

Amendment No.

CHAMBER ACTION

Senate

House

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The Conference Committee on HB 7031E offered the following:

Conference Committee Amendment (with title amendment)

Remove everything after the enacting clause and insert:

Section 1. Paragraph (c) of subsection (2) of section 163.387, Florida Statutes, is amended to read:

163.387 Redevelopment trust fund.—

(2)

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

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

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13 2. A special district for which the sole available source
14 of revenue the district has the authority to levy is ad valorem
15 taxes at the time an ordinance is adopted under this section.
16 However, revenues or aid that may be dispensed or appropriated
17 to a district as defined in s. 388.011 at the discretion of an
18 entity other than such district shall not be deemed available.

19 3. A library district, except a library district in a
20 jurisdiction where the community redevelopment agency had
21 validated bonds as of April 30, 1984.

22 4. A neighborhood improvement district created under the
23 Safe Neighborhoods Act.

24 5. A metropolitan transportation authority.

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

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

29 8. A special district created pursuant to s. 125.901.

30 **Section 2. Subsection (2) of section 192.091, Florida**
31 **Statutes, is amended to read:**

32 192.091 Commissions of property appraisers and tax
33 collectors.—

34 (2) The tax collectors of the several counties of the
35 state shall be entitled to receive, upon the amount of all real
36 and tangible personal property taxes and special assessments
37 collected and remitted, the following commissions:

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- 38 (a) On the county tax:
- 39 1. Ten percent on the first \$100,000;
- 40 2. Five percent on the next \$100,000;
- 41 3. Three percent on the balance up to the amount of taxes
- 42 collected and remitted on an assessed valuation of \$50 million;
- 43 and
- 44 4. Two percent on the balance.
- 45 (b) On collections on behalf of each taxing district and
- 46 special assessment district:
- 47 1.a. Three percent on the amount of taxes collected and
- 48 remitted on an assessed valuation of \$50 million; and
- 49 b. Two percent on the balance; and
- 50 2. Actual costs of collection, not to exceed 2 percent, on
- 51 the amount of special assessments collected and remitted.
- 52 (c) For the purposes of commissions pursuant to paragraph
- 53 (b) related to taxes collected on school millages defined in s.
- 54 200.001(3): ~~this subsection,~~
- 55 1. The commissions on the amount of taxes collected from
- 56 ~~the nonvoted school millages millage, and on the amount of~~
- 57 ~~additional taxes that would be collected for school districts if~~
- 58 ~~the exemptions applicable to homestead property for school~~
- 59 ~~district taxation were the same as exemptions applicable for all~~
- 60 ~~other ad valorem taxation,~~ shall be paid by the board of county
- 61 commissioners.

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62 2.a. The tax collector may waive the commission authorized
63 in paragraph (b) for voted school millages as described in s.
64 200.001(3)(c) and (e).

65 b. A waiver under this subparagraph must be communicated
66 to the board of county commissioners in writing no later than
67 March 1 for the fiscal year beginning October 1 of the calendar
68 year the waiver takes effect and shall remain in effect unless
69 rescinded in writing by the tax collector. Rescindment of a
70 waiver under this subparagraph must be communicated to the board
71 of county commissioners in writing no later than March 1 for the
72 fiscal year beginning October 1 of the calendar year the
73 rescindment takes effect.

74 c. For the 2026 calendar year only, the deadline for
75 communicating a waiver under subparagraph b. is September 1,
76 2026. This sub-subparagraph is repealed January 1, 2027.

77 **Section 3. Paragraphs (a) and (b) of subsection (8) of**
78 **section 193.155, Florida Statutes, are amended to read:**

79 193.155 Homestead assessments.—Homestead property shall be
80 assessed at just value as of January 1, 1994. Property receiving
81 the homestead exemption after January 1, 1994, shall be assessed
82 at just value as of January 1 of the year in which the property
83 receives the exemption unless the provisions of subsection (8)
84 apply.

85 (8) Property assessed under this section shall be assessed
86 at less than just value when the person who establishes a new

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87 homestead has received a homestead exemption as of January 1 of
88 any of the 3 immediately preceding years. For purposes of this
89 subsection, a husband and wife who owned and both permanently
90 resided on a previous homestead shall each be considered to have
91 received the homestead exemption even though only the husband or
92 the wife applied for the homestead exemption on the previous
93 homestead. The assessed value of the newly established homestead
94 shall be determined as provided in this subsection.

95 (a) If the just value of the new homestead as of January 1
96 is greater than or equal to the just value of the ~~immediate~~
97 prior homestead as of January 1 of the year in which the
98 ~~immediate~~ prior homestead was abandoned, the assessed value of
99 the new homestead shall be the just value of the new homestead
100 minus an amount equal to the lesser of \$500,000 or the
101 difference between the just value and the assessed value of the
102 ~~immediate~~ prior homestead as of January 1 of the year in which
103 the prior homestead was abandoned. Thereafter, the homestead
104 shall be assessed as provided in this section.

105 (b) If the just value of the new homestead as of January 1
106 is less than the just value of the ~~immediate~~ prior homestead as
107 of January 1 of the year in which the ~~immediate~~ prior homestead
108 was abandoned, the assessed value of the new homestead shall be
109 equal to the just value of the new homestead divided by the just
110 value of the ~~immediate~~ prior homestead and multiplied by the
111 assessed value of the ~~immediate~~ prior homestead. However, if the

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112 difference between the just value of the new homestead and the
113 assessed value of the new homestead calculated pursuant to this
114 paragraph is greater than \$500,000, the assessed value of the
115 new homestead shall be increased so that the difference between
116 the just value and the assessed value equals \$500,000.
117 Thereafter, the homestead shall be assessed as provided in this
118 section.

119 **Section 4.** The amendments made by this act to s. 193.155,
120 Florida Statutes, first apply to the 2027 ad valorem tax roll.

121 **Section 5. Subsection (5) of section 193.461, Florida**
122 **Statutes, is amended to read:**

123 193.461 Agricultural lands; classification and assessment;
124 mandated eradication or quarantine program; natural disasters.-

125 (5) For the purpose of this section, the term
126 "agricultural purposes" includes, but is not limited to,
127 horticulture; floriculture; viticulture; forestry; dairy;
128 livestock; poultry; bee; pisciculture, if the land is used
129 principally for the production of tropical fish; aquaculture as
130 defined in s. 597.0015; algaculture; sod farming; and all forms
131 of farm products as defined in s. 823.14(3) and farm production.
132 The term shall also include compost, as defined in s. 576.011,
133 derived entirely from agricultural activity and regulated
134 pursuant to s. 403.7043.

135 **Section 6.** The amendments made by this act to s. 193.461,
136 Florida Statutes, first apply to the 2027 property tax roll.

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137 **Section 7. Section 193.4616, Florida Statutes, is created**
138 **to read:**

139 193.4616 Agricultural lands used for packaging of fruits
140 and vegetables.-

141 (1) For purposes of this section, "packinghouse" means any
142 building, structure, or place where fruits or vegetables are
143 packed or otherwise prepared for market or shipment in fresh
144 form, if such building, structure, or place is located on, or
145 contiguous with, land with an agricultural classification.

146 (2) For purposes of the income methodology approach to
147 assessment of property used for agricultural purposes,
148 packinghouses and the land on which they are located, if used
149 exclusively for the processing of fruit or vegetable products
150 harvested from agricultural land that is owned by the owner of
151 the packinghouse, shall be considered a part of the average
152 yields per acre and shall have no separately assessable
153 contributory value.

154 (3) To qualify for assessment under this section, the land
155 on which the packinghouse is located and the land from which the
156 agricultural products are harvested must share common ownership,
157 either directly or through related and wholly owned
158 partnerships, associations, corporations, organizations, trusts,
159 or other legal entity or subsidiary formed for the purpose of
160 owning real property in this state.

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161 (4) In years in which proper application for agricultural
162 assessment has not been made, the property shall be assessed
163 under the provisions of s. 193.011.

164 **Section 8.** Section 193.4616, Florida Statutes, as created
165 by this act, shall first apply to the 2027 tax roll.

166 **Section 9. Section 193.626, Florida Statutes, is created**
167 **to read:**

168 193.626 Assessment of mobile home parks.-

169 (1) As used in this section, the terms "mobile home lot,"
170 "mobile home owner," "mobile home park," and "mobile home park
171 owner" have the same meaning as in s. 723.003.

172 (2) If, on January 1 of the taxable year, 75 percent of
173 the mobile home lots located in a mobile home park are subject
174 to written rental agreements for a term of at least 1 year and
175 if all ad valorem taxes levied on the property are required in
176 the written mobile home lot rental agreements to be passed
177 through, in proportionate shares, to the respective mobile home
178 owners pursuant to s. 723.031(5)(c), then such property shall be
179 assessed as follows:

180 (a) Beginning January 1, 2027, or January 1 of the year
181 following the year that the property qualifies for an assessment
182 limitation under this subsection, the property shall be assessed
183 using the most recent year's assessed value as the basis for any
184 change in assessment. Any change resulting from such assessment

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185 shall not exceed 3 percent of the assessed value of the property
186 for the most recent year.

187 (b) If the assessed value of the property as calculated
188 under paragraph (a) exceeds the just value, the assessed value
189 of the property shall be lowered to the just value of the
190 property.

191 (3) If, on January 1 of the taxable year, a property that
192 had been assessed pursuant to subsection (2) for the most recent
193 taxable year is no longer eligible for assessment under that
194 subsection, then such property shall be assessed pursuant to s.
195 193.1555(3) and (4). Any change in assessment in the first year
196 the property is assessed pursuant to s. 193.1555 shall use the
197 most recent year's assessed value under subsection (2) as the
198 basis for adjustment under s. 193.1555 and may not revert to
199 just value unless the property experiences a qualified
200 improvement or change of ownership or control as provided in s.
201 193.1555(5).

202 (4) If, after assessment under subsection (3), the
203 property meets the conditions for assessment pursuant to
204 subsection (2) on January 1 of a subsequent year, this section
205 shall apply beginning with such year, and the application of the
206 limitation in subsection (2) shall use the most recent year's
207 assessed value as the basis for adjustment.

208 (5) In order to have the property assessed under
209 subsection (2), the mobile home park owner must apply to the

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210 county property appraiser by March 1 of each year using a form
211 provided by the department. The form, which must include a sworn
212 statement attesting to the applicant's entitlement to assessment
213 under this section for the mobile home park, must also be
214 accompanied by documentation specified by rule of the department
215 sufficient to prove that the mobile home park met the
216 requirements of this section on January 1 of that year.

217 (6) It is declared to be the intent of the Legislature
218 that this section implements s. 6(c), Art. VII, State
219 Constitution, for purposes of providing ad valorem relief to
220 residents of mobile home parks.

221 (7) (a) The Department of Revenue is authorized, and all
222 conditions are deemed met, to adopt emergency rules pursuant to
223 s. 120.54(4) for the purpose of implementing this section.
224 Notwithstanding any other law, emergency rules adopted under
225 this section are effective for 6 months after adoption.

