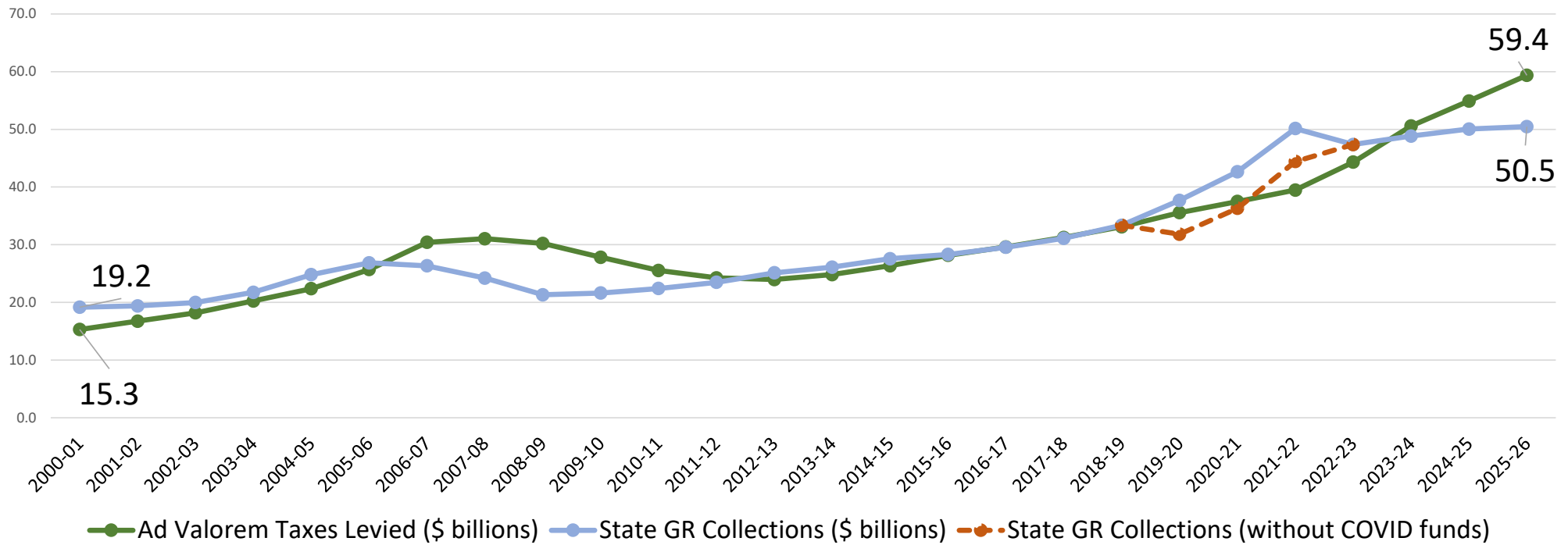
School (FEFP and Non-FEFP) Millage Rate Range (2024)



Non-school Millage Rate Range (2024)



Ad Valorem Taxes Levied and State General Revenue Collections (GR)



Finance and Tax Committee Staff

Azhar Khan
Steve Gross
Marina Byrd
Misha Black
Stephanie Bell-Parke

Need assistance or have questions?
Please call us at 850.487.5920

THE
FLORIDA
SENATE



The Florida Senate
APPEARANCE RECORD

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

11/5/2025

Meeting Date

Finance and Tax

Committee

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Lizette Kelly

Phone

850-717-7422

Address

2450 Shumard Oak Blvd

Street

Email

~~lee~~ lizette.kelly@floridasenate.com

Tallahassee

City

FL

State

32311

Zip

Speaking:

☐ For

☐ Against



Information

OR

Waive Speaking:

☐ In Support

☐ Against

PLEASE CHECK ONE OF THE FOLLOWING:



I am appearing without
compensation or sponsorship.



