

Amendment No.

CHAMBER ACTION

SenateHouse

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Representative Duggan offered the following:

Amendment (with title amendment)

Remove lines 546-579 and insert:

2025, to perform any contract in existence on January 1, 2025,
or to service any bonds or other indebtedness pledged or
assigned before July 1, 2025, pursuant to this section as this
section existed before July 1, 2025. Any such contracts may not
be renewed or extended. Bonds or other debt outstanding as of
July 1, 2025, may be refinanced, but the duration of such debt
may not be extended and the outstanding principal may not be
increased, except to account for costs of issuance.

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13 2. Tax revenues received pursuant to this section not
14 needed for projects, contracts, or debt service pursuant to
15 subparagraph 1. shall be known as "adjusted collections" and
16 shall be used as provided in paragraphs (b) and (c).

17 (b)1. Beginning with local fiscal year 2026-2027, each
18 county shall reduce its ad valorem tax levy by an amount equal
19 to at least 75 percent of the adjusted collections from the
20 prior state fiscal year. Such reduction shall be through a
21 credit against the county tax due on each affected tax notice
22 issued pursuant to s. 197.322, beginning with the 2026 tax roll,
23 in an amount equal to the adjusted collections used for relief
24 under this paragraph:

25 a. Multiplied by the proportionate share of the county tax
26 amount levied on each bill compared to the sum of all county tax
27 amounts levied on all bills; or

28 b. As allocated pursuant to an ordinance adopted by the
29 board of county commissioners that specifies a different method
30 of applying credits to tax bills based on specific categories of
31 properties.

32 2. For purposes of determining the rolled-back rate
33 pursuant to s. 200.065 for county budgets enacted for local
34 fiscal year 2027-2028 and thereafter, the amount of reduction in
35 ad valorem tax revenue achieved through credits under this
36 paragraph shall not reduce the ad valorem tax revenue levied in
37 the prior local fiscal year.

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38 (c) Any adjusted collections not required to be used to
39 provide ad valorem tax relief pursuant to paragraph (b) may be
40 used for any public purpose, including, but not limited to,
41 pledging such revenues for the repayment of current or future
42 bonded indebtedness. ~~for the following purposes only:~~

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44 -----
45 **T I T L E A M E N D M E N T**

46 Remove line 15 and insert:
47 certain manner; providing construction; authorizing
48 certain tax revenues to be used for specified
49 purposes; removing

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