



782234

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/03/2026	.	
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The Committee on Appropriations (Gaetz) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Effective upon this act becoming a law,
paragraph (a) of subsection (2) of section 72.011, Florida
Statutes, is amended, and paragraph (c) is added to subsection
(1) of that section, to read:

72.011 Jurisdiction of circuit courts in specific tax
matters; administrative hearings and appeals; time for



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11 commencing action; parties; deposits.-

12 (1)

13 (c) A taxpayer may claim interest on a refund that is the
14 subject of an action filed under paragraph (a) contesting an
15 assessment or denial of refund of any tax, fee, surcharge,
16 permit, interest, or penalty only if such claim is asserted
17 concurrently with the action.

18 (2) (a) An action may not be brought to contest an
19 assessment of any tax, interest, or penalty assessed under a
20 section or chapter specified in subsection (1) more than 60 days
21 after the date the assessment becomes final. An action may not
22 be brought to contest a denial of refund of any tax, interest,
23 or penalty paid under a section or chapter specified in
24 subsection (1) more than 60 days after the date the denial
25 becomes final. The 60-day period to contest an assessment or a
26 denial that becomes final under this subsection may not be
27 waived or tolled.

28 Section 2. (1) The amendments made by this act to s.
29 72.011, Florida Statutes, are remedial and clarifying in nature
30 and also apply to actions pending as of the effective date of
31 this section.

32 (2) This section shall take effect upon this act becoming a
33 law.

34 Section 3. Effective upon this act becoming a law, section
35 125.0168, Florida Statutes, is amended to read:

36 125.0168 Special assessments levied on recreational vehicle
37 parks regulated under chapter 513.—When a county levies a non-ad
38 valorem special assessment on a recreational vehicle park
39 regulated under chapter 513, the non-ad valorem special



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40 assessment may ~~shall~~ not be based on the assertion that the
41 recreational vehicle park is composed ~~comprised~~ of residential
42 units. Instead, recreational vehicle parks regulated under
43 chapter 513 shall be assessed as a commercial entity in the same
44 manner as a hotel, motel, or other similar facility. A non-ad
45 valorem special assessment levied on a square footage basis may
46 not be levied against more than 400 square feet per recreational
47 vehicle parking space or campsite.

48 Section 4. Paragraph (c) of subsection (2) of section
49 163.387, Florida Statutes, is amended to read:

50 163.387 Redevelopment trust fund.—

51 (2)

52 (c) The following public bodies or taxing authorities are
53 exempt from paragraph (a):

54 1. A special district that levies ad valorem taxes on
55 taxable real property in more than one county.

56 2. A special district for which the sole available source
57 of revenue the district has the authority to levy is ad valorem
58 taxes at the time an ordinance is adopted under this section.

59 However, revenues or aid that may be dispensed or appropriated
60 to a district as defined in s. 388.011 at the discretion of an
61 entity other than such district shall not be deemed available.

62 3. A library district, except a library district in a
63 jurisdiction where the community redevelopment agency had
64 validated bonds as of April 30, 1984.

65 4. A neighborhood improvement district created under the
66 Safe Neighborhoods Act.

67 5. A metropolitan transportation authority.

68 6. A water management district created under s. 373.069.



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69 7. For a community redevelopment agency created on or after
70 July 1, 2016, a hospital district that is a special district as
71 defined in s. 189.012.

72 8. A special district that levies ad valorem taxes on real
73 property predominantly to fund children's services pursuant to
74 s. 125.901 or other legislative acts.

75 Section 5. Effective upon this act becoming a law, section
76 166.223, Florida Statutes, is amended to read:

77 166.223 Special assessments levied on recreational vehicle
78 parks regulated under chapter 513.—When a municipality levies a
79 non-ad valorem special assessment on a recreational vehicle park
80 regulated under chapter 513, the non-ad valorem special
81 assessment may ~~shall~~ not be based on the assertion that the
82 recreational vehicle park is composed ~~comprised~~ of residential
83 units. Instead, recreational vehicle parks regulated under
84 chapter 513 shall be assessed as a commercial entity in the same
85 manner as a hotel, motel, or other similar facility. A non-ad
86 valorem special assessment levied on a square footage basis may
87 not be levied against more than 400 square feet per recreational
88 vehicle parking space or campsite.

89 Section 6. Effective upon this act becoming a law, section
90 189.052, Florida Statutes, is amended to read:

91 189.052 Assessments levied on facilities regulated under
92 chapter 513.—When an independent or dependent special district
93 levies an assessment on a facility regulated under chapter 513,
94 the assessment may ~~shall~~ not be based on the assertion that the
95 facility is composed ~~comprised~~ of residential units. Instead,
96 facilities regulated under chapter 513 shall be assessed in the
97 same manner as a hotel, motel, or other similar facility. An



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98 assessment levied on a square footage basis may not be levied
99 against more than 400 square feet per recreational vehicle
100 parking space or campsite.

101 Section 7. (1) The amendments made by this act to ss.
102 125.0168, 166.223, and 189.052, Florida Statutes, first apply to
103 the 2026 assessment roll.

104 (2) This section shall take effect upon this act becoming a
105 law.

106 Section 8. Paragraph (a) of subsection (3) and paragraph
107 (b) of subsection (10) of section 193.155, Florida Statutes, are
108 amended to read:

109 193.155 Homestead assessments.—Homestead property shall be
110 assessed at just value as of January 1, 1994. Property receiving
111 the homestead exemption after January 1, 1994, shall be assessed
112 at just value as of January 1 of the year in which the property
113 receives the exemption unless the provisions of subsection (8)
114 apply.

115 (3) (a) Except as provided in this subsection or subsection
116 (8), property assessed under this section shall be assessed at
117 just value as of January 1 of the year following a change of
118 ownership. Thereafter, the annual changes in the assessed value
119 of the property are subject to the limitations in subsections
120 (1) and (2). For the purpose of this section, a change of
121 ownership means any sale, foreclosure, or transfer of legal
122 title or beneficial title in equity to any person, except if any
123 of the following apply:

124 1. Subsequent to the change or transfer, the same person is
125 entitled to the homestead exemption as was previously entitled
126 and:



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- 127 a. The transfer of title is to correct an error;
- 128 b. The transfer is between legal and equitable title or
129 equitable and equitable title and no additional person applies
130 for a homestead exemption on the property;
- 131 c. The change or transfer is by means of an instrument in
132 which the owner is listed as both grantor and grantee of the
133 real property and one or more other individuals are additionally
134 named as grantee. However, if any individual who is additionally
135 named as a grantee applies for a homestead exemption on the
136 property, the application is considered a change of ownership;
- 137 d. The change or transfer is by means of an instrument in
138 which the owner entitled to the homestead exemption is listed as
139 both grantor and grantee of the real property and one or more
140 other individuals, all of whom held title as joint tenants with
141 rights of survivorship with the owner, are named only as
142 grantors and are removed from the title; or
- 143 e. The person is a lessee entitled to the homestead
144 exemption under s. 196.041(1);
- 145 2. Legal or equitable title is changed or transferred
146 between husband and wife, including a change or transfer to a
147 surviving spouse or a transfer due to a dissolution of marriage;
- 148 3. The transfer occurs by operation of law to the surviving
149 spouse or minor child or children under s. 732.401;
- 150 4. Upon the death of the owner, the transfer is between the
151 owner and another who is a permanent resident and who is legally
152 or naturally dependent upon the owner; ~~or~~
- 153 5. The transfer occurs with respect to a property where all
154 of the following apply:
- 155 a. Multiple owners hold title as joint tenants with rights



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156 of survivorship;

157 b. One or more owners were entitled to and received the
158 homestead exemption on the property;

159 c. The death of one or more owners occurs; and

160 d. Subsequent to the transfer, the surviving owner or
161 owners previously entitled to and receiving the homestead
162 exemption continue to be entitled to and receive the homestead
163 exemption; or

164 6.a. Upon the death of the owner, the transfer meets all of
165 the following conditions:

166 (I) The owner held legal or equitable title to the property
167 and was entitled to and received the homestead exemption at the
168 time of death.

169 (II) The property is devised by a will to only one lineal
170 descendant of the owner, as these terms are defined in s.
171 731.201.

172 (III) A lineal descendant makes the property his or her
173 homestead as of the second January 1 after the death of the
174 owner.

175 (IV) The lineal descendant files with the property
176 appraiser proof of his or her entitlement to continue the
177 decedent's assessment by refileing and updating the homestead
178 application under s. 196.011. The decedent's certificate of
179 death, a certified copy of the decedent's will, a certified copy
180 of the order admitting that will to probate, and an affidavit
181 that the lineal descendant has inherited the real property
182 through that will, must be submitted with the application.
183 Submitting the documents required herein is prima facie evidence
184 of entitlement. If the lineal descendant has a prior homestead,



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185 the filing of proof is deemed to be an abandonment of his or her
186 prior homestead property as of the date of the owner's death.

187 b. This subparagraph may not be construed to establish
188 homestead property for a descendant who is not otherwise
189 entitled. Subsection (8) may not be applied to a property
190 transferred pursuant to this subparagraph.

191 (10)

192 (b) If the property appraiser improperly grants the
193 property assessment limitation as a result of a clerical mistake
194 or an omission or on property deemed abandoned under
195 subparagraph (3)(a)6., the person or entity improperly receiving
196 the property assessment limitation may not be assessed a penalty
197 or interest. Back taxes shall apply only as follows:

198 1. If the person who received the limitation as a result of
199 a clerical mistake or omission or on property deemed abandoned
200 under subparagraph (3)(a)6. voluntarily discloses to the
201 property appraiser that he or she was not entitled to the
202 limitation before the property appraiser notifies the owner of
203 the mistake or omission, no back taxes shall be due.

204 2. If the person who received the limitation as a result of
205 a clerical mistake or omission or on property deemed abandoned
206 under subparagraph (3)(a)6. does not voluntarily disclose to the
207 property appraiser that he or she was not entitled to the
208 limitation before the property appraiser notifies the owner of
209 the mistake or omission, back taxes shall be due for any year or
210 years that the owner was not entitled to the limitation within
211 the 5 years before the property appraiser notified the owner of
212 the mistake or omission.

213 3. The property appraiser shall serve upon an owner that



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214 owes back taxes under subparagraph 2. a notice of intent to
215 record in the public records of the county a notice of tax lien
216 against any property owned by that person in the county, and
217 such property must be identified in the notice of tax lien. The
218 property appraiser must include with such notice information
219 explaining why the owner is not entitled to the limitation, the
220 years for which unpaid taxes are due, and the manner in which
221 unpaid taxes have been calculated. Before a lien may be filed,
222 the person or entity so notified must be given 30 days to pay
223 the taxes.

224 Section 9. Effective January 1, 2027, paragraph (a) of
225 subsection (1) of section 194.032, Florida Statutes, is amended
226 to read:

227 194.032 Hearing purposes; timetable.—

228 (1)(a) The value adjustment board shall meet not earlier
229 than 30 days and not later than 60 days after the mailing of the
230 notice provided in s. 194.011(1); however, no board hearing
231 shall be held before approval of all or any part of the
232 assessment rolls by the Department of Revenue. The board shall
233 meet for the following purposes:

234 1. Hearing petitions relating to assessments filed pursuant
235 to s. 194.011(3).

236 2. Hearing complaints relating to homestead exemptions as
237 provided for under s. 196.151.

238 3. Hearing appeals from exemptions denied, or disputes
239 arising from exemptions granted, upon the filing of exemption
240 applications under s. 196.011.

241 4. Hearing appeals concerning ad valorem tax deferrals and
242 classifications.



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243 5. Hearing appeals from determinations that a change of
244 ownership under s. 193.155(3), a change of ownership or control
245 under s. 193.1554(5) or s. 193.1555(5), or a qualifying
246 improvement under s. 193.1555(5) has occurred.

247 6. Hearing appeals relating to timely filing of tax returns
248 as required in s. 194.034(1)(j).

249 Section 10. Paragraph (b) of subsection (10) of section
250 196.011, Florida Statutes, is amended to read:

251 196.011 Annual application required for exemption.—

252 (10)

253 (b) If a homestead exemption is granted as a result of a
254 clerical mistake or omission by the property appraiser or
255 granted on property deemed abandoned under subparagraph
256 (3)(a)6., the taxpayer may not be assessed a penalty or
257 interest. Back taxes shall apply only as follows:

258 1. If the person who received the homestead exemption as a
259 result of a clerical mistake or omission or on property deemed
260 abandoned under subparagraph (3)(a)6. voluntarily discloses to
261 the property appraiser that he or she was not entitled to the
262 homestead exemption before the property appraiser notifies the
263 owner of the mistake or omission, no back taxes shall be due.

264 2. If the person who received the homestead exemption as a
265 result of a clerical mistake or omission or on property deemed
266 abandoned under subparagraph (3)(a)6. does not voluntarily
267 disclose to the property appraiser that he or she was not
268 entitled to the homestead exemption before the property
269 appraiser notifies the owner of the mistake or omission, back
270 taxes shall be due for any year or years that the owner was not
271 entitled to the homestead exemption ~~limitation~~ within the 5



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272 years before the property appraiser notified the owner of the
273 mistake or omission.

274 3. The property appraiser shall serve upon an owner that
275 owes back taxes under subparagraph 2. a notice of intent to
276 record in the public records of the county a notice of tax lien
277 against any property owned by that person in the county, and
278 such property must be identified in the notice of tax lien. The
279 property appraiser must include with such notice information
280 explaining why the owner is not entitled to the homestead
281 exemption limitation, the years for which unpaid taxes are due,
282 and the manner in which unpaid taxes have been calculated.
283 Before a lien may be filed, the person or entity so notified
284 must be given 30 days to pay the taxes.

285 Section 11. Paragraph (a) of subsection (1) of section
286 196.031, Florida Statutes, is amended to read:

287 196.031 Exemption of homesteads.—

288 (1) (a) A person who, on January 1, has the legal title or
289 beneficial title in equity to real property in this state and
290 who in good faith makes the property his or her permanent
291 residence or the permanent residence of another or others
292 legally or naturally dependent upon him or her, is entitled to
293 an exemption from all taxation, except for assessments for
294 special benefits, up to the assessed valuation of \$25,000 on the
295 residence and contiguous real property, as defined in s. 6, Art.
296 VII of the State Constitution. Such title may be held by the
297 entires, jointly, or in common with others, and the exemption
298 may be apportioned among such of the owners as reside thereon,
299 as their respective interests appear. If only one of the owners
300 of an estate held by the entires or held jointly with the



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301 right of survivorship or an owner who inherited an interest in
302 the property resides on the property, that owner is allowed an
303 exemption of up to the assessed valuation of \$25,000 on the
304 residence and contiguous real property. However, an exemption of
305 more than \$25,000 is not allowed to any one person or on any one
306 dwelling house, except that an exemption up to the assessed
307 valuation of \$25,000 may be allowed on each apartment or mobile
308 home occupied by a tenant-stockholder or member of a cooperative
309 corporation and on each condominium parcel occupied by its
310 owner. Except for owners of an estate held by the entirety or
311 held jointly with the right of survivorship or an interest
312 inherited by a descendant, the amount of the exemption may not
313 exceed the proportionate assessed valuation of all owners who
314 reside on the property. Before such exemption may be granted,
315 the deed or instrument must ~~shall~~ be recorded in the official
316 records of the county in which the property is located. The
317 property appraiser may request the applicant to provide
318 additional ownership documents to establish title.

319 Section 12. The amendments made by this act to ss. 193.155,
320 196.011, and 196.031, Florida Statutes, first apply to the 2027
321 property tax roll.

