

Tab 1	SB 122 by Truenow; Similar to H 00103 Local Business Taxes
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The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

COMMUNITY AFFAIRS
Senator McClain, Chair

MEETING DATE: Tuesday, December 9, 2025
TIME: 3:30—5:30 p.m.
PLACE: Mallory Horne Committee Room, 37 Senate Building

MEMBERS: Senator McClain, Chair; Senators Jones, Leek, Passidomo, Pizzo, Sharief, and Trumbull

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	SB 122 Truenow (Similar H 103, Compare S 650)	Local Business Taxes; Repealing provisions relating to local business taxes; authorizing certain municipalities to continue to impose a business tax; authorizing such municipalities to revise the definition of the term "merchant" in a specified manner, etc. CA 12/09/2025 Favorable FT AP	Favorable Yeas 5 Nays 1
2	Presentations and Discussion on Housing Supply Challenges and Strategies		Presented
Other Related Meeting Documents			

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Community Affairs

BILL: SB 122

INTRODUCER: Senator Truenow

SUBJECT: Local Business Taxes

DATE: October 23, 2025

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Shuler	Fleming	CA	Favorable
2.			FT	
3.			AP	

I. Summary:

SB 122 repeals ch. 205, F.S., titled “Local Business Taxes,” but maintains the authority for municipalities that currently impose local business taxes measured by gross receipts to continue such levies. Municipalities that levy such taxes will be allowed to revise the definition of the term “merchant,” but will not be allowed to revise the tax rate.

The bill takes effect on July 1, 2026.

II. Present Situation:

Local Business Taxes

The local business tax, as authorized in ch. 205, F.S., represents the taxes charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.¹ Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government.² This tax does not refer to any regulatory fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.³

Local business taxes are sometimes colloquially referred to as “business tax receipts.” The term “receipt” is defined in s. 205.022(5), F.S., to mean the document issued by the local governing authority, which bears the words “Local Business Tax Receipt” and evidences that the person in

¹Section 205.022(5), F.S.

² Sections 205.032 and 205.042, F.S. *See also* OFF. ECON. DEMOGRAPHIC RSCH., 2024 LOCAL GOVERNMENT FINANCIAL INFORMATION HANDBOOK 139 (May 2025), available at <https://edr.state.fl.us/content/local-government/reports/lgifh24.pdf> (last visited Dec. 3, 2025) [hereinafter 2024 LGIFH].

³ Section 205.022(5), F.S.

whose name the document is issued has complied with the provisions of ch. 205, F.S., relating to the business tax.

History of Local Business Taxes

Prior to 1972, the state imposed an occupational license tax and shared the revenues with the counties.⁴ Municipalities levied their own occupational license taxes pursuant to local ordinances or resolutions.⁵ Counties had no authority to levy an occupational license tax until October 1, 1972, when ch. 72-306, Laws of Florida, repealed the state tax and authorized both counties and cities to impose an occupational license tax at the rate in effect for the previous year.⁶ This same act ratified all municipal licenses and all existing municipal occupational license taxes not inconsistent with ch. 205, F.S.⁷ However, the act also provided for the sunset and repeal of ch. 205 on September 30, 1973.⁸ A permanent grandfathering for prior taxes (though rates were locked at their October 1, 1971, levels) was accomplished in ch. 73-144, Laws of Florida, which repealed the sunset that would have gone into effect later that year. In 1980, the Legislature authorized counties and municipalities to increase rates by a specified percentage of the 1971 rates.⁹

Effective January 1, 2007, the legislature changed the name of the Local Occupational License Tax to the Local Business Tax.¹⁰ This was done in response to some individuals representing that the “occupational license” received under ch. 205, F.S., conferred upon them some type of official proof of their competency to perform various repairs and services.¹¹ The name change was intended to clarify that the payments made under ch. 205, F.S., were taxes and not some type of regulatory fee.¹²

Administrative Procedures

In order to levy a business tax, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction as defined by law.¹³ The public notice must contain the proposed classifications and rates applicable to the business tax.¹⁴ A number of other conditions for levy are imposed on counties and municipalities.¹⁵

⁴ See ss. 205.012 and 205.041(1), F.S. (1971).

⁵ See s. 205.041(2), F.S. (1971).

⁶ Because counties were authorized for the first time to implement their own occupational license tax, the rate was capped at the amount imposed by the state as provided in ch. 205, F.S., for the year beginning October 1, 1971. Section 205.033, F.S. (1972). Municipalities were not allowed to exceed rates in effect in their jurisdiction at that time. Section 205.043, F.S. (1972).

⁷ Chapter 72-306, s. 2, Laws of Fla.

⁸ *Id.* at s. 4.

⁹ Chapter 80-274, ss. 54 and 55, Laws of Fla.

¹⁰ Chapter 2006-152, Laws of Fla.

¹¹ *Id.* The act provided multiple “Whereas” clauses to explain the intent, including “WHEREAS, some unscrupulous persons present a local occupational license to consumers as proof of competency to perform various repairs and services . . .”.

¹² See *id.*

¹³ Sections 205.033, F.S., and 205.042, F.S.

¹⁴ Sections 205.033, F.S., and 205.042, F.S.

¹⁵ Sections 205.033, F.S., and 205.043, F.S.

The governing body of a municipality that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax and vice versa.¹⁶ However, before any local government issues any business receipts on behalf of another local government, those governments must adopt an interlocal agreement.¹⁷ All business tax receipts are sold by the appropriate tax collector beginning July 1 of each year.¹⁸ The taxes are due and payable on or before September 30 of each year, and the receipts expire on September 30 of the succeeding year.¹⁹ Administrative penalties are imposed for delinquent payments or engaging in business without first obtaining a local business tax receipt.²⁰

New Tax Levies

A county or municipality that has not yet adopted a business tax ordinance or resolution may adopt a business tax ordinance pursuant to s. 205.0315, F.S. The tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented a local business tax.²¹ If no adjacent local government has implemented a local business tax, or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized.²² In such a case, the rate structure or classifications of the local government seeking to impose the tax may be based upon the ordinances of local governments that have a comparable population.²³

Tax Base/Rate Restructuring

Currently, counties and municipalities with an existing local business tax may not reclassify businesses, professions, and occupations.²⁴ However, those counties and municipalities that underwent a reclassification and rate structure revision pursuant to s. 205.0535, F.S., prior to October 1, 1995, or during a window of time available from July 1, 2007, through October 1, 2008, for certain municipalities, may, every other year, increase or decrease by ordinance the rates of business taxes by up to 5 percent.²⁵ However, an increase may not be enacted by less than a majority plus one vote of the governing body.²⁶ A county or municipality is not prohibited from decreasing or repealing any authorized local business tax.²⁷

Exemptions

Chapter 205, F.S., provides several exemptions and exclusions from local business taxes. Customary religious, charitable, or educational activities of nonprofit religious, charitable, and educational institutions are excluded from the definition of “business,” “profession,” and

¹⁶ Section 205.045, F.S.

¹⁷ *Id.*

¹⁸ Section 205.053, F.S.

¹⁹ *Id.*

²⁰ *Id.*

²¹ Section 205.0315, F.S.

²² *Id.*

²³ *Id.*

²⁴ Section 205.0535, F.S.

²⁵ Section 205.0535(4), F.S.; chs. 93-180 and 2007-97, Laws of Fla.

²⁶ Section 205.0535(4), F.S.

²⁷ *Id.* at (5).

“occupation” and are thereby excluded from paying local business taxes.²⁸ There is an optional partial exemption for businesses located in enterprise zones.²⁹ Vehicles used for the delivery and transportation of tangible personal property by a business that is otherwise required to pay a local business tax may not be construed as separate places of business and charged a separate local business tax.³⁰ There are also exemptions for persons engaged in specified farming activities,³¹ certain nonresident persons regulated by the Department of Business and Professional Regulation (DBPR),³² certain employees of businesses that are required to pay a local business tax,³³ individuals licensed as broker or sales associates,³⁴ certain disabled persons, the aged, and widows with minor dependents,³⁵ veterans, their spouses and certain low-income persons,³⁶ and certain mobile home setup operations.³⁷ Charitable, religious, fraternal, youth, civic, service, or other similar organizations that make occasional sales or engage in fundraising projects that are performed exclusively by its members and where the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization are also exempt.³⁸

Regulatory Provisions

Section 205.194, F.S., provides that any person applying for or renewing a local business tax receipt to practice any profession or engage in or manage any business or occupation regulated by DBPR, the Florida Supreme Court, or any other state regulatory agency, including any board or commission thereof, must exhibit an active state certificate, registration, or license, or proof of copy of the same, before such local receipt may be issued. Sections 205.196, 205.1965, 205.1967, 205.1969, 205.1971, 205.1973, and 205.1975, F.S., provide similar requirements for the production of evidence of appropriate licensure prior to the issuance of a business tax receipt for pharmacies and pharmacists, assisted living facilities, pest control, health studios, sellers of travel, telemarketing businesses, and household moving services, respectively.

Local Business Taxes on Gross Sales of Retail and Wholesale Merchants

The City of Panama City levies separate license taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction.³⁹ For retail merchants, the tax is \$10 for each \$1,000 (i.e., 1 percent) of gross sales with a minimum tax of \$1.50 per month.⁴⁰ For wholesale merchants, the tax is \$0.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.05 percent) with a minimum tax of \$1.50 per month.⁴¹ Additionally, the tax applies only

²⁸ Section 205.022(1), F.S.

²⁹ Section 205.054, F.S. This exemption was scheduled for repeal on December 31, 2015. *See* ss. 205.054(6) and 290.016, F.S.

³⁰ Section 205.063, F.S.

³¹ Section 205.064, F.S.

³² Section 205.065, F.S.

³³ Section 205.066, F.S.

³⁴ Section 205.067, F.S.

³⁵ Section 205.162, F.S.

³⁶ Section 205.055, F.S.

³⁷ Section 205.193, F.S.

³⁸ Section 205.192, F.S.

³⁹ PANAMA CITY, FLA. MUN. CODE, ch. 7, art. II., https://library.municode.com/fl/panama_city/codes/code_of_ordinances (last visited Dec. 4, 2025).

⁴⁰ *Id.* at s. 7-53.

⁴¹ *Id.*

to the first \$5,000 collected by a merchant for any single item of merchandise.⁴² The merchant pays the license tax by the 30th day of each month based on the merchant's gross sales of the preceding month.⁴³ If payment is made on or before the 20th day of the month such tax is payable, a 3 percent discount is allowed.⁴⁴

The City of Panama City Beach levies separate business taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction.⁴⁵ For retail merchants, the tax is \$10 for each \$1,000 of gross sales, or major portion thereof, (i.e., 1 percent) with a minimum tax of \$50 per year.⁴⁶ For wholesale merchants, the tax is \$1.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.15 percent) with a minimum tax of \$50 per year.⁴⁷ On the first day of each month, the merchant submits a statement of gross sales for the preceding month at which time the tax is paid.⁴⁸ The statement and payment are delinquent on the 10th day of each month following application for receipt.⁴⁹ Upon becoming delinquent, the receipt is subject to revocation by the city council, and the city clerk reports at each regular city council meeting any delinquent merchant's business tax receipts.⁵⁰ Once revoked, a merchant's receipts may be reinstated if all accrued taxes plus a 10 percent penalty of the gross amount are paid.⁵¹ No merchant can transact business while his or her business tax receipt stands revoked.⁵² If payment is made on or before the 10th day of the month such tax is payable, a 3 percent discount is allowed.⁵³

The cities of Panama City and Panama City Beach are the only known local governments in Florida that levy a license or business tax on the gross receipts of retail and wholesale merchants.⁵⁴ Section 205.044, F.S., provides for their authority to continue levying these taxes. After adoption of the 1968 Florida Constitution, multiple steps of legislative ratification have been necessary to clarify this authority. While authority could have been provided by special or local act before the 1968 Florida Constitution was adopted, the new constitution made clear that city taxes could only be authorized pursuant to general law.⁵⁵

⁴² *Id.*

⁴³ *Id.*

⁴⁴ *Id.*

⁴⁵ PANAMA CITY BEACH, FLA. CODE OF ORDINANCES, ch. 14,

https://library.municode.com/fl/panama_city_beach/codes/code_of_ordinances

⁴⁶ *Id.* at s.14-29.

⁴⁷ *Id.*

⁴⁸ *Id.*

⁴⁹ *Id.*

⁵⁰ *Id.*

⁵¹ *Id.*

⁵² *Id.*

⁵³ *Id.*

⁵⁴ 2024 LGIFH, *supra* note 2 at 142.

⁵⁵ *City of Tampa v. Birdsong Motors, Inc.*, 261 So. 2d 1 (Fla. 1972). See also Fla. Const. Art. VII, s. 1(a), which provides "No tax shall be levied except in pursuance of law. No state ad valorem taxes shall be levied upon real estate or tangible personal property. All other forms of taxation shall be preempted to the state except as provided by general law," and Fla. Const. Art. VII, s. 9(a): "Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution."

In the 1972 *City of Tampa v. Birdsong Motors, Inc.* case, the Supreme Court of Florida found unconstitutional a Tampa license tax that was based on gross sales.⁵⁶ Tampa's tax had been originally enacted in 1954 and was structured much like the current Panama City and Panama City Beach taxes.⁵⁷ The Court reasoned that the basis of the tax on gross sales made it indistinguishable from a sales tax, that Tampa had not been authorized by general law to levy such a tax, the 1968 Florida Constitution required local governments to be authorized by general law to levy taxes, and thus, Tampa's gross receipts tax was unconstitutional.⁵⁸

The Court's decision put into question all of the license taxes that were not specifically authorized under ch. 205, resulting in the Legislature reacting soon thereafter by ratifying existing municipal taxes in section 2 of ch. 72-306, Laws of Florida. A repeal of that act's sunset and permanent grandfathering of local license taxes would follow in 1973,⁵⁹ and the authority to continue levying municipal gross receipts taxes was affirmed in 2018.⁶⁰

Local Business Tax Revenues

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and any credit given for municipal business taxes, are apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's total population.⁶¹ Within 15 days following the month of receipt, the apportioned revenues are sent to each governing authority; however, this provision does not apply to counties that have established a new rate structure pursuant to s. 205.0535, F.S.⁶²

While mostly considered as general revenue for the county or municipality, a county may use proceeds to oversee and implement a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.⁶³ The proceeds of the additional business tax imposed by certain counties pursuant to s. 205.033(6), F.S., must be distributed by the county's governing body to a designated organization or agency for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.⁶⁴

In Local Fiscal Year (LFY) 2022-23, the most recent year for which preliminary data is available, counties collected a total of \$51.5 million of local business tax revenue.⁶⁵ In that same LFY, municipalities collected a total of \$175.4 million of local business tax revenue.⁶⁶

⁵⁶ *Birdsong*, 261 So. 2d at 7.

⁵⁷ *Id.*

⁵⁸ *Id.*

⁵⁹ Chapter 73-144, Laws of Fla.

⁶⁰ Chapters 2018-80 and 2018-118, Laws of Fla.

⁶¹ Section 205.033(4), F.S.

⁶² Section 205.033(5), F.S.

⁶³ Section 205.033(7), F.S.

⁶⁴ Section 205.033(6)(b), F.S.

⁶⁵ OFF. ECON & DEMOGRAPHIC RSCH., *Local Business Tax: County Revenues: LFY 1993-2023*, <https://edr.state.fl.us/Content/local-government/data/data-a-to-z/localbiztxco.xlsx> (last visited Dec. 4, 2025).

⁶⁶ OFF. ECON & DEMOGRAPHIC RSCH., *Local Business Tax: Municipal Revenues: LFY 1993-2023*, <https://edr.state.fl.us/Content/local-government/data/data-a-to-z/localbiztxmu.xlsx> (last visited Dec. 4, 2025).

The revenue collected by the cities that impose a local business tax on merchants based on gross receipts cannot be fully differentiated from the revenue collected through a flat business tax in this communities. The annual amounts of general fund revenue generated from merchant licenses are reported separately from other local business tax revenues in Panama City’s annual budget.⁶⁷ In LFY 2023-24, Panama City collected a total of \$13.8 million in merchant services fees.⁶⁸ However, such amounts are not separately reported in Panama City Beach’s annual budget or financial statement.⁶⁹ Panama City Beach collected \$20.5 million total in business taxes for LFY 2023-24.⁷⁰

III. Effect of Proposed Changes:

SB 122 repeals ch. 205, F.S., titled “Local Business Taxes,” but moves the authority for municipalities that impose business taxes measured by gross receipts which is currently in s. 205.044, F.S., to newly created s. 218.150, F.S. Newly created s. 218.044, F.S., will grandfather municipal business taxes currently imposed on merchants and measured by the gross receipts from the sale of merchandise or services, or both by allowing the continued imposition of the tax, despite repeal of ch. 205, F.S., by the act. Municipalities that levy such taxes may revise the definition of the term “merchant” by ordinance, but are not allowed to revise the gross receipts tax rate.

With these changes, counties will no longer have the authority to levy business taxes. Municipalities will no longer be able to levy flat business taxes, as only those measured by gross receipts that are currently imposed are grandfathered. The only known municipalities that levy such taxes currently are Panama City and Panama City Beach.

The bill strikes cross-references to ch. 205, F.S., wherever they appear in other sections of statute to conform those provisions to the repeal of that chapter.

The bill takes effect on July 1, 2026.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Section 18 of Article VII of the Florida Constitution governs laws that require counties and municipalities to spend funds, limit the ability of counties and municipalities to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

Section 18(b) of Article VII of the Florida Constitution provides that except upon approval of each house of the Legislature by two-thirds vote of the membership, the legislature may not enact, amend, or repeal any general law if the anticipated effect of

⁶⁷ 2024 LGIFH, *supra* note 2 at 142.

⁶⁸ City of Panama City, Annual Comprehensive Financial Report For the fiscal year ended September 30, 2024, at 180, available at <https://www.panamacity.gov/ArchiveCenter/ViewFile/Item/1550> (last visited Dec. 3, 2025).

⁶⁹ 2024 LGIFH, *supra* note 2 at 142.

⁷⁰ City of Panama City Beach, Annual Financial Statements for the Fiscal Year Ended September 30, 2024 at 10, available at <https://www.pcbfl.gov/home/showpublisheddocument/27506/638858521026030000>.

doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandates requirements do not apply to laws having an insignificant impact,^{71,72} which is \$2.4 million or less for Fiscal Year 2026-2027.⁷³

The REC has not yet reviewed SB 122, but has reviewed HB 103 which contains provisions which similarly affect local authority to impose local business taxes (See Section V. Fiscal Impact Statement of analysis). Because SB 122 reduces the authority for counties and municipalities to raise revenue in a manner similar to HB 103, the mandates provision of section 18 of Article VII of the Florida Constitution may apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Section 19 of Article VII, Florida Constitution requires increased taxes or fees to be passed in a separate bill and by two-thirds vote of the membership of each house of the Legislature. This bill does not increase any taxes or fees; therefore, the increased tax or fee requirements do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The REC has not yet reviewed SB 122, but has reviewed similar provisions in HB 103 that reduce county and municipal authority to levy local business taxes. The REC adopted a negative impact for Fiscal Year 2026-2027 of \$188.6 million to local government revenue for HB 103.⁷⁴

⁷¹ FLA. CONST. art. VII, s. 18(d).