226 (b) This subsection is repealed June 30, 2028.

227 **Section 10.** The creation of s. 193.626, Florida Statutes,
228 by this act first applies to the 2027 ad valorem tax roll.

229 **Section 11. Effective January 1, 2027, paragraph (a) of**
230 **subsection (1) of section 194.032, Florida Statutes, is amended**
231 **to read:**

232 194.032 Hearing purposes; timetable.—

233 (1) (a) The value adjustment board shall meet not earlier
234 than 30 days and not later than 60 days after the mailing of the

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235 notice provided in s. 194.011(1); however, no board hearing
236 shall be held before approval of all or any part of the
237 assessment rolls by the Department of Revenue. The board shall
238 meet for the following purposes:

239 1. Hearing petitions relating to assessments filed
240 pursuant to s. 194.011(3).

241 2. Hearing complaints relating to homestead exemptions as
242 provided for under s. 196.151.

243 3. Hearing appeals from exemptions denied, or disputes
244 arising from exemptions granted, upon the filing of exemption
245 applications under s. 196.011.

246 4. Hearing appeals concerning ad valorem tax deferrals and
247 classifications.

248 5. Hearing appeals from determinations that a change of
249 ownership under s. 193.155(3), a change of ownership or control
250 under s. 193.1554(5) or s. 193.1555(5), or a qualifying
251 improvement under s. 193.1555(5) has occurred.

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

254 **Section 12. Subsection (6) of section 195.087, Florida**
255 **Statutes, is amended to read:**

256 195.087 Property appraisers and tax collectors to submit
257 budgets to Department of Revenue.—

258 (6) Each property appraiser and tax collector must post
259 their final approved budget, including all supporting schedules,

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260 on their official website within 30 days after adoption. Each
261 county's official website must have a link to the websites of
262 the property appraiser or tax collector where the final approved
263 budget is posted. If the property appraiser or tax collector
264 does not have an official website, the final approved budget,
265 including all supporting schedules, must be posted on the
266 county's official website.

267 **Section 13. Paragraph (a) of subsection (7) of section**
268 **196.011, Florida Statutes, is amended to read:**

269 196.011 Annual application required for exemption.—

270 (7) (a) Once an original application for tax exemption has
271 been granted, in each succeeding year on or before February 1,
272 the property appraiser shall mail a renewal application to the
273 applicant, and the property appraiser shall accept from each
274 such applicant a renewal application on a form prescribed by the
275 Department of Revenue. Such renewal application shall be
276 accepted as evidence of exemption by the property appraiser
277 unless he or she denies the application. Upon denial, the
278 property appraiser shall serve, on or before July 1 of each
279 year, a notice setting forth the grounds for denial on the
280 applicant by first-class mail. If additional information is
281 obtained after July 1, any notice of disapproval must be served
282 upon the applicant on or before the mailing of the notice of
283 proposed property taxes as provided in s. 200.069. Any applicant

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284 objecting to such denial may file a petition as provided for in
285 s. 194.011(3).

286 **Section 14. Section 196.015, Florida Statutes, is amended**
287 **to read:**

288 196.015 Permanent residency; factual determination by
289 property appraiser.—

290 (1) Intention to establish a permanent residence in this
291 state is a factual determination to be made, in the first
292 instance, by the property appraiser. Although any one factor is
293 not conclusive of the establishment or nonestablishment of
294 permanent residence, the following are relevant factors that may
295 be considered by the property appraiser in making his or her
296 determination as to the intent of a person claiming a homestead
297 exemption to establish a permanent residence in this state:

298 (a)~~(1)~~ A formal declaration of domicile by the applicant
299 recorded in the public records of the county in which the
300 exemption is being sought.

301 (b)~~(2)~~ Evidence of the location where the applicant's
302 dependent children are registered for school.

303 (c)~~(3)~~ The place of employment of the applicant.

304 (d)~~(4)~~ The previous permanent residency by the applicant
305 in a state other than Florida or in another country and the date
306 non-Florida residency was terminated.

307 (e)~~(5)~~ Proof of voter registration in this state with the
308 voter information card address of the applicant, or other

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309 official correspondence from the supervisor of elections
310 providing proof of voter registration, matching the address of
311 the physical location where the exemption is being sought.

312 ~~(f)(6)~~ A valid Florida driver license issued under s.
313 322.18 or a valid Florida identification card issued under s.
314 322.051 and evidence of relinquishment of driver licenses from
315 any other states.

316 ~~(g)(7)~~ Issuance of a Florida license tag on any motor
317 vehicle owned by the applicant.

318 ~~(h)(8)~~ The address as listed on federal income tax returns
319 filed by the applicant.

320 ~~(i)(9)~~ The location where the applicant's bank statements
321 and checking accounts are registered.

322 ~~(j)(10)~~ Proof of payment for utilities at the property for
323 which permanent residency is being claimed.

324 (2) For the purpose of this section:

325 (a) Valid military orders transferring a member of the
326 Armed Forces of the United States are sufficient to maintain
327 permanent residence for the member and his or her spouse.

328 (b) Documentation from the United States Government
329 providing the terms of appointment or employment that include
330 the direction or requirement for such individual to reside, be
331 stationed, or be deployed, outside the state are sufficient to
332 maintain the permanent residence for such individual and his or
333 her spouse.

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334 **Section 15. Subsection (2) of section 196.061, Florida**
335 **Statutes, is amended to read:**

336 196.061 Rental of homestead to constitute abandonment.—

337 (2) This section does not apply to:

338 (a) A member of the Armed Forces of the United States
339 whose service is the result of a mandatory obligation imposed by
340 the federal Selective Service Act or who volunteers for service
341 as a member of the Armed Forces of the United States. ~~Moreover,~~
342 ~~valid military orders transferring such member are sufficient to~~
343 ~~maintain permanent residence for the purpose of s. 196.015 for~~
344 ~~the member and his or her spouse.~~

345 (b) An individual who is appointed or employed on a full-
346 time basis by the United States Government as a diplomatic,
347 intelligence, consular, or foreign service officer and who, as a
348 result, is directed to reside or required to be stationed or
349 deployed outside of the state.

350 **Section 16. The amendments made by this act to ss. 196.015**
351 **and 196.061, Florida Statutes, operate retroactively to January**
352 **1, 2026, and first apply to the 2026 ad valorem tax roll.**

353 **Section 17. Section 196.151, Florida Statutes, is amended**
354 **to read:**

355 196.151 Homestead exemptions; approval, refusal,
356 hearings.—The property appraisers of the counties of the state
357 shall, as soon as practicable after March 1 of each current year
358 and on or before July 1 of that year, carefully consider all

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359 applications for tax exemptions that have been filed in their
360 respective offices on or before March 1 of that year. If, upon
361 investigation, the property appraiser finds that the applicant
362 is entitled to the tax exemption applied for under the law, he
363 or she shall make such entries upon the tax rolls of the county
364 as are necessary to allow the exemption to the applicant. If,
365 after due consideration, the property appraiser finds that the
366 applicant is not entitled under the law to the exemption asked
367 for, he or she shall immediately make out a notice of such
368 disapproval, giving his or her reasons therefor, a copy of which
369 notice must be served upon the applicant by the property
370 appraiser either by personal delivery or by registered mail to
371 the post office address given by the applicant. If additional
372 information is obtained after July 1, any notice of disapproval
373 must be served upon the applicant on or before the mailing of
374 the notice of proposed property taxes as provided in s. 200.069.
375 The applicant may appeal to the value adjustment board the
376 decision of the property appraiser refusing to allow the
377 exemption for which application was made, and the board shall
378 review the application and evidence presented to the property
379 appraiser upon which the applicant based the claim for exemption
380 and shall hear the applicant in person or by agent on behalf of
381 his or her right to such exemption. The value adjustment board
382 shall reverse the decision of the property appraiser in the
383 cause and grant exemption to the applicant if in its judgment

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384 the applicant is entitled thereto or shall affirm the decision
385 of the property appraiser. The action of the board is final in
386 the cause unless the applicant shall, within 15 days from the
387 date of refusal of the application by the board, file in the
388 circuit court of the county in which the homestead is situated a
389 proceeding against the property appraiser for a declaratory
390 judgment as is provided by chapter 86 or other appropriate
391 proceeding. The failure of the taxpayer to appear before the
392 property appraiser or value adjustment board or to file any
393 paper other than the application above provided does not
394 constitute any bar or defense to the proceedings.

395 **Section 18. Effective upon this act becoming a law,**
396 **paragraph (k) and paragraphs (m) through (r) of subsection (2)**
397 **of section 196.173, Florida Statutes, are amended, and**
398 **paragraphs (r) through (v) are added to that subsection, to**
399 **read:**

400 196.173 Exemption for deployed servicemembers.—

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

405 (k) Operation Atlantic Resolve/Atlantic Sentry, which
406 began in April 2014.

407 ~~(m) Operation Resolute Support, which began in January~~
408 ~~2015.~~

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409 (m)~~(n)~~ Operation Juniper Shield, which began in February
410 2007.

411 (n)~~(o)~~ Operation Pacific Eagle, which began in September
412 2017.

413 (o)~~(p)~~ Operation Martillo, which began in January 2012.

414 (p)~~(q)~~ Operation Enduring Freedom - Horn of Africa, which
415 began in January 2015.

416 (q)~~(r)~~ Operation European Assure, Deter and Reinforce,
417 formerly known as European Reassurance Initiative/European
418 Deterrence Initiative, which began in 2014.

419 (r) Operations in Israel and Gaza Strip's Mediterranean
420 Territorial Seas and Air Spaces, which began in March 2023.

421 (s) Operations in support of Pacific Deterrence
422 Initiative, which began in 2021.

423 (t) Operation Southern Spear, which began in 2025.

424 (u) Operation Sharp Sentry, which began in 2010.

425 (v) Operations by the Multinational Force and Observers,
426 which began in 1981.

427
428 The Department of Revenue shall notify all property appraisers
429 and tax collectors in this state of the designated military
430 operations.

431 **Section 19.** (1) The amendments made by this act to s.
432 196.173, Florida Statutes, first apply to the 2026 property tax
433 roll.

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434 (2) This section shall take effect upon this act becoming
435 a law.

436 **Section 20.** Application deadline for additional ad valorem
437 tax exemption for specified deployments.-

438 (1) Notwithstanding s. 196.173, Florida Statutes:

439 (a) For the 2026 ad valorem tax roll, the deadline for an
440 applicant to file an application with the property appraiser for
441 an additional ad valorem tax exemption under s. 196.173, Florida
442 Statutes, is August 1, 2026.

443 (b) For purposes of calculating the 2026 exemption for the
444 military operations added by this act, a servicemember may
445 include as days he or she was on a qualifying deployment in the
446 preceding calendar year the total number of days he or she was
447 on qualifying deployments during the 2023, 2024, and 2025
448 calendar years.