322 Section 13. Subsection (3), paragraph (b) of subsection
323 (4), and paragraph (b) of subsection (6) of section 196.081,
324 Florida Statutes, are amended to read:

325 196.081 Exemption for certain permanently and totally
326 disabled veterans and for surviving spouses of veterans;
327 exemption for surviving spouses of first responders who die in
328 the line of duty.-

329 (3) If the totally and permanently disabled veteran



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330 predeceases his or her spouse and if, upon the death of the
331 veteran, the spouse holds the legal or beneficial title to the
332 homestead and permanently resides thereon as specified in s.
333 196.031, the exemption from taxation carries over to the benefit
334 of the veteran's spouse until such time as he or she remarries
335 or sells or otherwise disposes of the property. If the spouse
336 sells the property, the spouse may transfer an exemption not to
337 exceed 120 percent of the amount granted from the most recent ad
338 valorem tax roll to his or her new residence, as long as it is
339 used as his or her primary residence and he or she does not
340 remarry.

341 (4) Any real estate that is owned and used as a homestead
342 by the surviving spouse of a veteran who died from service-
343 connected causes while on active duty as a member of the United
344 States Armed Forces and for whom a letter from the United States
345 Government or United States Department of Veterans Affairs or
346 its predecessor has been issued certifying that the veteran who
347 died from service-connected causes while on active duty is
348 exempt from taxation.

349 (b) The tax exemption carries over to the benefit of the
350 veteran's surviving spouse as long as the spouse holds the legal
351 or beneficial title to the homestead, permanently resides
352 thereon as specified in s. 196.031, and does not remarry. If the
353 surviving spouse sells the property, the spouse may transfer an
354 exemption not to exceed 120 percent of the amount granted under
355 the most recent ad valorem tax roll to his or her new residence
356 as long as it is used as his or her primary residence and he or
357 she does not remarry.

358 (6) Any real estate that is owned and used as a homestead



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359 by the surviving spouse of a first responder who died in the
360 line of duty while employed by the United States Government, the
361 state, or any political subdivision of the state, including
362 authorities and special districts, and for whom a letter from
363 the United States Government, the state, or appropriate
364 political subdivision of the state, or other authority or
365 special district, has been issued which legally recognizes and
366 certifies that the first responder died in the line of duty
367 while employed as a first responder is exempt from taxation.

368 (b) The tax exemption applies as long as the surviving
369 spouse holds the legal or beneficial title to the homestead,
370 permanently resides thereon as specified in s. 196.031, and does
371 not remarry. If the surviving spouse sells the property, the
372 spouse may transfer an exemption not to exceed 120 percent of
373 the amount granted under the most recent ad valorem tax roll to
374 his or her new residence if it is used as his or her primary
375 residence and he or she does not remarry.

376 Section 14. Effective upon this act becoming a law,
377 paragraph (r) of subsection (2) of section 196.173, Florida
378 Statutes, is amended, and paragraphs (s) through (w) are added
379 to that subsection, to read:

380 196.173 Exemption for deployed servicemembers.—

381 (2) The exemption is available to servicemembers who were
382 deployed during the preceding calendar year on active duty
383 outside the continental United States, Alaska, or Hawaii in
384 support of any of the following military operations:

385 (r) European Reassurance Initiative/European Deterrence
386 Initiative and Operation European Assure, Deter and Reinforce,
387 which began in 2014.



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388 (s) Operations in Israel and the Gaza Strip's Mediterranean
389 territorial seas and air spaces, which began in March 2023.

390 (t) Operations in support of the Pacific Deterrence
391 Initiative, which began in 2021.

392 (u) Operation Southern Spear, which began in 2025.

393 (v) Operation Sharp Sentry, which began in 2010.

394 (w) Operations by the Multinational Force and Observers,
395 which began in 1981.

396

397 The Department of Revenue shall notify all property appraisers
398 and tax collectors in this state of the designated military
399 operations.

400 Section 15. (1) The amendments made by this act to s.
401 196.173, Florida Statutes, first apply to the 2026 property tax
402 roll.

403 (2) This section shall take effect upon this act becoming a
404 law.

405 Section 16. Paragraph (o) of subsection (3) of section
406 196.1978, Florida Statutes, is amended to read:

407 196.1978 Affordable housing property exemption.—

408 (3)(o)1. Beginning with the 2025 tax roll, a taxing
409 authority may elect, upon adoption of an ordinance or resolution
410 approved by a two-thirds vote of the governing body, not to
411 exempt property under sub-subparagraph (d)1.a. located in a
412 county specified pursuant to subparagraph 2., subject to the
413 conditions of this paragraph.

414 2. A taxing authority must make a finding in the ordinance
415 or resolution that annual housing reports ~~the most recently~~
416 published by the Shimberg Center for Housing Studies ~~Annual~~



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417 ~~Report, prepared~~ pursuant to s. 420.6075 identify, identifies
418 that a county that is part of the jurisdiction of the taxing
419 authority is within a metropolitan statistical area or region
420 where, for each of the previous 3 years, the number of
421 affordable and available units in the metropolitan statistical
422 area or region is greater than the number of renter households
423 in the metropolitan statistical area or region for the category
424 entitled "0-120 percent AMI."

425 3. An election made pursuant to this paragraph may apply
426 only to the ad valorem property tax levies imposed within a
427 county specified pursuant to subparagraph 2. by the taxing
428 authority making the election.

429 4. The ordinance or resolution must take effect on the
430 January 1 immediately succeeding adoption and shall expire on
431 the second January 1 after the January 1 in which the ordinance
432 or resolution takes effect. The ordinance or resolution may be
433 renewed prior to its expiration pursuant to this paragraph.

434 5. The taxing authority proposing to make an election under
435 this paragraph must advertise the ordinance or resolution or
436 renewal thereof pursuant to the requirements of s. 50.011(1)
437 prior to adoption.

438 6. The taxing authority must provide to the property
439 appraiser the adopted ordinance or resolution or renewal thereof
440 by the effective date of the ordinance or resolution or renewal
441 thereof.

442 7. Notwithstanding an ordinance or resolution or renewal
443 thereof adopted pursuant to this paragraph, property in a
444 multifamily project that received an exemption pursuant to sub-
445 subparagraph (d)1.a. before the adoption or renewal of such



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446 ordinance or resolution may continue to receive such exemption
447 for each subsequent consecutive year that the same owner or each
448 successive owner applies for and is granted the exemption.

449 8. Notwithstanding an ordinance or a resolution or a
450 renewal thereof adopted pursuant to this paragraph, the owner of
451 a property in a multifamily project that was issued a building
452 permit on or after July 1, 2026, for the development of
453 residential units in the multifamily project within 4 years
454 before the adoption of such ordinance or resolution or renewal
455 may apply for and be granted the exemption under sub-
456 subparagraph (d)1.a. after meeting the requirements of this
457 subsection and may continue to receive such exemption for each
458 subsequent consecutive year in which the same owner or each
459 successive owner applies for and is granted the exemption.

460 Section 17. (1) The amendments made by this act to s.
461 196.1978, Florida Statutes, first apply to the 2027 property tax
462 roll.

463 (2) An ordinance adopted pursuant to s. 196.1978(3),
464 Florida Statutes, before the July 1, 2026, is valid until its
465 expiration.

466 Section 18. Paragraph (b) of subsection (5) of section
467 200.065, Florida Statutes, is amended to read:

468 200.065 Method of fixing millage.-

469 (5) In each fiscal year:

470 (b) The millage rate of a county or municipality, municipal
471 service taxing unit of that county, and any special district
472 dependent to that county or municipality may exceed the maximum
473 millage rate calculated pursuant to this subsection if the total
474 county ad valorem taxes levied or total municipal ad valorem



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475 taxes levied do not exceed the maximum total county ad valorem
476 taxes levied or maximum total municipal ad valorem taxes levied
477 respectively. Voted millage and taxes levied by a municipality
478 or independent special district that has levied ad valorem taxes
479 for less than 5 years are not subject to this limitation. The
480 nonvoted millage rate that any other taxing authority that is
481 subject to this limitation may levy in its first year or in a
482 year immediately succeeding a year in which the millage rate was
483 zero must be approved by a vote as provided in subparagraph
484 (a)2. The millage rate of a county authorized to levy a county
485 public hospital surtax under s. 212.055 may exceed the maximum
486 millage rate calculated pursuant to this subsection to the
487 extent necessary to account for the revenues required to be
488 contributed to the county public hospital. Total taxes levied
489 may exceed the maximum calculated pursuant to subsection (6) as
490 a result of an increase in taxable value above that certified in
491 subsection (1) if such increase is less than the percentage
492 amounts contained in subsection (6) or if the administrative
493 adjustment cannot be made because the value adjustment board is
494 still in session at the time the tax roll is extended;
495 otherwise, millage rates subject to this subsection may be
496 reduced so that total taxes levied do not exceed the maximum.

497
498 Any unit of government operating under a home rule charter
499 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
500 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
501 State Constitution, which is granted the authority in the State
502 Constitution to exercise all the powers conferred now or
503 hereafter by general law upon municipalities and which exercises



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504 such powers in the unincorporated area shall be recognized as a
505 municipality under this subsection. For a downtown development
506 authority established before the effective date of the State
507 Constitution which has a millage that must be approved by a
508 municipality, the governing body of that municipality shall be
509 considered the governing body of the downtown development
510 authority for purposes of this subsection.

511 Section 19. Paragraph (c) of subsection (2) of section
512 202.18, Florida Statutes, is amended, and paragraph (b) of that
513 subsection is republished, to read:

514 202.18 Allocation and disposition of tax proceeds.—The
515 proceeds of the communications services taxes remitted under
516 this chapter shall be treated as follows:

517 (2) The proceeds of the taxes remitted under s.
518 202.12(1)(b) shall be allocated as follows:

519 (b) Fifty-five and nine-tenths percent of the remainder
520 shall be allocated to the state and distributed pursuant to s.
521 212.20(6), except that the proceeds allocated pursuant to s.
522 212.20(6)(d)2.b. shall be prorated to the participating counties
523 in the same proportion as that month's collection of the taxes
524 and fees imposed pursuant to chapter 212 and paragraph (1)(b).

525 (c)1. After the distribution required under paragraph (b),
526 the remainder ~~During each calendar year, the remaining portion~~
527 ~~of the proceeds~~ shall be transferred to the Local Government
528 Half-cent Sales Tax Clearing Trust Fund and. ~~Seventy percent of~~
529 ~~such proceeds shall be~~ allocated in the same proportion as the
530 allocation of total receipts of the half-cent sales tax under s.
531 218.61 and the emergency distribution under s. 218.65 in the
532 prior state fiscal year. ~~Thirty percent of such proceeds shall~~



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533 ~~be distributed pursuant to s. 218.67.~~

534 2. The proportion of the proceeds allocated based on the
535 emergency distribution under s. 218.65 shall be distributed
536 pursuant to s. 218.65.

537 3. In each calendar year, the proportion of the proceeds
538 allocated based on the half-cent sales tax under s. 218.61 shall
539 be allocated to each county in the same proportion as the
540 county's percentage of total sales tax allocation for the prior
541 state fiscal year and distributed pursuant to s. 218.62.

542 4. The department shall distribute the appropriate amount
543 to each municipality and county each month at the same time that
544 local communications services taxes are distributed pursuant to
545 subsection (3).

546 Section 20. Effective October 1, 2026, present paragraph
547 (j) of subsection (1) of section 203.01, Florida Statutes, is
548 redesignated as paragraph (k) and present subsection (9) of that
549 section is redesignated as subsection (10), a new paragraph (j)
550 is added to subsection (1) and a new subsection (9) is added to
551 that section, and paragraphs (a), (c), and (d) of subsection (1)
552 of that section, are amended to read:

553 203.01 Tax on gross receipts for utility and communications
554 services.—

555 (1)(a)1. A tax is imposed on gross receipts from utility
556 services ~~that are~~ delivered to a retail consumer or to an owner
557 or operator of an electric vehicle charging station as defined
558 in s. 366.94(2) in this state. The tax shall be levied as
559 provided in paragraphs (b)-(k) ~~(b)-(j)~~. Except as provided in
560 paragraph (j), such tax is not imposed on the retail sale of
561 electricity pursuant to s. 212.0516.



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562 2. A tax is levied on communications services as defined in
563 s. 202.11(1). The tax shall be applied to the same services and
564 transactions as are subject to taxation under chapter 202, and
565 to communications services that are subject to the exemption
566 provided in s. 202.125(1). The tax shall be applied to the sales
567 price of communications services when sold at retail, as the
568 terms are defined in s. 202.11, shall be due and payable at the
569 same time as the taxes imposed pursuant to chapter 202, and
570 shall be administered and collected pursuant to chapter 202.

571 3. An additional tax is levied on charges for, or the use
572 of, electrical power or energy that is subject to the tax levied
573 pursuant to s. 212.05(1)(e)1.c. or s. 212.06(1). The tax shall
574 be applied to the same transactions or uses as are subject to
575 taxation under s. 212.05(1)(e)1.c. or s. 212.06(1). If a
576 transaction or use is exempt from the tax imposed under s.
577 212.05(1)(e)1.c. or s. 212.06(1), the transaction or use is also
578 exempt from the tax imposed under this subparagraph. The tax
579 shall be applied to charges for electrical power or energy and
580 is due and payable at the same time as taxes imposed pursuant to
581 chapter 212. Chapter 212 governs the administration and
582 enforcement of the tax imposed by this subparagraph. The charges
583 upon which the tax imposed by this subparagraph is applied do
584 not include the taxes imposed by subparagraph 1. or s. 166.231.
585 The tax imposed by this subparagraph becomes state funds at the
586 moment of collection and is not considered as revenue of a
587 utility for purposes of a franchise agreement between the
588 utility and a local government.

589 (c)1. The tax imposed under subparagraph (a)1. shall be
590 levied against the total amount of gross receipts received by a



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591 distribution company for its sale of utility services if the
592 utility service is delivered to the retail consumer or owner or
593 operator of an electrical vehicle charging station by a
594 distribution company and the retail consumer or owner or
595 operator of an electric vehicle charging station pays the
596 distribution company a charge for utility service which includes
597 a charge for both the electricity and the transportation of
598 electricity to the retail consumer or owner or operator of an
599 electrical vehicle charging station. The distribution company
600 shall report and remit to the Department of Revenue by the 20th
601 day of each month the taxes levied pursuant to this paragraph
602 during the preceding month.

603 2. To the extent practicable, the Department of Revenue
604 must distribute all receipts of taxes remitted under this
605 chapter to the Public Education Capital Outlay and Debt Service
606 Trust Fund in the same month as the department collects such
607 taxes.

608 (d)1. Each distribution company that receives payment for
609 the delivery of electricity to a retail consumer or owner or
610 operator of an electrical vehicle charging station in this state
611 is subject to tax on the exercise of this privilege as provided
612 by this paragraph unless the payment is subject to tax under
613 paragraph (c). For the exercise of this privilege, the tax
614 levied on the distribution company's receipts for the delivery
615 of electricity shall be determined by multiplying the number of
616 kilowatt hours delivered by the index price and applying the
617 rate in subparagraph (b)1. to the result.

618 2. The index price is the Florida price per kilowatt hour
619 for retail consumers in the previous calendar year, as published



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620 in the United States Energy Information Administration Electric
621 Power Monthly and announced by the Department of Revenue on June
622 1 of each year to be effective for the 12-month period beginning
623 July 1 of that year. For each residential, commercial, and
624 industrial customer class, the applicable index posted for
625 residential, commercial, and industrial shall be applied in
626 calculating the gross receipts to which the tax applies. If
627 publication of the indices is delayed or discontinued, the last
628 posted index shall be used until a current index is posted or
629 the department adopts a comparable index by rule.

630 3. Tax due under this paragraph shall be administered,
631 paid, and reported in the same manner as the tax due under
632 paragraph (c).