⁷² An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See FLA. SENATE COMM. ON COMTY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Dec. 5, 2025).

⁷³ Based on the Demographic Estimating Conference's estimated population adopted on June 30, 2025, <https://edr.state.fl.us/Content/conferences/population/demographicsummary.pdf> (last visited Dec. 5, 2025).

⁷⁴ OFF. ECON & DEMOGRAPHIC RSCH., *Revenue Estimating Conference Results: HB 103 84-87* (Nov. 14, 2025), available at <https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2026/pdf/page84-87.pdf>.

B. Private Sector Impact:

Because the bill limits the authority for counties and municipalities to levy business taxes, businesses in many jurisdictions will experience reduced costs.

C. Government Sector Impact:

Because the bill limits the authority for counties and municipalities to levy business taxes, the bill will reduce revenue collected by the counties and municipalities that levy business taxes.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends sections 125.01047, 166.04465, 202.24, 213.0535, 213.055, 213.756, 330.41, 337.401, 376.84, 379.3761, 482.071, 482.242, 489.127, 489.128, 489.131, 489.532, 489.537, 500.12, 500.511, 501.015, 501.016, 501.160, 507.13, 539.001, 559.904, 559.928, 559.9281, 559.935, 559.939, 559.955, and 616.12 of the Florida Statutes.

This bill creates section 218.150 of the Florida Statutes.

This bill repeals sections 205.013, 205.022, 205.023, 205.0315, 205.032, 205.033, 205.042, 205.043, 205.044, 205.045, 205.053, 205.0532, 205.0535, 205.0536, 205.0537, 205.054, 205.055, 205.063, 205.064, 205.065, 205.066, 205.067, 205.162, 205.191, 205.192, 205.193, 205.194, 205.196, 205.1965, 205.1967, 205.1969, 205.1971, 205.1973, and 205.1975 of the Florida Statutes.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

By Senator Truenow

13-00376-26

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A bill to be entitled

An act relating to local business taxes; repealing chapter 205, F.S., relating to local business taxes; creating s. 218.150, F.S.; authorizing certain municipalities to continue to impose a business tax; authorizing such municipalities to revise the definition of the term "merchant" in a specified manner; prohibiting such municipalities from revising a specified tax rate; providing a directive to the Division of Law Revision; amending ss. 125.01047, 166.04465, 202.24, 213.0535, 213.055, 213.756, 330.41, 337.401, 376.84, 379.3761, 482.071, 482.242, 489.127, 489.128, 489.131, 489.532, 489.537, 500.12, 500.511, 501.015, 501.016, 501.160, 507.13, 539.001, 559.904, 559.928, 559.9281, 559.935, 559.939, 559.955, and 616.12, F.S.; conforming provisions and cross-references to changes made by the act; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Chapter 205, Florida Statutes, consisting of ss. 205.013, 205.022, 205.023, 205.0315, 205.032, 205.033, 205.042, 205.043, 205.044, 205.045, 205.053, 205.0532, 205.0535, 205.0536, 205.0537, 205.054, 205.055, 205.063, 205.064, 205.065, 205.066, 205.067, 205.162, 205.191, 205.192, 205.193, 205.194, 205.196, 205.1965, 205.1967, 205.1969, 205.1971, 205.1973, and 205.1975, Florida Statutes, is repealed.

Section 2. Section 218.150, Florida Statutes, is created to

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read:

218.150 Municipal business tax measured by gross receipts may continue.—Notwithstanding the repeal of chapter 205, F.S., by this act, a municipality that imposes a business tax on merchants which is measured by gross receipts from the sale of merchandise or services, or both, may continue to impose such tax and may, by ordinance, revise the definition of the term "merchant." However, the municipality may not revise the rate of the tax measured by gross sales.

Section 3. The Division of Law Revision is directed to replace the phrase "this act" wherever it occurs in s. 218.150, Florida Statutes, with the assigned chapter number of this act.

Section 4. Subsection (2), paragraph (b) of subsection (3), and paragraph (b) of subsection (4) of section 125.01047, Florida Statutes, are amended to read:

125.01047 Rules and ordinances relating to towing services.—

(2) The prohibition set forth in subsection (1) does not affect a county's authority to+

~~(a) Levy a reasonable business tax under s. 205.0315, s. 205.033, or s. 205.0535.~~

~~(b)~~ impose and collect a reasonable administrative fee or charge on the registered owner or other legally authorized person in control of a vehicle or vessel, not to exceed 25 percent of the maximum towing rate, to cover the cost of enforcement, including parking enforcement, by the county when the vehicle or vessel is towed from public property. An authorized wrecker operator or towing business may impose and collect the administrative fee or charge on behalf of the county

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59 and shall remit such fee or charge to the county only after it
60 is collected.

61 (3)

62 (b) A charter county may impose and collect an
63 administrative fee or charge as provided in subsection (2)
64 ~~paragraph (2)(b)~~ but may not impose such fee or charge on a
65 towing business or an authorized wrecker operator. If the
66 charter county imposes such administrative fee or charge, the
67 charter county may authorize a towing business or authorized
68 wrecker operator to impose and collect such fee or charge on
69 behalf of the county, and the towing business or authorized
70 wrecker operator shall remit such fee or charge to the charter
71 county only after it is collected.

72 (4)

73 (b) A charter county may impose and collect an
74 administrative fee or charge as provided in subsection (2)
75 ~~paragraph (2)(b)~~; however, it may not impose that fee or charge
76 upon a towing business or an authorized wrecker operator. If
77 such charter county imposes such administrative fee or charge,
78 such fee or charge must be imposed on the registered owner or
79 other legally authorized person in control of a vehicle or
80 vessel. The fee or charge may not exceed 25 percent of the
81 maximum towing rate to cover the cost of enforcement, including
82 parking enforcement, by the charter county when the vehicle or
83 vessel is towed from public property. The charter county may
84 authorize an authorized wrecker operator or towing business to
85 impose and collect the administrative fee or charge on behalf of
86 the charter county, and the authorized wrecker operator or
87 towing business shall remit such fee or charge to the charter

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88 county only after it is collected.

89 Section 5. Subsection (2) of section 166.04465, Florida
90 Statutes, is amended to read:

91 166.04465 Rules and ordinances relating to towing
92 services.—

93 (2) The prohibition set forth in subsection (1) does not
94 affect a municipality's authority to+

95 ~~(a) Levy a reasonable business tax under s. 205.0315, s.~~
96 ~~205.043, or s. 205.0535.~~

97 ~~(b)~~ impose and collect a reasonable administrative fee or
98 charge on the registered owner or other legally authorized
99 person in control of a vehicle or vessel, not to exceed 25
100 percent of the maximum towing rate, to cover the cost of
101 enforcement, including parking enforcement, by the municipality
102 when the vehicle or vessel is towed from public property. An
103 authorized wrecker operator or towing business may impose and
104 collect the administrative fee or charge on behalf of the
105 municipality and shall remit such fee or charge to the
106 municipality only after it is collected.

107 Section 6. Paragraph (c) of subsection (2) of section
108 202.24, Florida Statutes, is amended to read:

109 202.24 Limitations on local taxes and fees imposed on
110 dealers of communications services.—

111 (2)

112 (c) This subsection does not apply to:

113 1. Local communications services taxes levied under this
114 chapter.

115 2. Ad valorem taxes levied pursuant to chapter 200.

116 ~~3. Business taxes levied under chapter 205.~~

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117 ~~3.4-~~ "911" service charges levied under chapter 365.
 118 ~~4.5-~~ Amounts charged for the rental or other use of
 119 property owned by a public body which is not in the public
 120 rights-of-way to a dealer of communications services for any
 121 purpose, including, but not limited to, the placement or
 122 attachment of equipment used in the provision of communications
 123 services.
 124 ~~5.6-~~ Permit fees of general applicability which are not
 125 related to placing or maintaining facilities in or on public
 126 roads or rights-of-way.
 127 ~~6.7-~~ Permit fees related to placing or maintaining
 128 facilities in or on public roads or rights-of-way pursuant to s.
 129 337.401.
 130 ~~7.8-~~ Any in-kind requirements, institutional networks, or
 131 contributions for, or in support of, the use or construction of
 132 public, educational, or governmental access facilities allowed
 133 under federal law and imposed on providers of video service
 134 pursuant to any existing ordinance or an existing franchise
 135 agreement granted by each municipality or county, under which
 136 ordinance or franchise agreement service is provided before July
 137 1, 2007, or as permitted under chapter 610. This subparagraph
 138 does not prohibit providers of video service from recovering the
 139 expenses as allowed under federal law.
 140 ~~8.9-~~ Special assessments and impact fees.
 141 ~~9.10-~~ Pole attachment fees that are charged by a local
 142 government for attachments to utility poles owned by the local
 143 government.
 144 ~~10.11-~~ Utility service fees or other similar user fees for
 145 utility services.

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146 ~~11.12-~~ Any other generally applicable tax, fee, charge, or
 147 imposition authorized by general law on July 1, 2000, which is
 148 not specifically prohibited by this subsection or included as a
 149 replaced revenue source in s. 202.20.
 150 Section 7. Paragraph (a) of subsection (4) of section
 151 213.0535, Florida Statutes, is amended to read:
 152 213.0535 Registration Information Sharing and Exchange
 153 Program.—
 154 (4) There are two levels of participation:
 155 (a) Each unit of state or local government responsible for
 156 administering one or more of the provisions specified in
 157 subparagraphs 1.-7. ~~1.-8-~~ is a level-one participant. Level-one
 158 participants shall exchange, monthly or quarterly, as determined
 159 jointly by each participant and the department, the data
 160 enumerated in subsection (2) for each new registrant, new filer,
 161 or initial reporter, permittee, or licensee, with respect to the
 162 following taxes, licenses, or permits:
 163 1. The sales and use tax imposed under chapter 212.
 164 2. The tourist development tax imposed under s. 125.0104.
 165 3. The tourist impact tax imposed under s. 125.0108.
 166 ~~4. Local business taxes imposed under chapter 205.~~
 167 ~~4.5-~~ Convention development taxes imposed under s.
 168 212.0305.
 169 ~~5.6-~~ Public lodging and food service establishment licenses
 170 issued pursuant to chapter 509.
 171 ~~6.7-~~ Beverage law licenses issued pursuant to chapter 561.
 172 ~~7.8-~~ A municipal resort tax as authorized under chapter 67-
 173 930, Laws of Florida.
 174 Section 8. Paragraph (b) of subsection (3) of section

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175 213.055, Florida Statutes, is amended to read:
 176 213.055 Declared emergency; waiver or suspension of
 177 specified revenue laws and other requirements.—
 178 (3)
 179 (b)1. Notwithstanding any other law, an out-of-state
 180 business that is conducting operations within this state during
 181 a disaster-response period solely for purposes of performing
 182 emergency-related work or pursuant to a mutual aid agreement is
 183 not considered to have established a level of presence that
 184 would require that business to register, file, and remit state
 185 or local taxes or fees or require that business to be subject to
 186 any registration, licensing, or filing requirements in this
 187 state. For purposes of any state or local tax on or measured, in
 188 whole or in part, by net or gross income or receipts, the
 189 activity of the out-of-state business conducted in this state
 190 during the disaster-response period must be disregarded with
 191 respect to any filing requirements for such tax, including the
 192 filing required for a consolidated group of which the out-of-
 193 state business may be a part. This includes the following:
 194 a. Reemployment assistance taxes.
 195 b. State or local professional or occupational licensing
 196 requirements or related fees.
 197 ~~c. Local business taxes.~~
 198 c.d. Taxes on the operation of commercial motor vehicles.
 199 d.e. Corporate income tax.
 200 e.f. Tangible personal property tax and use tax on
 201 equipment that is brought into the state by the out-of-state
 202 business, used by the out-of-state business only to perform
 203 emergency-related work during the disaster-response period, and

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204 removed from the state by the out-of-state business after the
 205 disaster-response period.
 206 2. Notwithstanding any other law, an out-of-state employee
 207 whose only employment in this state is for the performance of
 208 emergency-related work or pursuant to a mutual aid agreement
 209 during a disaster-response period is not required to comply with
 210 state or local occupational licensing requirements or related
 211 fees.
 212 Section 9. Paragraph (b) of subsection (2) of section
 213 213.756, Florida Statutes, is amended to read:
 214 213.756 Funds collected are state tax funds.—
 215 (2)
 216 (b) This subsection applies to those taxes enumerated in s.
 217 72.011, excluding chapter 202 and that portion of chapter 203
 218 collected thereunder, ~~and also applies to taxes imposed under~~
 219 ~~chapter 205.~~
 220 Section 10. Paragraph (c) of subsection (3) of section
 221 330.41, Florida Statutes, is amended to read:
 222 330.41 Unmanned Aircraft Systems Act.—
 223 (3) REGULATION.—
 224 (c) Except as otherwise expressly provided, a political
 225 subdivision may not withhold issuance of a business tax receipt,
 226 development permit, or other use approval to a drone delivery
 227 service or enact or enforce an ordinance or resolution that
 228 prohibits a drone delivery service's operation based on the
 229 location of its drone port, notwithstanding part II of chapter
 230 163 ~~and chapter 205~~. A political subdivision may enforce minimum
 231 setback and landscaping regulations that are generally
 232 applicable to permitted uses in the drone port site's zoning

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233 district. This paragraph may not be construed to authorize a
 234 political subdivision to require additional landscaping as a
 235 condition of approval of a drone port.

236 Section 11. Paragraph (f) of subsection (3) of section
 237 337.401, Florida Statutes, is amended to read:

238 337.401 Use of right-of-way for utilities subject to
 239 regulation; permit; fees.—

240 (3)

241 (f) Except as expressly allowed or authorized by general
 242 law and except for the rights-of-way permit fees subject to
 243 paragraph (c), a municipality or county may not levy on a
 244 provider of communications services a tax, fee, or other charge
 245 or imposition for operating as a provider of communications
 246 services within the jurisdiction of the municipality or county
 247 which is in any way related to using its roads or rights-of-way.
 248 A municipality or county may not require or solicit in-kind
 249 compensation, except as otherwise provided in s. 202.24(2)(c)7.
 250 ~~s. 202.24(2)(e)8.~~, provided that the in-kind compensation is not
 251 a franchise fee under federal law. Nothing in this paragraph
 252 impairs the authority of a municipality or county to request
 253 public, educational, or governmental access channels pursuant to
 254 s. 610.109. Nothing in this paragraph shall impair any ordinance
 255 or agreement in effect on May 22, 1998, or any voluntary
 256 agreement entered into subsequent to that date, which provides
 257 for or allows in-kind compensation by a telecommunications
 258 company.

259 Section 12. Paragraph (d) of subsection (1) of section
 260 376.84, Florida Statutes, is amended to read:

261 376.84 Brownfield redevelopment economic incentives.—It is

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262 the intent of the Legislature that brownfield redevelopment
 263 activities be viewed as opportunities to significantly improve
 264 the utilization, general condition, and appearance of these
 265 sites. Different standards than those in place for new
 266 development, as allowed under current state and local laws,
 267 should be used to the fullest extent to encourage the
 268 redevelopment of a brownfield. State and local governments are
 269 encouraged to offer redevelopment incentives for this purpose,
 270 as an ongoing public investment in infrastructure and services,
 271 to help eliminate the public health and environmental hazards,
 272 and to promote the creation of jobs in these areas. Such
 273 incentives may include financial, regulatory, and technical
 274 assistance to persons and businesses involved in the
 275 redevelopment of the brownfield pursuant to this act.

276 (1) Financial incentives and local incentives for
 277 redevelopment may include, but not be limited to:

278 ~~(d) Waiver, reduction, or limitation by line of business~~
 279 ~~with respect to business taxes pursuant to chapter 205.~~

280 Section 13. Subsection (4) of section 379.3761, Florida
 281 Statutes, is amended to read:

282 379.3761 Exhibition or sale of wildlife; fees;
 283 classifications.—

284 ~~(4) The provisions of this section relative to licensing~~
 285 ~~for exhibition do not apply to any municipal, county, state, or~~
 286 ~~other publicly owned wildlife exhibit or any traveling zoo,~~
 287 ~~circus, or exhibit licensed under chapter 205.~~

288 Section 14. Subsection (5) of section 482.071, Florida
 289 Statutes, is amended to read:

290 482.071 Licenses.—

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291 ~~(5) A license under this section is a prerequisite for the~~
 292 ~~issuance of a local occupational license to engage in pest~~
 293 ~~control, as provided in s. 205.1967.~~

294 Section 15. Paragraph (a) of subsection (1) of section
 295 482.242, Florida Statutes, is amended to read:

296 482.242 Preemption.—

297 (1) This chapter is intended as comprehensive and exclusive
 298 regulation of pest control in this state. The provisions of this
 299 chapter preempt to the state all regulation of the activities
 300 and operations of pest control services, including the
 301 pesticides used pursuant to labeling and registration approved
 302 under part I of chapter 487. No local government or political
 303 subdivision of the state may enact or enforce an ordinance that
 304 regulates pest control, except that the preemption in this
 305 section does not prohibit a local government or political
 306 subdivision from enacting an ordinance regarding any of the
 307 following:

308 ~~(a) Local business taxes adopted pursuant to chapter 205.~~

309 Section 16. Subsection (1) of section 489.127, Florida
 310 Statutes, is amended to read:

311 489.127 Prohibitions; penalties.—

312 (1) No person shall:

313 (a) Falsely hold himself or herself or a business
 314 organization out as a licensee, certificateholder, or
 315 registrant;

316 (b) Falsely impersonate a certificateholder or registrant;

317 (c) Present as his or her own the certificate or
 318 registration of another;

319 (d) Knowingly give false or forged evidence to the board or

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320 a member thereof;

321 (e) Use or attempt to use a certificate or registration
 322 that has been suspended or revoked;

323 (f) Engage in the business or act in the capacity of a
 324 contractor or advertise himself or herself or a business
 325 organization as available to engage in the business or act in
 326 the capacity of a contractor without being duly registered or
 327 certified;

328 (g) Operate a business organization engaged in contracting
 329 after 60 days following the termination of its only qualifying
 330 agent without designating another primary qualifying agent,
 331 except as provided in ss. 489.119 and 489.1195;

332 (h) Commence or perform work for which a building permit is
 333 required pursuant to part IV of chapter 553 without such
 334 building permit being in effect; or

335 (i) Willfully or deliberately disregard or violate any
 336 municipal or county ordinance relating to uncertified or
 337 unregistered contractors.

338
 339 For purposes of this subsection, a person or business
 340 organization operating on an inactive or suspended certificate
 341 or registration is not duly certified or registered and is
 342 considered unlicensed. ~~A business tax receipt issued under the~~
 343 ~~authority of chapter 205 is not a license for purposes of this~~
 344 ~~part.~~

345 Section 17. Paragraph (b) of subsection (1) of section
 346 489.128, Florida Statutes, is amended to read:

347 489.128 Contracts entered into by unlicensed contractors
 348 unenforceable.—

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349 (1) As a matter of public policy, contracts entered into on
350 or after October 1, 1990, by an unlicensed contractor shall be
351 unenforceable in law or in equity by the unlicensed contractor.

