



953666

LEGISLATIVE ACTION

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

**Senate Amendment (with title amendment)**

Delete line 723

and insert:

Section 14. (1) The Office of Program Policy Analysis and Government Accountability shall conduct research, analyze data, and prepare and submit to the Governor, the President of the Senate, and the Speaker of the House of Representatives by December 1, 2027, and annually thereafter, a report containing its findings and recommendations related to the property tax



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11 reforms proposed in SJR 2-F, 2026 Special Session F.

12 (2) At a minimum, the report must include all of the  
13 following:

14 (a) An assessment of the economic impact of SJR 2-F, 2026  
15 Special Session F, including, but not limited to:

16 1. An assessment of the impacts of SJR 2-F, 2026 Special  
17 Session F, on the housing markets in communities in this state;  
18 and

19 2. An assessment of economic activity resulting from tax  
20 reductions on homestead property owners.

21 (b) An assessment of the impact of SJR 2-F, 2026 Special  
22 Session F, on state and local governments, including, but not  
23 limited to:

24 1. Calculations of the amount of revenue reductions as a  
25 result of the passage of SJR 2-F, 2026 Special Session F, with  
26 impacts grouped by type of local government;

27 2. Calculations of the amount of state revenue needed to  
28 supplement local governments for core services, including public  
29 safety, education, infrastructure, natural resources, debt  
30 service, and retirement benefits;

31 3. An assessment of any reduction in local government  
32 services; and

33 4. An analysis related to the manner in which local  
34 governments have replaced the loss of ad valorem revenue,  
35 including increased assessments, fees, or non-ad valorem taxes.

36 (c) Recommendations for future legislative action,  
37 including consideration of any increase in the amount of  
38 assessed valuation exempt from taxation under s. 6(a)(4)a.1.,  
39 Article VII of the State Constitution and any proposals for



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40 additional constitutional amendments, revisions, or repeals.

41 (3) The effective date of this section is contingent upon  
42 the adoption by the electors of an amendment or a revision to  
43 ss. 4, 6, and 9, Article VII of the State Constitution, as  
44 proposed by SJR 2-F, 2026 Special Session F, or similar joint  
45 resolution adopted in the same legislative session.

46 Section 15. Except as otherwise expressly provided in this  
47 act, this act shall take effect upon becoming a law.

48  
49 ===== T I T L E A M E N D M E N T =====

50 And the title is amended as follows:

51 Delete line 46

52 and insert:

53 an appropriation; requiring the Office of Program  
54 Policy Analysis and Government Accountability to  
55 conduct research, analyze data, and prepare and submit  
56 a report of its findings and recommendations related  
57 to SJR 2-F, 2026 Special Session F, to the Governor  
58 and the Legislature by a specified date and annually  
59 thereafter; specifying requirements for the report;  
60 providing effective dates.