



714210

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
06/01/2026	.	
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The Committee on Appropriations (Grall) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 65 - 722

and insert:

Section 2. Subsection (5) of section 200.065, Florida Statutes, is amended to read:

200.065 Method of fixing millage.-

(5) In each fiscal year:

(a) The maximum millage rate that a county, municipality, special district dependent to a county or municipality,



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11 municipal service taxing unit, or independent special district  
12 may levy is the a rolled-back rate computed pursuant to  
13 subsection (1) based on the amount of taxes which would have  
14 been levied in the prior year if the maximum millage rate had  
15 been applied, adjusted for change in per capita Florida personal  
16 income, unless a higher rate was adopted, in which case the  
17 maximum is the adopted rate. The maximum millage rate applicable  
18 to a county authorized to levy a county public hospital surtax  
19 under s. 212.055 and which did so in fiscal year 2007 shall  
20 exclude the revenues required to be contributed to the county  
21 public general hospital in the current fiscal year for the  
22 purposes of making the maximum millage rate calculation, but  
23 shall be added back to the maximum millage rate allowed after  
24 the roll back has been applied, the total of which shall be  
25 considered the maximum millage rate for such a county for  
26 purposes of this subsection. The revenue required to be  
27 contributed to the county public general hospital for the  
28 upcoming fiscal year shall be calculated as 11.873 percent times  
29 the millage rate levied for countywide purposes in fiscal year  
30 2007 times 95 percent of the preliminary tax roll for the  
31 upcoming fiscal year. A higher rate may be adopted only under  
32 the following conditions:

33       1. A rate of not more than 110 percent of the rolled-back  
34 rate ~~based on the previous year's maximum millage rate, adjusted~~  
35 ~~for change in per capita Florida personal income,~~ may be adopted  
36 if approved by a two-thirds vote of the membership of the  
37 governing body of the county, municipality, or independent  
38 district; or

39       2. A rate in excess of 110 percent may be adopted if



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40 approved by a unanimous vote of the membership of the governing  
41 body of the county, municipality, or independent district or by  
42 a three-fourths vote of the membership of the governing body if  
43 the governing body has nine or more members, or if the rate is  
44 approved by a referendum.

45 (b) The millage rate of a county or municipality, municipal  
46 service taxing unit of that county, and any special district  
47 dependent to that county or municipality may exceed the maximum  
48 millage rate authorized ~~calculated~~ pursuant to this subsection  
49 if the total county ad valorem taxes levied or total municipal  
50 ad valorem taxes levied do not exceed the maximum total county  
51 ad valorem taxes levied or maximum total municipal ad valorem  
52 taxes levied, respectively. Voted millage and taxes levied by a  
53 municipality or independent special district that has levied ad  
54 valorem taxes for less than 5 years are not subject to this  
55 limitation. The millage rate of a county authorized to levy a  
56 county public hospital surtax under s. 212.055 may exceed the  
57 maximum millage rate authorized ~~calculated~~ pursuant to this  
58 subsection to the extent necessary to account for the revenues  
59 required to be contributed to the county public hospital. Total  
60 taxes levied may exceed the maximum calculated pursuant to  
61 subsection (6) as a result of an increase in taxable value above  
62 that certified in subsection (1) if such increase is less than  
63 the percentage amounts contained in subsection (6) or if the  
64 administrative adjustment cannot be made because the value  
65 adjustment board is still in session at the time the tax roll is  
66 extended; otherwise, millage rates subject to this subsection  
67 may be reduced so that total taxes levied do not exceed the  
68 maximum.



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69  
70 Any unit of government operating under a home rule charter  
71 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State  
72 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the  
73 State Constitution, which is granted the authority in the State  
74 Constitution to exercise all the powers conferred now or  
75 hereafter by general law upon municipalities and which exercises  
76 such powers in the unincorporated area shall be recognized as a  
77 municipality under this subsection. For a downtown development  
78 authority established before the effective date of the State  
79 Constitution which has a millage that must be approved by a  
80 municipality, the governing body of that municipality shall be  
81 considered the governing body of the downtown development  
82 authority for purposes of this subsection.