352 ~~(b) For purposes of this section, an individual or business~~
353 ~~organization may not be considered unlicensed for failing to~~
354 ~~have a business tax receipt issued under the authority of~~
355 ~~chapter 205.~~

356 Section 18. Paragraph (c) of subsection (3) of section
357 489.131, Florida Statutes, is amended to read:
358 489.131 Applicability.-

359 (3) Nothing in this part limits the power of a municipality
360 or county:

361 (c) To collect ~~business taxes, subject to s. 205.065, and~~
362 ~~inspection fees for engaging in contracting or examination fees~~
363 ~~from persons who are registered with the board pursuant to local~~
364 ~~examination requirements and issue business tax receipts.~~
365 ~~However, nothing in this part shall be construed to require~~
366 ~~general contractors, building contractors, or residential~~
367 ~~contractors to obtain additional business tax receipts for~~
368 ~~specialty work when such specialty work is performed by~~
369 ~~employees of such contractors on projects for which they have~~
370 ~~substantially full responsibility and such contractors do not~~
371 ~~hold themselves out to the public as being specialty~~
372 ~~contractors.~~

373 Section 19. Paragraph (b) of subsection (1) of section
374 489.532, Florida Statutes, is amended to read:

375 489.532 Contracts entered into by unlicensed contractors
376 unenforceable.-

377 (1) As a matter of public policy, contracts entered into on

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378 or after October 1, 1990, by an unlicensed contractor shall be
379 unenforceable in law or in equity by the unlicensed contractor.

380 ~~(b) For purposes of this section, an individual or business~~
381 ~~organization shall not be considered unlicensed for failing to~~
382 ~~have a business tax receipt issued under the authority of~~
383 ~~chapter 205.~~

384 Section 20. Subsection (8) of section 489.537, Florida
385 Statutes, is amended to read:

386 489.537 Application of this part.-

387 ~~(8) Persons licensed under this part are subject to ss.~~
388 ~~205.0535(1) and 205.065, as applicable.~~

389 Section 21. Subsection (8) of section 500.12, Florida
390 Statutes, is amended to read:

391 500.12 Food permits; building permits.-

392 ~~(8) A person who applies for or renews a local business tax~~
393 ~~certificate to engage in business as a food establishment must~~
394 ~~exhibit a current food permit or an active letter of exemption~~
395 ~~from the department before the local business tax certificate~~
396 ~~may be issued or renewed.~~

397 Section 22. Subsection (3) of section 500.511, Florida
398 Statutes, is amended to read:

399 500.511 Fees; enforcement; preemption.-

400 (3) PREEMPTION OF AUTHORITY TO REGULATE.-Regulation of
401 bottled water plants, water vending machines, water vending
402 machine operators, and packaged ice plants is preempted by the
403 state. No county or municipality may adopt or enforce any
404 ordinance that regulates the licensure or operation of bottled
405 water plants, water vending machines, or packaged ice plants,
406 unless it is determined that unique conditions exist within the

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407 county which require the county to regulate such entities in
 408 order to protect the public health. ~~This subsection does not~~
 409 ~~prohibit a county or municipality from requiring a business tax~~
 410 ~~pursuant to chapter 205.~~

411 Section 23. Subsection (7) of section 501.015, Florida
 412 Statutes, is amended to read:

413 501.015 Health studios; registration requirements and
 414 fees.—Each health studio shall:

415 ~~(7) A person applying for or renewing a local business tax~~
 416 ~~receipt to engage in business as a health studio must exhibit an~~
 417 ~~active registration certificate from the Department of~~
 418 ~~Agriculture and Consumer Services before the local business tax~~
 419 ~~receipt may be issued or reissued.~~

420 Section 24. Subsection (1) of section 501.016, Florida
 421 Statutes, is amended to read:

422 501.016 Health studios; security requirements.—Each health
 423 studio that sells contracts for health studio services shall
 424 meet the following requirements:

425 (1) Each health studio shall maintain for each separate
 426 business location a bond issued by a surety company admitted to
 427 do business in this state. The principal sum of the bond must be
 428 \$25,000, and the bond, when required, must be obtained before a
 429 business tax receipt may be issued under chapter 205. Upon
 430 issuance of a business tax receipt, the licensing authority
 431 shall immediately notify the department of such issuance in a
 432 manner established by the department by rule. The bond must be
 433 in favor of the department for the benefit of a person injured
 434 as a result of a violation of ss. 501.012-501.019. Liability for
 435 injuries as a result of a violation of ss. 501.012-501.019 may

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436 be determined in an administrative proceeding of the department
 437 or through a civil action. However, claims against the bond or
 438 certificate of deposit may only be paid by order of the
 439 department in an administrative proceeding in amounts up to the
 440 determined liability for the injuries. The aggregate liability
 441 of the surety to all persons for all breaches of the conditions
 442 of the bonds provided by this section may not exceed the amount
 443 of the bond. The original surety bond required by this section
 444 shall be filed with the department on a form adopted by
 445 department rule.

446 Section 25. Subsection (8) of section 501.160, Florida
 447 Statutes, is amended to read:

448 501.160 Rental or sale of essential commodities during a
 449 declared state of emergency; prohibition against unconscionable
 450 prices.—

451 ~~(8) Upon a declaration of a state of emergency by the~~
 452 ~~Governor, in order to protect the health, safety, and welfare of~~
 453 ~~residents, any person who offers goods and services for sale to~~
 454 ~~the public during the duration of the emergency and who does not~~
 455 ~~possess a business tax receipt under s. 205.032 or s. 205.042~~
 456 ~~commits a misdemeanor of the second degree, punishable as~~
 457 ~~provided in s. 775.082 or s. 775.083. During a declared~~
 458 ~~emergency, this subsection does not apply to religious,~~
 459 ~~charitable, fraternal, civic, educational, or social~~
 460 ~~organizations. During a declared emergency and when there is an~~
 461 ~~allegation of price gouging against the person, failure to~~
 462 ~~possess a license constitutes reasonable cause to detain the~~
 463 ~~person, provided that the detention shall only be made in a~~
 464 ~~reasonable manner and only for a reasonable period of time~~

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465 ~~sufficient for an inquiry into the circumstances surrounding the~~
 466 ~~failure to possess a license.~~

467 Section 26. Paragraphs (a) and (c) of subsection (1) of
 468 section 507.13, Florida Statutes, are amended to read:

469 507.13 Local regulation.—

470 (1) (a) Except as provided in paragraph (b) ~~paragraphs (b)~~
 471 ~~and (c)~~, this chapter preempts a local ordinance or regulation
 472 of a county or municipality which regulates transactions
 473 relating to movers of household goods or moving brokers.

474 ~~(c) This section does not preempt a local government's~~
 475 ~~authority to levy a local business tax pursuant to chapter 205.~~

476 Section 27. Paragraph (f) of subsection (3) of section
 477 539.001, Florida Statutes, is amended to read:

478 539.001 The Florida Pawnbroking Act.—

479 (3) LICENSE REQUIRED.—

480 ~~(f) Any person applying for or renewing a local~~
 481 ~~occupational license to engage in business as a pawnbroker must~~
 482 ~~exhibit a current license from the agency before the local~~
 483 ~~business tax receipt may be issued or reissued.~~

484 Section 28. Subsection (7) of section 559.904, Florida
 485 Statutes, is amended to read:

486 559.904 Motor vehicle repair shop registration;
 487 application; exemption.—

488 ~~(7) Any person applying for or renewing a local business~~
 489 ~~tax receipt to engage in business as a motor vehicle repair shop~~
 490 ~~must exhibit an active registration certificate from the~~
 491 ~~department before the local business tax receipt may be issued~~
 492 ~~or renewed.~~

493 Section 29. Subsection (4) of section 559.928, Florida

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494 Statutes, is amended to read:

495 559.928 Registration.—

496 ~~(4) A person applying for or renewing a local business tax~~
 497 ~~receipt to engage in business as a seller of travel must exhibit~~
 498 ~~a current registration certificate from the department before~~
 499 ~~the local business tax receipt may be issued or reissued.~~

500 Section 30. Subsection (2) of section 559.9281, Florida
 501 Statutes, is amended to read:

502 559.9281 Student tour operators.—

503 (2) The department shall adopt rules to implement this
 504 section, including the establishment of the application
 505 procedures and minimum standards for those persons wishing to be
 506 approved as student tour operators under this section. At a
 507 minimum, a student tour operator must be registered and approved
 508 by the department as a seller of travel under s. 559.928,
 509 maintain security requirements provided under s. 559.929, and be
 510 current on all state and local business taxes.

511 Section 31. Subsection (6) of section 559.935, Florida
 512 Statutes, is amended to read:

513 559.935 Exemptions.—

514 (6) The department shall request from the Airlines
 515 Reporting Corporation any information necessary to implement the
 516 provisions of subsection (2). ~~Persons claiming an exemption~~
 517 ~~under subsection (2) or subsection (3) must show a letter of~~
 518 ~~exemption from the department before a local business tax~~
 519 ~~receipt to engage in business as a seller of travel may be~~
 520 ~~issued or reissued.~~ If the department fails to issue a letter of
 521 exemption on a timely basis, the seller of travel shall submit
 522 to the department, through certified mail, an affidavit

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 523 containing her or his name and address and an explanation of the
 524 exemption sought. ~~Such affidavit may be used in lieu of a letter~~
 525 ~~of exemption for the purpose of obtaining a business tax~~
 526 ~~receipt.~~ In any civil or criminal proceeding, the burden of
 527 proving an exemption under this section is on the person
 528 claiming such exemption. A letter of exemption issued by the
 529 department may not be used in, and has no bearing on, such
 530 proceedings.

531 Section 32. Section 559.939, Florida Statutes, is amended
 532 to read:

533 559.939 State preemption.—No municipality or county or
 534 other political subdivision of this state shall have authority
 535 to levy or collect any registration fee or tax, as a regulatory
 536 measure, or to require the registration or bonding in any manner
 537 of any seller of travel who is registered or complies with all
 538 applicable provisions of this part, unless that authority is
 539 provided for by special or general act of the Legislature. Any
 540 ordinance, resolution, or regulation of any municipality or
 541 county or other political subdivision of this state which is in
 542 conflict with any provision of this part is preempted by this
 543 part. ~~The provisions of this section do not apply to any local~~
 544 ~~business tax levied pursuant to chapter 205.~~

545 Section 33. Paragraph (c) of subsection (2) of section
 546 559.955, Florida Statutes, is amended to read:

547 559.955 Home-based businesses; local government
 548 restrictions.—

549 (2) A home-based business that operates from a residential
 550 property as provided in subsection (3):

551 ~~(c) Is only subject to applicable business taxes under~~

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 552 ~~chapter 205 in the county and municipality in which the home-~~
 553 ~~based business is located.~~

554 Section 34. Section 616.12, Florida Statutes, is amended to
 555 read:

556 616.12 Licenses upon certain shows; distribution of fees;
 557 exemptions.—

558 (1) Each person who operates any traveling show,
 559 exhibition, amusement enterprise, carnival, vaudeville, exhibit,
 560 rodeo, theatrical, game or test of skill, riding device,
 561 dramatic repertoire, other show or amusement, or concession,
 562 including a concession operating in a tent, enclosure, or other
 563 temporary structure, within the grounds of, and in connection
 564 with, any annual public fair held by a fair association shall
 565 pay the license taxes provided by law. However, if the
 566 association satisfies the requirements of this chapter,
 567 including securing the required fair permit from the department,
 568 the license taxes ~~and local business tax authorized in chapter~~
 569 ~~205~~ are waived and the department shall issue a tax exemption
 570 certificate. The department shall adopt the proper forms and
 571 rules to administer this section, including the necessary tax
 572 exemption certificate, showing that the fair association has met
 573 all requirements and that the traveling show, exhibition,
 574 amusement enterprise, carnival, vaudeville, exhibit, rodeo,
 575 theatrical, game or test of skill, riding device, dramatic
 576 repertoire, other show or amusement, or concession is exempt.

577 (2) Any fair association securing the required annual fair
 578 permit from the department is exempt from ~~local business tax as~~
 579 ~~defined by chapter 205~~, occupational permit fees, or any
 580 occupational taxes assessed by any county, municipality,

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581 political subdivision, agency, or instrumentality thereof.

582 Section 35. This act shall take effect July 1, 2026.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Agriculture, *Chair*
Appropriations Committee on Agriculture, Environment,
and General Government
Appropriations Committee on Transportation,
Tourism, and Economic Development
Banking and Insurance
Fiscal Policy
Military and Veterans Affairs, Space, and
Domestic Security
Transportation

SENATOR KEITH TRUENOW

13th District

November 18, 2025

The Honorable Stan McClain
312 Senate Office Building
Tallahassee, FL 32399

I would like to request SB 122 Local Business Taxes be heard in the next Community Affairs committee meeting.

This bill repeals provisions relating to local business taxes; authorizing certain municipalities to continue to impose a business tax; authorizing such municipalities to revise the definition of the term "merchant" in a specified manner,

I appreciate your favorable consideration.

Sincerely,

A handwritten signature in blue ink that reads "Keith Truenow".

Senator Keith Truenow
Senate District 13

KT/dd

cc: Elizabeth Fleming, Staff Director
Lizbeth Martinez Gonzalez, Administrative Assistant

REPLY TO:

- Lake County Agricultural Center, 1951 Woodlea Road, Tavares, Florida 32778 (352) 750-3133
- 16207 State Road 50, Suite 401, Clermont, Florida 34711
- 304 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5013

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore

The Florida Senate
APPEARANCE RECORD

Deliver both copies of this form to
Senate professional staff conducting the meeting

12/14/25

Meeting Date

Community Affairs

Committee

SB 122

Bill Number or Topic

Amendment Barcode (if applicable)

Name Jahvin Gordon

Phone 786-288-1424

Address 136 S Bronough

Street

Email JGordon@FLchamber.com

Tallahassee

City

FL

State

32301

Zip

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12/9/2025
Meeting Date

COMMUNITY AFFAIRS
Committee

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SB 122
Bill Number or Topic

Amendment Barcode (if applicable)

Name KAREN RAFFERTY Phone (727) 543-7021

Address 100 BLUFF VIEW DR., UNIT 403C Email krafferty@bellairbluffs-fl.gov
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BELLEAIR BLUFFS, FL 33770
City State Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

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12/9/2025

Meeting Date

122

Bill Number or Topic

Comm. Affairs

Committee

Amendment Barcode (if applicable)

Name Charles Chapman

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City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

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Florida League of
Cities.

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12/9/25

Meeting Date

SB 127

Bill Number or Topic

Community Affairs

Committee

Amendment Barcode (if applicable)

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City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

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Bio for Anne Ray – Shimberg Center for Housing Studies at University of Florida

Anne Ray is the Interim Director of the Shimberg Center for Housing Studies at University of Florida. She leads the Florida Housing Data Clearinghouse (<http://data.shimberg.ufl.edu>), an online source of data on affordable housing needs and supply. Ms. Ray is responsible for producing the Center's triennial Statewide Rental Market Study and has authored numerous reports on statewide and local housing needs. As a leading expert on Florida affordable housing policy and data, her work has been cited in the *New York Times*, *Washington Post*, *Miami Herald*, *Orlando Sentinel*, *Tampa Bay Times*, and other state and national media outlets.

Since joining the Shimberg Center in 2001, Ms. Ray also has performed research on public housing, preservation of affordable rental housing, energy efficiency in the affordable housing stock, the housing needs of persons with disabilities, farmworker housing, homelessness among Florida children and youth, and the Low-Income Housing Tax Credit. She received a BA from the University of Michigan and a Masters in Urban Planning and Policy from the University of Illinois at Chicago.

Bio for Samuel R. Staley, Ph.D. – DeVoe L. Moore Center at Florida State University

Sam Staley ([sstaley@fsu.edu](mailto:ssstaley@fsu.edu)) is director of the DeVoe L. Moore Center in the College of Social Sciences and Public Policy at Florida State University in Tallahassee, Florida. In addition to his administrative and management duties, Sam has served in numerous civic capacities as a volunteer, including as a member and former chair of his local community's planning commission, board of zoning appeals and property review commission, and charter review commission.

Sam is an internationally recognized expert on housing, urban development, transportation, and growth management, with more than 35 years of experience. He has given talks on urban policy in more than 100 U.S. cities as well as Hong Kong, Beijing, Shanghai, London, Paris, and Mumbai.

The author, co-author, or editor of nine nonfiction books and more than 100 professional articles and reports, his research has appeared in leading academic journals, including the *Journal of the American Planning Association*, *Housing Policy Debate*, *Town Planning Review*, *Journal of Urban Development and Planning*, *Transportation Research Part A: Policy and Practice*, and the *Journal of Transportation Engineering*. His most recent book, co-authored with Zongzhi Li and Adrian T. Moore, is *Megacity Mobility: Integrated Transportation Management and Planning* (CRC Press, 2022).

Sam earned his Ph.D. in public policy and management with concentrations in urban planning and public finance from The Ohio State University, his M.S. in applied economics from Wright State University, and B.A. in economics–public policy from Colby College.

Bio for Lesley Deutch – John Burns Research and Consulting

Lesley Deutch (ldeutch@jbrec.com) is a Managing Principal based in Florida for John Burns Research and Consulting. She has more than 25 years of experience consulting with executives in the real estate, finance and building product industries. She works across a wide spectrum of sectors including building products, for-sale housing, apartments, high-rise development, urban projects, single-family rental, and commercial developments. Previously, Lesley was Vice President in the Global Real Estate division of Deutsche Bank in New York, where she authored reports on real estate and economic conditions in the major U.S. metropolitan areas and wrote due diligence reports for RREEF (owned by Deutsche Bank) acquisitions across the country. Lesley is an outspoken leader in the real estate industry, and her expertise has led to numerous speaking engagements at national and local events on topics ranging from strategic repositioning, real estate forecasts, and demographic trends. Currently, Lesley serves as a member of ULI's national Multi-Family Council (Blue), the Multifamily Development Council for ULI in Florida, and the University of Miami Advisory Board. She also is a member of the Board of Advisors for the Florida Policy Project and serves on the Board of Patriot Insurance. Ms. Deutch graduated from the Wharton School and the University of Pennsylvania.