633 4. The amount of tax due under this paragraph shall be
634 reduced by the amount of any like tax lawfully imposed on and
635 paid by the person from whom the retail consumer or owner or
636 operator of an electrical vehicle charging station purchased the
637 electricity, whether imposed by and paid to this state, another
638 state, a territory of the United States, or the District of
639 Columbia. This reduction in tax shall be available to the retail
640 consumer or owner or operator of an electrical vehicle charging
641 station as a refund made pursuant to s. 215.26 and does not
642 inure to the benefit of the person who receives payment for the
643 delivery of the electricity. The methods of demonstrating proof
644 of payment and the amount of such refund shall be made according
645 to rules of the Department of Revenue.

646 (j) An owner or operator of an electric vehicle charging
647 station that produces electrical energy for the provision of
648 electricity to a consumer at an electric vehicle charging



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649 station is directly liable to the state for the tax imposed by
650 subparagraph (a)1. and must register with the department to
651 remit such tax. The amount of tax owed shall be equal to the
652 cost price, as defined in s. 212.02, of such electricity, times
653 the rate set forth in subparagraph (1) (b)1.

654 (9) Possession by a distribution company of an affidavit
655 from the owner or operator of an electric vehicle charging
656 station, pursuant to s. 212.0516, relieves the distribution
657 company from the responsibility of collecting the tax imposed
658 under subparagraph (1) (a)3. and s. 212.05(1) (e)1.c., and the
659 department shall look solely to the owner or operator of the
660 electric vehicle charging station for recovery of such taxes.

661 Section 21. Effective October 1, 2026, subsection (1) of
662 section 203.012, Florida Statutes, is amended to read:

663 203.012 Definitions.—As used in this chapter:

664 (1) "Distribution company" means any person owning or
665 operating local electric or natural or manufactured gas utility
666 distribution facilities within this state for the transmission,
667 delivery, and sale of electricity or natural or manufactured
668 gas. The term does not include natural gas transmission
669 companies that are subject to the jurisdiction of the Federal
670 Energy Regulatory Commission. The term does not include a person
671 who owns or operates an electric vehicle charging station that
672 purchases electricity for resale under s. 212.0516, and does not
673 produce electrical energy for the provision of electricity to a
674 consumer at an electric vehicle charging station.

675 Section 22. Paragraph (a) of subsection (2) of section
676 212.04, Florida Statutes, is amended to read:

677 212.04 Admissions tax; rate, procedure, enforcement.—



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678 (2) (a) A tax may not be levied on:

679 1. Admissions to athletic or other events sponsored by
680 elementary schools, junior high schools, middle schools, high
681 schools, community colleges, public or private colleges and
682 universities, deaf and blind schools, facilities of the youth
683 services programs of the Department of Children and Families,
684 and state correctional institutions if only student, faculty, or
685 inmate talent is used. However, this exemption does not apply to
686 admission to athletic events sponsored by a state university,
687 and the proceeds of the tax collected on such admissions shall
688 be retained and used by each institution to support women's
689 athletics as provided in s. 1006.71(2) (c).

690 2. Dues, membership fees, and admission charges imposed by
691 not-for-profit sponsoring organizations. To receive this
692 exemption, the sponsoring organization must qualify as a not-
693 for-profit entity under s. 501(c) (3) of the Internal Revenue
694 Code of 1954, as amended.

695 3. Admission charges to an event sponsored by a
696 governmental entity, sports authority, or sports commission if
697 held in a convention hall, exhibition hall, auditorium, stadium,
698 theater, arena, civic center, performing arts center, or
699 publicly owned recreational facility and if 100 percent of the
700 risk of success or failure lies with the sponsor of the event
701 and 100 percent of the funds at risk for the event belong to the
702 sponsor, and student or faculty talent is not exclusively used.
703 As used in this subparagraph, the terms "sports authority" and
704 "sports commission" mean a nonprofit organization that is exempt
705 from federal income tax under s. 501(c) (3) of the Internal
706 Revenue Code and that contracts with a county or municipal



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707 government for the purpose of promoting and attracting sports-
708 tourism events to the community with which it contracts.

709 4. An admission paid by a student, or on the student's
710 behalf, to any required place of sport or recreation if the
711 student's participation in the sport or recreational activity is
712 required as a part of a program or activity sponsored by, and
713 under the jurisdiction of, the student's educational institution
714 if his or her attendance is as a participant and not as a
715 spectator.

716 5. Admissions to the National Football League championship
717 game or Pro Bowl; admissions to any semifinal game or
718 championship game of a national collegiate tournament;
719 admissions to a Major League Baseball, Major League Soccer,
720 National Basketball Association, or National Hockey League all-
721 star game; admissions to the Major League Baseball Home Run
722 Derby held before the Major League Baseball All-Star Game;
723 admissions to any FIFA World Cup match sanctioned by the
724 Fédération Internationale de Football Association (FIFA),
725 including any qualifying match held up to 12 months before the
726 FIFA World Cup matches; admissions to any Formula One Grand Prix
727 race sanctioned by the Fédération Internationale de
728 l'Automobile, including any qualifying or support races held at
729 the circuit up to 72 hours before the grand prix race;
730 admissions to the Daytona 500 sanctioned by the National
731 Association for Stock Car Auto Racing (NASCAR), including any
732 qualifying or support races held at the same track up to 72
733 hours before the race; admissions to the NASCAR Cup Series
734 Championship Race, sanctioned by NASCAR, when held at the
735 Homestead-Miami Speedway, including any qualifying or support



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736 races held at the same track up to 72 hours before the race; or
737 admissions to National Basketball Association all-star events
738 produced by the National Basketball Association and held at a
739 facility such as an arena, convention center, or municipal
740 facility.

741 6. A participation fee or sponsorship fee imposed by a
742 governmental entity as described in s. 212.08(6) for an athletic
743 or recreational program if the governmental entity by itself, or
744 in conjunction with an organization exempt under s. 501(c)(3) of
745 the Internal Revenue Code of 1954, as amended, sponsors,
746 administers, plans, supervises, directs, and controls the
747 athletic or recreational program.

748 7. Admissions to live theater, live opera, or live ballet
749 productions in this state which are sponsored by an organization
750 that has received a determination from the Internal Revenue
751 Service that the organization is exempt from federal income tax
752 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
753 amended, if the organization actively participates in planning
754 and conducting the event; is responsible for the safety and
755 success of the event; is organized for the purpose of sponsoring
756 live theater, live opera, or live ballet productions in this
757 state; has more than 10,000 subscribing members and has among
758 the stated purposes in its charter the promotion of arts
759 education in the communities it serves; and will receive at
760 least 20 percent of the net profits, if any, of the events the
761 organization sponsors and will bear the risk of at least 20
762 percent of the losses, if any, from the events it sponsors if
763 the organization employs other persons as agents to provide
764 services in connection with a sponsored event. Before March 1 of



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765 each year, such organization may apply to the department for a
766 certificate of exemption for admissions to such events sponsored
767 in this state by the organization during the immediately
768 following state fiscal year. The application must state the
769 total dollar amount of admissions receipts collected by the
770 organization or its agents from such events in this state
771 sponsored by the organization or its agents in the year
772 immediately preceding the year in which the organization applies
773 for the exemption. Such organization shall receive the exemption
774 only to the extent of \$1.5 million multiplied by the ratio that
775 such receipts bear to the total of such receipts of all
776 organizations applying for the exemption in such year; however,
777 such exemption granted to any organization may not exceed 6
778 percent of such admissions receipts collected by the
779 organization or its agents in the year immediately preceding the
780 year in which the organization applies for the exemption. Each
781 organization receiving the exemption shall report each month to
782 the department the total admissions receipts collected from such
783 events sponsored by the organization during the preceding month
784 and shall remit to the department an amount equal to 6 percent
785 of such receipts reduced by any amount remaining under the
786 exemption. Tickets for such events sold by such organizations
787 may not reflect the tax otherwise imposed under this section.

788 8. Entry fees for participation in freshwater fishing
789 tournaments.

790 9. Participation or entry fees charged to participants in a
791 game, race, or other sport or recreational event if spectators
792 are charged a taxable admission to such event.

793 10. Admissions to any postseason collegiate football game



794 sanctioned by the National Collegiate Athletic Association.

795 11. Admissions to and membership fees for gun clubs. For
796 purposes of this subparagraph, the term "gun club" means an
797 organization whose primary purpose is to offer its members
798 access to one or more shooting ranges for target or skeet
799 shooting.

800 12. Fees for admission to state parks, including annual
801 entrance passes.

802 13. Admissions to any Association of Tennis Professionals'
803 ATP Masters 1000 tournament or any Women's Tennis Association's
804 WTA 1000 tournament. This subparagraph expires July 1, 2029.

805 Section 23. Effective October 1, 2026, paragraph (e) of
806 subsection (1) of section 212.05, Florida Statutes, is amended
807 to read:

808 212.05 Sales, storage, use tax.—It is hereby declared to be
809 the legislative intent that every person is exercising a taxable
810 privilege who engages in the business of selling tangible
811 personal property at retail in this state, including the
812 business of making or facilitating remote sales; who rents or
813 furnishes any of the things or services taxable under this
814 chapter; or who stores for use or consumption in this state any
815 item or article of tangible personal property as defined herein
816 and who leases or rents such property within the state.

817 (1) For the exercise of such privilege, a tax is levied on
818 each taxable transaction or incident, which tax is due and
819 payable as follows:

820 (e)1. At the rate of 6 percent on charges for:

821 a. Prepaid calling arrangements. The tax on charges for
822 prepaid calling arrangements shall be collected at the time of



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823 sale and remitted by the selling dealer.

824 (I) "Prepaid calling arrangement" has the same meaning as
825 provided in s. 202.11.

826 (II) If the sale or recharge of the prepaid calling
827 arrangement does not take place at the dealer's place of
828 business, it shall be deemed to have taken place at the
829 customer's shipping address or, if no item is shipped, at the
830 customer's address or the location associated with the
831 customer's mobile telephone number.

832 (III) The sale or recharge of a prepaid calling arrangement
833 shall be treated as a sale of tangible personal property for
834 purposes of this chapter, regardless of whether a tangible item
835 evidencing such arrangement is furnished to the purchaser, and
836 such sale within this state subjects the selling dealer to the
837 jurisdiction of this state for purposes of this subsection.

838 (IV) No additional tax under this chapter or chapter 202 is
839 due or payable if a purchaser of a prepaid calling arrangement
840 who has paid tax under this chapter on the sale or recharge of
841 such arrangement applies one or more units of the prepaid
842 calling arrangement to obtain communications services as
843 described in s. 202.11(9)(b)3., other services that are not
844 communications services, or products.

845 b. The installation of telecommunication and telegraphic
846 equipment.

847 c. Electrical power or energy, including the provision of
848 electric vehicle charging pursuant to s. 212.0516, except that
849 the tax rate for such charges ~~for electrical power or energy~~ is
850 4.35 percent. Charges for electrical power and energy, including
851 the provision of electric vehicle charging, do not include taxes



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852 imposed under ss. 166.231 and 203.01(1)(a)3.

853 2. Section 212.17(3), regarding credit for tax paid on
854 charges subsequently found to be worthless, is equally
855 applicable to any tax paid under this section on charges for
856 prepaid calling arrangements, telecommunication or telegraph
857 services, or electric power subsequently found to be
858 uncollectible. As used in this paragraph, the term "charges"
859 does not include any excise or similar tax levied by the Federal
860 Government, a political subdivision of this state, or a
861 municipality upon the purchase, sale, or recharge of prepaid
862 calling arrangements or upon the purchase or sale of
863 telecommunication, television system program, or telegraph
864 service or electric power, which tax is collected by the seller
865 from the purchaser.

866 Section 24. Effective October 1, 2026, section 212.0516,
867 Florida Statutes, is created to read:

868 212.0516 Taxation of electricity at an electric vehicle
869 charging station.-

870 (1) As used in this section, the term "electric vehicle
871 charging station" has the same meaning as in s. 366.94(2).

872 (2) Notwithstanding any law to the contrary, and for
873 purposes of this chapter, the provision of electricity to a
874 consumer at an electric vehicle charging station shall be
875 considered the retail sale of electricity and is subject to the
876 tax levied under ss. 203.01(1)(a)3. and 212.05(1)(e)1.c.
877 Purchases of electricity for the provision of electricity to a
878 consumer at an electric vehicle charging station may be made for
879 resale and includes up to 105 percent of the amount of
880 electricity that goes into the storage batteries of an electric



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881 vehicle.

882 (3) The tax levied on charges for electrical power or
883 energy under ss. 203.01(1)(a)3. and 212.05(1)(e)1.c. are in
884 addition to any other tax or fee levied on the sale of
885 electricity and shall be remitted as prescribed by law by the
886 electric vehicle charging station.

887 (4) The owner or operator of an electric vehicle charging
888 station shall keep records of the quantity of electricity
889 purchased, created, or generated, if applicable, and the
890 quantity of electricity that went into the storage batteries of
891 an electric vehicle in the same manner as other pertinent
892 records and papers required to be held under s. 213.35.

893 (5) The owner or operator of the electric vehicle charging
894 station shall furnish a seller of electricity with an affidavit,
895 on a form prescribed by the department, attesting to the
896 quantity of electricity purchased for resale, pursuant to this
897 section, and other information as required by the department.
898 Any person that furnishes a false affidavit to a seller for the
899 purpose of evading payment of any tax imposed under this chapter
900 shall be subject to the penalties set forth in s. 212.085 and as
901 otherwise provided by law. Possession by a seller of an
902 affidavit furnished pursuant to this subsection relieves the
903 seller of the responsibility of collecting the tax on the sale
904 of the electricity for which a resale is made, and the
905 department shall look solely to the owner or operator for
906 recovery of the tax if it determines that the owner or operator
907 purchased electricity that was not resold.

908 (6) This section applies only to persons engaged in the
909 business of providing electric vehicle charging to consumers and



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910 does not include any individual, business, or governmental
911 entity that provides electric vehicle charging for their own
912 vehicles.

913 (7) This section may not be construed to affect the
914 regulation of electric vehicle charging or electric vehicle
915 chargers for any purpose other than for the administration of
916 the legal incidence of taxation.

917 (8) The department may adopt rules necessary to administer
918 the provisions of this section, including requiring such
919 information as it may deem necessary to ensure that the taxes
920 levied under ss. 203.01(1)(a)1. and 3. and 212.05(1)(e)1.c. are
921 properly collected and remitted.

922 Section 25. Subsection (6) of section 212.08, Florida
923 Statutes, is amended, and paragraph (ffff) is added to
924 subsection (7) of that section, to read:

925 212.08 Sales, rental, use, consumption, distribution, and
926 storage tax; specified exemptions.—The sale at retail, the
927 rental, the use, the consumption, the distribution, and the
928 storage to be used or consumed in this state of the following
929 are hereby specifically exempt from the tax imposed by this
930 chapter.