449 (2) If an application is not timely filed under subsection
450 (1), a property appraiser may grant the exemption if:

451 (a) The applicant files an application for the exemption
452 on or before the 25th day after the property appraiser mails the
453 notice required under s. 194.011(1), Florida Statutes;

454 (b) The applicant is qualified for the exemption; and

455 (c) The applicant produces sufficient evidence, as
456 determined by the property appraiser, which demonstrates that
457 the applicant was unable to apply for the exemption in a timely

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458 manner or otherwise demonstrates extenuating circumstances that
459 warrant granting the exemption.

460 (3) If the property appraiser denies an application under
461 subsection (2), the applicant may file, pursuant to s.
462 194.011(3), Florida Statutes, a petition with the value
463 adjustment board which requests that the exemption be granted.
464 Such petition must be filed on or before the 25th day after the
465 property appraiser mails the notice required under s.
466 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
467 Florida Statutes, the eligible servicemember is not required to
468 pay a filing fee for such petition. Upon reviewing the petition,
469 the value adjustment board may grant the exemption if the
470 applicant is qualified for the exemption and demonstrates
471 extenuating circumstances, as determined by the board, which
472 warrant granting the exemption.

473 (4) A servicemember may receive a refund of taxes paid for
474 the 2024 or 2025 tax year, or both, if he or she was on
475 qualifying deployments for military operations added by this act
476 for a total of more than 365 days during the 2023, 2024, and
477 2025 calendar years. The amount of the refund is equal to the
478 total taxes paid on the servicemember's homestead in 2024 and
479 2025 multiplied by the number of days in excess of 365 that the
480 servicemember was on qualifying deployments during the 2023,
481 2024, and 2025 calendar years, divided by 730.

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482 (5) This section shall take effect upon this act becoming
483 a law and applies to the 2026 ad valorem tax roll.

484 **Section 21. Paragraph (a) of subsection (5) of section**
485 **196.193, Florida Statutes, is amended to read:**

486 196.193 Exemption applications; review by property
487 appraiser.—

488 (5) (a) If the property appraiser determines that any
489 property claimed as wholly or partially exempt under this
490 section is not entitled to any exemption or is entitled to an
491 exemption to an extent other than that requested in the
492 application, he or she shall notify the person or organization
493 filing the application on such property of that determination in
494 writing on or before July 1 of the year for which the
495 application was filed. If additional information is obtained
496 after July 1, any notice of disapproval must be served upon the
497 applicant on or before the mailing of the notice of proposed
498 property taxes as provided in s. 200.069.

499 **Section 22. The amendments made by this act to ss.**
500 **196.011, 196.151, and 196.193, Florida Statutes, first apply to**
501 **the 2026 ad valorem tax roll.**

502 **Section 23. Paragraph (a) of subsection (5) of section**
503 **200.065, Florida Statutes, is amended to read:**

504 200.065 Method of fixing millage.—

505 (5) In each fiscal year:

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506 (a) The maximum millage rate that a county, municipality,
507 special district dependent to a county or municipality,
508 municipal service taxing unit, or independent special district
509 may levy is a rolled-back rate based on the amount of taxes
510 which would have been levied in the prior year if the maximum
511 millage rate had been applied, adjusted for change in per capita
512 Florida personal income, unless a higher rate was adopted, in
513 which case the maximum is the adopted rate. The maximum millage
514 rate applicable to a county authorized to levy a county public
515 hospital surtax under s. 212.055 and which did so in fiscal year
516 2007 shall exclude the revenues required to be contributed to
517 the county public general hospital in the current fiscal year
518 for the purposes of making the maximum millage rate calculation,
519 but shall be added back to the maximum millage rate allowed
520 after the roll back has been applied, the total of which shall
521 be considered the maximum millage rate for such a county for
522 purposes of this subsection. The revenue required to be
523 contributed to the county public general hospital for the
524 upcoming fiscal year shall be calculated as 11.873 percent times
525 the millage rate levied for countywide purposes in fiscal year
526 2007 times 95 percent of the preliminary tax roll for the
527 upcoming fiscal year. A higher rate may be adopted only under
528 the following conditions:

529 1. A rate of not more than 110 percent of the rolled-back
530 rate based on the previous year's maximum millage rate, adjusted

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531 for change in per capita Florida personal income, may be adopted
532 if approved by a two-thirds vote of the membership of the
533 governing body of the county, municipality, or independent
534 district; or

535 2. A rate in excess of 110 percent may be adopted if
536 approved by a unanimous vote of the membership of the governing
537 body of the county, municipality, or independent district or by
538 a three-fourths vote of the membership of the governing body if
539 the governing body has nine or more members, or if the rate is
540 approved by a referendum.

541 3. Any rate for a special district dependent to a county
542 or municipality or municipal service taxing unit, if no rate was
543 levied by such entity in the prior year, must be adopted by a
544 unanimous vote of the membership of the governing body of the
545 county or municipality, or by a three-fourths vote of the
546 membership of the governing body if the governing body has nine
547 or more members, or be approved by a referendum. Thereafter, the
548 maximum millage must be calculated as prescribed in
549 subparagraphs 1. and 2.

550
551 Any unit of government operating under a home rule charter
552 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
553 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
554 State Constitution, which is granted the authority in the State
555 Constitution to exercise all the powers conferred now or

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556 hereafter by general law upon municipalities and which exercises
557 such powers in the unincorporated area shall be recognized as a
558 municipality under this subsection. For a downtown development
559 authority established before the effective date of the State
560 Constitution which has a millage that must be approved by a
561 municipality, the governing body of that municipality shall be
562 considered the governing body of the downtown development
563 authority for purposes of this subsection.

564 **Section 24.** The amendment made by this act to s. 200.065,
565 Florida Statutes, is remedial and clarifying in nature.

566 **Section 25. Paragraph (a) of subsection (4) of section**
567 **201.15, Florida Statutes, is amended, and paragraphs (i) and (j)**
568 **are added to that subsection, to read:**

569 201.15 Distribution of taxes collected.—All taxes
570 collected under this chapter are hereby pledged and shall be
571 first made available to make payments when due on bonds issued
572 pursuant to s. 215.618 or s. 215.619, or any other bonds
573 authorized to be issued on a parity basis with such bonds. Such
574 pledge and availability for the payment of these bonds shall
575 have priority over any requirement for the payment of service
576 charges or costs of collection and enforcement under this
577 section. All taxes collected under this chapter, except taxes
578 distributed to the Land Acquisition Trust Fund pursuant to
579 subsections (1) and (2), are subject to the service charge
580 imposed in s. 215.20(1). Before distribution pursuant to this

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581 section, the Department of Revenue shall deduct amounts
582 necessary to pay the costs of the collection and enforcement of
583 the tax levied by this chapter. The costs and service charge may
584 not be levied against any portion of taxes pledged to debt
585 service on bonds to the extent that the costs and service charge
586 are required to pay any amounts relating to the bonds. All of
587 the costs of the collection and enforcement of the tax levied by
588 this chapter and service charge shall be available and
589 transferred to the extent necessary to pay debt service and any
590 other amounts payable with respect to bonds authorized before
591 January 1, 2017, secured by revenues distributed pursuant to
592 this section. All taxes remaining after deduction of costs shall
593 be distributed as follows:

594 (4) After the required distributions to the Land
595 Acquisition Trust Fund pursuant to subsections (1) and (2) and
596 deduction of the service charge imposed pursuant to s.
597 215.20(1), the remainder shall be distributed as follows:

598 (a) The lesser of 20.5453 percent of the remainder or
599 \$395.28 ~~\$360.08~~ million in each fiscal year shall be paid into
600 the State Treasury to the credit of the State Transportation
601 Trust Fund. Notwithstanding any other law, the amount credited
602 to the State Transportation Trust Fund shall be used for:

603 1. The Small County Outreach Program specified in s.
604 339.2818, in the amount of 16.9020 ~~13~~ percent of the funds;

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605 2. The Strategic Intermodal System specified in ss.
606 339.61, 339.62, 339.63, and 339.64, in the amount of 71.0540 ~~78~~
607 percent of the funds; and

608 3. The Transportation Regional Incentive Program specified
609 in s. 339.2819, in the amount of 8.1985 ~~9~~ percent of the funds.

610 4. The Small County Road Assistance Program specified in
611 s. 339.2816, in the amount of 3.8455 percent of the funds.

612 (i) A total of \$60 million in each fiscal year shall be
613 paid into the Water Protection and Sustainability Program Trust
614 Fund to be used to fund the C-51 Reservoir Project authorized in
615 s. 373.4598(9).

616 (j) A total of \$60 million in each fiscal year shall be
617 paid into the State Treasury to the credit of the State
618 Transportation Trust Fund, and notwithstanding any other law,
619 the amount credited to the State Transportation Trust Fund shall
620 be used for the Florida Rail Enterprise for the purpose
621 established in s. 341.303.

622 **Section 26. Paragraph (a) of subsection (2) of section**
623 **212.04, Florida Statutes, is amended to read:**

624 212.04 Admissions tax; rate, procedure, enforcement.—

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

626 1. Admissions to athletic or other events sponsored by
627 elementary schools, junior high schools, middle schools, high
628 schools, community colleges, public or private colleges and
629 universities, deaf and blind schools, facilities of the youth

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630 services programs of the Department of Children and Families,
631 and state correctional institutions if only student, faculty, or
632 inmate talent is used. However, this exemption does not apply to
633 admission to athletic events sponsored by a state university,
634 and the proceeds of the tax collected on such admissions shall
635 be retained and used by each institution to support women's
636 athletics as provided in s. 1006.71(2)(c).

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

642 3. Admission charges to an event sponsored by a
643 governmental entity, sports authority, or sports commission if
644 held in a convention hall, exhibition hall, auditorium, stadium,
645 theater, arena, civic center, performing arts center, or
646 publicly owned recreational facility and if 100 percent of the
647 risk of success or failure lies with the sponsor of the event
648 and 100 percent of the funds at risk for the event belong to the
649 sponsor, and student or faculty talent is not exclusively used.
650 As used in this subparagraph, the terms "sports authority" and
651 "sports commission" mean a nonprofit organization that is exempt
652 from federal income tax under s. 501(c)(3) of the Internal
653 Revenue Code and that contracts with a county or municipal

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

656 4. An admission paid by a student, or on the student's
657 behalf, to any required place of sport or recreation if the
658 student's participation in the sport or recreational activity is
659 required as a part of a program or activity sponsored by, and
660 under the jurisdiction of, the student's educational institution
661 if his or her attendance is as a participant and not as a
662 spectator.