- [Affordability](#)
- [Assisted Housing Inventory](#)
- [Federal Spending **NEW!**](#)
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Florida Housing Supply Trends

Anne Ray

Shimberg Center for Housing Studies, University of Florida

December 9, 2025

Florida's Housing Supply

SINGLE FAMILY

- 6 million parcels
- 70% homesteaded
- Construction increasing

CONDOMINIUMS

- 1.6 million units
- 37% homesteaded
- Half in Miami-Dade/
Broward/Palm Beach
- 1970s-1980s era most common
- Limited new construction

MULTIFAMILY 10+ UNIT

- 1.4 million rental units in 16,000 properties
- Construction increasing

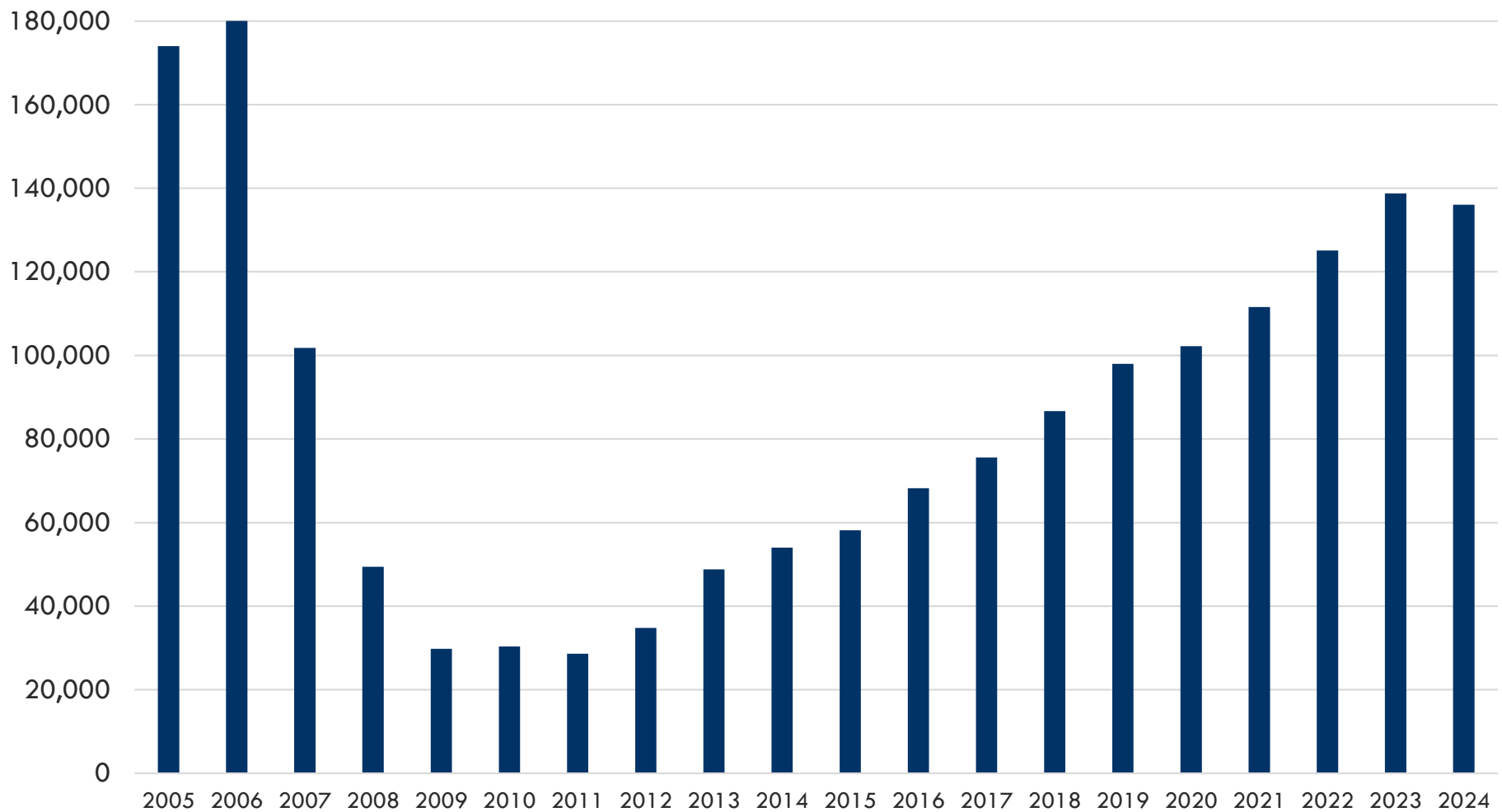
MULTIFAMILY 2-9 UNIT

- 411,000 units in 158,000 properties
- 21% homesteaded
- Most were built before mid-1980s
- Limited new construction

MOBILE/MANUFACTURED

- 439,000 units
- 52% homesteaded
- 20-50% of housing stock in rural counties
- 1970s-1990s era most common
- Some recent increase in construction

Single family production reached nearly 140,000 units in 2024. If current levels continue, Florida will add 1.3 million single family homes in the 2020s.

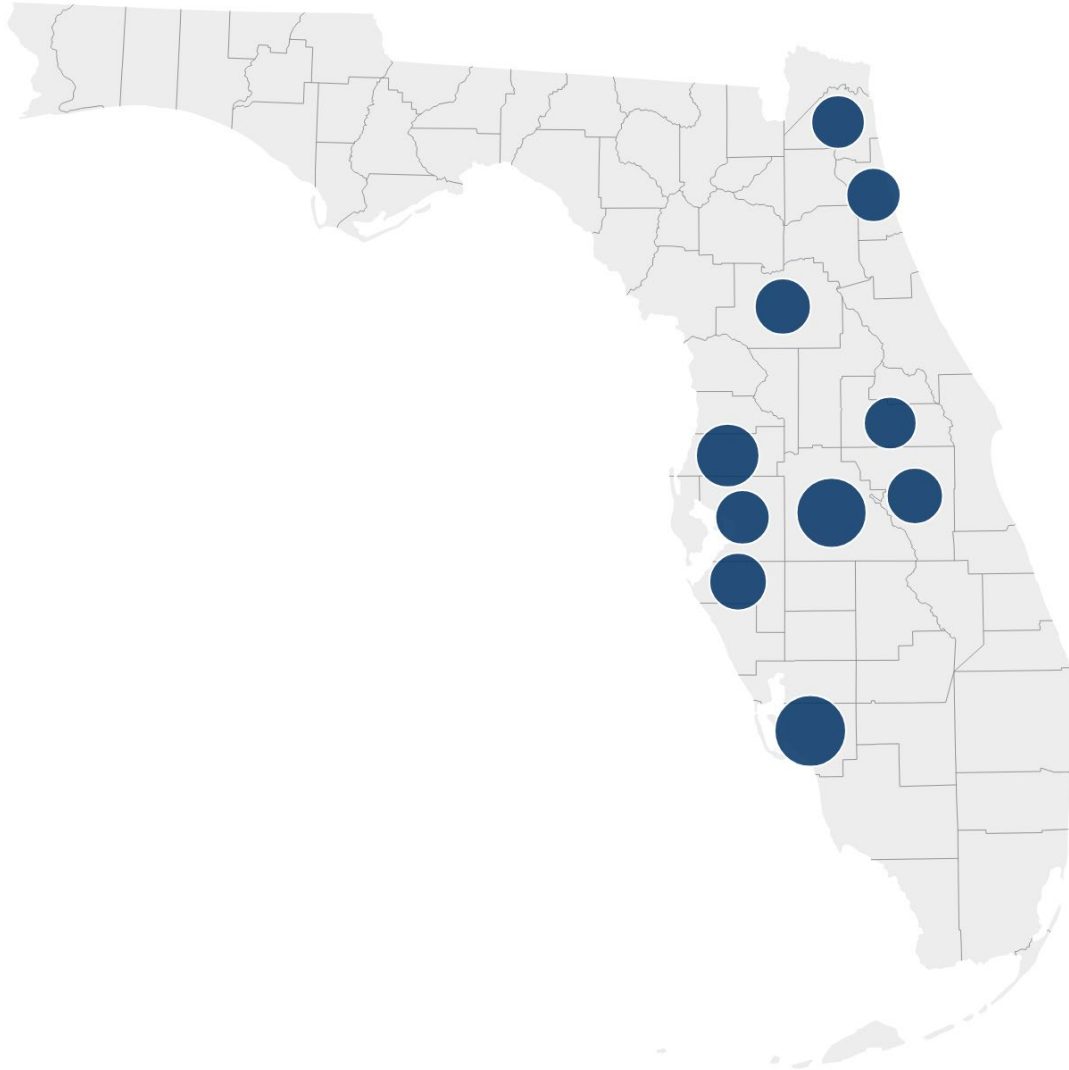


Single Family Parcels by Year Built, Florida, 2005-2024

Source: Shimberg Center analysis of Florida Department of Revenue, Name-Address-Legal File



Ten counties accounted for half of new single family construction in 2024. Growth has been strongest in Polk, Lee, and Pasco/Hillsborough in recent years.



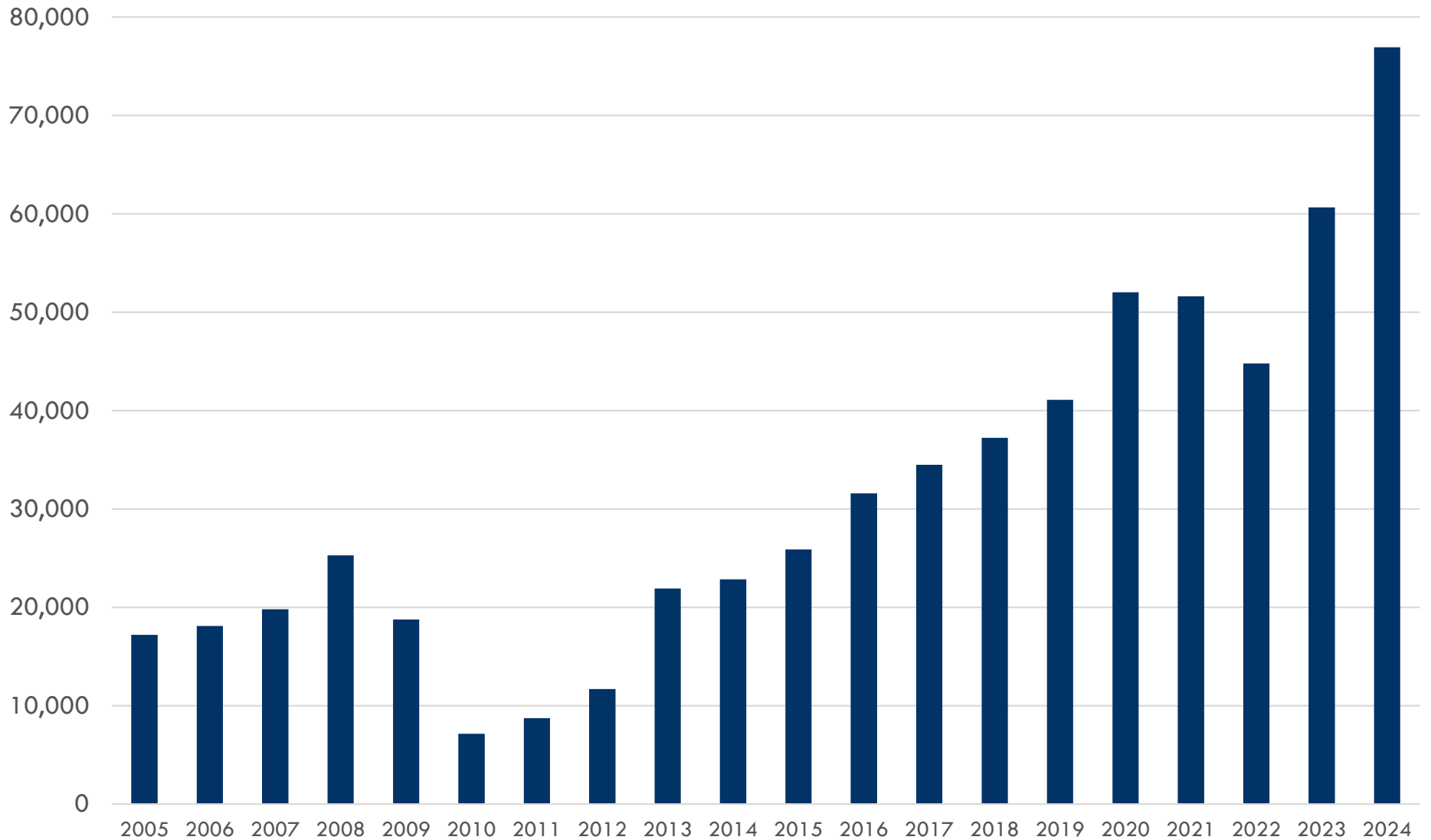
COUNTY	HOMES BUILT
Lee County	10,378
Polk County	9,929
Pasco County	8,062
Manatee County	6,547
Osceola County	6,237
Marion County	6,216
Hillsborough County	5,796
St. Johns County	5,752
Duval County	5,600
Orange County	5,412

New Single Family Homes Built, Top Ten Counties, 2024

Source: Shimberg Center analysis of Florida Department of Revenue, Name-Address-Legal File



Multifamily construction is also on the rise.

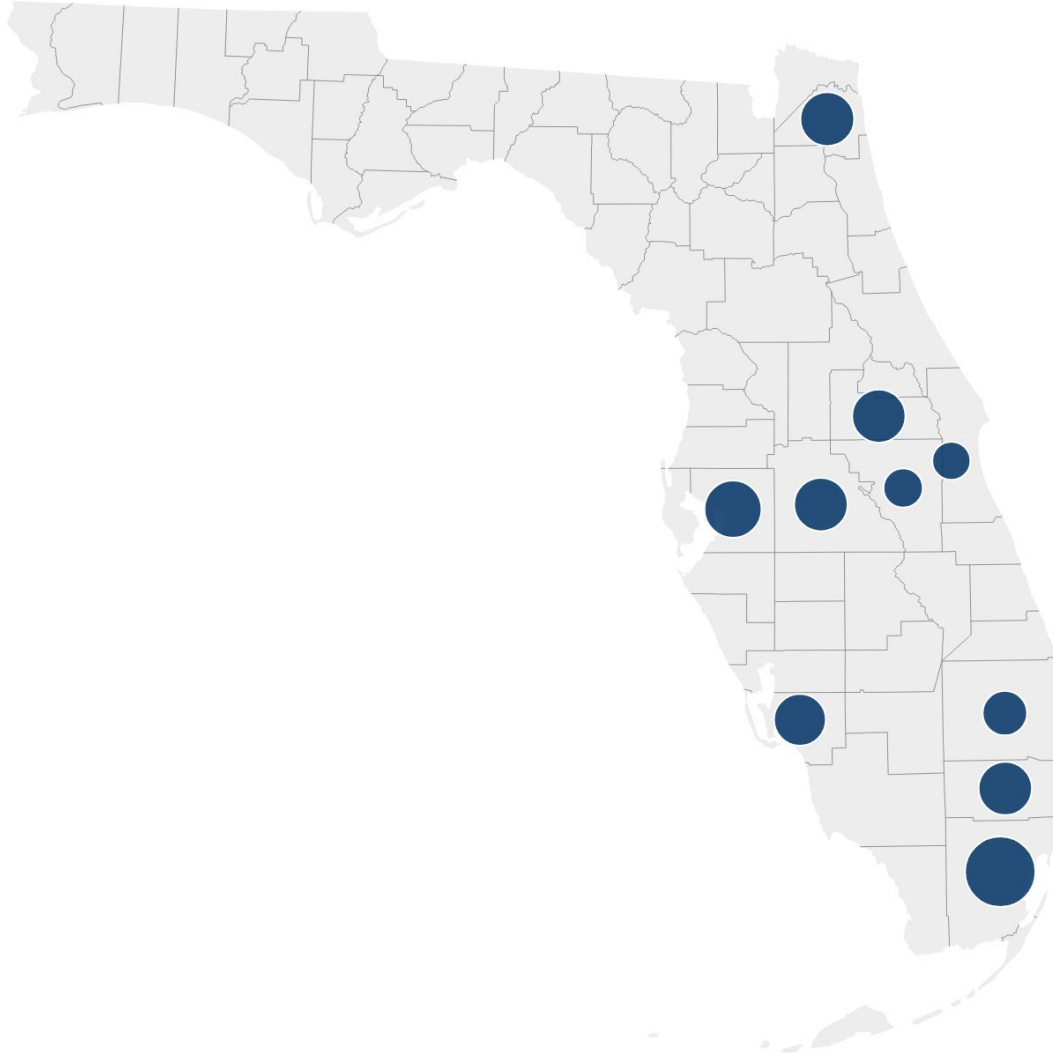


Multifamily Units by Year Built, Florida, 2005-2024

Source: Shimberg Center analysis of Florida Department of Revenue, Name-Address-Legal File.



Multifamily construction is strongest in large metro areas (Southeast Florida, Orlando, Jacksonville, Tampa) and Lee and Polk Counties.



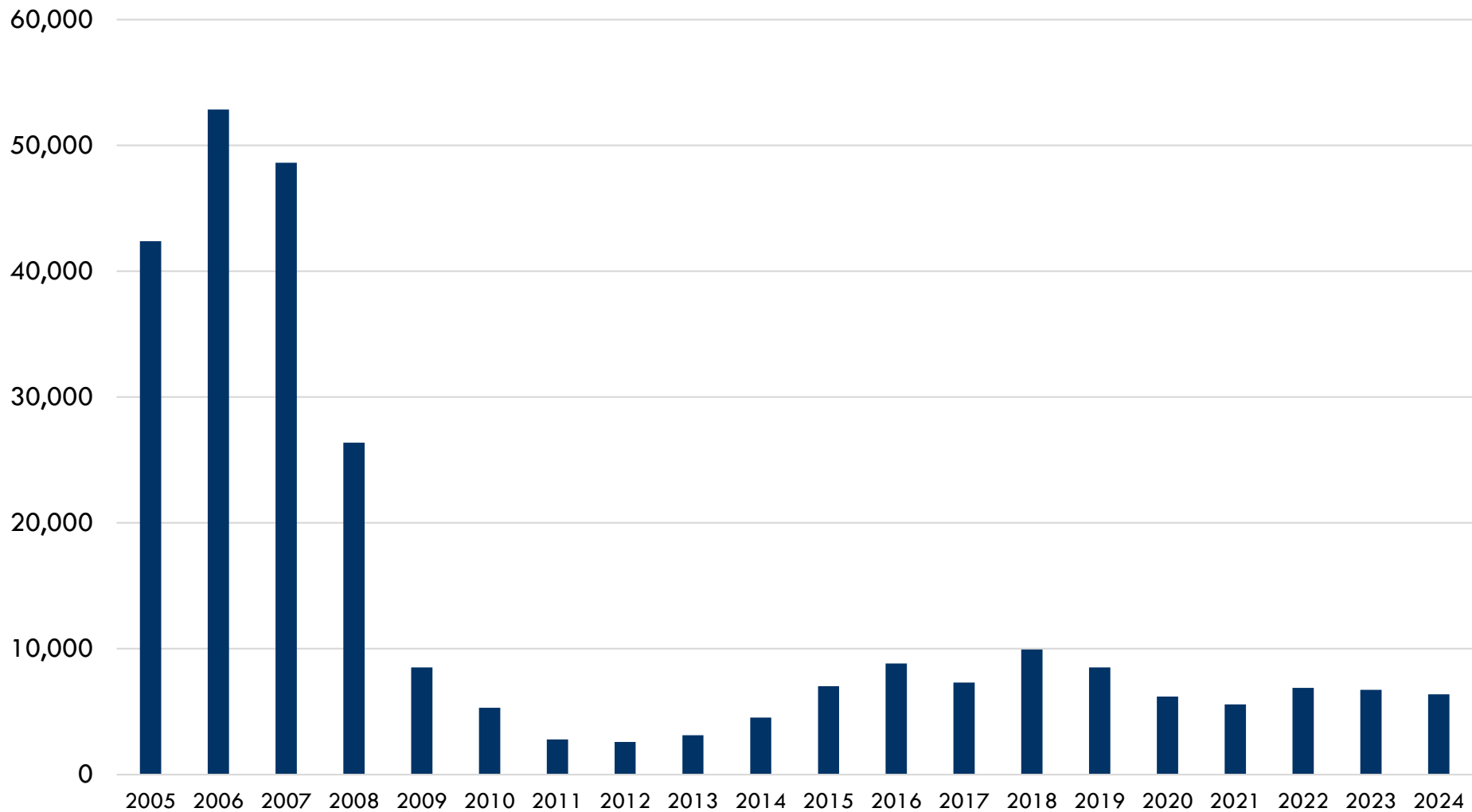
COUNTY	UNITS BUILT
Miami-Dade County	10,003
Hillsborough County	6,422
Duval County	5,646
Polk County	5,595
Broward County	5,546
Orange County	5,527
Lee County	5,213
Palm Beach County	3,743
Osceola County	2,859
Brevard County	2,677

New Multifamily Units Built, Top Ten Counties, 2024

Source: Shimberg Center analysis of Florida Department of Revenue, Name-Address-Legal File. Includes properties with 10 or more units.