931 (6) EXEMPTIONS; POLITICAL SUBDIVISIONS.—

932 (a)1. There are also exempt from the tax imposed by this
933 chapter sales made to the United States Government, a state, or
934 any county, municipality, or political subdivision of a state
935 when payment is made directly to the dealer by the governmental
936 entity. This exemption shall not inure to any transaction
937 otherwise taxable under this chapter when payment is made by a
938 government employee by any means, including, but not limited to,



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939 cash, check, or credit card when that employee is subsequently
940 reimbursed by the governmental entity. This exemption does not
941 include sales, rental, use, consumption, or storage for use in
942 any political subdivision or municipality in this state of
943 machines and equipment and parts and accessories therefor used
944 in the generation, transmission, or distribution of electrical
945 energy by systems owned and operated by a political subdivision
946 in this state for transmission or distribution expansion.
947 Likewise exempt are charges for services rendered by radio and
948 television stations, including line charges, talent fees, or
949 license fees and charges for films, videotapes, and
950 transcriptions used in producing radio or television broadcasts.
951 The exemption provided in this paragraph ~~subsection~~ does not
952 include sales, rental, use, consumption, or storage for use in
953 any political subdivision or municipality in this state of
954 machines and equipment and parts and accessories therefor used
955 in providing two-way telecommunications services to the public
956 for hire by the use of a telecommunications facility, as defined
957 in s. 364.02(14), and for which a certificate is required under
958 chapter 364, which facility is owned and operated by any county,
959 municipality, or other political subdivision of the state. Any
960 immunity of any political subdivision of the state or other
961 entity of local government from taxation of the property used to
962 provide telecommunication services that is taxed as a result of
963 this section is hereby waived. However, the exemption provided
964 in this paragraph ~~subsection~~ includes transactions taxable under
965 this chapter which are for use by the operator of a public-use
966 airport, as defined in s. 332.004, in providing such
967 telecommunications services for the airport or its tenants,



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968 concessionaires, or licensees, or which are for use by a public
969 hospital for the provision of such telecommunications services.
970 2.(b) The exemption provided under this paragraph
971 ~~subsection~~ does not include sales of tangible personal property
972 made to contractors employed directly to or as agents of any
973 such government or political subdivision when such tangible
974 personal property goes into or becomes a part of public works
975 owned by such government or political subdivision. A
976 determination of whether a particular transaction is properly
977 characterized as an exempt sale to a government entity or a
978 taxable sale to a contractor shall be based upon the substance
979 of the transaction rather than the form in which the transaction
980 is cast. However, for sales of tangible personal property that
981 go into or become a part of public works owned by a governmental
982 entity, other than the Federal Government, a governmental entity
983 claiming the exemption provided under this paragraph ~~subsection~~
984 shall certify to the dealer and the contractor the entity's
985 claim to the exemption by providing the dealer and the
986 contractor a certificate of entitlement to the exemption for
987 such sales. If the department later determines that such sales,
988 in which the governmental entity provided the dealer and the
989 contractor with a certificate of entitlement to the exemption,
990 were not exempt sales to the governmental entity, the
991 governmental entity shall be liable for any tax, penalty, and
992 interest determined to be owed on such transactions. Possession
993 by a dealer or contractor of a certificate of entitlement to the
994 exemption from the governmental entity relieves the dealer from
995 the responsibility of collecting tax on the sale and the
996 contractor for any liability for tax, penalty, or interest



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997 related to the sale, and the department shall look solely to the
998 governmental entity for recovery of tax, penalty, and interest
999 if the department determines that the transaction was not an
1000 exempt sale to the governmental entity. The governmental entity
1001 may not transfer liability for such tax, penalty, and interest
1002 to another party by contract or agreement.

1003 3.(e) The department shall adopt rules for determining
1004 whether a particular transaction is properly characterized as an
1005 exempt sale to a governmental entity or a taxable sale to a
1006 contractor which give special consideration to factors that
1007 govern the status of the tangible personal property before being
1008 affixed to real property. In developing such rules, assumption
1009 of the risk of damage or loss is of paramount consideration in
1010 the determination. The department shall also adopt, by rule, a
1011 certificate of entitlement to exemption for use as provided in
1012 subparagraph 2. paragraph (b). The certificate shall require the
1013 governmental entity to affirm that it will comply with the
1014 requirements of this paragraph subsection and the rules adopted
1015 under subparagraph 2. paragraph (b) in order to qualify for the
1016 exemption and that it acknowledges its liability for any tax,
1017 penalty, or interest later determined by the department to be
1018 owed on such transactions.

1019 4.(d) For purposes of subparagraph 1. paragraph (a), the
1020 phrase "when payment is made directly to the dealer by the
1021 governmental entity" includes situations in which an entity
1022 under contract with a municipality to maintain and operate a
1023 municipally owned golf course pays for a purchase or lease for
1024 the operation or maintenance of that golf course using the golf
1025 course revenues or other funds provided by the municipality for



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1026 use by that entity. This subparagraph ~~paragraph~~ applies to a
1027 municipally owned golf course that is:

1028 a.1. Located in a county with a population of at least 2
1029 million residents.

1030 b.2. The site upon which youth education programs are
1031 delivered on an ongoing basis by a nonprofit organization that
1032 is exempt from federal income tax under s. 501(c)(3) of the
1033 Internal Revenue Code.

1034 (b)1. Notwithstanding any other provision of this chapter,
1035 sales of tangible personal property made to contractors employed
1036 directly to or as agents of a state university as identified in
1037 s. 1000.21(9) are exempt from the tax imposed by this chapter
1038 when such tangible personal property goes into or becomes part
1039 of public works owned by such state university. This exemption
1040 inures to the state university at the time the tangible personal
1041 property goes into or becomes part of the public works, but only
1042 through a refund of previously paid taxes. Such refund must be
1043 made within 30 days of formal approval by the department of the
1044 taxpayer's application.

1045 2. To receive a refund pursuant to this paragraph, a state
1046 university must file an application with the department on a
1047 quarterly basis. The application must include:

1048 a. The name and address of the state university claiming
1049 the refund.

1050 b. The identity of the state university public works
1051 project or projects.

1052 c. The name and address of each contractor that
1053 manufactured or purchased tangible personal property for
1054 installation in the public works project or projects for which a



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1055 refund of tax paid is being requested.

1056 d. A copy of the state university's exemption certificate.

1057 e. The total amount of the requested refund of tax paid,

1058 including copies of each invoice evidencing the purchase of

1059 tangible personal property that was installed or became a part

1060 of the public works project or projects and the payment of tax

1061 on such tangible personal property.

1062 3. The department shall adopt rules governing the manner

1063 and form of refund applications and may establish guidelines as

1064 to the requisites for an affirmative showing of qualification

1065 for exemption and refund of tax under this paragraph. The state

1066 university must file the refund application under oath affirming

1067 that it will comply with the requirements of this paragraph and

1068 the rules adopted in this subparagraph in order to qualify for

1069 the exemption and that it acknowledges its liability for any

1070 tax, penalty, or interest for tax refunded to the university

1071 which was later determined by the department to be owed on such

1072 transactions.

1073 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any

1074 entity by this chapter do not inure to any transaction that is

1075 otherwise taxable under this chapter when payment is made by a

1076 representative or employee of the entity by any means,

1077 including, but not limited to, cash, check, or credit card, even

1078 when that representative or employee is subsequently reimbursed

1079 by the entity. In addition, exemptions provided to any entity by

1080 this subsection do not inure to any transaction that is

1081 otherwise taxable under this chapter unless the entity has

1082 obtained a sales tax exemption certificate from the department

1083 or the entity obtains or provides other documentation as



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1084 required by the department. Eligible purchases or leases made
1085 with such a certificate must be in strict compliance with this
1086 subsection and departmental rules, and any person who makes an
1087 exempt purchase with a certificate that is not in strict
1088 compliance with this subsection and the rules is liable for and
1089 shall pay the tax. The department may adopt rules to administer
1090 this subsection.

1091 (ffff) Liquefied petroleum gas tanks.—Portable tanks for
1092 butane gas, propane gas, natural gas, or any other form of
1093 liquefied petroleum gas with a capacity of 20 pounds or less are
1094 exempt from the tax imposed by this chapter.

1095 Section 26. Paragraph (d) of subsection (6) of section
1096 212.20, Florida Statutes, is amended to read:

1097 212.20 Funds collected, disposition; additional powers of
1098 department; operational expense; refund of taxes adjudicated
1099 unconstitutionally collected.—

1100 (6) Distribution of all proceeds under this chapter and ss.
1101 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1102 (d) The proceeds of all other taxes and fees imposed
1103 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1104 and (2)(b) shall be distributed as follows:

1105 1. In any fiscal year, the greater of \$500 million, minus
1106 an amount equal to 4.6 percent of the proceeds of the taxes
1107 collected pursuant to chapter 201, or 5.2 percent of all other
1108 taxes and fees imposed pursuant to this chapter or remitted
1109 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
1110 monthly installments into the General Revenue Fund.

1111 2. After the distribution under subparagraph 1., 8.9744
1112 percent of the amount remitted by a sales tax dealer located



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1113 within a participating county pursuant to s. 218.61 shall be
1114 transferred in two parts:

1115 a. The total amount of \$50 million of the communications
1116 services taxes remitted pursuant to s. 202.18(1)(b) and (2)(b),
1117 in any fiscal year, shall be distributed by the department by a
1118 nonoperating transfer to the Department of Commerce in monthly
1119 installments to the Grants and Donations Trust Fund within the
1120 Department of Commerce for the Utility Relocation Reimbursement
1121 Grant Program created in s. 337.4031; and

1122 b. The remainder shall be transferred into the Local
1123 Government Half-cent Sales Tax Clearing Trust Fund. Beginning
1124 October 1, 2025, the amount to be transferred shall be reduced
1125 by 0.1018 percent, and the department shall distribute this
1126 amount to the Public Employees Relations Commission Trust Fund
1127 less \$5,000 each month, which shall be added to the amount
1128 calculated in subparagraph 3. and distributed accordingly.

1129 3. After the distribution under subparagraphs 1. and 2.,
1130 0.0966 percent shall be transferred to the Local Government
1131 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
1132 to s. 218.65.

1133 4. After the distributions under subparagraphs 1., 2., and
1134 3., 2.0810 percent of the available proceeds shall be
1135 transferred monthly to the Revenue Sharing Trust Fund for
1136 Counties pursuant to s. 218.215.

1137 5. After the distributions under subparagraphs 1., 2., and
1138 3., 1.3653 percent of the available proceeds shall be
1139 transferred monthly to the Revenue Sharing Trust Fund for
1140 Municipalities pursuant to s. 218.215. If the total revenue to
1141 be distributed pursuant to this subparagraph is at least as



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1142 great as the amount due from the Revenue Sharing Trust Fund for
1143 Municipalities and the former Municipal Financial Assistance
1144 Trust Fund in state fiscal year 1999-2000, no municipality shall
1145 receive less than the amount due from the Revenue Sharing Trust
1146 Fund for Municipalities and the former Municipal Financial
1147 Assistance Trust Fund in state fiscal year 1999-2000. If the
1148 total proceeds to be distributed are less than the amount
1149 received in combination from the Revenue Sharing Trust Fund for
1150 Municipalities and the former Municipal Financial Assistance
1151 Trust Fund in state fiscal year 1999-2000, each municipality
1152 shall receive an amount proportionate to the amount it was due
1153 in state fiscal year 1999-2000.

1154 6. After the distributions required under subparagraphs 1.-
1155 5., the greater of \$50 million or 0.1412 percent of the
1156 available proceeds shall be transferred in each fiscal year to
1157 fiscally constrained counties pursuant to s. 218.67.

1158 7. Of the remaining proceeds:

1159 a. In each fiscal year, the sum of \$29,915,500 shall be
1160 divided into as many equal parts as there are counties in this
1161 ~~the~~ state, and one part shall be distributed to each county. The
1162 distribution among the several counties must begin each fiscal
1163 year on or before January 5th and continue monthly for a total
1164 of 4 months. If a local or special law required that any moneys
1165 accruing to a county in fiscal year 1999-2000 under the then-
1166 existing provisions of s. 550.135 be paid directly to the
1167 district school board, special district, or a municipal
1168 government, such payment must continue until the local or
1169 special law is amended or repealed. The state covenants with
1170 holders of bonds or other instruments of indebtedness issued by



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1171 local governments, special districts, or district school boards
1172 before July 1, 2000, that it is not the intent of this
1173 subparagraph to adversely affect the rights of those holders or
1174 relieve local governments, special districts, or district school
1175 boards of the duty to meet their obligations as a result of
1176 previous pledges or assignments or trusts entered into which
1177 obligated funds received from the distribution to county
1178 governments under then-existing s. 550.135. This distribution
1179 specifically is in lieu of funds distributed under s. 550.135
1180 before July 1, 2000.

1181 b. The department shall distribute \$166,667 monthly to each
1182 applicant certified as a facility for a new or retained
1183 professional sports franchise pursuant to s. 288.1162. Up to
1184 \$41,667 shall be distributed monthly by the department to each
1185 certified applicant as defined in s. 288.11621 for a facility
1186 for a spring training franchise. However, not more than \$416,670
1187 may be distributed monthly in the aggregate to all certified
1188 applicants for facilities for spring training franchises.
1189 Distributions begin 60 days after such certification and
1190 continue for not more than 30 years, except as otherwise
1191 provided in s. 288.11621. A certified applicant identified in
1192 this sub-subparagraph may not receive more in distributions than
1193 expended by the applicant for the public purposes provided in s.
1194 288.1162(5) or s. 288.11621(3).

1195 c. The department shall distribute up to \$83,333 monthly to
1196 each certified applicant as defined in s. 288.11631 for a
1197 facility used by a single spring training franchise, or up to
1198 \$166,667 monthly to each certified applicant as defined in s.
1199 288.11631 for a facility used by more than one spring training



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1200 franchise. Monthly distributions begin 60 days after such
1201 certification or July 1, 2016, whichever is later, and continue
1202 for not more than 20 years to each certified applicant as
1203 defined in s. 288.11631 for a facility used by a single spring
1204 training franchise or not more than 25 years to each certified
1205 applicant as defined in s. 288.11631 for a facility used by more
1206 than one spring training franchise. A certified applicant
1207 identified in this sub-subparagraph may not receive more in
1208 distributions than expended by the applicant for the public
1209 purposes provided in s. 288.11631(3).

1210 d. The department shall distribute \$15,333 monthly to the
1211 State Transportation Trust Fund.

1212 e. Beginning July 1, 2023, in each fiscal year, the
1213 department shall distribute \$27.5 million to the Florida
1214 Agricultural Promotional Campaign Trust Fund under s. 571.26,
1215 for further distribution in accordance with s. 571.265.

1216 ~~8.7.~~ All other proceeds must remain in the General Revenue
1217 Fund.

1218 Section 27. Section 218.67, Florida Statutes, is amended to
1219 read:

1220 218.67 Distribution for fiscally constrained counties.—

1221 (1) Each county ~~that is entirely within a rural area of~~
1222 ~~opportunity as designated by the Governor pursuant to s.~~
1223 ~~288.0656 or each county~~ for which the value of a mill will raise
1224 no more than \$10 ~~\$5~~ million in revenue, based on the taxable
1225 value certified pursuant to s. 1011.62(4)(a)1.a., from the
1226 previous July 1, is ~~shall be~~ considered a fiscally constrained
1227 county.

1228 (2) Each fiscally constrained county government that



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1229 participates in the local government half-cent sales tax shall
1230 be eligible to receive an additional distribution ~~from the Local~~
1231 ~~Government Half-cent Sales Tax Clearing Trust Fund~~, as provided
1232 in s. 212.20(6)(d)6. ~~s. 202.18(2)(e)1.~~, in addition to its
1233 regular monthly distribution provided under this part and any
1234 emergency or supplemental distribution under s. 218.65.