I am a registered lobbyist,
representing:



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

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

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

S-001 (08/10/2021)

Update on General Revenue Conference

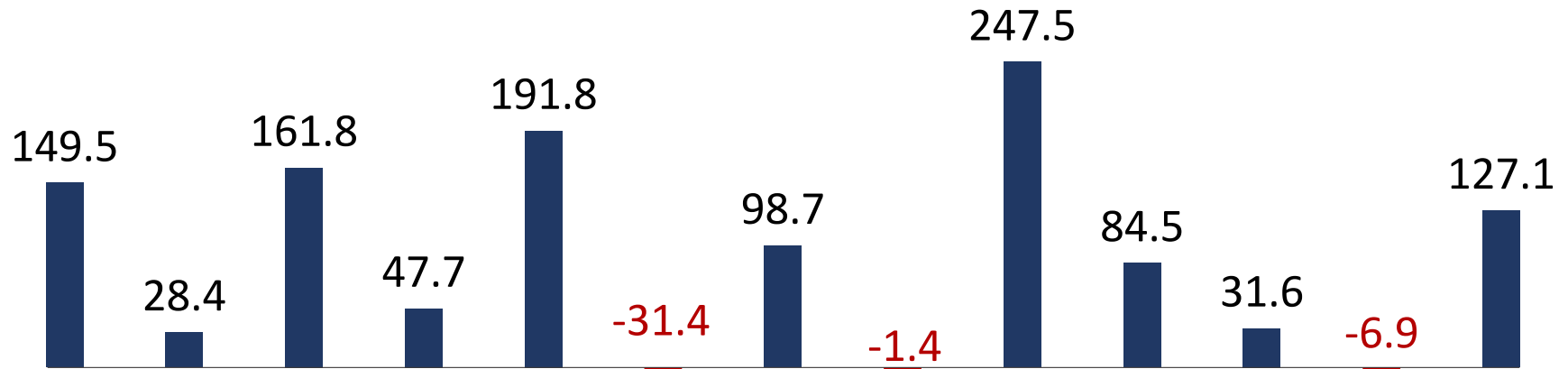
THE
FLORIDA
SENATE

November 5, 2025



Collections vs Estimates

August 2024 to August 2025 (\$ in millions)



Month	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Net GR Estimates	3,489.5	4,147.3	3,286.0	3,797.7	4,218.0	4,215.9	3,648.1	3,795.2	5,348.4	4,474.9	4,818.7	3,754.1	3,747.1
Net GR Collections	3,639.0	4,175.6	3,447.8	3,845.4	4,409.8	4,184.5	3,746.8	3,793.8	5,595.9	4,559.4	4,850.3	3,747.2	3,874.2
Amount Over Estimate	149.5	28.4	161.8	47.7	191.8	-31.4	98.7	-1.4	247.5	84.5	31.6	-6.9	127.1

Top 5 General Revenue Sources

(\$ in millions)

Revenue Source	FY 2024-2025 Actual	FY 2025-2026 Forecast	Change	FY 2026-2027 Forecast	Change
Sales Tax/GR	36,907.0	36,822.4	94.0	37,577.6	-8.4
Corporate Income Tax	5,808.9	5,736.1	-220.2	5,765.7	-275.8
Insurance Premium Tax	1,831.2	1,558.9	87.9	2,336.0	29.3
Earnings on Investments	1,537.7	1,427.6	255.9	1,256.3	463.5
Documentary Stamp Tax	1,309.6	1,395.5	-15.2	1,466.3	3.6
Other	3,014.7	4,078.5		4,099.1	
Net General Revenue (Total minus refunds)	49,676.0	50,485.0	246.8	52,031.0	252.0
% change from prior year	2.8%	1.6%		3.1%	