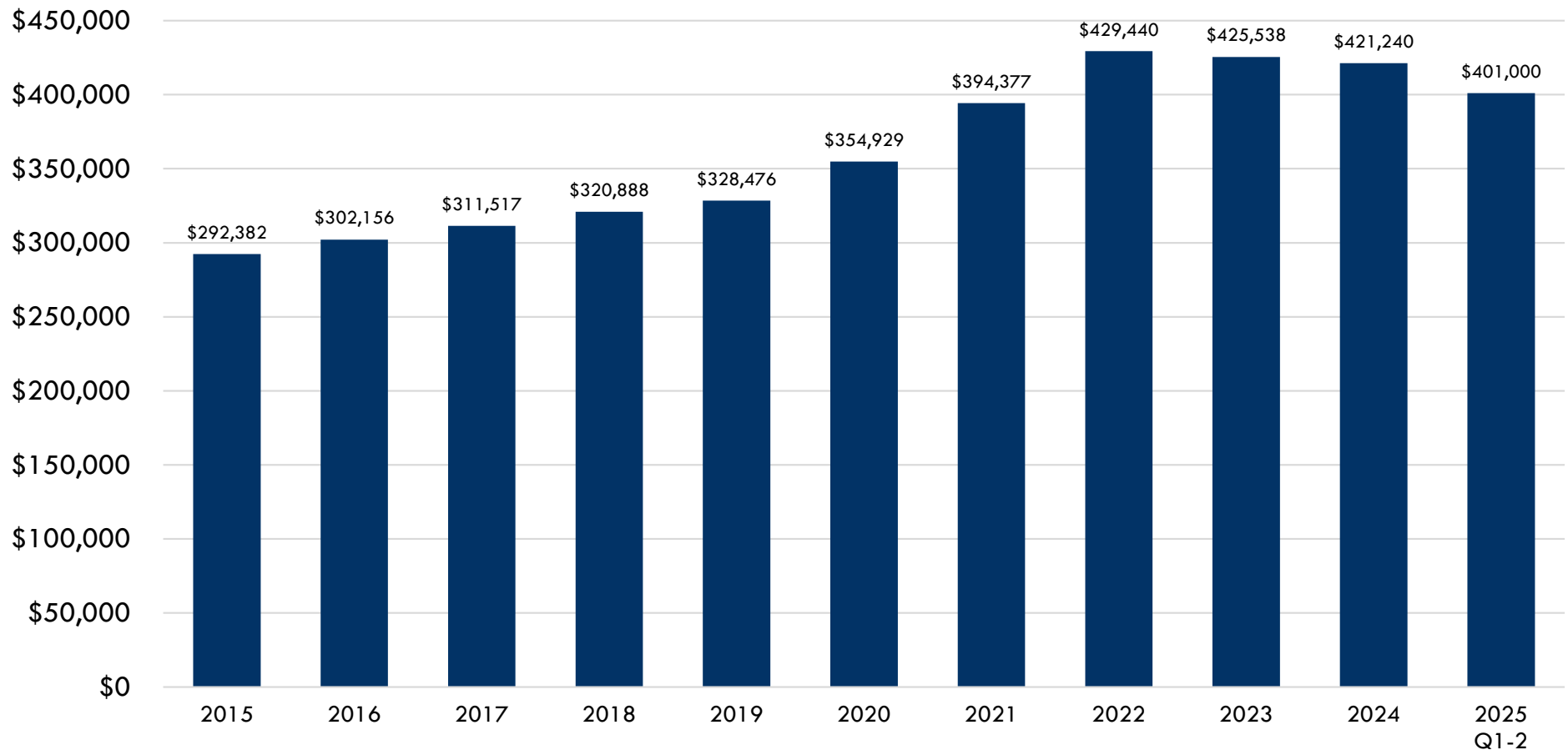
Condominium construction is much less active, with 6,000-7,000 units built per year. Most new condos are built in Miami-Dade County and Southwest Florida.



Condominiums by Year Built, Florida, 2005-2024

Source: Shimberg Center analysis of Florida Department of Revenue, Name-Address-Legal File

Single family home prices rose sharply between 2020 and 2022, with the median sale price rising from \$355,000 to \$429,000 (2025 \$). Prices have since stabilized and even fallen slightly, but they remain well above pre-2020 levels.



Median Single Family Home Sale Price, Florida, 2015-2025 (Inflation-adjusted; in 2025 \$)

Source: Shimberg Center analysis of Florida Department of Revenue, Sales Data File.

Median home prices vary from under \$200,000 in some rural areas to well over \$500,000 in high-cost coastal markets.

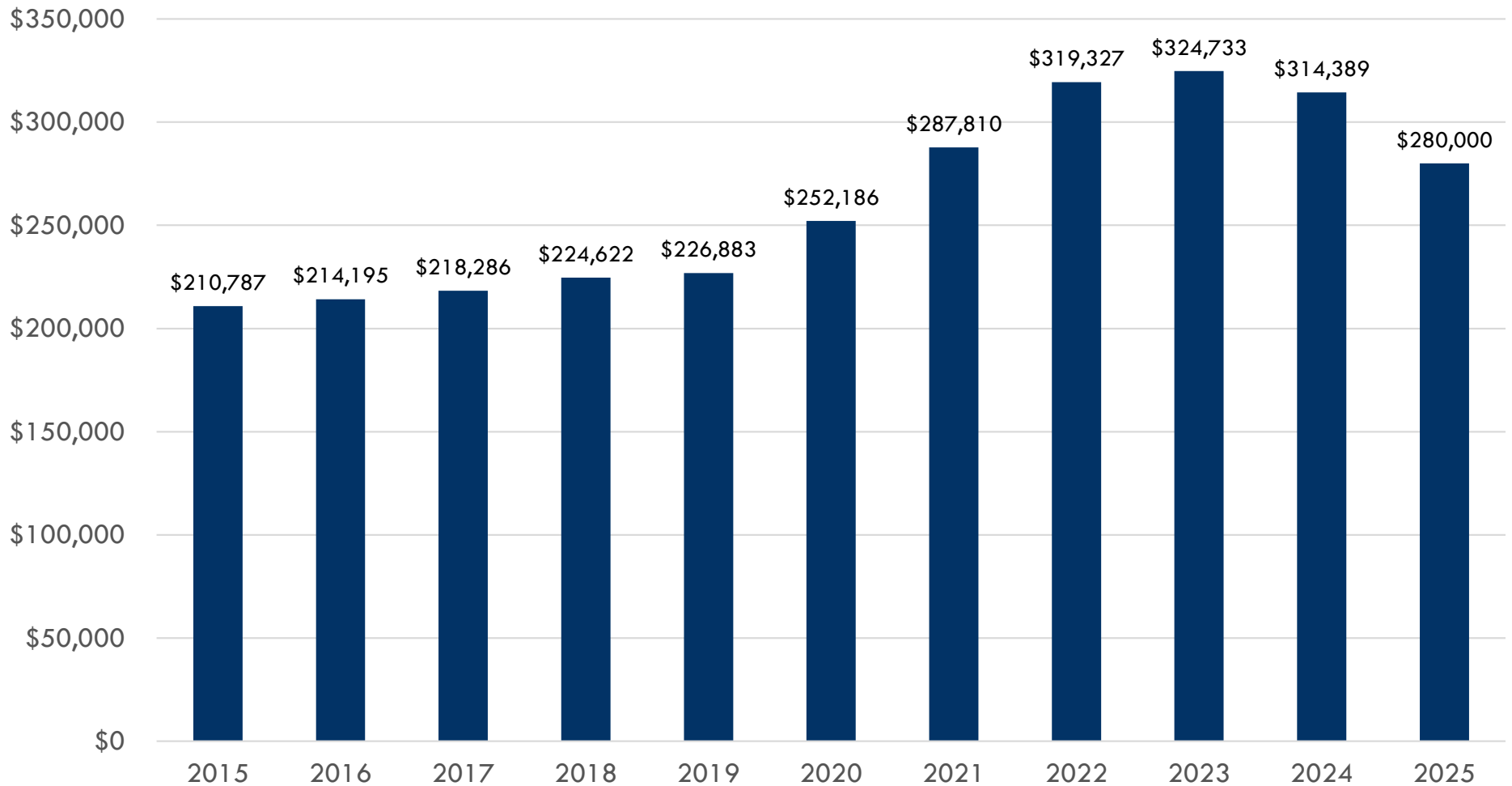
<u>\$150,000-199,999</u>	<u>\$200,000-249,999</u>	<u>\$250,000-299,999</u>		<u>\$300,000-349,999</u>	
Calhoun	Dixie	Baker	Hendry	Alachua	Pasco
Holmes	Gadsden	Bradford	Highlands	Charlotte	Polk
Jackson	Hamilton	Citrus	Lafayette	Clay	Volusia
Liberty	Putnam	Columbia	Levy	Duval	Wakulla
Madison	Washington	DeSoto	Marion	Gilchrist	
Taylor		Escambia	Okeechobee	Hernando	
		Glades	Suwannee	Jefferson	
		Hardee	Union	Leon	
<u>\$350,000-399,999</u>	<u>\$400,000-499,999</u>	<u>\$500,000-749,999</u>	<u>\$750,000-1,000,000+</u>		
Bay	Gulf	Broward	Collier		
Brevard	Hillsborough	Franklin	Monroe		
Flagler	Manatee	Martin	Walton		
Indian River	Orange	Miami-Dade			
Lake	Osceola	Nassau			
Lee	Pinellas	Palm Beach			
Okaloosa	Sarasota	St. Johns			
Santa Rosa	Seminole				
St. Lucie					
Sumter					

Median Single Family Home Price by County, 2025 Q1-2

Source: Shimberg Center analysis of Florida Department of Revenue, Sales Data File



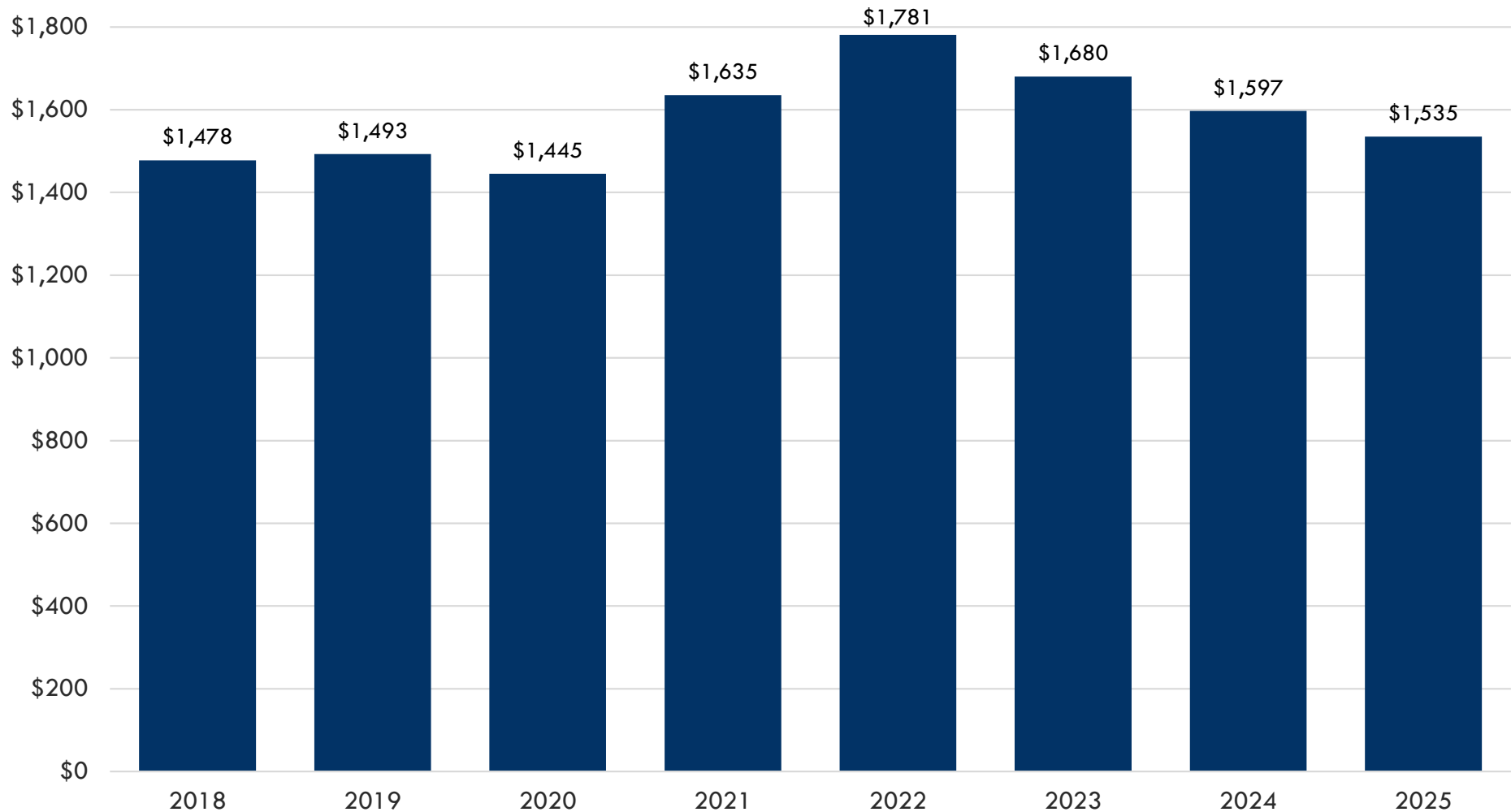
Condominium prices also have begun to decline but remain above pre-2020 levels, adjusted for inflation.



Median Condominium Sale Price, Florida, 2015-2025 (Inflation-adjusted; in 2025 \$)

Source: Shimberg Center analysis of Florida Department of Revenue, Sales Data File.

Rents followed the same pattern: sharp increase in 2021-2022, stabilization and slight decline from 2023 to present.




Median Apartment Rent, Florida, 2018-2025 (Inflation-adjusted; in 2025 \$)

Source: Apartment List, Rent Estimates. Estimate of rent for new leases for month of July.

2025 Rental Market Study Key Findings

- Nearly 905,000 renters earning below 60% of area median income (AMI) are cost burdened, paying more than 40% of income toward rent.
- 353,000 of these households are headed by someone age 55 or older.
- Most cost burdened renter households are small. 68% have 1-2 household members.
- 73% of renters with incomes below 60% AMI are cost burdened, compared to 45% of renters at 60-80% AMI, 21% at 80-100% AMI, 11% at 100-120 percent AMI, and 6% at 120-140% AMI.
- 79% of renter households include a working adult. Most of the rest are made up of older adults or persons with disabilities.

Affordability Assisted Housing Inventory Market Rent Trackers Comprehensive Plan Data Condos & Manufactured Housing
Income & Rent Limits Lending/HMDA Parcels & Sales Population & Household Projections Special Needs
Maps & Visualizations REACH (Tampa Bay Area) Disaster Response Parcel Viewer Workforce & Employment
Evictions & Foreclosures



The Florida Housing Data Clearinghouse provides public access to data about housing needs and supply, subsidized rental housing, and household demographics in Florida communities.

Contact: Anne Ray

352-273-1192 ♦ aray@ufl.edu

Main site: <http://www.shimberg.ufl.edu>

Data clearinghouse: <http://flhousing.data.shimberg.ufl.edu>

Housing Supply Challenges in Florida and Strategies for Reform

Samuel R. Staley, Ph.D.
Director, DeVoe L. Moore Center
College of Social Sciences and Public Policy
Florida State University
Contact: [sstaley@fsu.edu](mailto:ssstaley@fsu.edu)

Written comments provided to:
Florida Senate, Committee on Community Affairs
Mallory Home Committee Room
December 9, 2025

Good afternoon, Senator McClain and members of the committee. The DeVoe L. Moore Center (DMC) at Florida State University has a long-standing research and public policy interest in housing, housing affordability, and regulation that dates back to our founding in 1998. Thus, I greatly appreciate this opportunity to discuss Florida's housing market, the implications for housing affordability, and outline a few policy options that may be effective in increasing housing supply.

My testimony today will highlight our Center's most recent work, much of which reflects joint research and policy analysis with several national and statewide organizations, including the James Madison Institute, the Florida Policy Project, and Reason Foundation. I have included references to several resources and studies, reports, and briefs at the end of these comments.

I will confine this afternoon's comments to three broad questions: The scope of the statewide and local housing shortage, the implications for housing affordability in the state, and potential reforms that could ease constraints on providing more housing.

I will not address the issues surrounding low-income housing or what some analysts refer to as "affordable housing" since other panelists are likely to touch on these concerns. I will note only that the DMC's work on low-income housing with the Florida Policy Project suggests that low-income housing needs in the state of Florida are substantially underestimated, and the gap between need and resources is likely much larger than either federal or state policymakers may be aware. Creating a robust and resilient housing market for all segments of the housing market is essential for maintaining Florida's quality of life and economic competitiveness.

Scope of the Housing Shortage in Florida

Florida adds about 750,000 people to the state each year through in-migration from other states and foreign countries, according to the Florida Chamber of Commerce. In general, net migration creates demand for about 100,000 new housing units each year.

Samuel R. Staley, Ph.D.
Florida Senate Community Affairs Committee

These general numbers, however, underestimate their impact on the housing market. Since in-migration is balanced by 500,000 people moving out, Florida faces a significant mismatch between the types of housing new households want and the types of housing that are available at a particular time and place. Compounding the mismatch is the desire for existing households to move to better housing—move “up” a rung in what is called the “housing ladder.” According to the Florida Realtors, previously owned homes account for 70 percent of residential purchases, and three-quarters of new homes are single-family detached (compared to townhomes, condominiums, etc.). Thus, the churn in housing is substantial. In fact, most affordable housing is provided through “filtering” of existing homes to various households (Spader 2025).