663 5. Admissions to the National Football League championship
664 game or Pro Bowl; admissions to any semifinal game or
665 championship game of a national collegiate tournament;
666 admissions to a Major League Baseball, Major League Soccer,
667 National Basketball Association, or National Hockey League all-
668 star game; admissions to the Major League Baseball Home Run
669 Derby held before the Major League Baseball All-Star Game;
670 admissions to any FIFA World Cup match sanctioned by the
671 Fédération Internationale de Football Association (FIFA),
672 including any qualifying match held up to 12 months before the
673 FIFA World Cup matches; admissions to any Formula One Grand Prix
674 race sanctioned by the Fédération Internationale de
675 l'Automobile, including any qualifying or support races held at
676 the circuit up to 72 hours before the grand prix race;
677 admissions to the Daytona 500 sanctioned by the National
678 Association for Stock Car Auto Racing (NASCAR), including any

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679 qualifying or support races held at the same track up to 72
680 hours before the race; admissions to the NASCAR Cup Series
681 Championship Race, sanctioned by NASCAR, when held at the
682 Homestead-Miami Speedway, including any qualifying or support
683 races held at the same track up to 72 hours before the race; or
684 admissions to National Basketball Association all-star events
685 produced by the National Basketball Association and held at a
686 facility such as an arena, convention center, or municipal
687 facility.

688 6. A participation fee or sponsorship fee imposed by a
689 governmental entity as described in s. 212.08(6) for an athletic
690 or recreational program if the governmental entity by itself, or
691 in conjunction with an organization exempt under s. 501(c)(3) of
692 the Internal Revenue Code of 1954, as amended, sponsors,
693 administers, plans, supervises, directs, and controls the
694 athletic or recreational program.

695 7. Admissions to live theater, live opera, or live ballet
696 productions in this state which are sponsored by an organization
697 that has received a determination from the Internal Revenue
698 Service that the organization is exempt from federal income tax
699 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
700 amended, if the organization actively participates in planning
701 and conducting the event; is responsible for the safety and
702 success of the event; is organized for the purpose of sponsoring
703 live theater, live opera, or live ballet productions in this

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704 state; has more than 10,000 subscribing members and has among
705 the stated purposes in its charter the promotion of arts
706 education in the communities it serves; and will receive at
707 least 20 percent of the net profits, if any, of the events the
708 organization sponsors and will bear the risk of at least 20
709 percent of the losses, if any, from the events it sponsors if
710 the organization employs other persons as agents to provide
711 services in connection with a sponsored event. Before March 1 of
712 each year, such organization may apply to the department for a
713 certificate of exemption for admissions to such events sponsored
714 in this state by the organization during the immediately
715 following state fiscal year. The application must state the
716 total dollar amount of admissions receipts collected by the
717 organization or its agents from such events in this state
718 sponsored by the organization or its agents in the year
719 immediately preceding the year in which the organization applies
720 for the exemption. Such organization shall receive the exemption
721 only to the extent of \$1.5 million multiplied by the ratio that
722 such receipts bear to the total of such receipts of all
723 organizations applying for the exemption in such year; however,
724 such exemption granted to any organization may not exceed 6
725 percent of such admissions receipts collected by the
726 organization or its agents in the year immediately preceding the
727 year in which the organization applies for the exemption. Each
728 organization receiving the exemption shall report each month to

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729 the department the total admissions receipts collected from such
730 events sponsored by the organization during the preceding month
731 and shall remit to the department an amount equal to 6 percent
732 of such receipts reduced by any amount remaining under the
733 exemption. Tickets for such events sold by such organizations
734 may not reflect the tax otherwise imposed under this section.

735 8. Entry fees for participation in freshwater fishing
736 tournaments.

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

740 10. Admissions to any postseason collegiate football game
741 sanctioned by the National Collegiate Athletic Association.

742 11. Admissions to and membership fees for gun clubs. For
743 purposes of this subparagraph, the term "gun club" means an
744 organization whose primary purpose is to offer its members
745 access to one or more shooting ranges for target or skeet
746 shooting.

747 12. Fees for admission to state parks, including annual
748 entrance passes.

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

752 **Section 27. Paragraph (a) of subsection (6), paragraph**
753 **(bbbb) of subsection (7), and paragraph (a) of subsection (20)**

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754 **of section 212.08, Florida Statutes, are amended, and paragraph**
755 **(e) is added to subsection (6) and subsection (21) is added to**
756 **that section, to read:**

757 212.08 Sales, rental, use, consumption, distribution, and
758 storage tax; specified exemptions.—The sale at retail, the
759 rental, the use, the consumption, the distribution, and the
760 storage to be used or consumed in this state of the following
761 are hereby specifically exempt from the tax imposed by this
762 chapter.

763 (6) EXEMPTIONS; POLITICAL SUBDIVISIONS.—

764 (a) There are also exempt from the tax imposed by this
765 chapter sales made to the United States Government, a state, or
766 any county, municipality, or political subdivision of a state
767 when payment is made directly to the dealer by the governmental
768 entity, except when a state university or Florida College System
769 institution elects to use the procedures under paragraph (e).

770 This exemption shall not inure to any transaction otherwise
771 taxable under this chapter when payment is made by a government
772 employee by any means, including, but not limited to, cash,
773 check, or credit card when that employee is subsequently
774 reimbursed by the governmental entity. This exemption does not
775 include sales, rental, use, consumption, or storage for use in
776 any political subdivision or municipality in this state of
777 machines and equipment and parts and accessories therefor used
778 in the generation, transmission, or distribution of electrical

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779 energy by systems owned and operated by a political subdivision
780 in this state for transmission or distribution expansion.
781 Likewise exempt are charges for services rendered by radio and
782 television stations, including line charges, talent fees, or
783 license fees and charges for films, videotapes, and
784 transcriptions used in producing radio or television broadcasts.
785 The exemption provided in this subsection does not include
786 sales, rental, use, consumption, or storage for use in any
787 political subdivision or municipality in this state of machines
788 and equipment and parts and accessories therefor used in
789 providing two-way telecommunications services to the public for
790 hire by the use of a telecommunications facility, as defined in
791 s. 364.02(14), and for which a certificate is required under
792 chapter 364, which facility is owned and operated by any county,
793 municipality, or other political subdivision of the state. Any
794 immunity of any political subdivision of the state or other
795 entity of local government from taxation of the property used to
796 provide telecommunication services that is taxed as a result of
797 this section is hereby waived. However, the exemption provided
798 in this subsection includes transactions taxable under this
799 chapter which are for use by the operator of a public-use
800 airport, as defined in s. 332.004, in providing such
801 telecommunications services for the airport or its tenants,
802 concessionaires, or licensees, or which are for use by a public
803 hospital for the provision of such telecommunications services.

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804 (e)1. Sales of tangible personal property made to
805 contractors employed directly to or as agents of a state
806 university as identified by s. 1000.21(9) or a Florida College
807 System institution as identified in s. 1000.21(5) are exempt
808 from the tax imposed by this chapter when such tangible personal
809 property goes into or becomes part of public works owned such
810 state university or Florida College System institution. This
811 exemption inures to the state university or Florida College
812 System institution at the time the tangible personal property is
813 installed or becomes part of the public works, but only through
814 a refund of previously paid taxes. Such refund shall be made
815 within 30 days of formal approval by the department of the
816 taxpayer's application.

817 2. To receive a refund pursuant to this paragraph, a state
818 university or Florida College System institution must file an
819 application with the department on a quarterly basis. The
820 application must include:

821 a. The name and address of the state university or Florida
822 College System institution claiming the refund.

823 b. The identity of the state university or Florida College
824 System institution public works project or projects.

825 c. The name and address of each contractor who
826 manufactured or purchased tangible personal property for
827 installation in the public works project or projects for which a
828 refund of tax paid is being requested.

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829 d. A copy of the state university's or Florida College
830 System institution's exemption certificate.

831 e. The total amount of the requested refund of tax paid
832 including copies of each invoice evidencing the purchase of
833 tangible personal property that was installed or became a part
834 of the public works project or projects and the payment of tax
835 on such tangible personal property.

836 3. In addition to rules adopted pursuant to paragraph (c),
837 the department shall adopt rules governing the manner and form
838 of refund applications and may establish guidelines as to the
839 requisites for an affirmative showing of qualification for
840 exemption and refund of tax under this paragraph. The state
841 university or Florida College System institution must file the
842 refund application under oath affirming that it will comply with
843 the requirements of this paragraph and the rules adopted
844 hereunder in order to qualify for the exemption and that it
845 acknowledges its liability for any tax, penalty, or interest for
846 tax refunded to the state university or Florida College System
847 institution that was later determined by the department to be
848 owed on such transactions.

849 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
850 entity by this chapter do not inure to any transaction that is
851 otherwise taxable under this chapter when payment is made by a
852 representative or employee of the entity by any means,
853 including, but not limited to, cash, check, or credit card, even

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854 when that representative or employee is subsequently reimbursed
855 by the entity. In addition, exemptions provided to any entity by
856 this subsection do not inure to any transaction that is
857 otherwise taxable under this chapter unless the entity has
858 obtained a sales tax exemption certificate from the department
859 or the entity obtains or provides other documentation as
860 required by the department. Eligible purchases or leases made
861 with such a certificate must be in strict compliance with this
862 subsection and departmental rules, and any person who makes an
863 exempt purchase with a certificate that is not in strict
864 compliance with this subsection and the rules is liable for and
865 shall pay the tax. The department may adopt rules to administer
866 this subsection.

867 (bbbb) Portable gas cans.—Portable gas or diesel fuel cans
868 with a capacity of 5 gallons or less and propane tanks with a
869 capacity of 20 lbs. or less are exempt from the tax imposed by
870 this chapter.

871 (20) ANNUAL BACK-TO-SCHOOL SALES TAX HOLIDAY.—

872 (a) The tax imposed by this chapter may not be collected
873 on sales made from July 20 through August 20 ~~during the month of~~
874 ~~August~~ on the following items:

875 1. Clothing, wallets, or bags, including handbags,
876 backpacks, fanny packs, and diaper bags, but excluding
877 briefcases, suitcases, and other garment bags, having a sales

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878 price of \$100 or less per item. As used in this subparagraph,
879 the term "clothing" means:

880 a. Any article of wearing apparel intended to be worn on
881 or about the human body, excluding watches, watchbands, jewelry,
882 umbrellas, and handkerchiefs; and

883 b. All footwear, excluding skis, swim fins, roller blades,
884 and skates.

885 2. School supplies having a sales price of \$50 or less per
886 item. As used in this subparagraph, the term "school supplies"
887 means pens, pencils, erasers, crayons, notebooks, notebook
888 filler paper, legal pads, binders, lunch boxes, construction
889 paper, markers, folders, poster board, composition books, poster
890 paper, scissors, cellophane tape, glue or paste, rulers,
891 computer disks, staplers and staples used to secure paper
892 products, protractors, and compasses.

893 3. Learning aids and jigsaw puzzles having a sales price
894 of \$30 or less. As used in this subparagraph, the term "learning
895 aids" means flashcards or other learning cards, matching or
896 other memory games, puzzle books and search-and-find books,
897 interactive or electronic books and toys intended to teach
898 reading or math skills, and stacking or nesting blocks or sets.