83 Section 3. Section 200.068, Florida Statutes, is amended to  
84 read:

85 200.068 Certification of compliance with this chapter.—Not  
86 later than 30 days following adoption of an ordinance or  
87 resolution establishing a property tax levy, each taxing  
88 authority shall certify compliance with the provisions of this  
89 chapter to the Department of Revenue. In addition to a statement  
90 of compliance, such certification shall include a copy of the  
91 ordinance or resolution so adopted; a copy of the certification  
92 of value showing rolled-back millage and proposed millage rates,  
93 as provided to the property appraiser pursuant to s. 200.065(1)  
94 and (2) (b); maximum millage rates authorized ~~calculated~~ pursuant  
95 to s. 200.065(5), ~~together with values and calculations upon~~  
96 ~~which the maximum millage rates are based~~; and a certified copy  
97 of the advertisement, as published pursuant to s. 200.065(3). In



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98 certifying compliance, the governing body of the county shall  
99 also include a certified copy of the notice required under s.  
100 194.037. However, if the value adjustment board completes its  
101 hearings after the deadline for certification under this  
102 section, the county shall submit such copy to the department not  
103 later than 30 days following completion of such hearings.

104 Section 4. For the purpose of incorporating the amendment  
105 made by this act to section 200.065, Florida Statutes, in a  
106 reference thereto, subsection (2) of section 218.12, Florida  
107 Statutes, is reenacted to read:

108 218.12 Appropriations to offset reductions in ad valorem  
109 tax revenue in fiscally constrained counties.—

110 (2) On or before November 15 of each year, each fiscally  
111 constrained county shall apply to the Department of Revenue to  
112 participate in the distribution of the appropriation and provide  
113 documentation supporting the county's estimated reduction in ad  
114 valorem tax revenue in the form and manner prescribed by the  
115 Department of Revenue. The documentation must include an  
116 estimate of the reduction in taxable value directly attributable  
117 to revisions of Art. VII of the State Constitution for all  
118 county taxing jurisdictions within the county and shall be  
119 prepared by the property appraiser in each fiscally constrained  
120 county. The documentation must also include the county millage  
121 rates applicable in all such jurisdictions for both the current  
122 year and the prior year; rolled-back rates, determined as  
123 provided in s. 200.065, for each county taxing jurisdiction; and  
124 maximum millage rates that could have been levied by majority  
125 vote pursuant to s. 200.065(5). For purposes of this section,  
126 each fiscally constrained county's reduction in ad valorem tax



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127 revenue shall be calculated as 95 percent of the estimated  
128 reduction in taxable value times the lesser of the 2007  
129 applicable millage rate or the applicable millage rate for each  
130 county taxing jurisdiction in the current year. If a fiscally  
131 constrained county fails to apply for the distribution, its  
132 share shall revert to the fund from which the appropriation was  
133 made.

134 Section 5. For the purpose of incorporating the amendment  
135 made by this act to section 200.065, Florida Statutes, in a  
136 reference thereto, subsection (2) of section 218.125, Florida  
137 Statutes, is reenacted to read:

138 218.125 Offset for tax loss associated with certain  
139 constitutional amendments affecting fiscally constrained  
140 counties.—

141 (2) On or before November 15 of each year, each fiscally  
142 constrained county shall apply to the Department of Revenue to  
143 participate in the distribution of the appropriation and provide  
144 documentation supporting the county's estimated reduction in ad  
145 valorem tax revenue in the form and manner prescribed by the  
146 Department of Revenue. The documentation must include an  
147 estimate of the reduction in taxable value directly attributable  
148 to revisions of Art. VII of the State Constitution for all  
149 county taxing jurisdictions within the county and shall be  
150 prepared by the property appraiser in each fiscally constrained  
151 county. The documentation must also include the county millage  
152 rates applicable in all such jurisdictions for the current year  
153 and the prior year, rolled-back rates determined as provided in  
154 s. 200.065 for each county taxing jurisdiction, and maximum  
155 millage rates that could have been levied by majority vote



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156 pursuant to s. 200.065(5). For purposes of this section, each  
157 fiscally constrained county's reduction in ad valorem tax  
158 revenue shall be calculated as 95 percent of the estimated  
159 reduction in taxable value multiplied by the lesser of the 2010  
160 applicable millage rate or the applicable millage rate for each  
161 county taxing jurisdiction in the current year. If a fiscally  
162 constrained county fails to apply for the distribution, its  
163 share shall revert to the fund from which the appropriation was  
164 made.