1235 (3) The amount to be distributed to each fiscally
1236 constrained county shall be determined by the Department of
1237 Revenue at the beginning of the fiscal year, using the prior
1238 fiscal year's sales and use tax collections from the most recent
1239 fiscal year that reports 12 months of collections ~~July 1 taxable~~
1240 ~~value certified pursuant to s. 1011.62(4)(a)1.a., tax data, the~~
1241 population as defined in s. 218.21, and the most current
1242 calendar year per capita personal income, as initially reported
1243 by the Bureau of Economic Analysis of the United States
1244 Department of Commerce millage rate levied for the prior fiscal
1245 year. The amount distributed shall be allocated based upon the
1246 following factors:

1247 (a) The contribution-to-revenue ~~relative revenue-raising-~~
1248 ~~capacity~~ factor for each participating county must equal 100
1249 multiplied by a quotient, the numerator of which is the county's
1250 population and the denominator of which is the state sales and
1251 use tax collections attributable to the county ~~shall be the~~
1252 ~~ability of the eligible county to generate ad valorem revenues~~
1253 ~~from 1 mill of taxation on a per capita basis. A county that~~
1254 ~~raises no more than \$25 per capita from 1 mill shall be assigned~~
1255 ~~a value of 1; a county that raises more than \$25 but no more~~
1256 ~~than \$30 per capita from 1 mill shall be assigned a value of~~
1257 ~~0.75; and a county that raises more than \$30 but no more than~~



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1258 ~~\$50 per capita from 1 mill shall be assigned a value of 0.5. No~~
1259 ~~value shall be assigned to counties that raise more than \$50 per~~
1260 ~~capita from 1 mill of ad valorem taxation.~~

1261 (b) ~~The personal-income local-effort factor must equal a~~
1262 ~~quotient, the numerator of which is the median per capita~~
1263 ~~personal income of participating counties and the denominator of~~
1264 ~~which is the county's per capita personal income shall be a~~
1265 ~~measure of the relative level of local effort of the eligible~~
1266 ~~county as indicated by the millage rate levied for the prior~~
1267 ~~fiscal year. The local-effort factor shall be the most recently~~
1268 ~~adopted countywide operating millage rate for each eligible~~
1269 ~~county multiplied by 0.1.~~

1270 (c) Each eligible county's proportional allocation of the
1271 total amount available to be distributed to all of the eligible
1272 counties ~~must shall~~ be in the same proportion as the sum of the
1273 county's two factors is to the sum of the two factors for all
1274 eligible counties. The proportional rate computation must be
1275 carried to the fifth decimal place, and the amount to distribute
1276 to each county must be rounded to the nearest whole dollar
1277 amount. The counties that are eligible to receive an allocation
1278 under this subsection and the amount available to be distributed
1279 to such counties ~~do shall~~ not include counties participating in
1280 the phaseout period under subsection (4) or the amounts they
1281 remain eligible to receive during the phaseout.

1282 (4) For those counties that no longer qualify under the
1283 requirements of subsection (1) after the effective date of this
1284 act, there shall be a 2-year phaseout period. Beginning on July
1285 1 of the year following the year in which the value of a mill
1286 for that county exceeds \$10 ~~\$5~~ million in revenue, the county



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1287 shall receive two-thirds of the amount received in the prior
1288 year, and beginning on July 1 of the second year following the
1289 year in which the value of a mill for that county exceeds \$10 ~~\$5~~
1290 million in revenue, the county shall receive one-third of the
1291 amount received in the last year that the county qualified as a
1292 fiscally constrained county. Following the 2-year phaseout
1293 period, the county is ~~shall~~ no longer ~~be~~ eligible to receive any
1294 distributions under this section unless the county can be
1295 considered a fiscally constrained county as provided in
1296 subsection (1).

1297 (5) (a) The revenues received under this section must be
1298 allocated ~~may be used~~ by a county to be used for the following
1299 purposes:

1300 1. Fifty percent for public safety, including salary
1301 expenditures for law enforcement officers or correctional
1302 officers, as those terms are defined in s. 943.10(1) and (2),
1303 respectively, firefighters as defined in s. 633.102, and
1304 emergency medical technicians or paramedics as those terms are
1305 defined in s. 401.23.

1306 2. Thirty percent for infrastructure needs.

1307 3. Twenty percent for any public purpose.

1308 (b) The revenues received under this section ~~any public~~
1309 ~~purpose, except that such revenues~~ may not be used to pay debt
1310 service on bonds, notes, certificates of participation, or any
1311 other forms of indebtedness.

1312 Section 28. Paragraph (e) of subsection (4) and subsection
1313 (5) of section 288.062, Florida Statutes, are amended to read:

1314 288.062 Rural Community Investment Program.—

1315 (4)



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1316 (e) A tax credit certified under this paragraph may not be
1317 taken against state tax liability until a rural fund receives a
1318 final order under subsection (5). After approving the
1319 application, the department must provide a certification to the
1320 applicant which does all of the following:

1321 1. Designates the applicant as a rural fund.

1322 2. Certifies the amount of the rural fund's investment
1323 authority.

1324 3. Certifies the amount of tax credits available to persons
1325 who make investor contributions in the rural fund. The certified
1326 tax credits must be equal to 50 ~~25~~ percent of the rural fund's
1327 investment authority under subparagraph 2.

1328 4. A statement that tax credits may not be taken against
1329 state tax liability until the rural fund receives a final order
1330 under subsection (5).

1331 (5) Upon receipt of the notification under paragraph
1332 (4)(g), the department must issue a final order approving the
1333 taxpayer to receive tax credits under this section. The final
1334 order must include the identity, including name and tax
1335 identification number, of each taxpayer who is eligible to claim
1336 the credit and the amount of credits that may be claimed by each
1337 taxpayer. The amount of tax credits that the taxpayer is
1338 approved to receive must be equal to 50 ~~25~~ percent of the
1339 investor contribution specified in the notification under
1340 subparagraph (4)(g)3. The department must provide the final
1341 order to the rural fund and the Department of Revenue.

1342 Section 29. Section 377.816 , Florida Statutes, is created
1343 to read:

1344 377.816 Prohibiting the adoption or implementation of net



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1345 zero policies by governmental entities.-

1346 (1) The Legislature finds that net zero policies, carbon
1347 taxes and assessments, and emission trading programs are
1348 detrimental to this state's energy security and economic
1349 interests and inconsistent with the energy policy and the
1350 environmental policy of the state.

1351 (2) As used in this section, the term:

1352 (a) "Emission trading program," also known as a "cap-and-
1353 tax" or "cap-and-trade" program, means any program that
1354 establishes a greenhouse gas emission limit for a particular
1355 activity and provides for the allocation, auction, sale, or
1356 transfer of emissions allowances or credits among pollutant
1357 sources as a means of compliance with such limits.

1358 (b) "Governmental entity" has the same meaning as in s.
1359 215.985(1).

1360 (c) "Greenhouse gas" means any of the following gases, or a
1361 combination thereof:

- 1362 1. Carbon dioxide.
- 1363 2. Methane.
- 1364 3. Nitrous oxide.
- 1365 4. Hydrofluorocarbons.
- 1366 5. Perfluorocarbons.
- 1367 6. Sulphur hexafluoride.
- 1368 7. Nitrogen trifluoride.

1369 (d) "Public funds" means all moneys under the jurisdiction
1370 or control of a governmental entity.

1371 (e) "Net zero policy" means any policy, program, or
1372 initiative designed to achieve a balance between the total
1373 amount of greenhouse gas emitted into the atmosphere with an



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1374 equal amount removed from the atmosphere.

1375 (3) A governmental entity may not enact or enforce, or
1376 require any person or legal entity to enact or enforce, a
1377 resolution, an ordinance, a rule, a code, or a policy to support
1378 a net zero policy, including as a condition of any contract or
1379 agreement between the governmental entity and a third party.

1380 (4) A governmental entity may not use, pay, or distribute
1381 public funds in any manner that supports, implements, or
1382 advances a net zero policy by doing any of the following:

1383 (a) Providing procurement or purchasing preferences for a
1384 product or vendor on the basis that the procurement or purchase
1385 of such product or from such vendor will advance or support a
1386 net zero policy.

1387 (b) Providing procurement or purchasing preferences for any
1388 goods, including, but not limited to, vehicles, equipment,
1389 appliances, or other products, based solely on the types or
1390 sources of fuel used by, or used in the production of, such
1391 goods.

1392 (c) Using public funds to pay dues, membership fees,
1393 subscription fees, or charitable contributions to any
1394 nongovernmental agency or other private organization, including
1395 any trade association or organization, that:

1396 1. Adopts a net zero policy;

1397 2. Requires adoption of, or any commitment to support, a
1398 net zero policy as a condition of membership or of receiving any
1399 benefit of membership; or

1400 3. Uses such funds to advocate for a net zero policy.

1401 (5)(a) A governmental entity may not impose any charge,
1402 including a tax, fee, penalty, offset, or assessment, to advance



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1403 a net zero policy, including, but not limited to:
1404 1. A charge based on the carbon content of a fuel.
1405 2. A charge based on the emission of greenhouse gases that
1406 results from the use, production, or consumption of any product,
1407 service, or activity.
1408 3. A charge assessed in connection with an emission trading
1409 program.
1410 (b) Each governmental entity shall annually submit to the
1411 Department of Revenue an affidavit, signed under penalty of
1412 perjury by an authorized official of the governmental entity,
1413 attesting to compliance with this subsection.
1414 (6) A governmental entity may not implement, administer, or
1415 enforce any program or join any organization that has a policy
1416 of:
1417 (a) Establishing a statewide, regional, or geographic limit
1418 or cap on the amount of greenhouse gas emissions which results
1419 from the use, production, or consumption of any product or from
1420 any activity.
1421 (b) Requiring or incentivizing a governmental entity or any
1422 person in this state to participate in an emissions trading
1423 program.
1424 (7) The restrictions of this section do not prevent:
1425 (a) The board of a municipality or governmental entity
1426 which owns or operates and directly controls an electric or
1427 natural gas utility from passing rules, regulations, or policies
1428 governing the utility.
1429 (b) The Florida Public Service Commission from exercising
1430 its powers and duties to regulate public utilities in accordance
1431 with applicable law.



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1432 (c) A governmental entity from otherwise exercising its
1433 authority as provided by general law, including by implementing
1434 energy policies consistent with the energy policies set forth in
1435 s. 377.601 or implementing local and regional air and water
1436 pollution control programs consistent with the environmental
1437 policies set forth in s. 403.021.

1438 (8) This section applies to any proposed action by a
1439 governmental entity on or after July 1, 2026, that is not
1440 otherwise permissible by general law.

1441 Section 30. Effective February 1, 2027, subsection (3) is
1442 added to section 689.261, Florida Statutes, to read:

1443 689.261 Sale of residential property; disclosure of ad
1444 valorem taxes to prospective purchaser.—

1445 (3) (a) As used in this subsection, the term:

1446 1. "Listing platform" means any public-facing online real
1447 property listing service, including, but not limited to,
1448 websites, web applications, and mobile applications. The term
1449 does not include a social media platform as defined in s.
1450 501.2041(1).

1451 2. "Property" means residential real property located
1452 within this state.

1453 (b) Any property visible on a listing platform must include
1454 the estimated ad valorem taxes for such property.

1455 1. If the ad valorem taxes are estimated using a tax
1456 estimator or buyer payment calculator, the current owner's ad
1457 valorem assessment or taxes may not be used to calculate the
1458 estimated ad valorem taxes. The listing platform must calculate
1459 and display the estimated ad valorem taxes using one of the
1460 following methods:



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1461 a. The ad valorem taxes that would be due if the purchaser
1462 were taxed on the listing price of the property at current
1463 millage rates using the data and formula published under
1464 subparagraph (d)1. The use of such data and formula constitutes
1465 a reasonable estimate of ad valorem taxes. The listing platform
1466 must include a disclaimer on the same website or application as
1467 the estimated ad valorem taxes that the millage rates of
1468 applicable taxing authorities may vary within a county and that
1469 the estimated ad valorem taxes do not include all applicable
1470 non-ad valorem assessments or exemptions, discounts, and other
1471 tax benefits, including, but not limited to, transfer of the
1472 homestead assessment difference under s. 4, Art. VII of the
1473 State Constitution. The current owner's and any previous years'
1474 ad valorem taxes on the property may be displayed only as part
1475 of historical tax information.

1476 b. The ad valorem taxes that would be due if the purchaser
1477 were taxed on the listing price of the property at the
1478 countywide aggregate average millage rate using the data
1479 published under subparagraph (d)2. The listing platform must
1480 include a link to the property appraiser's tax estimator for the
1481 county in which the property is located, if available, or to
1482 such property appraiser's homepage. The Department of Revenue
1483 shall maintain a table of links to each property appraiser's
1484 homepage and tax estimator, if available, on its website. The
1485 listing platform must include a disclaimer on the same website
1486 or application as the estimated ad valorem taxes stating that
1487 the millage rates of applicable taxing authorities may vary
1488 within a county and that the estimated ad valorem taxes do not
1489 include all applicable non-ad valorem assessments or exemptions,



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1490 discounts, and other tax benefits, including, but not limited
1491 to, transfer of the homestead assessment difference under s. 4,
1492 Art. VII of the State Constitution. The current owner's and any
1493 previous years' ad valorem taxes on the property may be
1494 displayed only as part of historical tax information.

1495 2. If ad valorem taxes are not estimated using a tax
1496 estimator or buyer payment calculator as provided in
1497 subparagraph 1., the listing platform may not display the
1498 current owner's ad valorem taxes and must include a link to the
1499 property appraiser's tax estimator for the county in which the
1500 property is located, if available, or to such property
1501 appraiser's homepage. The department shall maintain a table of
1502 links to each county property appraiser's homepage and tax
1503 estimator, if available, on its website. The previous year's ad
1504 valorem taxes on the property may not be displayed as part of
1505 historical tax information.

1506 3. There is no liability on the part of, and no cause of
1507 action may arise against, any person for an inaccurate
1508 estimation of ad valorem taxes for a property listed on a
1509 listing platform.

1510 (c) The current owner's ad valorem taxes may not be
1511 included in any printed listing materials concerning a property.

1512 (d)1. The department shall develop a formula that may be
1513 used by a listing platform to calculate the estimated ad valorem
1514 taxes required under this subsection. Each county property
1515 appraiser shall provide the department with any information
1516 needed to develop the formula, including, at a minimum, the
1517 county name, tax district code, school district millage rate,
1518 and summary millage rate for all other applicable taxing



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1519 authorities. Beginning December 15, 2026, and annually
1520 thereafter, the department shall publish on its website the
1521 formula and the information collected from each property
1522 appraiser under this subparagraph.

1523 2. The department shall annually develop a countywide
1524 aggregate average millage rate for each county which may be used
1525 by a listing platform as an alternative method of meeting the
1526 requirements of this subsection. The department shall require
1527 each county property appraiser to provide the department with
1528 any information needed to develop the countywide aggregate
1529 average millage rate. Beginning December 15, 2026, and annually
1530 thereafter, the department shall publish on its website the
1531 countywide aggregate average millage rate and the information
1532 collected from each property appraiser under this subparagraph.

1533 (e) The department may adopt rules to implement paragraph
1534 (d).

1535 Section 31. Subsection (9) of section 1011.71, Florida
1536 Statutes, is amended to read:

1537 1011.71 District school tax.—

1538 (9) In addition to the maximum millage levied under this
1539 section and the General Appropriations Act, a school district
1540 may levy, by local referendum or in a general election,
1541 additional millage for school operational purposes up to an
1542 amount that, when combined with nonvoted millage levied under
1543 this section, does not exceed the 10-mill limit established in
1544 s. 9(b), Art. VII of the State Constitution. Any such levy shall
1545 be for a maximum of 4 years and shall be counted as part of the
1546 10-mill limit established in s. 9(b), Art. VII of the State
1547 Constitution. For the purpose of distributing taxes collected



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1548 pursuant to this subsection, the term "school operational
1549 purposes" includes charter schools ~~sponsored by a school~~
1550 ~~district~~. Millage elections conducted under the authority
1551 granted pursuant to this section are subject to s. 1011.73.
1552 Funds generated by such additional millage do not become a part
1553 of the calculation of the Florida Education Finance Program
1554 total potential funds in 2001-2002 or any subsequent year and
1555 must not be incorporated in the calculation of any hold-harmless
1556 or other component of the Florida Education Finance Program
1557 formula in any year. If an increase in required local effort,
1558 when added to existing millage levied under the 10-mill limit,
1559 would result in a combined millage in excess of the 10-mill
1560 limit, any millage levied pursuant to this subsection shall be
1561 considered to be required local effort to the extent that the
1562 district millage would otherwise exceed the 10-mill limit. Funds
1563 levied under this subsection shall be shared with charter
1564 schools based on each charter school's proportionate share of
1565 the district's total unweighted full-time equivalent student
1566 enrollment and used in a manner consistent with the purposes of
1567 the levy. The referendum must contain an explanation of the
1568 distribution methodology consistent with the requirements of
1569 this subsection.