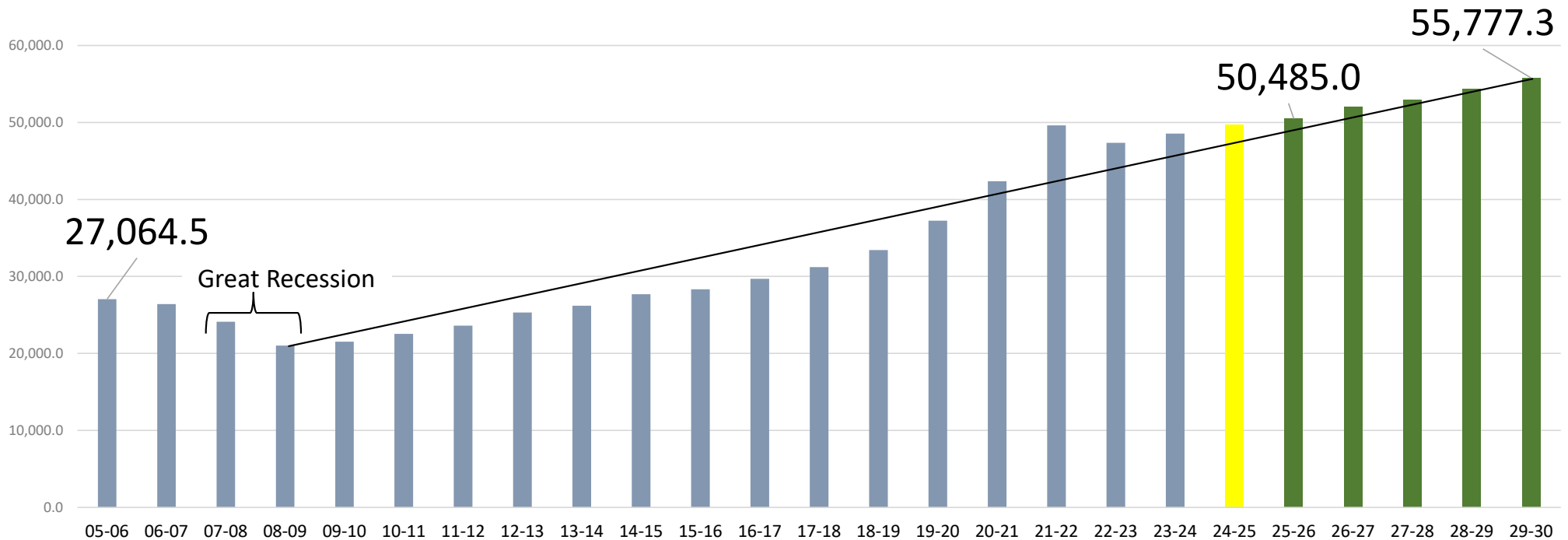
Other General Revenue Sources

(\$ in millions)

Revenue Source	FY 2024-2025 Actual	FY 2025-2026 Forecast	Change	FY 2026-2027 Forecast	Change
Corporate Filing Fees	588.8	605.9	0.0	626.9	0.0
Intangibles Tax	502.9	515.7	20.0	529.5	22.1
Highway Safety Lic. & Fees	399.7	429.8	10.0	433.2	9.5
Service Charges	380.4	571.2	2.5	578.4	3.8
Counties' Medicaid Share	368.7	426.7	0.0	411.6	0.1
Beverage Tax & Licenses	274.7	232.0	-20.4	223.9	-30.6
Other Nonop. Revenue	212.9	153.1	25.8	129.6	5.8
Tobacco Taxes	113.9	101.2	-6.7	95.0	-8.8
Article V Fees	63.4	66.3	9.6	56.5	0.7
Other Taxes & Fees	58.0	57.5	4.2	57.5	4.2
Indian Gaming Revenues	32.7	903.3	34.3	941.1	28.7
Pari-mutuels Tax	11.2	9.2	0.1	9.3	0.0
Severance Tax	7.4	6.6	-0.3	6.6	-0.3

August 2025 General Revenue Forecast

(\$ in millions)



