

THE FLORIDA SENATE
2026-E SUMMARY OF LEGISLATION PASSED
Committee on Appropriations

HB 7031-E — Taxation

by Rep. Duggan

The bill contains provisions for tax relief and changes to tax policy.

Sales Tax

The bill:

- Revises the dates of the permanent Back-to-School Sales Tax Holiday, created last year, to begin on July 20, before school starts, and run through August 20 each year.
- Creates a hunting, fishing, and camping sales tax holiday from September 1, 2026, through December 31, 2026.
- Creates a permanent exemption for propane tanks with a capacity of 20 pounds or less.
- Exempts admissions to any Association of Tennis Professionals' ATP Masters 1000 tournament or any Women's Tennis Association's WTA 1000 tournament through July 1, 2029.
- Allows purchasers of home hardening products, including impact-resistant doors, garage doors, and windows, to seek a refund for purchases between July 1, 2026, and June 30, 2029.
- Allows purchasers of certain heavy trucks to designate up to \$105 of sales tax paid to an eligible nonprofit scholarship-funding organization under the Florida Tax Credit Scholarship Program.
- Allows state universities and colleges to obtain refunds for sales tax paid by contractors on materials used in public works contracts, rather than having to purchase those materials directly themselves to receive an exemption from sales tax.

Property Tax

The bill:

- Limits the annual assessment increase, beginning January 1, 2027, for certain mobile home parks to three percent when more than seventy-five percent of the mobile home lots are rented to residents under lease agreements of 1 year or longer where the mobile home lot owner passes property taxes on to the residents under the lease.
- Adds additional named military operations for the deployed servicemember property tax exemption and allows deployments in 2023, 2024, and 2025 on named operations to qualify for the exemption. Also provides for refunds if the exemption amount is more than the servicemembers 2026 tax liability.
- Allows a homeowner to continue to qualify for homestead benefits when the property is rented to another person, when that homeowner is a diplomatic, intelligence, consular, or foreign service officer of the federal government whose employment requires the homeowner to be stationed, deployed, or directed to reside outside of Florida.
- Adjusts notification timing for tax exemption denials to improve protest options for property owners.

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- Allows the Save Our Homes benefit to transfer, or “port,” to a new homestead from any homestead abandoned in the prior three years. Under current law, a port is only allowed from the immediate prior homestead.
- Requires online property listing platforms to include the estimated property taxes, pursuant to calculations developed by the Department of Revenue, for any residential property visible on their platforms.
- Adds certain compost derived entirely from agricultural activity and regulated by the Department of Environmental Protection to the list of qualifying agricultural purposes eligible for agricultural land classification.
- Requires certain fruit and vegetable packinghouses located on, or contiguous with, land with an agricultural classification to be considered a part of the average yield per acre and not to be separately assessed.
- Allows county value adjustment boards to hear appeals relating to the timely filing of TPP returns.
- Specifies that special taxing districts for children’s services are exempt from paying a community redevelopment agency (CRA) a portion of the taxes it collects pursuant to the CRA’s tax increment financing mechanism.
- Requires a special district dependent to a county or municipality or municipal service taxing unit that has not levied any millage rate in the prior year to adopt a rate either by a unanimous vote of the membership of the governing body, or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.

Tax Credits

The bill:

- Related to the Strong Families Tax Credit, limits the total donations a single taxpayer can make to a single eligible charitable organization to \$2 million per year and the maximum a charitable organization can receive at \$10 million per year; and also provides a nonrecurring increase of \$13.1 million per year to the amount of tax credits available in the program for two years (total of \$53.1 million available in Fiscal Years 2026-2027 and 2027-2028).
- Extends the Child Care Tax Credit Program for one year, through Fiscal Year 2027-2028.
- Changes the order in which insurance premium tax credits are taken against tax liabilities, so that all active credit programs are listed in order of their adoption date.

Tax Administration

The bill:

- Requires property appraisers and tax collectors to include all supporting schedules when posting their final approved budgets.
- Removes the requirement for the board of county commissioners of a county to call an election for school district levies and instead requires the school board-approved

resolution to be voted on by the voters in the next general election held more than 90 days after the adoption of the resolution.

- Requires the board of county commissioners to pay tax collector's commissions on school millage collections. Authorizes the tax collector to waive commissions on voted school millages.
- Changes the requirements for when a refund application is considered complete. Requires interest to accrue on a completed refund application after 90 days. Additionally, for refund applications denied by the Department of Revenue that are challenged by the taxpayer, the bill requires the interest to accrue 90 days after additional information is provided by the taxpayer.

Documentary Stamp Taxes

The bill:

- Extends a temporary exemption through June 30, 2028, for non-interest-bearing written obligations to pay \$3,500 or less, when given by a customer to an alarm system contractor, in connection with the sale of an alarm system.
- Creates three new distributions from documentary stamp tax revenues, to provide \$60 million annually to the Florida Rail Enterprise, \$15.2 million annually to the Small Counties Road Assistance Program, and \$60 million annually to the C-51 Reservoir Project.
- Increases the annual distribution to the Small Counties Outreach Program by \$20 million.

Pari-mutuel Taxes

The bill:

- Provides an exemption from the annual \$2 million slot machine licensing fee for permitholders that held a valid slot license as of January 1, 2026, are prohibited by the Florida Constitution from conducting live racing, and are located in a county where the Seminole Tribe of Florida operates at least two casinos.
- Reduces the tax on slot machine revenues from 35 percent to 34 percent.
- Reduces the gross receipts tax on cardroom revenues from 8 percent to 5 percent.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect on July 1, 2026, except as otherwise provided.

Vote: Senate 29-6; House 88-11