To better understand the implications of these trends for housing affordability, the DMC commissioned an econometric analysis of housing demand and supply at the statewide and county levels. The results, which estimate housing supply shortages and surpluses at the state and local level, are available on the Florida Housing Data Project website (<https://florida-housing-data-project.reason.org/>) and to the general public. Housing demand continues to outstrip the supply of housing each year, according to our analysis. The Center estimates that the state faces a chronic shortage of at least 55,000 rental housing units and 66,000 owner units.

Notably, the Center’s estimates are likely a lower bound. The American Enterprise Institute Housing Center estimates that Florida is short 486,000 homes.¹ The state would have to add homes equivalent to 5% of its current housing stock to bring the state back into equilibrium.

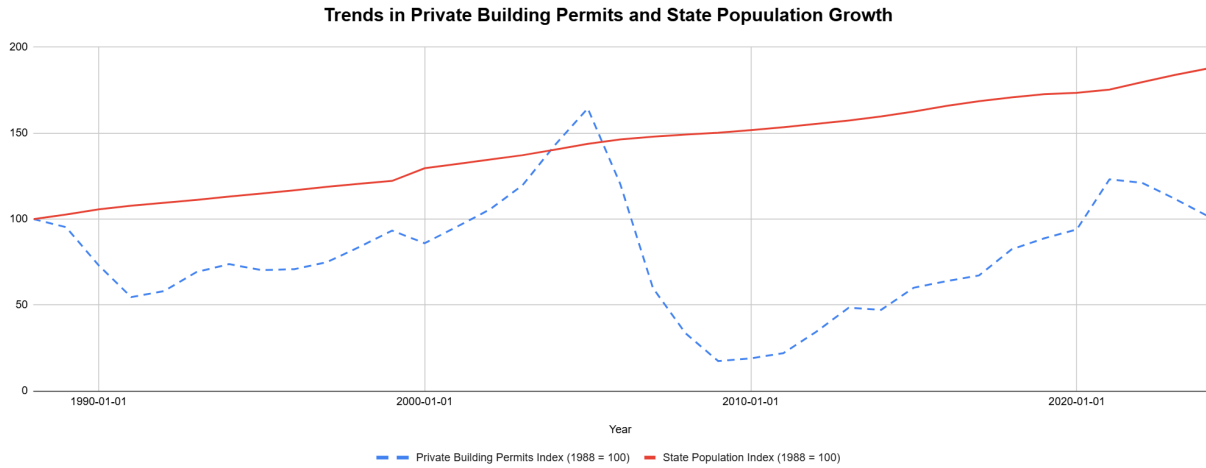
Importantly, both analyses show that the State of Florida faces dramatic shortages in housing. The DMC’s analysis shows that this gap is persistent over time at the state and local levels.

As Figure 1 shows, this chronic shortage has been a long time in the making. Beginning with the 2008 financial crisis, housing permits have failed to keep pace with Florida population (and household) growth. The result is a substantial current deficit in housing.

These statewide estimates mask important differences among Florida Counties. The DMC estimates that 61 of the state’s 67 counties, 91%, face chronic shortages. Sixty-two of these counties (92.5%) have a shortage in owner housing, and 56 (83.6%) face shortages in rental housing.

¹ The differences in the DMC and AEI estimates are largely in methodology. The DMC estimates use census data at the county level to estimate local shortages and surpluses, aggregating to the state level. AEI develops a national model of housing supply and allocates the shortage to states and localities. AEI’s forecasts are also point estimates with the DMC estimates are focused on capturing trends and cumulative housing supply effects counties counties.

Figure 1: Gaps in Permits Versus Housing Permits



Source: Samuel R. Staley and Crystal J. Taylor, “Florida Legislature Must Be Careful Not to Repeat the Errors of Statewide Planning,” *Policy Brief*, George Gibbs Center for Economic Prosperity, James Madison Institute, June 2025.

The counties with the most severe shortages are in Table 1. Note that some counties (e.g., Bay, Collier, and Escambia) face unbalanced shortages in renter versus owner housing.

Table 1: Florida Counties Facing the Most Severe Housing Shortages

County	Chronic Shortage (2018-2022)	Owner Shortage	Renter Shortage
Miami-Dade	-12,711	-5,337	-7,374
Broward	-10,233	-4,168	-6,065
Hillsborough	-8,360	-4,281	-4,079
Palm Beach	-7,515	-4,324	-3,191
Duval	-6,940	-2,537	-4,403
Lee	-6,350	-4,173	-2,177
Pasco	-4,838	-2,730	-2,108
Polk	-4,797	-2,642	-2,155
Seminole	-3,952	-1,153	-2,799
Bay	-3,831	-625	-3,206
Collier	-3,300	-2,483	-817
Duval	-6,940	-2,537	-4,403
Escambia	-2,993	-355	-2,638

Source: DeVoe L. Moore Center, Florida Housing Data Project in cooperation with the Florida Policy Project and Reason Foundation.

Notably, Florida's local housing picture is not totally pessimistic. Some counties have kept up with the pace of demand. Six counties, in fact, have added sufficient housing to meet demand: Orange, Walton, Alachua, Okaloosa, Gulf, and Washington. Five counties have estimated surpluses for owner-occupied housing units, and eleven have surpluses for renter-occupied units.²

Housing Mismatch and Housing Affordability

The cumulative impact of these chronic shortages has significant implications for housing affordability. As the state continues to attract new residents and households, the inability to provide the right kind of housing in the right place at the right time is contributing to a significant housing mismatch.

Importantly, this mismatch can be traced to 1985 when the State of Florida adopted statewide growth management and mandated local compliance with a statewide comprehensive plan. The law required detailed local land-use planning for all local communities, which locked in long-term land uses according to state government priorities rather than market demand. Empirical studies have found that housing prices increased faster the longer a county or city planned under the GMA, contributing 16% to 20% of the increase during the first fifteen years of the Act's implementation (Staley & Gilroy, 2003; Gilroy, Staley & Stedron, 2007). The price increases were significant enough to reverse the trend toward increasing affordability in Florida prior to passing the growth management law.

The statewide planning reforms that accompanied the election of Rick Scott as governor improved the resilience of the private housing market by eliminating the state plan compliance requirement. However, the local land-use planning and regulatory apparatus remained intact. As in other states, the length of time, uncertainty, and delays in securing rezoning and development permits significantly influenced the ability of the private housing market to respond adequately to shifting demand. The regulatory effects on housing prices and affordability are well established in academic research (Ihlandfeldt 2004; Quigley and Rafael, 2005; Glaeser and Ward 2008). The effects of regulatory uncertainty on housing supply are also well established (Staley 2001).

Local municipalities and counties vary widely in how they apply their growth management rules. The DMC's analysis of local impact fees, published by the James Madison Institute, found that the type and cost of complying with local mandates contributed significantly to uncertainty in the building approval process and added to the cost of building new homes (Taylor, Ridaught, Dabney, et al 2025). In addition, these costs reduced profit margins for builders, making "missing middle" housing unprofitable and financially less attractive compared to housing built for upper-middle-income and wealthy households.

² Importantly, the renter surpluses in some of these counties (e.g., Orange, Manatee, and Walton) may also reflect a substantial number of units that are provided as short-term rentals and thus not practically available for long-term occupancy.

As private developers and builders have abandoned housing segments characterized by narrow profit margins—low-income housing, workforce housing, and increasingly lower middle-income housing—Florida’s housing market has become less robust. The state is not building housing at a sufficient scale to allow filtering to address the diverse range of housing needs.

Reforming local growth management and land-use regulation is a crucial step toward creating a more responsive and resilient housing market. However, the role of the state in facilitating this reform is less obvious or clear.

Scope for State Regulatory Action

Since 2010, the State of Florida has largely delegated growth-management responsibilities to municipalities and counties. In general, this strategy is proper and appropriate since local communities are closer to the residents who will be impacted by land development.

Unfortunately, one of the consequences of localization has been the politicization of the land development and redevelopment process. To some extent, this is the inevitable consequence of adopting detailed land-use planning. The state-mandated creation and enforcement of land-use zoning maps essentially collectivized land development. Changing the zoning map becomes more of a political process than one based on evidence-based practice or market rationale. This is one reason, I believe, Florida housing markets continue to be unbalanced, which contributes to rising housing prices and declining housing affordability.

The state, however, can proactively address the shortage of housing on the local level by changing the incentives faced by local governments to approve new housing and adopt pro-housing reforms.

For example, the state could require, or highly incentivize, local governments to prioritize the housing elements within their comprehensive plans.

Comprehensive plans often run hundreds of pages in length with dozens of chapters, or “elements,” with individual (and often lengthy) sections devoted to specific topics, such as recreation, water infrastructure, highways and roads, industrial zones, commercial zones, neighborhood business zones, downtown areas, historical districts, etc. Housing can easily become lost among competing priorities.

Given the nature of local politics, prioritizing elements is problematic without a firm grasp or acknowledgment of public priorities. For example, communities struggle to balance separate elements focused on downtowns, public infrastructure, roads, transit, employment, etc. The state can provide improved guidance by incentivizing local communities to prioritize housing and holding them accountable for their failure to meet goals and objectives set by the community.

Similarly, the state could redirect development regulation to focus on measurable and tangible impacts of proposed development rather than general or undefined objections.

Samuel R. Staley, Ph.D.
Florida Senate Community Affairs Committee

Currently, the wide latitude given to the general public and special interests in the public hearing process provides numerous avenues for delaying and sometimes terminating projects. When considering objections to new development proposals, local communities should prioritize and focus on the tangible and measurable impacts of these proposals rather than aesthetic and political considerations (Staley and Cleays, 2005). This allows local officials to focus public interventions on those impacts that directly impact public welfare and public service delivery. This approach also provides accountability for discretionary actions by local public officials.

A third state-level intervention could *require consistency in estimating impact fees, a substantial contributor to higher housing costs, to ensure that fee schedules are transparent and reflect the actual costs of development* (Taylor, Ridaught, Dabney, et al. 2025).

Current practice results in wide variation in impact fee formulas, often unconnected to actual infrastructure costs, increasing financial uncertainty and reducing profit margins for developers and builders.

The State can also encourage local communities to be more proactive in meeting housing supply needs by ensuring their local planning and development approval process accommodates market demand.

Beyond these state-level initiatives, which help local governments set pro-housing priorities, *the state can enable more market-responsive policies*.

For example, many localities lock in past land uses, even in rapidly urbanizing areas, by locking in unsustainable large lot sizes by statute and through local planning. The American Enterprise Institute's Housing Center estimates that tens of thousands of new housing units could be enabled by reducing minimum lot sizes to just 1,200 square feet per lot and allowing markets to determine their optimal size. Similarly, allowing administrative lots splits so that one parcel can be separated into two or more could add substantial new housing across the board.

Allowing accessory dwelling units (ADUs), also called granny flats, can also unlock a substantial number of new housing units to address acute shortages in neighborhoods and large cities.

ADUs are one of the least intrusive ways to increase housing supply without changing neighborhood character. Simply adding one unit over a garage, or enabling a unit to be built onto the current footprint of an existing housing, can improve the quality of life for current residents, support financial sustainability for current homeowners, mitigate the effects of higher housing demand for incoming residents, and minimize the impact on local infrastructure. ADUs can serve as ways to enhance current living options for owner-occupied single-family housing, provide flexibility for residents in transition, and be an important step in housing mobility for those moving up the "housing ladder."

Conclusion

Florida’s housing shortage is chronic and of sufficient scale that state and local policy makers should be less focused on building for specific housing segments and more focused on enabling more abundant housing across the board. Only by substantially increasing the supply of housing—owner-occupied and rental—can housing prices moderate to the point that housing becomes more affordable. Florida accomplished this in the 1960s, 1970s, 1980s, and through the mid-1990s. The key is to find ways to restore housing market resilience and create a more robust housing sector where builders and developers can financially sustain investments in the full range of housing products. Cities such as Houston, Texas, have achieved this by ensuring their land development process is unencumbered by discretionary regulatory delays common in states such as Florida (Terziev 2025). Cities such as San Antonio and Sarasota have restored market resilience through deregulation (Terziev 2025; Pinto 2024). The key to Florida’s housing affordability future is to ensure these and similar reforms are implemented statewide as quickly as feasible.

Resources

American Enterprise Institute Housing Center, <https://www.aei.org/centers/housing-center/>

DeVoe L. Moore Center, College of Social Sciences and Public Policy, Florida State University, <https://cosspp.fsu.edu/dmc/applied-policy-research/>

Florida Housing Data Project, <https://florida-housing-data-project.reason.org/>

Florida Policy Project, <https://floridapolicyproject.com/initiatives/>

Gibbs Center for Economic Opportunity, James Madison Institute, <https://jamesmadison.org/category/centers/center-for-economic-prosperity/>

Reason Foundation, <https://reason.org/topics/urban-growth-and-land-use/>

References

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Samuel R. Staley, Ph.D.
Florida Senate Community Affairs Committee

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<https://www.aei.org/wp-content/uploads/2024/07/Sarasota-City-Living-Local-Urban-Villages-Urban-Mixed-Use-Areas-and-Light-Touch-Density-6.2.24-002.pdf?x85095&x85095>
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[https://doi.org/10.1061/\(ASCE\)0733-9488\(2005\)131:4\(202\)](https://doi.org/10.1061/(ASCE)0733-9488(2005)131:4(202))
- Staley, Samuel R. and Leonard C. Gilroy. 2003. "Smart Growth and Housing Affordability: Evidence from Washington State," Policy Brief, Washington Policy Center, April 2003, p. 14,
https://www.washingtonpolicy.org/library/doclib/RPPI_GrowthManagement_PB.pdf
- Staley, Samuel R., Crystal J. Taylor, Vittorio Nastasi, and Doug Wheeler. 2025. "[Reforming Local Land-Use Planning is Critical to Meeting Florida Housing Needs](#)," *Policy Brief*. James Madison Institute, April.
https://jamesmadison.org/wp-content/uploads/PolicyBrief_Land-Use-Apr2025-v02.pdf
- Taylor, Crystal, Parker Ridaught, Shane Dabney, et al., "Assessing Florida Local Government Impact Fees, 2024-2025," *Backgrounder*, James Madison Institute, April 2025.
- Terziev, Eliza. 2025. "Houston's Housing Success is a Model for Other Cities," Reason Foundation, March 18, <https://reason.org/commentary/houstons-housing-success-a-model-for-cities/>

Florida's Housing Landscape: A Ground-Level View

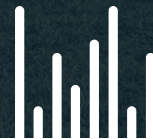
December 9, 2025

PRESENTED BY:



**Lesley
Deutch**

Managing Principal
561-998-5814
ldeutch@jbrec.com

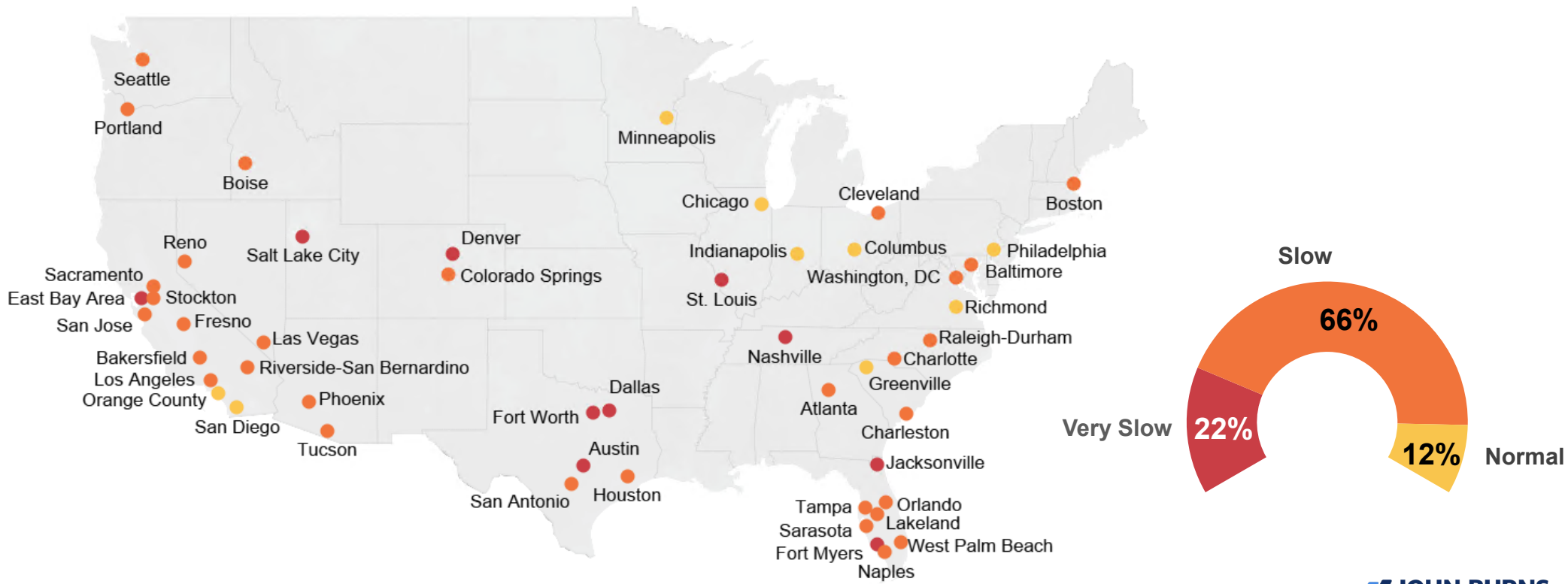


The Housing Backdrop



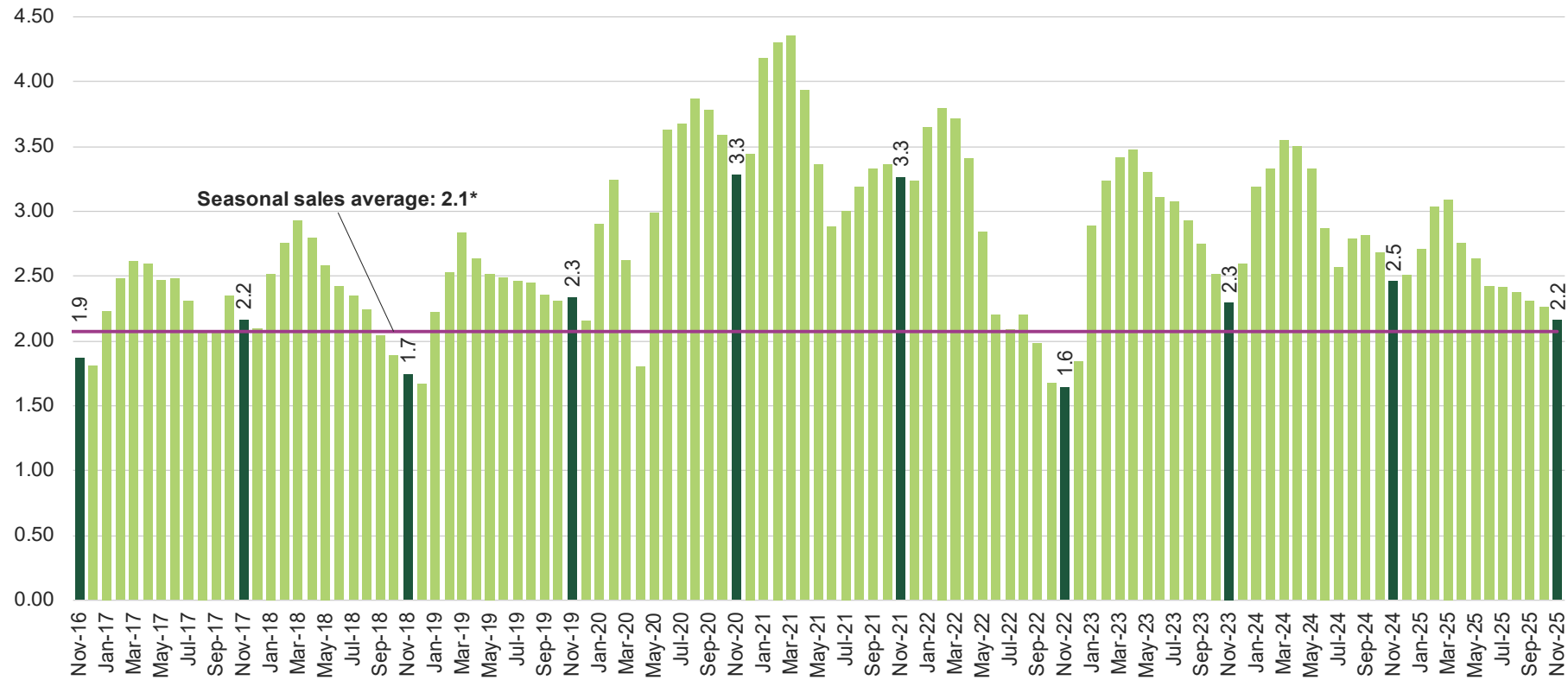
Current new home market conditions overview: We rate 88% of the top markets as Slow or Very Slow.