899 4. Personal computers or personal computer-related
900 accessories purchased for noncommercial home or personal use
901 having a sale price of \$1,500 or less. As used in this
902 subparagraph, the term:

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903 a. "Personal computer-related accessories" includes
904 keyboards, mice, personal digital assistants, monitors, other
905 peripheral devices, modems, routers, and nonrecreational
906 software, regardless of whether the accessories are used in
907 association with a personal computer base unit. The term does
908 not include furniture or systems, devices, software, monitors
909 with a television tuner, or peripherals that are designed or
910 intended primarily for recreational use.

911 b. "Personal computers" includes electronic book readers,
912 calculators, laptops, desktops, handhelds, tablets, or tower
913 computers. The term does not include cellular telephones, video
914 game consoles, digital media receivers, or devices that are not
915 primarily designed to process data.

916 (21) HOME HARDENING PRODUCTS; SALES TAX REFUND.—

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

918 1. "Eligible residential property" means a residential
919 property with a site-built dwelling for which a homestead
920 exemption has been granted under s. 196.031 and which has a just
921 value of \$700,000 or less.

922 2. "Glazing system" or "door system" includes a window or
923 door frame, respectively, and the attachment hardware used for
924 installation of such frame, when such frame and attachment
925 hardware are purchased as part of the same sale, with the intent
926 to install it in compliance with prescribed engineering
927 requirements.

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928 3. "Home hardening product" means an impact-resistant
929 door, an impact-resistant garage door, or an impact-resistant
930 window.

931 4. "Impact-resistant door" means an exterior door system
932 designed to resist wind and wind-borne debris forces which is
933 rated for impact resistance and wind pressure in accordance with
934 any of the following most recent sets of test methods,
935 standards, and specifications:

936 a. ASTM International E1886 and E1996;

937 b. American Architectural Manufacturers Association 506;

938 or

939 c. Florida Building Code Testing Application Standard TAS
940 201, TAS 202, and TAS 203.

941 5. "Impact-resistant garage door" means a garage door
942 system designed to resist wind and wind-borne debris forces
943 which is rated for impact resistance and wind pressure in
944 accordance with any of the following most recent sets of test
945 methods, standards, and specifications:

946 a. ASTM International E1886 and E1996;

947 b. American Architectural Manufacturers Association 506;

948 c. Florida Building Code Testing Application Standard TAS
949 201, TAS 202, TAS 203; or

950 d. ANSI/DASMA 115.

951 6. "Impact-resistant window" means a window that is
952 laminated or has been treated with a polycarbonate glazing

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953 system designed to resist wind and wind-borne debris forces
954 which is rated for impact resistance and wind pressure in
955 accordance with any of the following most recent sets of test
956 methods, standards, and specifications:

957 a. ASTM International E1886 and E1996;

958 b. American Architectural Manufacturers Association 506;

959 or

960 c. Florida Building Code Testing Application Standard TAS
961 201, TAS 202, and TAS 203.

962 7. "Owner" means a person who holds the legal title to an
963 eligible residential property.

964 8. "Purchase period" means retail purchases made during
965 the period of July 1, 2026, through June 30, 2029.

966 9. "Site-built dwelling" means a dwelling constructed at
967 its permanent location. The term does not include mobile homes,
968 manufactured homes, trailers, or any home or trailer that may be
969 titled or registered in accordance with chapter 319 or chapter
970 320.

971 (b) Home hardening products used on eligible residential
972 property are exempt from the tax imposed by this chapter upon an
973 affirmative showing to the satisfaction of the department that
974 the requirements of this subsection have been met, in an amount
975 up to \$500 per eligible residential property for purchases made
976 during the purchase period. This exemption inures to the owner
977 through a refund of previously paid taxes. To be eligible to

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978 receive a refund, an owner must submit an application to the
979 department on a form approved by the department which includes
980 all of the following:

981 1. The name and address of the owner claiming the refund.

982 2. The address of the eligible residential property for
983 which a refund of previously paid taxes is being sought.

984 3. A sworn statement, submitted under penalty of perjury,
985 from the owner which specifies the actual cost of the exempt
986 home hardening products, and the amount of sales tax paid in
987 this state on the exempt home hardening products, and which
988 states that the property is an eligible residential property,
989 and that the home hardening products have been installed in the
990 eligible residential property. Copies of receipts evidencing
991 payment of sales tax must be attached to the form.

992 (c) The owner may submit an application for only one
993 eligible residential property.

994 (d) The owner must submit the refund application to the
995 department between July 1, 2026, and September 30, 2029. Within
996 30 business days after receipt of the refund application, the
997 department must determine if the application meets the
998 requirements of this section. The department must issue a refund
999 within 30 business days after the application is formally
1000 approved.

1001 (e) The department is authorized, and all conditions are
1002 deemed met, to adopt emergency rules pursuant to s. 120.54(4) to

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1003 implement the provisions of this subsection. Emergency rules
1004 adopted under this subsection are exempt from s. 120.54(4)(c)
1005 and shall remain in effect until the expiration or repeal of
1006 this subsection, or until repeal of the emergency rule by the
1007 Department of Revenue pursuant to s. 120.54(4)(j), whichever
1008 occurs first.

1009 (f) This subsection is repealed June 30, 2030.

1010 **Section 28. Paragraph (d) of subsection (1) of section**
1011 **212.1832, Florida Statutes, is amended to read:**

1012 212.1832 Credit for contributions to eligible nonprofit
1013 scholarship-funding organizations.—

1014 (1) As used in this section, the term:

1015 (d) "Motor vehicle" has the same meaning as in s.
1016 320.01(1)(a), but does not include a heavy truck with a net
1017 vehicle weight of 8,000 pounds or more, truck tractor, trailer,
1018 or motorcycle. For purposes of this section, a motor vehicle
1019 includes a heavy truck with a net vehicle weight less than 8,000
1020 pounds.

1021 **Section 29. Effective January 1, 2027, section 213.255,**
1022 **Florida Statutes, is amended to read:**

1023 213.255 Interest.—Interest shall be paid on overpayments
1024 of taxes, payment of taxes not due, or taxes paid in error,
1025 subject to the following conditions:

1026 (1) A refund application must be filed with the department
1027 within the time specified by s. 215.26.

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1028 (2) ~~A refund application shall not be processed until it~~
1029 ~~is determined complete.~~ A refund application is complete if it
1030 is filed on a permitted form and contains:

1031 (a) The taxpayer's name, address, identifying number, and
1032 signature.

1033 (b) Sufficient information, whether on the application or
1034 attachments, to permit mathematical verification of the amount
1035 of the refund.

1036 (c) The amount claimed.

1037 (d) The specific grounds upon which the refund is claimed.

1038 (e) The taxable years or periods involved.

1039 (3) Within 30 days after receipt of the refund
1040 application, the department shall examine the application and
1041 notify the applicant of any apparent errors or omissions and
1042 request any additional information the department is permitted
1043 by law to require. However, if the department does not notify an
1044 applicant of any errors or omissions or request additional
1045 information within 30 days after receiving the application,
1046 interest must be calculated pursuant to subsection (4). If the
1047 department does not receive the requested information or, after
1048 receiving additional information, determines that the
1049 application does not contain sufficient information to evaluate
1050 the claim, the department may deny the application ~~An~~
1051 ~~application shall be considered complete upon receipt of all~~
1052 ~~requested information and correction of any error or omission~~

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1053 ~~for which the applicant was timely notified, or when the time~~
1054 ~~for such notification has expired, whichever is later.~~

1055 (4) ~~Interest shall not commence until 90 days after a~~
1056 ~~complete refund application has been filed and~~ If the amount of
1057 overpayment has not been refunded to the taxpayer or applied as
1058 a credit to the taxpayer's account, interest shall begin to
1059 accrue on the 91st day following the postmark date of the refund
1060 application or, if submitted electronically, the 91st day
1061 following the electronic submission of the refund application.
1062 If a refund application is sent by mail and is delivered to the
1063 department with no postmark date, interest shall begin to accrue
1064 on the 91st day following receipt by the department. However, if
1065 there is a prohibition against refunding a tax overpayment
1066 before the first day of the state fiscal year, interest on the
1067 tax overpayment ~~shall~~ may not commence until August 1 of the
1068 year the tax was due. If the department and the taxpayer
1069 mutually agree that an audit or verification is necessary in
1070 order to determine the taxpayer's entitlement to the refund,
1071 interest may ~~shall~~ not commence until the audit or verification
1072 of the claim is final.

1073 (5) Notwithstanding subsection (4), if an applicant
1074 challenges a denial of refund, and during any informal review or
1075 administrative or judicial proceeding provides additional
1076 information to substantiate the refund claim, interest shall

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1077 begin to accrue on the 91st day following the day the additional
1078 information was provided.

1079 (6)-(5) If a tax is adjudicated unconstitutional and
1080 refunds are ordered by the court, interest may ~~shall~~ not
1081 commence on complete applications until 90 days after the
1082 adjudication becomes final and unappealable or 90 days after a
1083 ~~complete~~ refund application has been filed, whichever is later.

1084 (7)-(6) Interest shall be paid until a date determined by
1085 the department which shall be no more than 7 days prior to the
1086 date of the issuance of the refund warrant by the Chief
1087 Financial Officer.

1088 (8)-(7) If the department intends to pay a refund claim
1089 prior to completion of an audit, the department may condition
1090 its payment of the refund claim upon the person filing a cash
1091 bond or surety bond in the amount of the refund claimed or
1092 making such other security arrangements satisfactory to protect
1093 the state's interests. The department may impose this condition
1094 only when it has reasonable cause to believe that it could not
1095 recover the amount of any refund paid in error from the person
1096 claiming the refund. The cash or surety bond shall be endorsed
1097 by a surety company authorized to do business in this state and
1098 shall be conditioned upon payment in full of the amount of any
1099 refund paid in error for any reason. The department shall
1100 provide a written notice of its determination that a cash or
1101 surety bond is required as a condition of payment prior to

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1102 audit, in which event interest shall not commence until the
1103 person filing the claim satisfies this requirement. Such bond
1104 shall remain in place while the department retains a right
1105 pursuant to s. 95.091(3) to audit the refund claim. Upon
1106 completion of an audit of the claim, the department shall agree
1107 to a reduction in the bond amount equal to the portion of the
1108 refund claim approved by the department.

1109 ~~(9)-(8)~~ Nothing in this section is intended to alter the
1110 department's right to audit or verify refund claims either
1111 before or after they are paid.

1112 ~~(10)-(9)~~ In the event that the department pays a refund
1113 claim that is later determined to have been paid in error, the
1114 person to whom the refund was paid shall be assessed interest on
1115 the amount of the erroneous refund payment, commencing with the
1116 date of the erroneous payment and continuing until the erroneous
1117 payment amount is repaid to the department. If the department
1118 determines that the erroneous refund claim was not due to
1119 reasonable cause, there shall be added a penalty in the amount
1120 of 10 percent of the erroneously refunded tax. If the department
1121 determines that the erroneous refund claim was due to fraud,
1122 there shall be added a penalty in the amount of 100 percent of
1123 the erroneously refunded tax.