1570 Section 32. The amendments made by this act to s.
1571 1011.71(9), Florida Statutes, amending the distribution of taxes
1572 collected from certain voted discretionary operating millages
1573 levied by school districts, apply to such levies authorized by a
1574 vote of the electors on or after July 1, 2026.

1575 Section 33. Paragraphs (g), (h), and (r) of subsection (1)
1576 of section 125.01, Florida Statutes, are amended to read:



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1577 125.01 Powers and duties.—

1578 (1) The legislative and governing body of a county shall
1579 have the power to carry on county government. To the extent not
1580 inconsistent with general or special law, this power includes,
1581 but is not restricted to, the power to:

1582 (g) Prepare and enforce comprehensive plans for the
1583 development of the county, to the extent such plans do not
1584 contain the prohibitions in s. 377.816.

1585 (h) Establish, coordinate, and enforce zoning and such
1586 business regulations as are necessary for the protection of the
1587 public, to the extent such zoning and business regulations do
1588 not include the prohibitions in s. 377.816.

1589 (r) Levy and collect taxes, both for county purposes and
1590 for the providing of municipal services within any municipal
1591 service taxing unit, and special assessments; borrow and expend
1592 money; and issue bonds, revenue certificates, and other
1593 obligations of indebtedness, excluding the prohibitions in s.
1594 377.816, which power shall be exercised in such manner, and
1595 subject to such limitations, as may be provided by general law.
1596 A ~~There shall be no~~ referendum is not required for the levy by a
1597 county of ad valorem taxes, both for county purposes and for the
1598 providing of municipal services within any municipal service
1599 taxing unit.

1600 1. Notwithstanding any other provision of law, a county may
1601 not levy special assessments on lands classified as agricultural
1602 lands under s. 193.461 unless the revenue from such assessments
1603 has been pledged for debt service and is necessary to meet
1604 obligations of bonds or certificates issued by the county which
1605 remain outstanding on July 1, 2023, including refundings thereof



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1606 for debt service savings where the maturity of the debt is not
1607 extended. For bonds or certificates issued after July 1, 2023,
1608 special assessments securing such bonds may not be levied on
1609 lands classified as agricultural under s. 193.461.

1610 2. ~~The provisions of~~ Subparagraph 1. does ~~de~~ not apply to
1611 residential structures and their curtilage.

1612 Section 34. Subsection (2) of section 166.021, Florida
1613 Statutes, is amended to read:

1614 166.021 Powers.—

1615 (2) "Municipal purpose" means any activity or power which
1616 may be exercised by the state or its political subdivisions. The
1617 term does not include any activity or power exercised relating
1618 to the prohibitions in s. 377.816.

1619 Section 35. Section 166.201, Florida Statutes, is amended
1620 to read:

1621 166.201 Taxes and charges.—Subject to the prohibitions in
1622 s. 377.816, a municipality may raise, by taxation and licenses
1623 authorized by the constitution or general law, or by user
1624 charges or fees authorized by ordinance, amounts of money which
1625 are necessary for the conduct of municipal government and may
1626 enforce their receipt and collection in the manner prescribed by
1627 ordinance not inconsistent with law.

1628 Section 36. Section 212.205, Florida Statutes, is amended
1629 to read:

1630 212.205 Sales tax distribution reporting.—By March 15 of
1631 each year, each person who received a distribution pursuant to
1632 s. 212.20(6)(d)7.b. and c. ~~s. 212.20(6)(d)6.b. and c.~~ in the
1633 preceding calendar year shall report to the Office of Economic
1634 and Demographic Research the following information:



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1635 (1) An itemized accounting of all expenditures of the funds
1636 distributed in the preceding calendar year, including amounts
1637 spent on debt service.

1638 (2) A statement indicating what portion of the distributed
1639 funds have been pledged for debt service.

1640 (3) The original principal amount and current debt service
1641 schedule of any bonds or other borrowing for which the
1642 distributed funds have been pledged for debt service.

1643 Section 37. Paragraphs (a) and (d) of subsection (3) of
1644 section 288.11621, Florida Statutes, are amended to read:

1645 288.11621 Spring training baseball franchises.—

1646 (3) USE OF FUNDS.—

1647 (a) A certified applicant may use funds provided under s.
1648 212.20(6)(d)7.b. ~~s. 212.20(6)(d)6.b.~~ only to:

1649 1. Serve the public purpose of acquiring, constructing,
1650 reconstructing, or renovating a facility for a spring training
1651 franchise.

1652 2. Pay or pledge for the payment of debt service on, or to
1653 fund debt service reserve funds, arbitrage rebate obligations,
1654 or other amounts payable with respect thereto, bonds issued for
1655 the acquisition, construction, reconstruction, or renovation of
1656 such facility, or for the reimbursement of such costs or the
1657 refinancing of bonds issued for such purposes.

1658 3. Assist in the relocation of a spring training franchise
1659 from one unit of local government to another only if the
1660 governing board of the current host local government by a
1661 majority vote agrees to relocation.

1662 (d)1. All certified applicants must place unexpended state
1663 funds received pursuant to s. 212.20(6)(d)7.b. ~~s.~~



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1664 ~~212.20(6)(d)6.b.~~ in a trust fund or separate account for use
1665 only as authorized in this section.

1666 2. A certified applicant may request that the Department of
1667 Revenue suspend further distributions of state funds made
1668 available under s. 212.20(6)(d)7.b. ~~s. 212.20(6)(d)6.b.~~ for 12
1669 months after expiration of an existing agreement with a spring
1670 training franchise to provide the certified applicant with an
1671 opportunity to enter into a new agreement with a spring training
1672 franchise, at which time the distributions shall resume.

1673 3. The expenditure of state funds distributed to an
1674 applicant certified before July 1, 2010, must begin within 48
1675 months after the initial receipt of the state funds. In
1676 addition, the construction of, or capital improvements to, a
1677 spring training facility must be completed within 24 months
1678 after the project's commencement.

1679 Section 38. Paragraph (c) of subsection (2) and paragraphs
1680 (a), (c), and (d) of subsection (3) of section 288.11631,
1681 Florida Statutes, are amended to read:

1682 288.11631 Retention of Major League Baseball spring
1683 training baseball franchises.—

1684 (2) CERTIFICATION PROCESS.—

1685 (c) Each applicant certified on or after July 1, 2013,
1686 shall enter into an agreement with the department which:

1687 1. Specifies the amount of the state incentive funding to
1688 be distributed. The amount of state incentive funding per
1689 certified applicant may not exceed \$20 million. However, if a
1690 certified applicant's facility is used by more than one spring
1691 training franchise, the maximum amount may not exceed \$50
1692 million, and the Department of Revenue shall make distributions



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1693 to the applicant pursuant to s. 212.20(6)(d)7.c. ~~s.~~
1694 ~~212.20(6)(d)6.e.~~

1695 2. States the criteria that the certified applicant must
1696 meet in order to remain certified. These criteria must include a
1697 provision stating that the spring training franchise must
1698 reimburse the state for any funds received if the franchise does
1699 not comply with the terms of the contract. If bonds were issued
1700 to construct or renovate a facility for a spring training
1701 franchise, the required reimbursement must be equal to the total
1702 amount of state distributions expected to be paid from the date
1703 the franchise violates the agreement with the applicant through
1704 the final maturity of the bonds.

1705 3. States that the certified applicant is subject to
1706 decertification if the certified applicant fails to comply with
1707 this section or the agreement.

1708 4. States that the department may recover state incentive
1709 funds if the certified applicant is decertified.

1710 5. Specifies the information that the certified applicant
1711 must report to the department.

1712 6. Includes any provision deemed prudent by the department.

1713 (3) USE OF FUNDS.—

1714 (a) A certified applicant may use funds provided under s.
1715 212.20(6)(d)7.c. ~~s. 212.20(6)(d)6.e.~~ only to:

1716 1. Serve the public purpose of constructing or renovating a
1717 facility for a spring training franchise.

1718 2. Pay or pledge for the payment of debt service on, or to
1719 fund debt service reserve funds, arbitrage rebate obligations,
1720 or other amounts payable with respect thereto, bonds issued for
1721 the construction or renovation of such facility, or for the



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1722 reimbursement of such costs or the refinancing of bonds issued
1723 for such purposes.

1724 (c) The Department of Revenue may not distribute funds
1725 under s. 212.20(6)(d)7.c. ~~s. 212.20(6)(d)6.e.~~ until July 1,
1726 2016. Further, the Department of Revenue may not distribute
1727 funds to an applicant certified on or after July 1, 2013, until
1728 it receives notice from the department that:

1729 1. The certified applicant has encumbered funds under
1730 either subparagraph (a)1. or subparagraph (a)2.; and

1731 2. If applicable, any existing agreement with a spring
1732 training franchise for the use of a facility has expired.

1733 (d)1. All certified applicants shall place unexpended state
1734 funds received pursuant to s. 212.20(6)(d)7.c. ~~s.~~
1735 ~~212.20(6)(d)6.e.~~ in a trust fund or separate account for use
1736 only as authorized in this section.

1737 2. A certified applicant may request that the department
1738 notify the Department of Revenue to suspend further
1739 distributions of state funds made available under s.
1740 212.20(6)(d)7.c. ~~s. 212.20(6)(d)6.e.~~ for 12 months after
1741 expiration of an existing agreement with a spring training
1742 franchise to provide the certified applicant with an opportunity
1743 to enter into a new agreement with a spring training franchise,
1744 at which time the distributions shall resume.

1745 3. The expenditure of state funds distributed to an
1746 applicant certified after July 1, 2013, must begin within 48
1747 months after the initial receipt of the state funds. In
1748 addition, the construction or renovation of a spring training
1749 facility must be completed within 24 months after the project's
1750 commencement.



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1751 Section 39. Subsection (1) of section 443.191, Florida
1752 Statutes, is amended to read:
1753 443.191 Unemployment Compensation Trust Fund; establishment
1754 and control.—
1755 (1) There is established, as a separate trust fund apart
1756 from all other public funds of this state, an Unemployment
1757 Compensation Trust Fund, which shall be administered by the
1758 Department of Commerce exclusively for the purposes of this
1759 chapter. The fund must consist of all of the following:
1760 (a) All contributions and reimbursements collected under
1761 this chapter.~~†~~
1762 (b) Interest earned on any moneys in the fund.~~†~~
1763 (c) Any property or securities acquired through the use of
1764 moneys belonging to the fund.~~†~~
1765 (d) All earnings of these properties or securities.~~†~~
1766 (e) All money credited to this state's account in the
1767 federal Unemployment Compensation Trust Fund under 42 U.S.C. s.
1768 1103.~~†~~
1769 (f) All money collected for penalties imposed pursuant to
1770 s. 443.151(6) (a).~~†~~
1771 (g) Advances on the amount in the federal Unemployment
1772 Compensation Trust Fund credited to the state under 42 U.S.C. s.
1773 1321, as requested by the Governor or the Governor's designee.~~†~~
1774 ~~and~~
1775 (h) All money deposited in this account as a distribution
1776 pursuant to s. 212.20(6) (d) 7.e. ~~s. 212.20(6) (d) 6.e.~~
1777
1778 Except as otherwise provided in s. 443.1313(4), all moneys in
1779 the fund must be mingled and undivided.



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1780 Section 40. Section 571.26, Florida Statutes, is amended to
1781 read:

1782 571.26 Florida Agricultural Promotional Campaign Trust
1783 Fund.—There is hereby created the Florida Agricultural
1784 Promotional Campaign Trust Fund within the Department of
1785 Agriculture and Consumer Services to receive all moneys related
1786 to the Florida Agricultural Promotional Campaign. Moneys
1787 deposited in the trust fund shall be appropriated for the sole
1788 purpose of implementing the Florida Agricultural Promotional
1789 Campaign, except for money deposited in the trust fund pursuant
1790 to s. 212.20(6)(d)7.e. ~~s. 212.20(6)(d)6.e.~~, which shall be held
1791 separately and used solely for the purposes identified in s.
1792 571.265.

1793 Section 41. Subsection (2) of section 571.265, Florida
1794 Statutes, is amended to read:

1795 571.265 Promotion of Florida thoroughbred breeding and of
1796 thoroughbred racing at Florida thoroughbred tracks; distribution
1797 of funds.—

1798 (2) Funds deposited into the Florida Agricultural
1799 Promotional Campaign Trust Fund pursuant to s. 212.20(6)(d)7.e.
1800 ~~s. 212.20(6)(d)6.e.~~ shall be used by the department to encourage
1801 the agricultural activity of breeding thoroughbred racehorses in
1802 this state and to enhance thoroughbred racing conducted at
1803 thoroughbred tracks in this state as provided in this section.
1804 If the funds made available under this section are not fully
1805 used in any one fiscal year, any unused amounts shall be carried
1806 forward in the trust fund into future fiscal years and made
1807 available for distribution as provided in this section.

1808 Section 42. For the purpose of incorporating the amendment



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1809 made by this act to section 163.387, Florida Statutes, in a
1810 reference thereto, subsection (9) of section 259.042, Florida
1811 Statutes, is reenacted to read:

1812 259.042 Tax increment financing for conservation lands.—

1813 (9) The public bodies and taxing authorities listed in s.
1814 163.387(2)(c), school districts, and special districts that levy
1815 ad valorem taxes within a tax increment area are exempt from
1816 this section.

1817 Section 43. Effective October 1, 2026, for the purpose of
1818 incorporating the amendment made by this act to section 212.05,
1819 Florida Statutes, in a reference thereto, section 203.0011,
1820 Florida Statutes, is reenacted to read:

1821 203.0011 Combined rate for tax collected pursuant to ss.
1822 203.01(1)(b)4. and 212.05(1)(e)1.c.—In complying with the
1823 amendments to ss. 203.01 and 212.05, relating to the additional
1824 tax on electrical power or energy, made by this act, a seller of
1825 electrical power or energy may collect a combined rate of 6.95
1826 percent, which consists of the 4.35 percent and 2.6 percent
1827 required under ss. 212.05(1)(e)1.c. and 203.01(1)(b)4.,
1828 respectively, if the provider properly reflects the tax
1829 collected with respect to the two provisions as required in the
1830 return to the Department of Revenue.

1831 Section 44. Effective October 1, 2026, for the purpose of
1832 incorporating the amendment made by this act to section 212.05,
1833 Florida Statutes, in a reference thereto, section 212.05011,
1834 Florida Statutes, is reenacted to read:

1835 212.05011 Combined rate for tax collected pursuant to ss.
1836 203.01(1)(b)4. and 212.05(1)(e)1.c.—In complying with the
1837 amendments to ss. 203.01 and 212.05, relating to the additional



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1838 tax on electrical power or energy, made by this act, a seller of
1839 electrical power or energy may collect a combined rate of 6.95
1840 percent, which consists of the 4.35 percent and 2.6 percent
1841 required under ss. 212.05(1)(e)1.c. and 203.01(1)(b)4.,
1842 respectively, if the provider properly reflects the tax
1843 collected with respect to the two provisions as required in the
1844 return to the Department of Revenue.