Current New Home Market Conditions



Homebuilders are dropping prices to sell homes at a faster than usual pace.

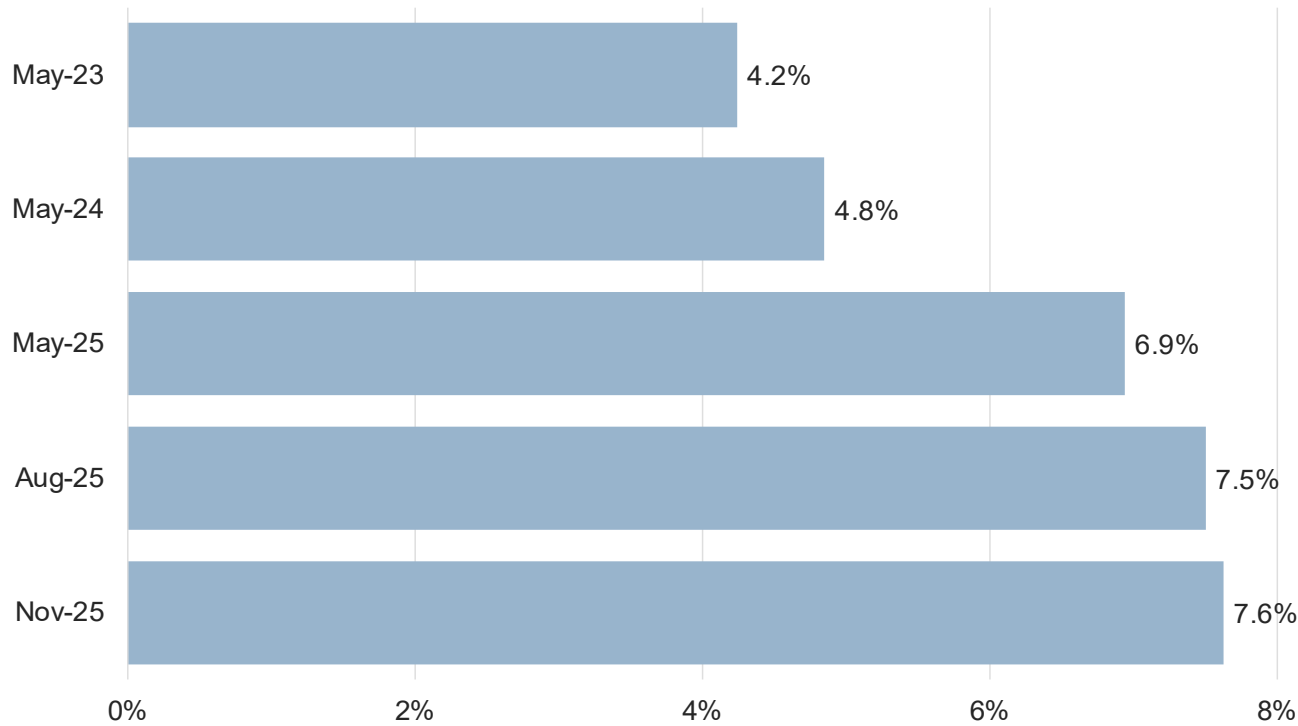
Average New Home Sales per Community, Net of Cancellations



Builders are using incentives to drive home sales.

National | Builders' Total Incentive Contributed as a Percentage of Sales Price over the Last 3 Months

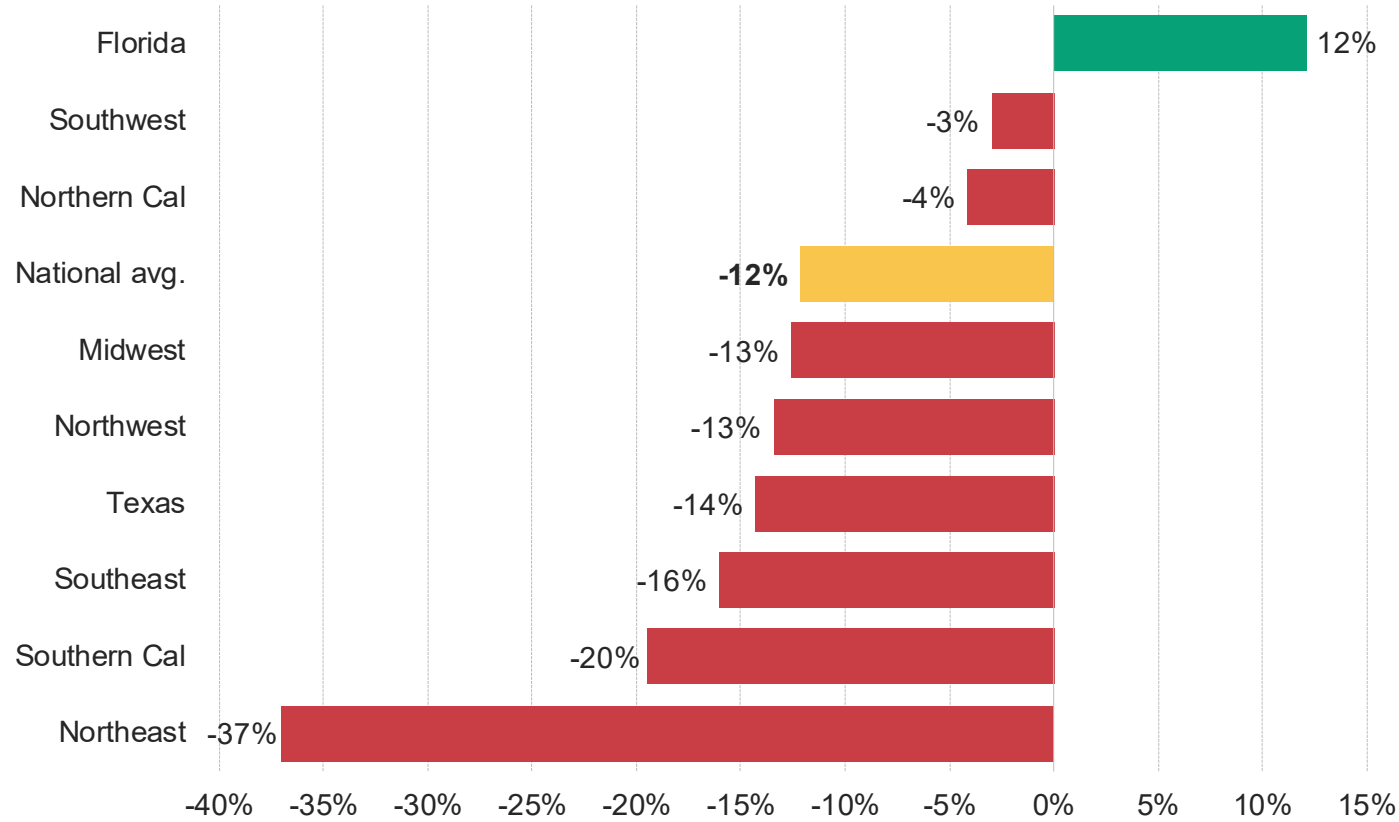
Weighted averages



There are regional differences. Florida is seeing the strongest demand.

Regional | New Home Net Sales per Community, YOY % Change

Weighted averages Nov-25 vs. Nov-24



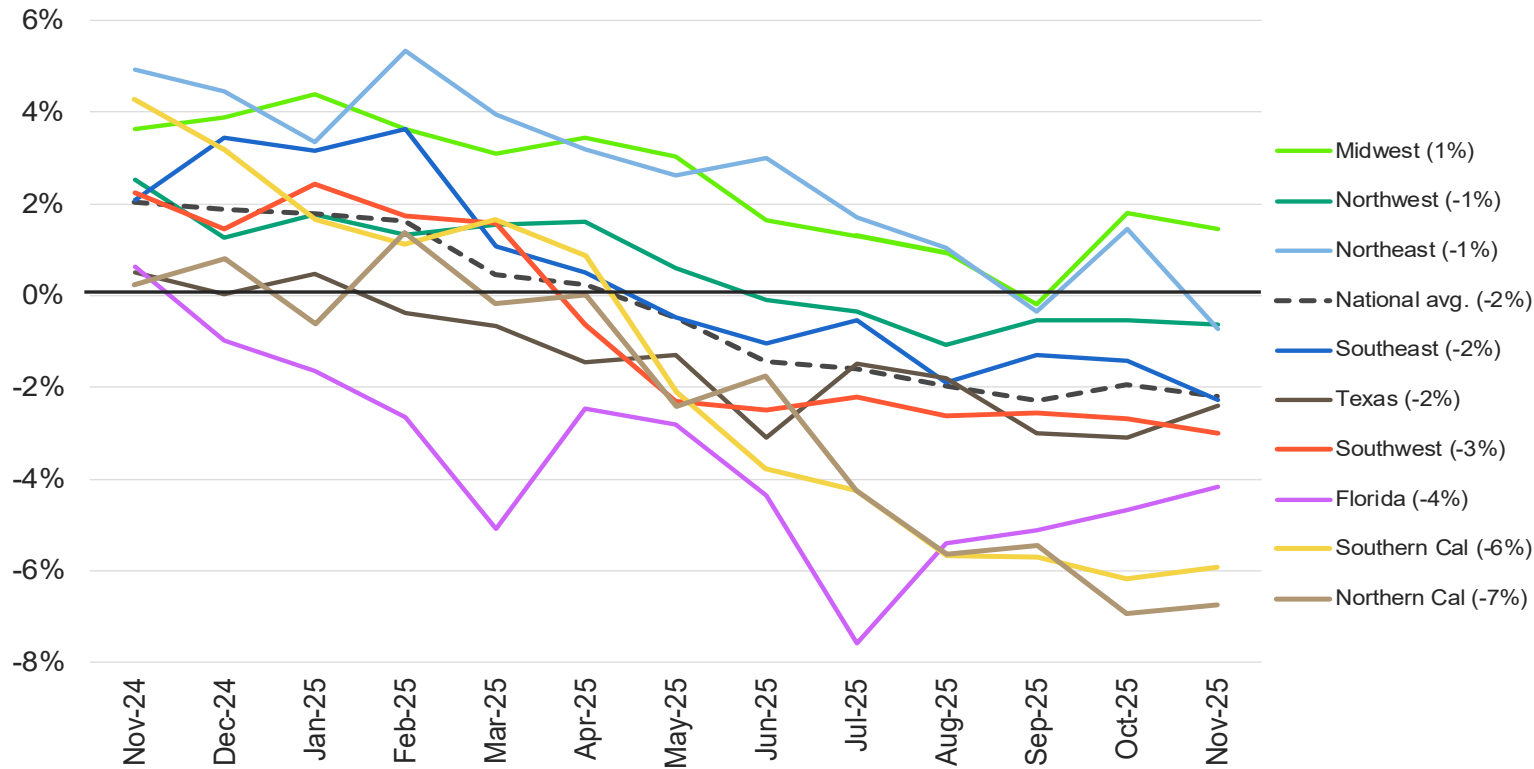
Source: John Burns Research and Consulting, LLC, independent survey of ~15% of all US new home sales, NSA (Data: Sep-25, Pub: Oct-25)

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Florida sales are stronger because the state has experienced a steep price correction.

Regional | Average Net New Home Price Changes YOY

Weighted averages



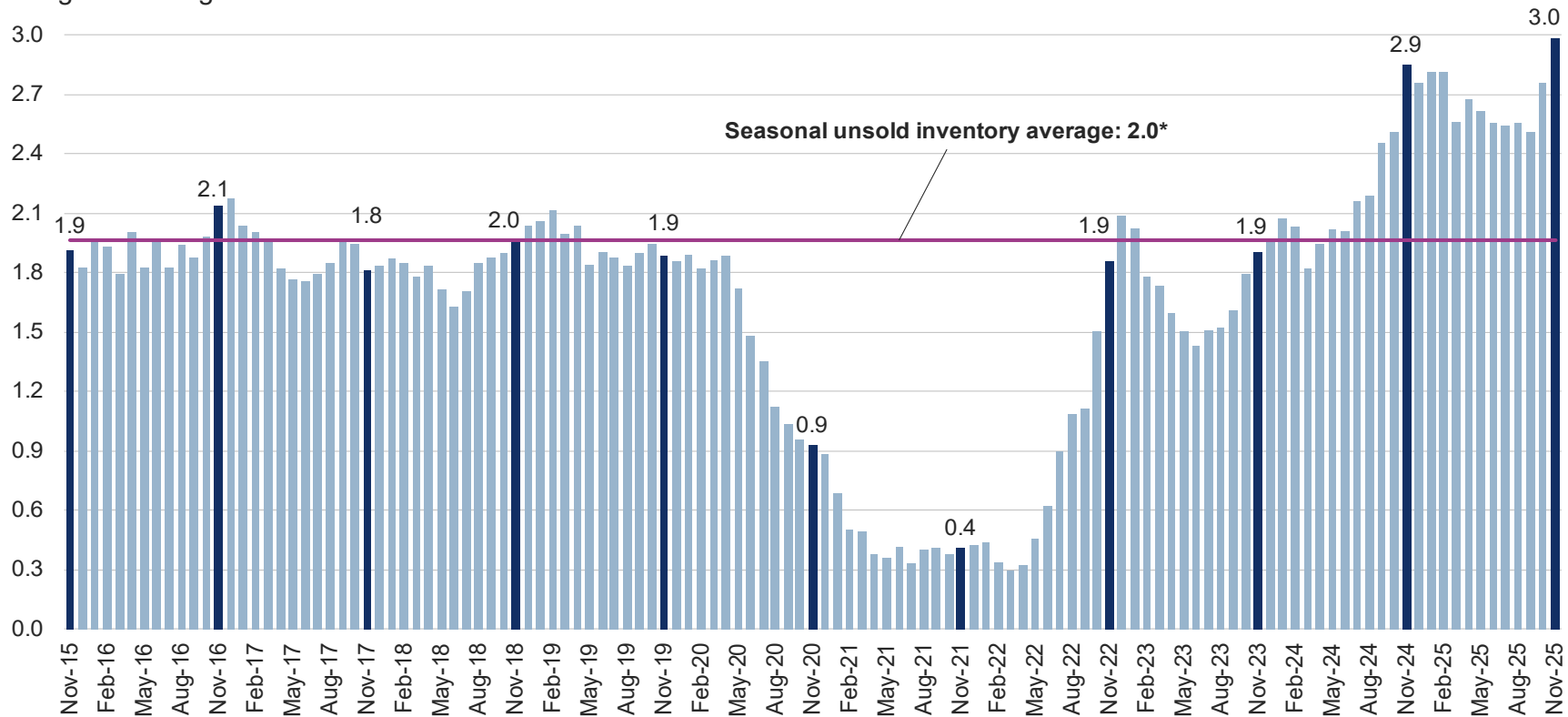
Source: John Burns Research and Consulting, LLC, independent survey of ~15% of all US new home sales, NSA (Data: Sep-25, Pub: Oct-25)

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Unsold finished inventory in the US at a decade-high, aligning with levels last seen in January 2010.

Number of Unsold, Finished New Homes per Community

Weighted averages

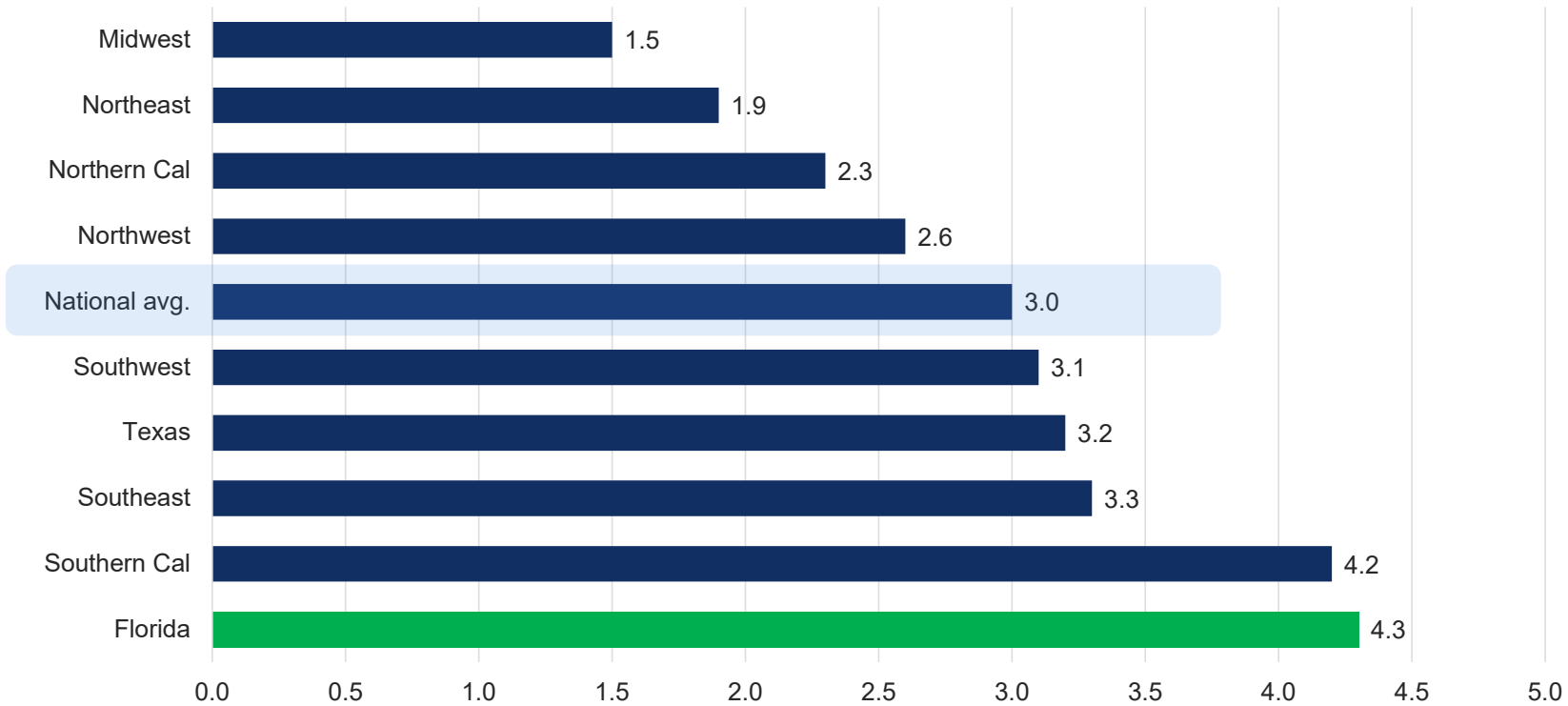


Source: John Burns Research and Consulting, LLC, independent survey of ~15% of all US new home sales, NSA (Data: Sep-25, Pub: Oct-25)

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And despite Florida's rapid sales pace, the state has the highest level of new home inventory.