1124 ~~(10) The provisions of this section shall apply with~~
1125 ~~regard to refund claims filed on or after January 1, 2000, and~~
1126 ~~beginning July 1, 2000, shall apply with regard to any then-~~

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1127 ~~pending refund claims that were filed with the department prior~~
1128 ~~to January 1, 2000.~~

1129 (11) The department is authorized to adopt such rules, not
1130 inconsistent with the provisions of this section, as are
1131 necessary for the implementation of this section including, but
1132 not limited to, rules establishing the information necessary for
1133 a complete refund application, the procedures for denying an
1134 incomplete application, and the standards and guidelines to be
1135 applied in determining when to require a bond under the
1136 provisions of subsection (8) (7). All notices issued by the
1137 department regarding the approval or denial of a refund claim
1138 shall, if applicable, state the amount of interest to be paid on
1139 the refund and the date upon which the accrual of such interest
1140 began.

1141 **Section 30.** The amendments made by this act to s. 213.255,
1142 Florida Statutes, first apply to refund claims filed on or after
1143 January 1, 2027.

1144 **Section 31. For the purpose of incorporating the amendment**
1145 **made by this act to section 163.387, Florida Statutes, in a**
1146 **reference thereto, Subsection (9) of section 259.042, Florida**
1147 **Statutes, is reenacted to read:**

1148 259.042 Tax increment financing for conservation lands.—

1149 (9) The public bodies and taxing authorities listed in s.
1150 163.387(2)(c), school districts, and special districts that levy

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1151 ad valorem taxes within a tax increment area are exempt from
1152 this section.

1153 **Section 32. Subsection (3) of section 339.2816, Florida**
1154 **Statutes, is amended to read:**

1155 339.2816 Small County Road Assistance Program.—

1156 (3) Beginning with fiscal year 2026-2027, at least \$40.2
1157 ~~1999-2000 until fiscal year 2009-2010, and beginning again with~~
1158 ~~fiscal year 2012-2013, up to \$25 million annually from the State~~
1159 ~~Transportation Trust Fund, including any revenues distributed~~
1160 ~~pursuant to s. 201.15, must~~ may be used for the purposes of
1161 funding the Small County Road Assistance Program as described in
1162 this section.

1163 **Section 33. Subsections (3) through (8) of section**
1164 **339.2818, Florida Statutes, are amended to read:**

1165 339.2818 Small County Outreach Program.—

1166 ~~(3) Funds allocated under this program, pursuant to s. 4,~~
1167 ~~ch. 2000-257, Laws of Florida, are in addition to any funds~~
1168 ~~provided pursuant to s. 339.2816, for the Small County Road~~
1169 ~~Assistance Program.~~

1170 (3)(4)(a) Small counties shall be eligible to compete for
1171 funds that have been designated for the Small County Outreach
1172 Program for projects on county roads. The department shall fund
1173 75 percent of the cost of projects on county roads funded under
1174 the program.

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1175 (b) In determining a county's eligibility for assistance
1176 under this program, the department may consider whether the
1177 county has attempted to keep county roads in satisfactory
1178 condition, which may be evidenced through an established
1179 pavement management plan.

1180 (c) The following criteria shall be used to prioritize
1181 road projects for funding under the program:

1182 1. The primary criterion is the physical condition of the
1183 road as measured by the department.

1184 2. As secondary criteria the department may consider:

1185 a. Whether a road is used as an evacuation route.

1186 b. Whether a road has high levels of agricultural travel.

1187 c. Whether a road is considered a major arterial route.

1188 d. Whether a road is considered a feeder road.

1189 e. Information as evidenced to the department through an
1190 established pavement management plan.

1191 f. Other criteria related to the impact of a project on
1192 the public road system or on the state or local economy as
1193 determined by the department.

1194 ~~(4)-(5)~~ The department is authorized to administer
1195 contracts on behalf of a county selected to receive funding for
1196 a project under this section. All projects funded under this
1197 section shall be included in the department's work program
1198 developed pursuant to s. 339.135.

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1199 ~~(5)-(6)~~ Funds paid into the State Transportation Trust Fund
1200 pursuant to ss. 201.15, 215.211, 320.072, and 339.0801 ~~s. 201.15~~
1201 for the purposes of the Small County Outreach Program are hereby
1202 annually appropriated for expenditure to support the Small
1203 County Outreach Program.

1204 ~~(6)-(7)~~ Subject to a specific appropriation in addition to
1205 funds annually appropriated for projects under this section, a
1206 municipality within a rural area of opportunity or a rural area
1207 of opportunity community designated under s. 288.0656(7)(a) may
1208 compete for the additional project funding using the criteria
1209 listed in subsection (3) ~~(4)~~ at up to 100 percent of project
1210 costs, excluding capacity improvement projects.

1211 ~~(7)-(8)~~ Subject to a specific appropriation in addition to
1212 funds appropriated for projects under this section, a local
1213 government either wholly or partially within the Everglades
1214 Agricultural Area as defined in s. 373.4592(15), the Peace River
1215 Basin, or the Suwannee River Basin may compete for additional
1216 funding using the criteria listed in paragraph (3)(c) ~~(4)(e)~~ at
1217 up to 100 percent of project costs on state or county roads used
1218 primarily as farm-to-market connections between rural
1219 agricultural areas and market distribution centers, excluding
1220 capacity improvement projects.

1221 **Section 34. Paragraph (e) of subsection (2) of section**
1222 **402.261, Florida Statutes, is amended to read:**

1223 402.261 Child care tax credits.—

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1224 (2)
 1225 (e) For state fiscal years 2024-2025 through 2027-2028,
 1226 ~~2025-2026, and 2026-2027,~~ the maximum annual tax credit amount
 1227 is \$5 million. Tax credits may not be approved pursuant to this
 1228 section for a state fiscal year beginning on or after July 1,
 1229 2028.

1230 **Section 35. Paragraphs (b) through (g) of subsection (5)**
 1231 **of section 402.62, Florida Statutes, are redesignated as**
 1232 **paragraphs (c) through (h), respectively, paragraph (a) of**
 1233 **subsection (1) and present paragraphs (a), (c), (e), and (f) of**
 1234 **subsection (5) are amended, and a new paragraph (b) is added to**
 1235 **subsection (5) of that section, to read:**

1236 402.62 Strong Families Tax Credit.—

1237 (1) DEFINITIONS.—As used in this section, the term:

1238 (a) "Annual tax credit amount" means, for any state fiscal
 1239 year, the sum of the amount of tax credits approved under
 1240 paragraph (5)(c) ~~(5)(b)~~, including tax credits to be taken under
 1241 s. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s.
 1242 624.51057, which are approved for taxpayers whose taxable years
 1243 begin on or after January 1 of the calendar year preceding the
 1244 start of the applicable state fiscal year.

1245 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
 1246 AND LIMITATIONS.—

1247 (a) ~~Beginning in fiscal year 2024-2025,~~ The tax credit cap
 1248 amount is \$53.1 ~~\$40~~ million for the 2026-2027 and 2027-28 in

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1249 ~~each~~ state fiscal ~~years~~ year and \$40 million in each state
1250 fiscal year thereafter.

1251 (b) Beginning January 1, 2027:

1252 1. A taxpayer may not apply for an tax credit greater than
1253 \$2 million per eligible charitable organization for each state
1254 fiscal year.

1255 2. The total amount of the tax credits for any single
1256 eligible charitable organization that may be approved by the
1257 Department of Revenue in each state fiscal year shall not exceed
1258 \$10 million for such fiscal year.

1259 (d)-(e) If a tax credit approved under paragraph (c)-(b) is
1260 not fully used within the specified state fiscal year for
1261 credits under s. 211.0253, s. 212.1834, or s. 561.1213 or
1262 against taxes due for the specified taxable year for credits
1263 under s. 220.1877 or s. 624.51057 because of insufficient tax
1264 liability on the part of the taxpayer, the unused amount must be
1265 carried forward for a period not to exceed 10 years. For
1266 purposes of s. 220.1877, a credit carried forward may be used in
1267 a subsequent year after applying the other credits and unused
1268 carryovers in the order provided in s. 220.02(8).

1269 (f)-(e) Within any state fiscal year, a taxpayer may
1270 rescind all or part of a tax credit approved under paragraph (c)
1271 ~~(b)~~. The amount rescinded shall become available for that state
1272 fiscal year to another eligible taxpayer as approved by the
1273 Department of Revenue if the taxpayer receives notice from the

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1274 Department of Revenue that the rescindment has been accepted by
1275 the Department of Revenue. The Department of Revenue must obtain
1276 the division's approval before accepting the rescindment of a
1277 tax credit under s. 561.1213. Any amount rescinded under this
1278 paragraph must become available to an eligible taxpayer on a
1279 first-come, first-served basis based on tax credit applications
1280 received after the date the rescindment is accepted by the
1281 Department of Revenue.

1282 (g) ~~(f)~~ Within 10 days after approving or denying the
1283 conveyance, transfer, or assignment of a tax credit under
1284 paragraph (e) ~~(d)~~, or the rescindment of a tax credit under
1285 paragraph (f) ~~(e)~~, the Department of Revenue shall provide a
1286 copy of its approval or denial letter to the eligible charitable
1287 organization specified by the taxpayer. The Department of
1288 Revenue shall also include the eligible charitable organization
1289 specified by the taxpayer on all letters or correspondence of
1290 acknowledgment for tax credits under s. 212.1834.

1291 **Section 36. Paragraph (a) of subsection (1) and paragraph**
1292 **(a) of subsection (2) of section 551.106, Florida Statutes, are**
1293 **amended to read:**

1294 551.106 License fee; tax rate; penalties.—

1295 (1) LICENSE FEE.—

1296 (a) Upon submission of the initial application for a slot
1297 machine license and annually thereafter, on the anniversary date
1298 of the issuance of the initial license, the licensee must pay to

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1299 the commission a nonrefundable license fee of \$3 million for the
1300 succeeding 12 months of licensure. The licensee must pay the
1301 commission a nonrefundable license fee of \$2 million for the
1302 succeeding 12 months of licensure. Beginning July 1, 2025, each
1303 thoroughbred permitholder in compliance with this chapter is not
1304 required to pay an annual license fee to the commission as a
1305 condition of renewal. Beginning July 1, 2026, any permitholder
1306 that held a valid slot license as of January 1, 2026, that is
1307 prohibited from conducting live racing by the Florida
1308 Constitution and is located in a county where the Seminole Tribe
1309 of Florida operates at least two casinos, is exempt from paying
1310 the annual license fee pursuant to this subsection and is not
1311 required to pay an annual license fee to the commission as a
1312 condition of renewal. The license fee shall be deposited into
1313 the Pari-mutuel Wagering Trust Fund to be used by the commission
1314 and the Department of Law Enforcement for investigations,
1315 regulation of slot machine gaming, and enforcement of slot
1316 machine gaming provisions under this chapter. These payments
1317 shall be accounted for separately from taxes or fees paid
1318 pursuant to the provisions of chapter 550.