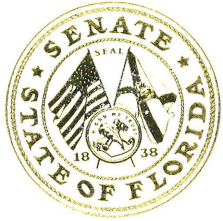
Finance and Tax Committee Staff

Azhar Khan
Steve Gross
Marina Byrd
Misha Black
Stephanie Bell-Parke

Need assistance or have questions?
Please call us at 850.487.5920

THE
FLORIDA
SENATE





THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Governmental Oversight and Accountability, *Chair*
Environment and Natural Resources, *Vice Chair*
Appropriations Committee on Criminal and
Civil Justice
Appropriations Committee on Transportation,
Tourism, and Economic Development
Commerce and Tourism
Fiscal Policy
Regulated Industries

SELECT COMMITTEE:

Joint Select Committee on Collective
Bargaining, *Alternating Chair*

JOINT COMMITTEE:

Joint Committee on Public Counsel Oversight

SENATOR DEBBIE MAYFIELD

19th District

July 22, 2025

President Ben Albritton
The Florida Senate
404 S. Monroe Street
Tallahassee, FL 32399-1100

Dear President Albritton,

I am writing today to respectfully request an excusal from any sittings of the Senate and any meetings of Senate committees during both the second interim committee week from October 13th through October 17th, and the third interim committee week from November 3rd through November 7th.

This request is made on the basis that, over a year ago, my husband and I arranged a vacation outside of the country in celebration of our tenth wedding anniversary. Thank you for your consideration of this request.

Sincerely,

A handwritten signature in blue ink that reads "Debbie Mayfield".

Debbie Mayfield
Senator, District 19

CC: Andrew Mackintosh, Chief of Staff
Tracy Cantella, Secretary of the Senate

REPLY TO:

- ☐ 900 East Strawbridge Avenue, Room 408, Melbourne, Florida 32901 (321) 409-2025
- ☐ 302 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5019

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Rules, *Vice Chair*
Appropriations Committee on Pre-K - 12 Education
Community Affairs
Education Postsecondary
Finance and Tax
Fiscal Policy
Military and Veterans Affairs, Space, and
Domestic Security
Transportation

SENATOR SHEVRIN D. "SHEV" JONES

34th District

November 5, 2025

The Honorable Senator Bryan Avila

Chairman, Finance & Tax Committee

309 Senate Building

404 South Monroe Street

Tallahassee, FL 32399

Dear Chairman Avila,

I respectfully request an excused absence from the Wednesday, November 5, 2025, Finance & Tax Committee at 2:30 p.m. due to a work conflict that has just arisen.

Thank you in advance for considering this request. If you have any questions, comments, or concerns, please do not hesitate to contact me or my office.

Sincerely,

A handwritten signature in blue ink, appearing to be "Shev Jones", written in a cursive style.

REPLY TO:

☐ 606 NW 183rd Street, Miami Gardens, Florida 33169 (305) 493-6022

☐ 214 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5034

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore

CourtSmart Tag Report

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

Type:
Judge:

Started: 11/5/2025 2:31:01 PM
Ends: 11/5/2025 3:29:40 PM **Length:** 00:58:40

2:31:01 PM Chair Avila calls meeting to order
2:31:05 PM Roll call
2:31:20 PM Quorum announced
2:31:55 PM Chair Avila announces that Senator Mayfield and Senator Jones are excused
2:34:02 PM Chair Avila with opening comments
2:39:37 PM Chair Avila with introduction of Staff
2:40:18 PM Update on General Revenue Conference by Azhar Khan, Staff Director
2:50:06 PM Chair Avila
2:50:59 PM Discussion on Ad Valorem Millages by Azhar Khan, Staff Director
3:13:26 PM Chair Avila
3:13:52 PM Senator Passidomo
3:14:51 PM Chair Avila
3:15:05 PM Senator Gaetz
3:16:15 PM Azhar Khan
3:17:46 PM Senator Gaetz
3:19:37 PM Chair Avila
3:22:35 PM Senator Rouson
3:23:09 PM Azhar Khan
3:25:28 PM Chair Avila
3:25:48 PM Azhar Khan
3:26:29 PM Chair Avila
3:26:42 PM Ms. Lizette Kelly
3:27:20 PM Chair Avila
3:29:26 PM Senator Hooper moves to adjourn
3:29:30 PM Meeting adjourned