165 Section 6. For the purpose of incorporating the amendment  
166 made by this act to section 200.065, Florida Statutes, in a  
167 reference thereto, subsection (2) of section 218.136, Florida  
168 Statutes, is reenacted to read:

169 218.136 Offset for ad valorem revenue loss affecting  
170 fiscally constrained counties.—

171 (2) On or before November 15 of each year, each fiscally  
172 constrained county shall apply to the Department of Revenue to  
173 participate in the distribution of the appropriation and provide  
174 documentation supporting the county's estimated reduction in ad  
175 valorem tax revenue in the form and manner prescribed by the  
176 Department of Revenue. The documentation must include an  
177 estimate of the reduction in taxable value directly attributable  
178 to revisions of s. 6(a), Art. VII of the State Constitution  
179 approved in the November 2024 general election for all county  
180 taxing jurisdictions within the county and shall be prepared by  
181 the property appraiser in each fiscally constrained county. The  
182 documentation must also include the county millage rates  
183 applicable in all such jurisdictions for the current year and  
184 the prior year, rolled-back rates determined as provided in s.



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185 200.065 for each county taxing jurisdiction, and maximum millage  
186 rates that could have been levied by majority vote pursuant to  
187 s. 200.065(5). For purposes of this section, each fiscally  
188 constrained county's reduction in ad valorem tax revenue shall  
189 be calculated as 95 percent of the estimated reduction in  
190 taxable value multiplied by the lesser of the 2024 applicable  
191 millage rate or the applicable millage rate for each county  
192 taxing jurisdiction in the current year. If a fiscally  
193 constrained county fails to apply for the distribution, its  
194 share shall revert to the fund from which the appropriation was  
195 made.

196       Section 7. Notwithstanding s. 101.161(3)(a), Florida  
197 Statutes, a ballot summary may exceed 75 words for a joint  
198 resolution proposing an amendment or a revision to ss. 4, 6, and  
199 9, Article VII of the State Constitution which is to be  
200 submitted to the electors at the general election to be held on  
201 November 3, 2026.

202       Section 8. If any law amended by this act was also amended  
203 by a law enacted during the 2026 Regular Session or 2026 Special  
204 Session E of the Legislature, such laws shall be construed as if  
205 they had been enacted during the same session of the Legislature  
206 and full effect shall be given to each if possible.

207  
208 ===== T I T L E   A M E N D M E N T =====

209 And the title is amended as follows:

210       Delete lines 7 - 46

211 and insert:

212       amending s. 200.065, F.S.; revising limitations on the  
213       maximum millage rate that may be levied by certain



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214 units of government; amending s. 200.068, F.S.;

215 conforming a provision to changes made by the act;

216 reenacting ss. 218.12(2), 218.125(2), and 218.136(2),

217 F.S., relating to appropriations to offset reductions

218 in ad valorem tax revenue in fiscally constrained

219 counties, offsets for tax loss associated with certain

220 constitutional amendments affecting fiscally

221 constrained counties, and offsets for ad valorem

222 revenue loss affecting fiscally constrained counties,

223 respectively, to incorporate the amendments made to s.

224 200.065, F.S., in references thereto; authorizing the

225 ballot summary of a specified proposed amendment or

226 revision of the State Constitution to exceed a

227 specified word limit; providing for construction of

228 the act in pari materia with laws enacted during the

229 2026 Regular Session and 2026 Special Session E of the

230 Legislature; providing an effective date.