1845 Section 45. For the purpose of incorporating the amendment
1846 made by this act to section 218.67, Florida Statutes, in a
1847 reference thereto, paragraph (c) of subsection (5) of section
1848 125.0104, Florida Statutes, is reenacted to read:

1849 125.0104 Tourist development tax; procedure for levying;
1850 authorized uses; referendum; enforcement.—

1851 (5) AUTHORIZED USES OF REVENUE.—

1852 (c) A county located adjacent to the Gulf of America or the
1853 Atlantic Ocean, except a county that receives revenue from taxes
1854 levied pursuant to s. 125.0108, which meets the following
1855 criteria may use up to 10 percent of the tax revenue received
1856 pursuant to this section to reimburse expenses incurred in
1857 providing public safety services, including emergency medical
1858 services as defined in s. 401.107(3), and law enforcement
1859 services, which are needed to address impacts related to
1860 increased tourism and visitors to an area. However, if taxes
1861 collected pursuant to this section are used to reimburse
1862 emergency medical services or public safety services for tourism
1863 or special events, the governing board of a county or
1864 municipality may not use such taxes to supplant the normal
1865 operating expenses of an emergency medical services department,
1866 a fire department, a sheriff's office, or a police department.



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1867 To receive reimbursement, the county must:

1868 1.a. Generate a minimum of \$10 million in annual proceeds
1869 from any tax, or any combination of taxes, authorized to be
1870 levied pursuant to this section;

1871 b. Have at least three municipalities; and

1872 c. Have an estimated population of less than 275,000,
1873 according to the most recent population estimate prepared
1874 pursuant to s. 186.901, excluding the inmate population; or

1875 2. Be a fiscally constrained county as described in s.
1876 218.67(1).

1877

1878 The board of county commissioners must by majority vote approve
1879 reimbursement made pursuant to this paragraph upon receipt of a
1880 recommendation from the tourist development council.

1881 Section 46. For the purpose of incorporating the amendment
1882 made by this act to section 218.67, Florida Statutes, in a
1883 reference thereto, subsection (3) of section 193.624, Florida
1884 Statutes, is reenacted to read:

1885 193.624 Assessment of renewable energy source devices.—

1886 (3) This section applies to the installation of a renewable
1887 energy source device installed on or after January 1, 2013, to
1888 new and existing residential real property. This section applies
1889 to a renewable energy source device installed on or after
1890 January 1, 2018, to all other real property, except when
1891 installed as part of a project planned for a location in a
1892 fiscally constrained county, as defined in s. 218.67(1), and for
1893 which an application for a comprehensive plan amendment or
1894 planned unit development zoning has been filed with the county
1895 on or before December 31, 2017.



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1896 Section 47. For the purpose of incorporating the amendment
1897 made by this act to section 218.67, Florida Statutes, in a
1898 reference thereto, subsection (2) of section 196.182, Florida
1899 Statutes, is reenacted to read:

1900 196.182 Exemption of renewable energy source devices.—

1901 (2) The exemption provided in this section does not apply
1902 to a renewable energy source device that is installed as part of
1903 a project planned for a location in a fiscally constrained
1904 county, as defined in s. 218.67(1), and for which an application
1905 for a comprehensive plan amendment or planned unit development
1906 zoning has been filed with the county on or before December 31,
1907 2017.

1908 Section 48. For the purpose of incorporating the amendment
1909 made by this act to section 218.67, Florida Statutes, in a
1910 reference thereto, subsection (1) of section 218.12, Florida
1911 Statutes, is reenacted to read:

1912 218.12 Appropriations to offset reductions in ad valorem
1913 tax revenue in fiscally constrained counties.—

1914 (1) Beginning in fiscal year 2008-2009, the Legislature
1915 shall appropriate moneys to offset the reductions in ad valorem
1916 tax revenue experienced by fiscally constrained counties, as
1917 defined in s. 218.67(1), which occur as a direct result of the
1918 implementation of revisions of Art. VII of the State
1919 Constitution approved in the special election held on January
1920 29, 2008. The moneys appropriated for this purpose shall be
1921 distributed in January of each fiscal year among the fiscally
1922 constrained counties based on each county's proportion of the
1923 total reduction in ad valorem tax revenue resulting from the
1924 implementation of the revision.



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1925 Section 49. For the purpose of incorporating the amendment
1926 made by this act to section 218.67, Florida Statutes, in a
1927 reference thereto, subsection (1) of section 218.125, Florida
1928 Statutes, is reenacted to read:

1929 218.125 Offset for tax loss associated with certain
1930 constitutional amendments affecting fiscally constrained
1931 counties.—

1932 (1) Beginning in the 2010-2011 fiscal year, the Legislature
1933 shall appropriate moneys to offset the reductions in ad valorem
1934 tax revenue experienced by fiscally constrained counties, as
1935 defined in s. 218.67(1), which occur as a direct result of the
1936 implementation of revisions of ss. 3(f) and 4(b), Art. VII of
1937 the State Constitution which were approved in the general
1938 election held in November 2008. The moneys appropriated for this
1939 purpose shall be distributed in January of each fiscal year
1940 among the fiscally constrained counties based on each county's
1941 proportion of the total reduction in ad valorem tax revenue
1942 resulting from the implementation of the revisions.

1943 Section 50. For the purpose of incorporating the amendment
1944 made by this act to section 218.67, Florida Statutes, in a
1945 reference thereto, subsection (1) of section 218.135, Florida
1946 Statutes, is reenacted to read:

1947 218.135 Offset for tax loss associated with reductions in
1948 value of certain citrus fruit packing and processing equipment.—

1949 (1) For the 2018-2019 fiscal year, the Legislature shall
1950 appropriate moneys to offset the reductions in ad valorem tax
1951 revenue experienced by fiscally constrained counties, as defined
1952 in s. 218.67(1), which occur as a direct result of the
1953 implementation of s. 193.4516. The moneys appropriated for this



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1954 purpose shall be distributed in January 2019 among the fiscally
1955 constrained counties based on each county's proportion of the
1956 total reduction in ad valorem tax revenue resulting from the
1957 implementation of s. 193.4516.

1958 Section 51. For the purpose of incorporating the amendment
1959 made by this act to section 218.67, Florida Statutes, in a
1960 reference thereto, subsection (1) of section 218.136, Florida
1961 Statutes, is reenacted to read:

1962 218.136 Offset for ad valorem revenue loss affecting
1963 fiscally constrained counties.—

1964 (1) Beginning in fiscal year 2025-2026, the Legislature
1965 shall appropriate moneys to offset the reductions in ad valorem
1966 tax revenue experienced by fiscally constrained counties, as
1967 defined in s. 218.67(1), which occur as a direct result of the
1968 implementation of revisions of s. 6(a), Art. VII of the State
1969 Constitution approved in the November 2024 general election. The
1970 moneys appropriated for this purpose shall be distributed in
1971 January of each fiscal year among the fiscally constrained
1972 counties based on each county's proportion of the total
1973 reduction in ad valorem tax revenue resulting from the
1974 implementation of the revision of s. 6(a), Art. VII of the State
1975 Constitution.

1976 Section 52. For the purpose of incorporating the amendment
1977 made by this act to section 218.67, Florida Statutes, in a
1978 reference thereto, paragraph (cc) of subsection (2) of section
1979 252.35, Florida Statutes, is reenacted to read:

1980 252.35 Emergency management powers; Division of Emergency
1981 Management.—

1982 (2) The division is responsible for carrying out the



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1983 provisions of ss. 252.31-252.90. In performing its duties, the
1984 division shall:

1985 (cc) Administer a revolving loan program for local
1986 government hazard mitigation projects.

1987 Section 53. For the purpose of incorporating the amendment
1988 made by this act to section 218.67, Florida Statutes, in a
1989 reference thereto, paragraph (b) of subsection (2) of section
1990 288.0655, Florida Statutes, is reenacted to read:

1991 288.0655 Rural Infrastructure Fund.—

1992 (2)(b) To facilitate access of rural communities and rural
1993 areas of opportunity as defined by the Rural Economic
1994 Development Initiative to infrastructure funding programs of the
1995 Federal Government, such as those offered by the United States
1996 Department of Agriculture and the United States Department of
1997 Commerce, and state programs, including those offered by Rural
1998 Economic Development Initiative agencies, and to facilitate
1999 local government or private infrastructure funding efforts, the
2000 department may award grants for up to 75 percent of the total
2001 infrastructure project cost, or up to 100 percent of the total
2002 infrastructure project cost for a project located in a rural
2003 community as defined in s. 288.0656(2) which is also located in
2004 a fiscally constrained county as defined in s. 218.67(1) or a
2005 rural area of opportunity as defined in s. 288.0656(2). Eligible
2006 uses of funds may include improving any inadequate
2007 infrastructure that has resulted in regulatory action that
2008 prohibits economic or community growth and reducing the costs to
2009 community users of proposed infrastructure improvements that
2010 exceed such costs in comparable communities. Eligible uses of
2011 funds include improvements to public infrastructure for



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2012 industrial or commercial sites and upgrades to or development of
2013 public tourism infrastructure. Authorized infrastructure may
2014 include the following public or public-private partnership
2015 facilities: storm water systems; telecommunications facilities;
2016 roads or other remedies to transportation impediments; nature-
2017 based tourism facilities; or other physical requirements
2018 necessary to facilitate tourism, trade, and economic development
2019 activities in the community. Authorized infrastructure may also
2020 include publicly or privately owned self-powered nature-based
2021 tourism facilities, publicly owned telecommunications
2022 facilities, and additions to the distribution facilities of the
2023 existing natural gas utility as defined in s. 366.04(3)(c), the
2024 existing electric utility as defined in s. 366.02, or the
2025 existing water or wastewater utility as defined in s.
2026 367.021(12), or any other existing water or wastewater facility,
2027 which owns a gas or electric distribution system or a water or
2028 wastewater system in this state when:

2029 1. A contribution-in-aid of construction is required to
2030 serve public or public-private partnership facilities under the
2031 tariffs of any natural gas, electric, water, or wastewater
2032 utility as defined herein; and

2033 2. Such utilities as defined herein are willing and able to
2034 provide such service.

2035 Section 54. For the purpose of incorporating the amendment
2036 made by this act to section 218.67, Florida Statutes, in a
2037 reference thereto, subsection (4) of section 288.102, Florida
2038 Statutes, is reenacted to read:

2039 288.102 Supply Chain Innovation Grant Program.—

2040 (4) A minimum of a one-to-one match of nonstate resources,



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2041 including local, federal, or private funds, to the state
2042 contribution is required. An award may not be made for a project
2043 that is receiving or using state funding from another state
2044 source or statutory program, including tax credits. The one-to-
2045 one match requirement is waived for a public entity located in a
2046 fiscally constrained county as defined in s. 218.67(1).

2047 Section 55. For the purpose of incorporating the amendment
2048 made by this act to section 218.67, Florida Statutes, in a
2049 reference thereto, paragraph (c) of subsection (4) of section
2050 339.2816, Florida Statutes, is reenacted to read:

2051 339.2816 Small County Road Assistance Program.—

2052 (4)

2053 (c) The following criteria must be used to prioritize road
2054 projects for funding under the program:

2055 1. The primary criterion is the physical condition of the
2056 road as measured by the department.

2057 2. As secondary criteria the department may consider:

2058 a. Whether a road is used as an evacuation route.

2059 b. Whether a road has high levels of agricultural travel.

2060 c. Whether a road is considered a major arterial route.

2061 d. Whether a road is considered a feeder road.

2062 e. Whether a road is located in a fiscally constrained
2063 county, as defined in s. 218.67(1).

2064 f. Other criteria related to the impact of a project on the
2065 public road system or on the state or local economy as
2066 determined by the department.

2067 Section 56. For the purpose of incorporating the amendment
2068 made by this act to section 218.67, Florida Statutes, in a
2069 reference thereto, paragraph (h) of subsection (16) of section



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2070 403.064, Florida Statutes, is reenacted to read:

2071 403.064 Reuse of reclaimed water.—

2072 (16) By November 1, 2021, domestic wastewater utilities
2073 that dispose of effluent, reclaimed water, or reuse water by
2074 surface water discharge shall submit to the department for
2075 review and approval a plan for eliminating nonbeneficial surface
2076 water discharge by January 1, 2032, subject to the requirements
2077 of this section. The plan must include the average gallons per
2078 day of effluent, reclaimed water, or reuse water that will no
2079 longer be discharged into surface waters and the date of such
2080 elimination, the average gallons per day of surface water
2081 discharge which will continue in accordance with the
2082 alternatives provided for in subparagraphs (a)2. and 3., and the
2083 level of treatment that the effluent, reclaimed water, or reuse
2084 water will receive before being discharged into a surface water
2085 by each alternative.

2086 (h) This subsection does not apply to any of the following:

2087 1. A domestic wastewater treatment facility that is located
2088 in a fiscally constrained county as described in s. 218.67(1).

2089 2. A domestic wastewater treatment facility that is located
2090 in a municipality that is entirely within a rural area of
2091 opportunity as designated pursuant to s. 288.0656.

2092 3. A domestic wastewater treatment facility that is located
2093 in a municipality that has less than \$10 million in total
2094 revenue, as determined by the municipality's most recent annual
2095 financial report submitted to the Department of Financial
2096 Services in accordance with s. 218.32.

2097 4. A domestic wastewater treatment facility that is
2098 operated by an operator of a mobile home park as defined in s.



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2099 723.003 and has a permitted capacity of less than 300,000
2100 gallons per day.

2101 Section 57. For the purpose of incorporating the amendments
2102 made by this act to section 218.67, Florida Statutes, in
2103 references thereto, paragraph (c) of subsection (6) of section
2104 403.0741, Florida Statutes, is reenacted to read:

2105 403.0741 Grease waste removal and disposal.—

2106 (6) REGULATION BY LOCAL GOVERNMENTS.—

2107 (c) Fiscally constrained counties as described in s.
2108 218.67(1) and small counties as defined in s. 339.2818(2) may
2109 opt out of the requirements of this section.

2110 Section 58. For the purpose of incorporating the amendment
2111 made by this act to section 218.67, Florida Statutes, in
2112 references thereto, subsections (2) and (3) of section 589.08,
2113 Florida Statutes, are reenacted to read:

2114 589.08 Land acquisition restrictions.—

2115 (2) The Florida Forest Service may receive, hold the
2116 custody of, and exercise the control of any lands, and set aside
2117 into a separate, distinct and inviolable fund, any proceeds
2118 derived from the sales of the products of such lands, the use
2119 thereof in any manner, or the sale of such lands save the 25
2120 percent of the proceeds to be paid into the State School Fund as
2121 provided by law. The Florida Forest Service may use and apply
2122 such funds for the acquisition, use, custody, management,
2123 development, or improvement of any lands vested in or subject to
2124 the control of the Florida Forest Service. After full payment
2125 has been made for the purchase of a state forest to the Federal
2126 Government or other grantor, 15 percent of the gross receipts
2127 from a state forest shall be paid to the fiscally constrained



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2128 county or counties, as described in s. 218.67(1), in which it is
2129 located in proportion to the acreage located in each county for
2130 use by the county or counties for school purposes.

2131 (3) The Florida Forest Service shall pay 15 percent of the
2132 gross receipts from the Goethe State Forest to each fiscally
2133 constrained county, as described in s. 218.67(1), in which a
2134 portion of the respective forest is located in proportion to the
2135 forest acreage located in such county. The funds must be equally
2136 divided between the board of county commissioners and the school
2137 board of each fiscally constrained county.

2138 Section 59. For the purpose of incorporating the amendment
2139 made by this act to section 218.67, Florida Statutes, in a
2140 reference thereto, paragraph (f) of subsection (1) of section
2141 1011.62, Florida Statutes, is reenacted to read:

2142 1011.62 Funds for operation of schools.—If the annual
2143 allocation from the Florida Education Finance Program to each
2144 district for operation of schools is not determined in the
2145 annual appropriations act or the substantive bill implementing
2146 the annual appropriations act, it shall be determined as
2147 follows:

2148 (1) COMPUTATION OF THE BASE FLORIDA EDUCATION FINANCE
2149 PROGRAM.—The following procedure shall be followed in
2150 determining the base Florida Education Finance Program funds for
2151 each district:

2152 (f) *Small district factor.*—An additional value per full-
2153 time equivalent student membership is provided to each school
2154 district with a full-time equivalent student membership of fewer
2155 than 20,000 full-time equivalent students which is in a fiscally
2156 constrained county as described in s. 218.67(1). The amount of



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2157 the additional value shall be specified in the General
2158 Appropriations Act.