1319 (2) TAX ON SLOT MACHINE REVENUES.—

1320 (a) The tax rate on slot machine revenues at each facility
1321 shall be 34 ~~35~~ percent. If, during any state fiscal year, the
1322 aggregate amount of tax paid to the state by all slot machine
1323 licensees in Broward and Miami-Dade Counties is less than the

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1324 aggregate amount of tax paid to the state by all slot machine
1325 licensees in the 2008-2009 fiscal year, each slot machine
1326 licensee shall pay to the state within 45 days after the end of
1327 the state fiscal year a surcharge equal to its pro rata share of
1328 an amount equal to the difference between the aggregate amount
1329 of tax paid to the state by all slot machine licensees in the
1330 2008-2009 fiscal year and the amount of tax paid during the
1331 fiscal year. Each licensee's pro rata share shall be an amount
1332 determined by dividing the number 1 by the number of facilities
1333 licensed to operate slot machines during the applicable fiscal
1334 year, regardless of whether the facility is operating such
1335 machines.

1336 **Section 37. Subsection (7) of section 624.509, Florida**
1337 **Statutes, is amended to read:**

1338 624.509 Premium tax; rate and computation.—

1339 (7) Credits and deductions against the tax imposed by this
1340 section shall be taken in the following order: deductions for
1341 assessments made pursuant to s. 440.51; credits for taxes paid
1342 under ss. 175.101 and 185.08; credits for income taxes paid
1343 under chapter 220 and the credit allowed under subsection (5),
1344 as these credits are limited by subsection (6); the credit
1345 allowed under s. 624.51055; the credit allowed under s.
1346 624.51056; the credit allowed under s. 624.51057; the credit
1347 allowed under s. 624.51058; the credit allowed under s.
1348 624.5107; the credit allowed under s. 624.51059; the credit

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1349 allowed under s. 288.062; all other available credits and
1350 deductions.

1351 **Section 38.** The changes made by this act to s. 624.509,
1352 Florida Statutes, apply to taxable years beginning on or after
1353 January 1, 2027.

1354 **Section 39. Subsection (3) is added to section 689.261,**
1355 **Florida Statutes, to read:**

1356 689.261 Sale of residential property; disclosure of ad
1357 valorem taxes to prospective purchaser.—

1358 (3) "Listing platform" means any public-facing online real
1359 property listing service, including, but not limited to,
1360 websites, web applications, and mobile applications. The term
1361 does not include a social media platform as defined in s.
1362 501.2041(1).

1363 2. "Property" means residential real property located
1364 within this state.

1365 (b) Beginning February 1, 2027, any property visible on a
1366 listing platform must include the estimated ad valorem taxes for
1367 such property.

1368 1. If the ad valorem taxes are estimated using a tax
1369 estimator or buyer payment calculator, the current owner's ad
1370 valorem assessment or taxes may not be used to calculate the
1371 estimated ad valorem taxes. The listing platform must calculate
1372 and display the estimated ad valorem taxes using one of the
1373 following methods:

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1374 a. The ad valorem taxes that would be due if the purchaser
1375 were taxed on the listing price of the property at current
1376 millage rates using the data and formula published under
1377 subparagraph (d)1. The use of such data and formula constitutes
1378 a reasonable estimate of ad valorem taxes. The listing platform
1379 must include a disclaimer on the same website or application as
1380 the estimated ad valorem taxes that the millage rates of
1381 applicable taxing authorities may vary within a county and that
1382 the estimated ad valorem taxes do not include all applicable
1383 non-ad valorem assessments or exemptions, discounts, and other
1384 tax benefits, including, but not limited to, transfer of the
1385 homestead assessment difference under s. 4, Art. VII of the
1386 State Constitution. The current owner's and any previous years'
1387 ad valorem taxes on the property may be displayed only as part
1388 of historical tax information.

1389 b. The ad valorem taxes that would be due if the purchaser
1390 were taxed on the listing price of the property at the
1391 countywide aggregate average millage rate using the data
1392 published under subparagraph (d)2. The listing platform must
1393 include a link to the property appraiser's tax estimator for the
1394 county in which the property is located, if available, or to
1395 such property appraiser's homepage. The Department of Revenue
1396 shall maintain a table of links to each property appraiser's
1397 homepage and tax estimator, if available, on its website. The
1398 listing platform must include a disclaimer on the same website

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1399 or application as the estimated ad valorem taxes stating that
1400 the millage rates of applicable taxing authorities may vary
1401 within a county and that the estimated ad valorem taxes do not
1402 include all applicable non-ad valorem assessments or exemptions,
1403 discounts, and other tax benefits, including, but not limited
1404 to, transfer of the homestead assessment difference under s. 4,
1405 Art. VII of the State Constitution. The current owner's and any
1406 previous years' ad valorem taxes on the property may be
1407 displayed only as part of historical tax information.

1408 2. If ad valorem taxes are not estimated using a tax
1409 estimator or buyer payment calculator as provided in
1410 subparagraph 1., the listing platform may not display the
1411 current owner's ad valorem taxes and must include a link to the
1412 property appraiser's tax estimator for the county in which the
1413 property is located, if available, or to such property
1414 appraiser's homepage. The department shall maintain a table of
1415 links to each county property appraiser's homepage and tax
1416 estimator, if available, on its website. The previous year's ad
1417 valorem taxes on the property may not be displayed as part of
1418 historical tax information.

1419 3. There is no liability on the part of, and no cause of
1420 action may arise against, any person for an inaccurate
1421 estimation of ad valorem taxes for a property listed on a
1422 listing platform.

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1423 (c) Beginning February 1, 2027, the current owner's ad
1424 valorem taxes may not be included in any printed listing
1425 materials concerning a property.

1426 (d)1. The department shall develop a formula that may be
1427 used by a listing platform to calculate the estimated ad valorem
1428 taxes required under this subsection. Each county property
1429 appraiser shall provide the department with any information
1430 needed to develop the formula, including, at a minimum, the
1431 county name, tax district code, school district millage rate,
1432 and summary millage rate for all other applicable taxing
1433 authorities. Beginning December 15, 2026, and annually
1434 thereafter, the department shall publish on its website the
1435 formula and the information collected from each property
1436 appraiser under this subparagraph.

1437 2. The department shall annually develop a countywide
1438 aggregate average millage rate for each county which may be used
1439 by a listing platform as an alternative method of meeting the
1440 requirements of this subsection. The department shall require
1441 each county property appraiser to provide the department with
1442 any information needed to develop the countywide aggregate
1443 average millage rate. Beginning December 15, 2026, and annually
1444 thereafter, the department shall publish on its website the
1445 countywide aggregate average millage rate and the information
1446 collected from each property appraiser under this subparagraph.

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1447 (e) The department may adopt rules to implement paragraph
1448 (d).

1449 **Section 40. Paragraph (a) of subsection (13) of section**
1450 **849.086, Florida Statutes, is amended to read:**

1451 849.086 Cardrooms authorized.—

1452 (13) TAXES AND OTHER PAYMENTS.—

1453 (a) Each cardroom operator shall pay a tax to the state of
1454 5 & percent of the cardroom operation's monthly gross receipts.

1455 **Section 41. Subsections (1), (2), and (4) of section**
1456 **1011.73, Florida Statutes, are amended to read:**

1457 1011.73 District millage elections.—

1458 (1) MILLAGE AUTHORIZED NOT TO EXCEED 2 YEARS.—The district
1459 school board, pursuant to resolution adopted at a regular
1460 meeting, ~~shall direct the county commissioners to call an~~
1461 ~~election at which the electors within the school districts may~~
1462 levy ~~approve~~ an ad valorem tax millage as authorized in s. 9,
1463 Art. VII of the State Constitution, subject to approval by a
1464 majority vote of the electors of the county voting in a
1465 referendum. ~~Such election may be held at any time, except that~~
1466 ~~not more than one such election shall be held during any 12-~~
1467 ~~month period.~~ Any millage so authorized shall be levied for a
1468 period not in excess of 2 years or until changed by another
1469 millage election, whichever is the earlier. In the event any
1470 such election is invalidated by a court of competent

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1471 jurisdiction, such invalidated election shall be considered not
1472 to have been held.

1473 (2) MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.—The district
1474 school board, pursuant to resolution adopted at a regular
1475 meeting, ~~shall direct the county commissioners to call an~~
1476 ~~election at which the electors within the school district may~~
1477 levy ~~approve~~ an ad valorem tax millage as authorized under s.
1478 1011.71(9), subject to approval by a majority vote of the
1479 electors of the county voting in a referendum. ~~Such election may~~
1480 ~~be held at any time, except that not more than one such election~~
1481 ~~shall be held during any 12-month period.~~ Any millage so
1482 authorized shall be levied for a period not in excess of 4 years
1483 or until changed by another millage election, whichever is
1484 earlier. If any such election is invalidated by a court of
1485 competent jurisdiction, such invalidated election shall be
1486 considered not to have been held.

1487 (4) FORM OF BALLOT.—

1488 (a) The district school board may propose a single millage
1489 or two millages, with one for operating expenses and another for
1490 a local capital improvement reserve fund. When two millage
1491 figures are proposed, each millage must be voted on separately.

1492 (b) The district school board shall provide the wording of
1493 the substance of the measure and the ballot title in the
1494 resolution calling for the election, which must be placed on the
1495 ballot by the governing body of the county for the next general

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1496 election held more than ninety days after the adoption of the
1497 resolution. The wording of the ballot must conform to the
1498 provisions of s. 101.161.

1499 **Section 42. Section 21 of chapter 2024-158, Laws of**
1500 **Florida, is amended to read:**

1501 Section 21. The amendments to s. 201.21, Florida Statutes,
1502 made by this act shall stand repealed on June 30, 2028 ~~2027~~,
1503 unless reviewed and saved from repeal through reenactment by the
1504 Legislature. If such amendments are not saved from repeal, the
1505 text of s. 201.21, Florida Statutes, shall revert to that in
1506 existence on June 30, 2024, except that any amendments to such
1507 text other than by this act shall be preserved and continue to
1508 operate to the extent that such amendments are not dependent
1509 upon the portions of text which expire pursuant to this section.

1510 **Section 43. Hunting, fishing, and camping sales tax**
1511 **holiday.**—

1512 (1) The tax levied under chapter 212, Florida Statutes,
1513 may not be collected during the period from September 1, 2026,
1514 through December 31, 2026, on the retail sale of:

1515 (a) Ammunition, as defined in s. 790.001, Florida
1516 Statutes.

1517 (b) A firearm. For purposes of this section, the term
1518 "firearm" means a weapon capable of firing a missile and
1519 includes a pistol, rifle, or shotgun using an explosive charge
1520 as a propellant.

