



248424

LEGISLATIVE ACTION

Senate	.	House
Comm: UNFAV	.	
06/01/2026	.	
	.	
	.	
	.	

The Committee on Appropriations (Smith) recommended the following:

Senate Amendment

Delete lines 154 - 160

and insert:

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year. For real property used by the owner for operation of a small business, those changes in assessment may not exceed the following percentages for the



248424

11 prior year:

12 a. Before January 1, 2027, ten percent (10%).

13 b. Beginning January 1, 2027, five percent (5%).

14

15 For purposes of this subsection, the term "small business" has
16 the same meaning as in Section 288.9932, Florida Statutes
17 (2025).