2159 Section 60. Hunting, fishing, and camping sales tax
2160 holiday.-

2161 (1) The tax levied under chapter 212, Florida Statutes, may
2162 not be collected during the period from September 7, 2026,
2163 through December 31, 2026, on the retail sale of:

2164 (a) Ammunition, as defined in s. 790.001, Florida Statutes.

2165 (b) A firearm. For purposes of this section, the term
2166 "firearm" means a weapon capable of firing a missile and
2167 includes a pistol, rifle, or shotgun using an explosive charge
2168 as a propellant.

2169 (c) The following accessories used for firearms:

2170 1. Charging handles.

2171 2. Cleaning kits.

2172 3. Holsters.

2173 4. Pistol grips.

2174 5. Sights or optics.

2175 6. Stocks.

2176 (d) A bow. For purposes of this section, the term "bow"
2177 means a device consisting of flexible material having a string
2178 connecting its two ends, either indirectly by cables or pulleys
2179 or directly, for the purpose of discharging arrows; which
2180 propels arrows only by the energy stored by the drawing of the
2181 device; and which is handheld, hand-drawn, and hand-released.

2182 (e) A crossbow. For purposes of this section, the term
2183 "crossbow" means a device consisting of flexible material having
2184 a string connecting its two ends, either indirectly by cables or
2185 pulleys or directly, affixed to a stock for the purpose of



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2186 discharging quarrels, bolts, or arrows; which propels quarrels,
2187 bolts, or arrows only by the energy stored by the drawing of the
2188 device; and which uses a non-handheld locking mechanism to
2189 maintain the device in a drawn or ready-to-discharge condition.

2190 (f) The following accessories used for bows or crossbows:

2191 1. Arrows.

2192 2. Bolts.

2193 3. Quarrels.

2194 4. Quivers.

2195 5. Releases.

2196 6. Sights or optics.

2197 7. Wristguards.

2198 (g) Camping supplies. For purposes of this section, the
2199 term "camping supplies" means tents with a sales price of \$200
2200 or less; sleeping bags, portable hammocks, camping stoves, and
2201 collapsible camping chairs with a sales price of \$50 or less;
2202 and camping lanterns and flashlights with a sales price of \$30
2203 or less.

2204 (h) Fishing supplies. For purposes of this section, the
2205 term "fishing supplies" means rods and reels with a sales price
2206 of \$75 or less if sold individually, or \$150 or less if sold as
2207 a set; tackle boxes or bags with a sales price of \$30 or less;
2208 and bait or fishing tackle with a sales price of \$10 or less if
2209 sold individually, or \$20 or less if multiple items are sold
2210 together. The term does not include supplies used for commercial
2211 fishing purposes.

2212 (2) The Department of Revenue is authorized, and all
2213 conditions are deemed met, to adopt emergency rules pursuant to
2214 s. 120.54(4), Florida Statutes, for the purpose of implementing



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2215 this section.

2216 Section 61. The Department of Revenue is authorized, and
2217 all conditions are deemed met, to adopt emergency rules pursuant
2218 to s. 120.54(4), Florida Statutes, for the purpose of
2219 implementing provisions the amendments made to ss. 203.01,
2220 203.012, 212.04, 212.05, 212.08, 212.0516, and 288.062, Florida
2221 Statutes. Notwithstanding any other law, emergency rules adopted
2222 under this section are effective for 6 months after adoption and
2223 may be renewed during the pendency of procedures to adopt
2224 permanent rules addressing the subject of the emergency rules.

2225 Section 62. The Department of Commerce is authorized, and
2226 all conditions are deemed met, to adopt emergency rules pursuant
2227 to s. 120.54(4), Florida Statutes, for the purpose of
2228 implementing the amendments made to s. 288.062, Florida
2229 Statutes. Notwithstanding any other law, emergency rules adopted
2230 under this section are effective for 6 months after adoption and
2231 may be renewed during the pendency of procedures to adopt
2232 permanent rules addressing the subject of the emergency rules.

2233 Section 63. Except as otherwise provided in this act and
2234 except for this section, which shall take effect upon becoming a
2235 law, this act shall take effect July 1, 2026.

2236
2237 ===== T I T L E A M E N D M E N T =====

2238 And the title is amended as follows:

2239 Delete everything before the enacting clause
2240 and insert:

2241 A bill to be entitled
2242 An act relating to taxation; amending s. 72.011, F.S.;
2243 authorizing a taxpayer to claim interest under certain



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2244 circumstances; prohibiting a specified timeframe from
2245 being waived or tolled; providing construction and
2246 applicability; amending ss. 125.0168, 166.223, and
2247 189.052, F.S.; prohibiting counties, municipalities,
2248 and special districts, respectively, from levying
2249 certain special assessments against more than a
2250 specified square footage amount per recreational
2251 vehicle parking space or campsite; providing
2252 applicability; amending s. 163.387, F.S.; revising the
2253 list of public bodies or taxing authorities that are
2254 exempt from appropriating certain revenues to the
2255 redevelopment trust fund; amending s. 193.155, F.S.;
2256 providing that the transfer of certain property to a
2257 lineal descendant is not a change in ownership under
2258 certain conditions; requiring a lineal descendant to
2259 file proof of entitlement; deeming certain property
2260 abandoned; providing construction and applicability;
2261 prohibiting a taxpayer from being assessed certain
2262 penalties or interest under certain circumstances;
2263 providing that back taxes apply only under certain
2264 circumstances; amending s. 194.032, F.S.; revising the
2265 purposes for which value adjustment boards are
2266 required to meet; amending s. 196.011, F.S.;
2267 prohibiting a taxpayer from being assessed certain
2268 penalties or interest under certain circumstances;
2269 providing that back taxes apply only under certain
2270 circumstances; amending s. 196.031, F.S.; specifying
2271 that owners who inherit an interest in property are
2272 allowed a tax exemption up to a certain value;



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2273 providing applicability; amending s. 196.081, F.S.;

2274 revising a limitation on the amount of a tax exemption

2275 that a surviving spouse may transfer to a new

2276 residence; amending s. 196.173, F.S.; revising the

2277 list of military operations that qualify certain

2278 servicemembers for an ad valorem tax exemption;

2279 providing applicability; amending s. 196.1978, F.S.;

2280 revising a specified finding that a taxing authority

2281 must make in order to elect not to exempt certain

2282 property from certain ad valorem taxation; authorizing

2283 certain property owners in a multifamily project to

2284 apply for and continue to receive an exemption;

2285 providing applicability; specifying that certain

2286 ordinances are valid until a specified time; amending

2287 s. 200.065, F.S.; providing requirements for levying

2288 certain millage rates for certain taxing authorities;

2289 amending s. 202.18, F.S.; redirecting the transfer of

2290 certain communication services tax proceeds; amending

2291 s. 203.01, F.S.; specifying that a tax is imposed on

2292 gross receipts from utility services delivered to

2293 owners and operators of electric vehicle charging

2294 stations; specifying that the tax is not imposed in

2295 certain circumstances; providing an exception;

2296 specifying that certain owners or operators of

2297 electric vehicle charging stations are liable for a

2298 certain tax; requiring such owners or operators to

2299 register with the Department of Revenue to remit such

2300 tax; specifying the amount of such tax; specifying

2301 that distribution companies are relieved of the



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2302 responsibility of collecting taxes under certain
2303 circumstances; requiring the department to look to
2304 owners and operators of electric vehicle charging
2305 stations for the recovery of taxes; amending s.
2306 203.012, F.S.; revising the definition of the term
2307 "distribution company"; amending s. 212.04, F.S.;
2308 prohibiting taxes from being levied on admission to
2309 specified tournaments; providing for future
2310 expiration; amending s. 212.05, F.S.; providing that
2311 the sales tax rate on electrical power or energy
2312 includes provision of electric vehicle charging;
2313 creating s. 212.0516, F.S.; defining the term
2314 "electric vehicle charging station"; providing that
2315 the provision of electricity to a consumer at an
2316 electric vehicle charging station shall be considered
2317 the retail sale of electricity; specifying the sales
2318 tax rate; providing that certain purchases of
2319 electricity are for resale and include up to a certain
2320 percentage of electricity; specifying that certain
2321 taxes are in addition to certain taxes or fees;
2322 requiring that certain taxes be remitted in a
2323 specified manner; requiring certain recordkeeping for
2324 owners or operators of electric vehicle charging
2325 stations; requiring owners or operators of electric
2326 vehicle charging stations to furnish the seller of
2327 electricity with a specified affidavit and other
2328 information required by the department; providing
2329 civil penalties; specifying that the seller is
2330 relieved from the responsibility of collecting certain



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2331 taxes under certain circumstances; requiring the
2332 department to look solely to owners or operators for
2333 the recovery of taxes under certain circumstances;
2334 providing applicability and construction; authorizing
2335 the department to adopt rules; amending s. 212.08,
2336 F.S.; exempting sales of certain tangible personal
2337 property made to state university contractors from the
2338 sales and use tax under certain circumstances;
2339 specifying that the exemption inures to the state
2340 university at a specified time and only through a
2341 refund of paid taxes; requiring that such refund be
2342 made within a specified timeframe; requiring a state
2343 university to file a specified application at certain
2344 intervals to receive a refund; providing requirements
2345 for the application; requiring the Department of
2346 Revenue to adopt rules; requiring a state university
2347 to file the application under a specified oath;
2348 exempting certain liquefied petroleum gas tanks from
2349 sales and use tax; amending s. 212.20, F.S.; revising
2350 the distribution of sales and use tax revenue to
2351 include a transfer to fiscally constrained counties;
2352 amending s. 218.67, F.S.; revising the conditions
2353 required for a county to be considered a fiscally
2354 constrained county; authorizing certain eligible
2355 counties to receive an additional distribution of
2356 sales and use tax revenue; revising the list of
2357 sources that the department must use to determine the
2358 amount distributed to fiscally constrained counties;
2359 revising the factors for allocation of the



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2360 distribution of revenue to fiscally constrained
2361 counties; requiring that the computation and amount
2362 distributed be calculated using certain methods;
2363 requiring that fiscally constrained counties allocate
2364 such revenues for specified purposes; prohibiting such
2365 revenues from being used for a specified purpose;
2366 amending s. 288.062, F.S.; revising the certified tax
2367 credit amount for investor contributions in the Rural
2368 Community Investment Program; creating s. 377.816,
2369 F.S.; providing legislative findings; defining terms;
2370 prohibiting governmental entities from enacting or
2371 enforcing resolutions, ordinances, rules, codes, or
2372 policies to support a net zero policy; prohibiting
2373 governmental entities from using public funds in any
2374 manner that supports, implements, or advances certain
2375 net zero policies; prohibiting governmental entities
2376 from imposing any charge to advance a net zero policy;
2377 requiring each governmental entity to annually submit
2378 to the Department of Revenue a certain affidavit;
2379 prohibiting governmental entities from implementing,
2380 administering, or enforcing certain programs or
2381 joining organizations that have certain policies;
2382 providing construction; providing exceptions;
2383 providing applicability; amending s. 689.261, F.S.;
2384 defining the terms "listing platform" and "property";
2385 requiring that certain property listings include
2386 estimated ad valorem taxes; prohibiting the use of the
2387 current owner's ad valorem assessment or taxes to
2388 calculate the estimated ad valorem taxes under certain



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2389 circumstances; requiring that listing platforms
2390 calculate and display the estimated ad valorem taxes
2391 using specified methods; prohibiting listing platforms
2392 from displaying the current owner's ad valorem taxes
2393 if such ad valorem taxes are not estimated using a tax
2394 estimator or buyer payment calculator; requiring that
2395 listing platforms include a link to the county
2396 property appraiser's homepage and tax estimator;
2397 requiring the Department of Revenue to maintain on its
2398 website a table of links to each county's property
2399 appraiser's homepage and tax estimator; prohibiting
2400 the previous year's ad valorem taxes from being
2401 displayed as part of a property's historical tax
2402 information; providing immunity for a person for any
2403 inaccuracies in the estimated ad valorem taxes on a
2404 property listed on a listing platform; prohibiting
2405 printed listing materials from including specified
2406 information; requiring the department to develop a
2407 formula that may be used by listing platforms to
2408 calculate the estimated ad valorem taxes; requiring
2409 each county property appraiser to provide to the
2410 department any information needed to develop such
2411 formula; requiring the department, by a specified
2412 date, to annually publish on its website the formula
2413 and information collected; requiring the department to
2414 annually develop a countywide aggregate average
2415 millage rate for each county for use by listing
2416 platforms for a specified purpose; requiring the
2417 department to require each county property appraiser



2418 to provide to the department any information needed to
2419 develop such rate; requiring the department, by a
2420 specified date and annually thereafter, to publish on
2421 its website the countywide aggregate average millage
2422 rate for each county; authorizing the department to
2423 adopt rules; amending s. 1011.71, F.S.; revising the
2424 definition of the term "school operational purposes";
2425 providing applicability; amending ss. 125.01, 166.021,
2426 and 166.201, F.S.; conforming provisions to changes
2427 made by the act; amending ss. 212.205, 288.11621,
2428 288.11631, 443.191, 571.26, and 571.265, F.S.;
2429 conforming cross-references; reenacting s. 259.042(9),
2430 F.S., relating to tax increment financing for
2431 conservation lands, to incorporate the amendment made
2432 by this act to s. 163.387, F.S.; reenacting ss.
2433 203.0011 and 212.05011, F.S., relating to the combined
2434 rate for tax collected pursuant to certain provisions,
2435 to incorporate the amendments made by this act to s.
2436 212.05, F.S.; reenacting ss. 125.0104(5)(c),
2437 193.624(3), 196.182(2), 218.12(1), 218.125(1),
2438 218.135(1), 218.136(1), 252.35(2)(cc), 288.0655(2)(b),
2439 288.102(4), 339.2816(4)(c), 403.064(16)(h),
2440 403.0741(6)(c), 589.08(2) and (3), and 1011.62(1)(f),
2441 F.S., relating to authorized uses of tourist
2442 development tax revenue; applicability of assessments
2443 of renewable energy source devices; application of
2444 exemptions of renewable energy source devices;
2445 appropriations to offset reductions in ad valorem tax
2446 revenue in fiscally constrained counties; offset for



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2447 tax loss associated with certain constitutional
2448 amendments affecting fiscally constrained counties;
2449 offset for tax loss associated with reductions in
2450 value of certain citrus fruit packing and processing
2451 equipment; offset for ad valorem revenue loss
2452 affecting fiscally constrained counties; Division of
2453 Emergency Management powers; Rural Infrastructure
2454 Fund; one-to-one match requirement under the Supply
2455 Chain Innovation Grant Program; prioritization of road
2456 projects under the Small County Road Assistance
2457 Program; applicability of provisions related to reuse
2458 of reclaimed water; regulation of grease waste removal
2459 and disposal by local governments; land acquisition
2460 restrictions; and funds for operation of schools,
2461 respectively, to incorporate the amendment made to s.
2462 218.67, F.S., in references thereto; exempting from
2463 sales and use tax the retail sale of ammunition,
2464 firearms, certain firearm accessories, bows and
2465 crossbows, certain bow and crossbow accessories,
2466 camping supplies, and fishing supplies; defining
2467 terms; authorizing the department and the Department
2468 of Commerce to adopt emergency rules; specifying the
2469 timeframe in which such rules are effective;
2470 authorizing the renewal of such rules; providing
2471 effective dates.