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- 1521 (c) The following accessories used for firearms:
- 1522 1. Firearm barrels.
- 1523 2. Firearm cases or range bags.
- 1524 3. Firearm charging handles.
- 1525 4. Firearm cleaning kits.
- 1526 5. Firearm handguards
- 1527 6. Firearm holsters.
- 1528 7. Firearm internal parts and components.
- 1529 8. Firearm magazines or other ammunition feeding devices
- 1530 or carriers.
- 1531 9. Firearm pistol grips.
- 1532 10. Firearm shooting chronographs.
- 1533 11. Firearm shooting mats, rests, or bipods.
- 1534 12. Firearm sights or optics.
- 1535 13. Firearm slides or cylinders.
- 1536 14. Firearm slings.
- 1537 15. Firearm stocks or braces.
- 1538 16. Firearm suppressors or silencers.
- 1539 17. Firearm triggers.
- 1540 (d) A bow. For purposes of this section, the term "bow"
- 1541 means a device consisting of flexible material having a string
- 1542 connecting its two ends, either indirectly by cables or pulleys
- 1543 or directly, for the purpose of discharging arrows; which
- 1544 propels arrows only by the energy stored by the drawing of the
- 1545 device; and which is handheld, hand-drawn, and hand-released.

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1546 (e) A crossbow. For purposes of this section, the term
1547 "crossbow" means a device consisting of flexible material having
1548 a string connecting its two ends, either indirectly by cables or
1549 pulleys or directly, affixed to a stock for the purpose of
1550 discharging quarrels, bolts, or arrows; which propels quarrels,
1551 bolts, or arrows only by the energy stored by the drawing of the
1552 device; and which uses a non-handheld locking mechanism to
1553 maintain the device in a drawn or ready-to-charge condition.

1554 (f) The following accessories used for bows or crossbows:

1555 1. Arrows.

1556 2. Bolts.

1557 3. Quarrels.

1558 4. Quivers.

1559 5. Releases.

1560 6. Sights or optics.

1561 7. Wristguards.

1562 (g) Camping supplies. For purposes of this section, the
1563 term "camping supplies" means tents with a sales price of \$200
1564 or less; sleeping bags, portable hammocks, camping stoves, and
1565 collapsible camping chairs with a sales price of \$50 or less;
1566 and camping lanterns and flashlights with a sales price of \$30
1567 or less.

1568 (h) Fishing supplies. For purposes of this section, the
1569 term "fishing supplies" means rods and reels with a sales price
1570 of \$75 or less if sold individually, or \$150 or less if sold as

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1571 a set; tackle boxes or bags with a sales price of \$30 or less;
1572 and bait or fishing tackle with a sales price of \$10 or less if
1573 sold individually, or \$20 or less if multiple items are sold
1574 together. The term does not include supplies used for commercial
1575 fishing purposes.

1576 (2) The Department of Revenue is authorized, and all
1577 conditions are deemed met, to adopt emergency rules pursuant to
1578 s. 120.54(4), Florida Statutes, for the purpose of implementing
1579 this section.

1580 **Section 44.** (1) The Department of Revenue is authorized,
1581 and all conditions are deemed met, to adopt emergency rules
1582 under s. 120.54(4), Florida Statutes, for the purpose of
1583 implementing provisions related the amendments made to ss.
1584 212.04 and 212.08, Florida Statutes, by this act.
1585 Notwithstanding any other law, emergency rules adopted under
1586 this section are effective for 6 months after adoption and may
1587 be renewed during the pendency of procedures to adopt permanent
1588 rules addressing the subject of the emergency rules.

1589 (2) This section shall take effect upon becoming a law and
1590 expires July 1, 2029.

1591 **Section 45.** Except as otherwise provided by this act, and
1592 except this section, which shall take effect upon becoming a
1593 law, this act shall take effect July 1, 2026.

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1595 -----

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

Remove everything before the enacting clause and insert:

A bill to be entitled

An act relating to taxation; amending s. 163.387, F.S.; providing that certain special districts are exempt from specified appropriation requirements; amending s. 192.091, F.S.; revising commissions paid by the board of county commissioners; authorizing a tax collector to waive certain commissions; providing requirements for the waiver of such commissioners; providing requirements to rescind such waiver; requiring that the waiver be made by a specified date for a certain year; providing for future repeal; amending s. 193.155, F.S.; conforming provisions to align with the State Constitution; providing applicability; amending s. 193.461, F.S.; revising the definition of the term "agricultural purposes"; providing applicability; creating s. 193.4616, F.S.; providing for the classification of certain property; defining the term "packinghouse"; requiring certain property be assessed in a specified manner; providing requirements for such assessment; providing for alternate assessment in certain circumstances; providing applicability; creating s. 193.626, F.S.; providing definitions; requiring certain property be

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1621 assessed in a specified manner; providing requirements
1622 to be eligible for such assessment; providing for
1623 alternate assessment in certain circumstances;
1624 providing legislative intent; authorizing the
1625 Department of Revenue to adopt emergency rules;
1626 providing such rules to be effective for a specified
1627 period of time; providing for future repeal; providing
1628 applicability; amending s. 194.032, F.S.; revising the
1629 purposes for which value adjustment boards are
1630 required to meet; amending s. 195.087, F.S.; revising
1631 information required to be posted online relating to
1632 tax collector and property appraiser budgets; amending
1633 s. 196.011, F.S.; requiring a notice of disapproval to
1634 be served before a specified event in certain
1635 circumstances; amending s. 196.015, F.S.; providing
1636 that certain documents are sufficient to establish
1637 permanent residency for specified purposes; amending
1638 s. 196.061, F.S.; providing that the prohibition on
1639 rental of a homestead does not apply to specified
1640 individuals; providing applicability; amending s.
1641 196.151, F.S.; requiring a notice of disapproval to be
1642 served before a specified event in certain
1643 circumstances; amending s. 196.173, F.S.; revising the
1644 list of military operations that qualify certain
1645 servicemembers for an ad valorem tax exemption;

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1646 providing applicability; providing that, for a certain
1647 ad valorem tax roll, an application must be filed
1648 before a specified date; providing that for such tax
1649 roll, a specified exemption may be calculated in a
1650 certain manner; providing that a property appraiser
1651 may grant a specified tax exemption in certain
1652 circumstances; authorizing an applicant to file an
1653 appeal to the value adjustment board in certain
1654 circumstances; providing that a filing fee is not
1655 required for such petition; authorizing the value
1656 adjustment board to grant the exemption in certain
1657 circumstances; authorizing a servicemember to receive
1658 a refund of property taxes for certain tax years in
1659 certain circumstances; requiring the amount of the
1660 refund be calculated in a specified manner; providing
1661 applicability; amending s. 196.193, F.S.; requiring a
1662 notice of disapproval to be served before a specified
1663 event in certain circumstances; providing
1664 applicability; amending s. 200.065, F.S.; revising the
1665 circumstances under which a specified millage rate may
1666 be adopted; providing applicability; amending s.
1667 201.15, F.S.; revising the distribution of certain
1668 collected taxes; amending s. 212.04, F.S.; prohibiting
1669 taxes from being levied on admission to specified
1670 tournaments; providing for future expiration; amending

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1671 s. 212.08, F.S.; providing that state universities and
1672 Florida College System institutions may receive a
1673 refund of sales tax paid on tangible personal property
1674 used in public works contracts under specified
1675 circumstances; providing procedures for such
1676 exemption; revising the types of portable gas cans
1677 eligible for a certain sales tax exemption; revising
1678 the exemption period for a specified sales tax
1679 holiday; providing definitions; providing a sales tax
1680 exemption for certain home hardening products;
1681 requiring such exemption be in the form of a specified
1682 refund; providing requirements for such refund;
1683 providing requirements for the Department of Revenue
1684 in issuing such refunds; authorizing the department to
1685 adopt emergency rules; specifying the timeframe such
1686 rules are effective; providing for future repeal;
1687 amending s. 212.1832, F.S.; revising the definition of
1688 the term "motor vehicle"; amending s. 213.255, F.S.;
1689 removing a prohibition on processing an application
1690 before it is determined complete; revising the
1691 circumstances under which interest is calculated;
1692 authorizing the Department of Revenue to deny an
1693 application in certain circumstances; revising when
1694 interest begins to accrue; requiring certain notices
1695 issued by the department include specified

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1696 information; providing applicability; reenacting s.
1697 259.042(9), F.S., relating to tax increment financing
1698 for conservation lands; amending s. 339.2816, F.S.;
1699 requiring, rather than authorizing, that certain funds
1700 received from the State Transportation Trust Fund be
1701 used for the Small County Road Assistance Program;
1702 requiring the department to use other additional
1703 revenues for the Small County Road Assistance Program;
1704 amending s. 339.2818, F.S.; deleting a provision that
1705 the funds allocated under the Small County Outreach
1706 Program are in addition to the Small County Road
1707 Assistance Program; amending s. 402.261, F.S.;
1708 revising fiscal years subject to a specified maximum
1709 tax credit; prohibiting tax credits for specified
1710 fiscal years from being approved; amending s. 402.62,
1711 F.S.; providing that a taxpayer may not apply for a
1712 Strong Families Tax Credit greater than a specified
1713 amount; providing the maximum tax credits authorized
1714 to be allocated to a single charity during a specified
1715 time period; amending s. 551.106, F.S.; providing that
1716 certain permit holders are exempt from a specified
1717 license fee; revising downward the tax rate on certain
1718 slot machine revenues; amending s. 624.509, F.S.;
1719 revising the order in which certain credits are
1720 intended to be applied; providing applicability;

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1721 amending s. 689.261, F.S.; defining the terms "listing
1722 platform" and "property"; requiring certain listings
1723 to include estimated ad valorem taxes; requiring
1724 property visible on a listing platform to include the
1725 estimated ad valorem taxes for such property;
1726 providing requirements for the calculation and display
1727 of such taxes; providing requirements for listing
1728 platforms, the Department of Revenue, and property
1729 appraisers; providing protection from liability for
1730 specified parties who take certain actions;
1731 prohibiting certain materials from including specified
1732 information; requiring, beginning on a specified date,
1733 the department to annually publish a formula,
1734 countywide aggregate millage rate, and certain
1735 information on its website; authorizing the department
1736 to adopt rules; amending s. 849.086, F.S.; revising
1737 downward a certain tax paid by cardroom operators on
1738 certain receipts; amending s. 1011.73, F.S.; revising
1739 procedures for certain district millage elections;
1740 amending ch. 2024-159, Laws of Florida, extending by 1
1741 year an exemption from excise taxes for certain notes
1742 and written obligations; creating a sales tax
1743 exemption for specified hunting, fishing, and camping
1744 products; providing definitions; authorizing the
1745 Department of Revenue to adopt emergency rules;

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1746 | specifying the timeframe such rules are effective;
1747 | providing effective dates.

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