Number of Unsold, Finished New Homes per Community



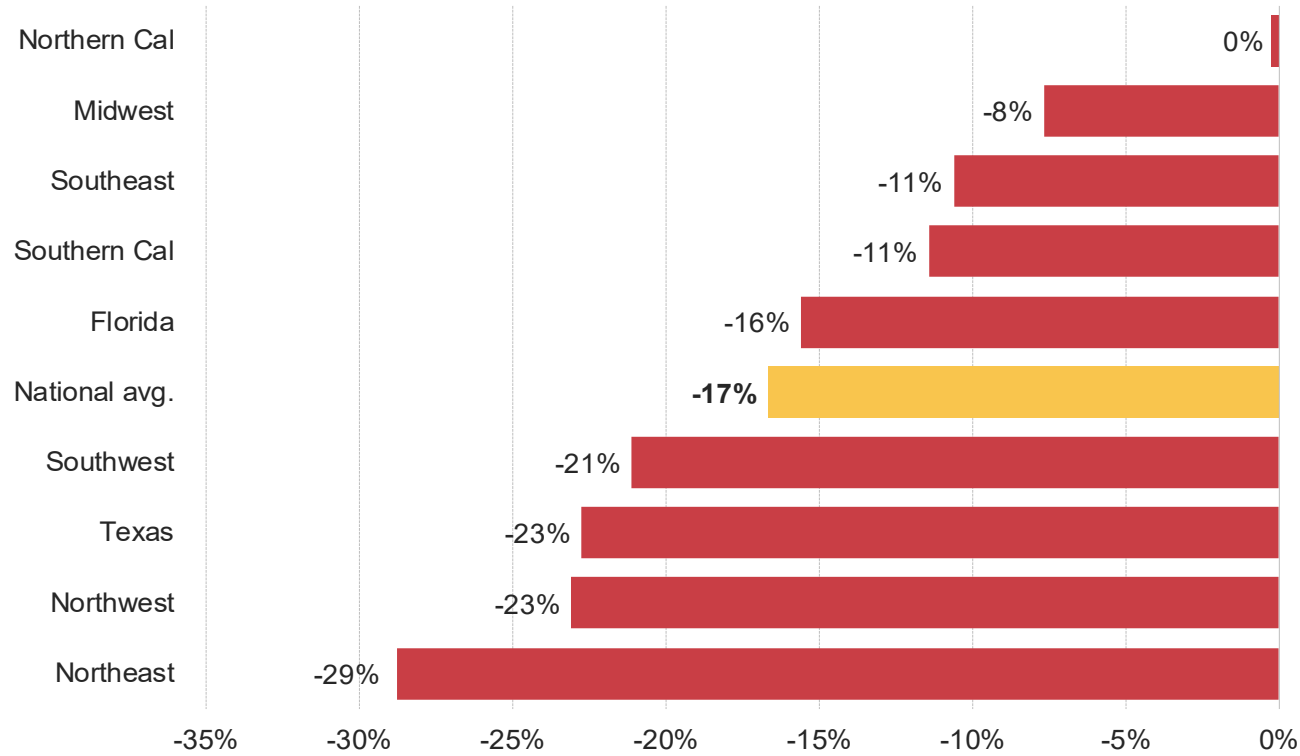
Source: John Burns Research and Consulting, LLC, independent survey of ~15% of all US new home sales, NSA (Data: Sep-25, Pub: Oct-25)

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Slower sales translates to slower construction activity.

Single-Family Housing Starts per Community, YOY % Change

Weighted averages Nov-25 vs. Nov-24



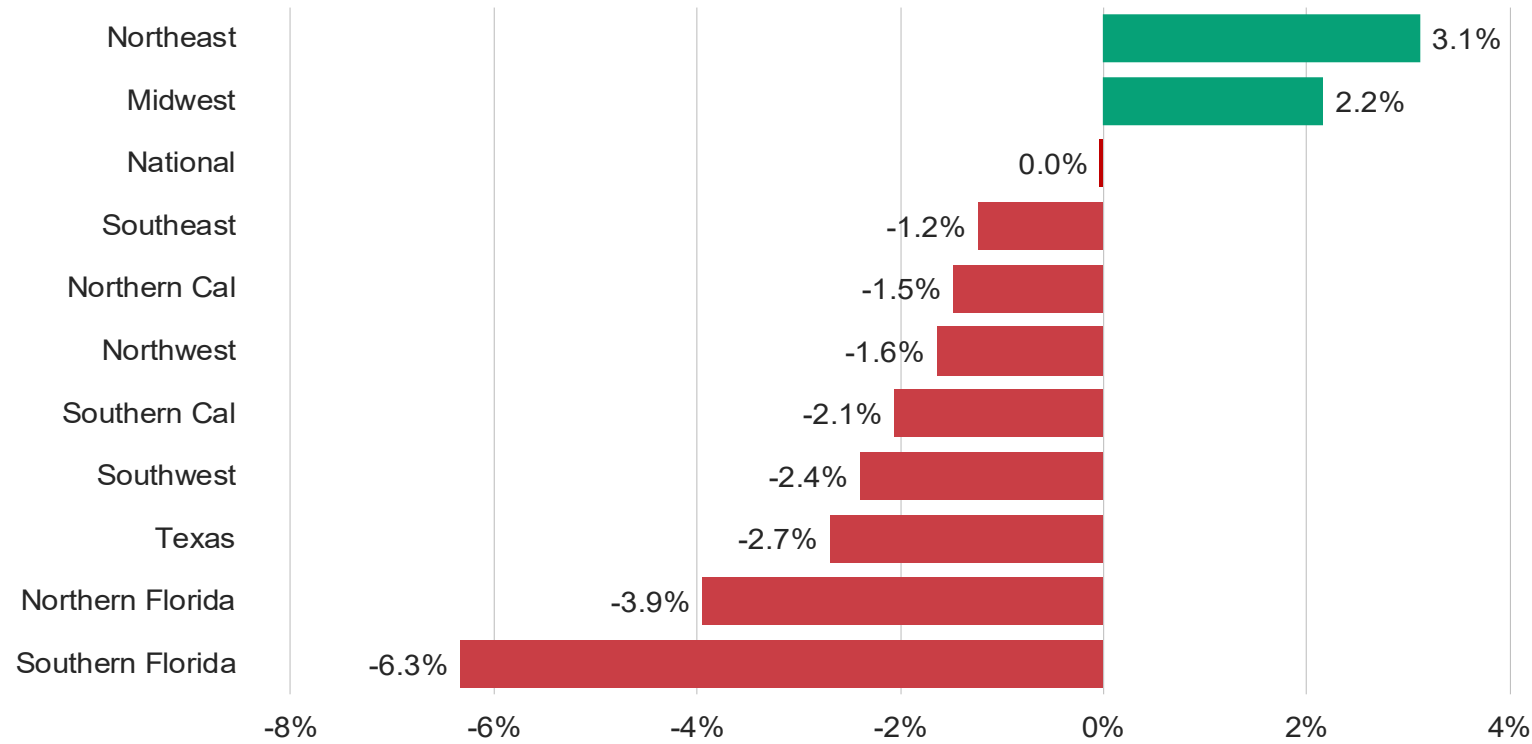
Source: John Burns Research and Consulting, LLC, independent survey of ~15% of all US new home sales, NSA (Data: Sep-25, Pub: Oct-25)

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Florida sales agents are reporting falling home prices.

Regional | Average YOY Change in Resale Home Closing Prices for Similar Homes in Comparable Locations

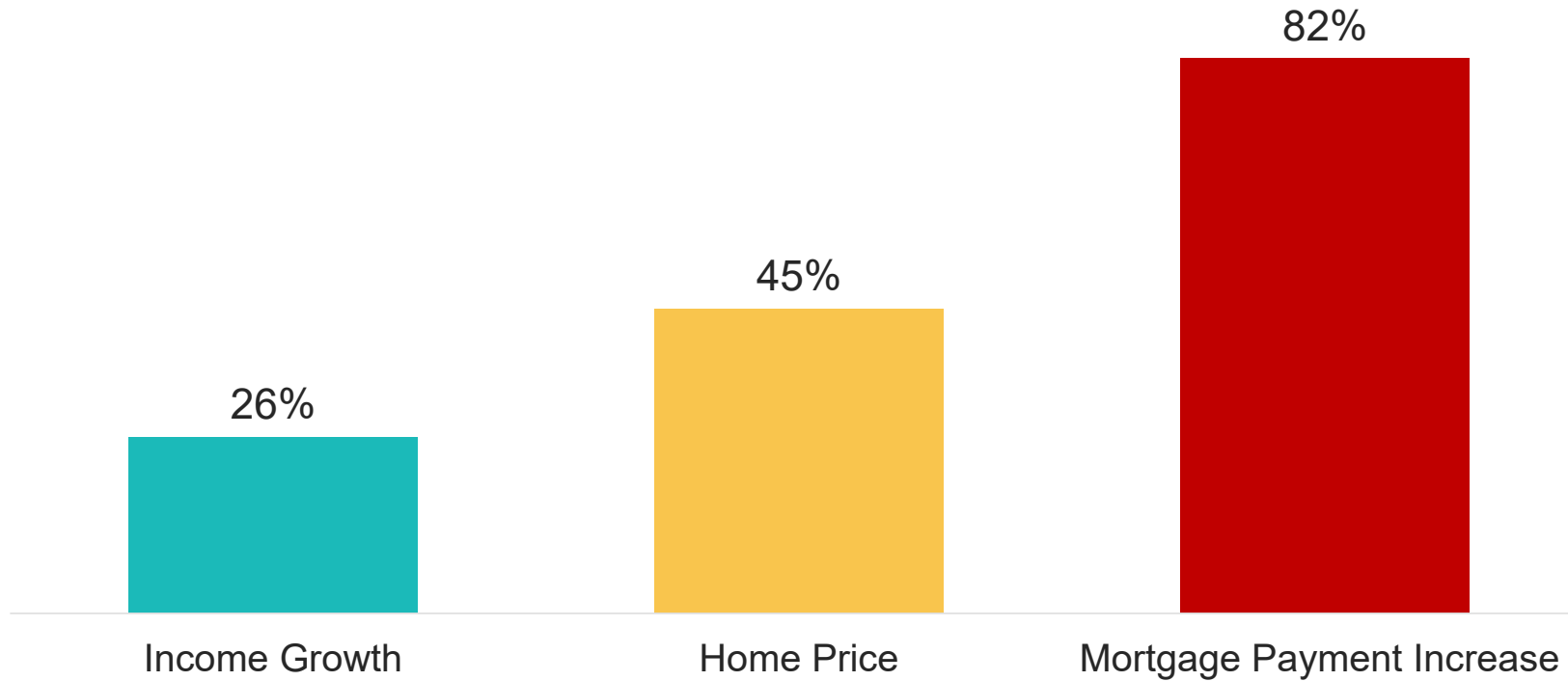
Weighted averages (3-month average)



Source: John Burns Research and Consulting, LLC, independent survey of US resale home sales, NSA (Data: Oct-25, Pub: Nov-25)

The culprit? Affordability. Mortgage payments rose 56% faster than incomes in the last 6 years.

Increases since 2000



Florida Housing By the Numbers



New home prices in Florida are below* or similar to existing home prices.

PANAMA CITY
N/A

TAMPA
\$393,500

SARASOTA
\$443,000

PUNTA GORDA*
\$332,600

FORT MYERS*
\$350,000

NAPLES*
\$540,000



JACKSONVILLE
\$406,200

ORLANDO
\$444,600

WEST PALM BEACH
\$725,000

FT. LAUDERDALE
\$660,800

MIAMI*
\$417,700

* Markets where new home prices are lower than existing home prices

Median existing home prices remain stubbornly high.

PANAMA CITY
\$343,800

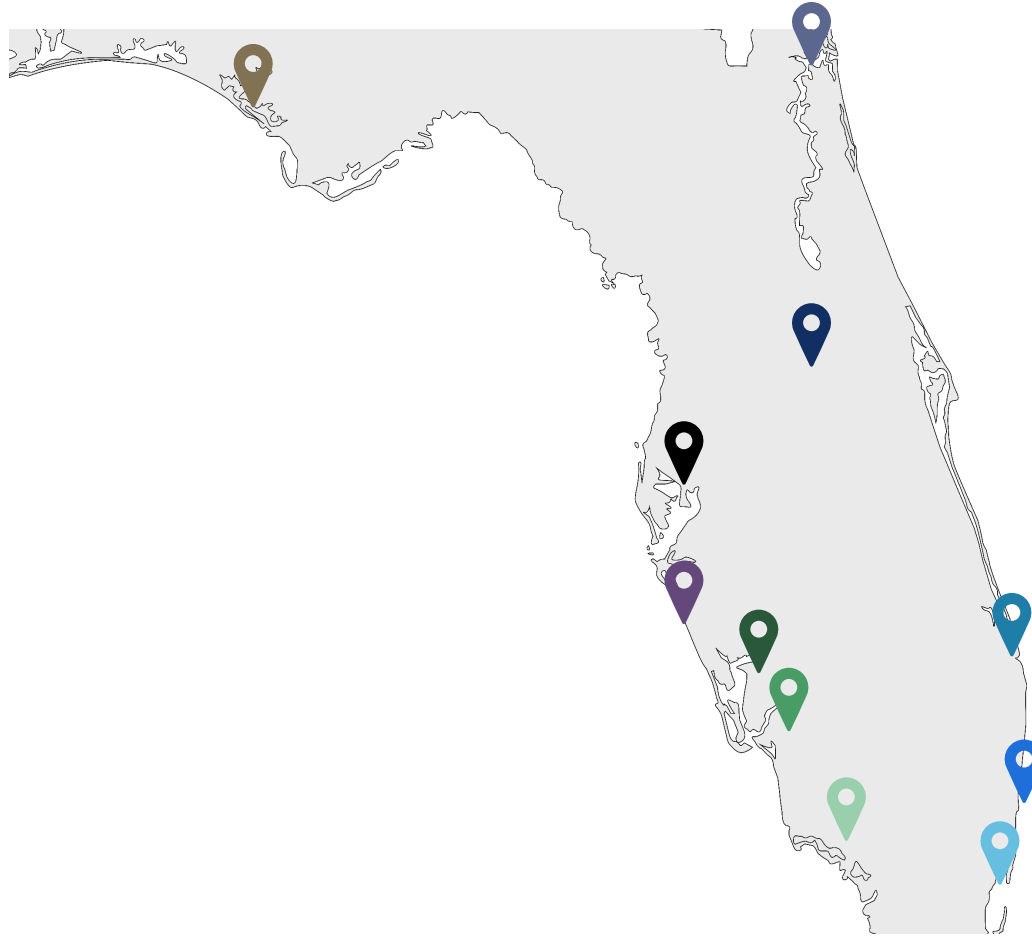
TAMPA
\$375,100

SARASOTA
\$430,000

PUNTA GORDA
\$324,900

FORT MYERS
\$375,000

NAPLES
\$713,000



JACKSONVILLE
\$358,300

ORLANDO
\$424,900

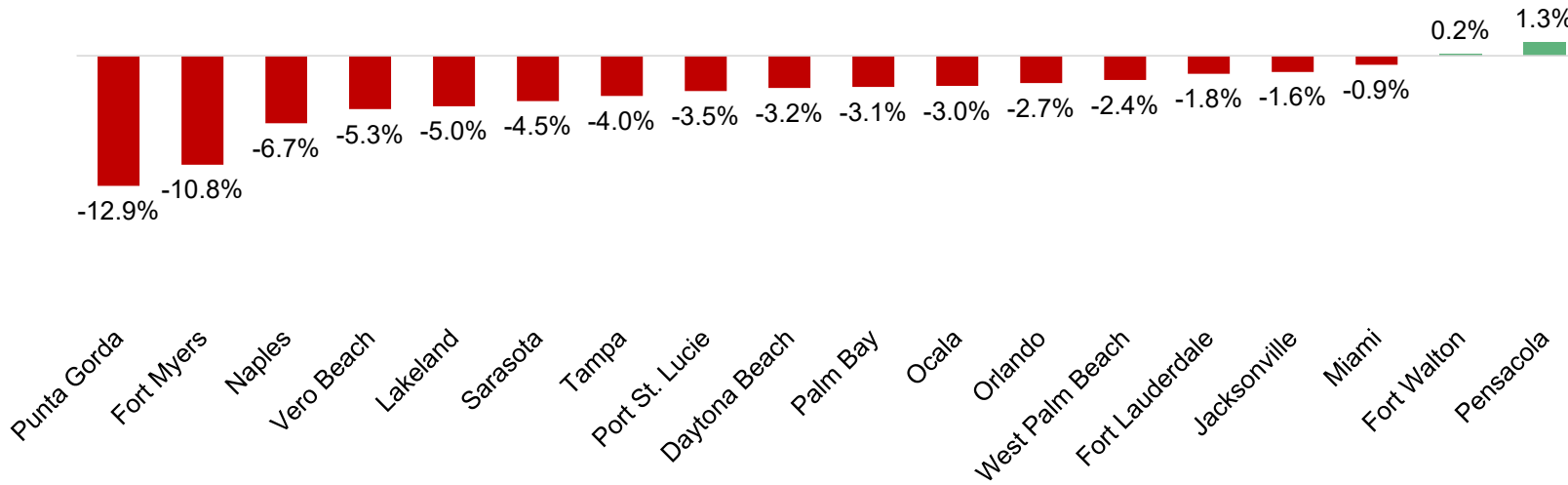
WEST PALM BEACH
\$620,000

FT. LAUDERDALE
\$550,000

MIAMI
\$638,000

Existing home prices are falling in most Florida metros.

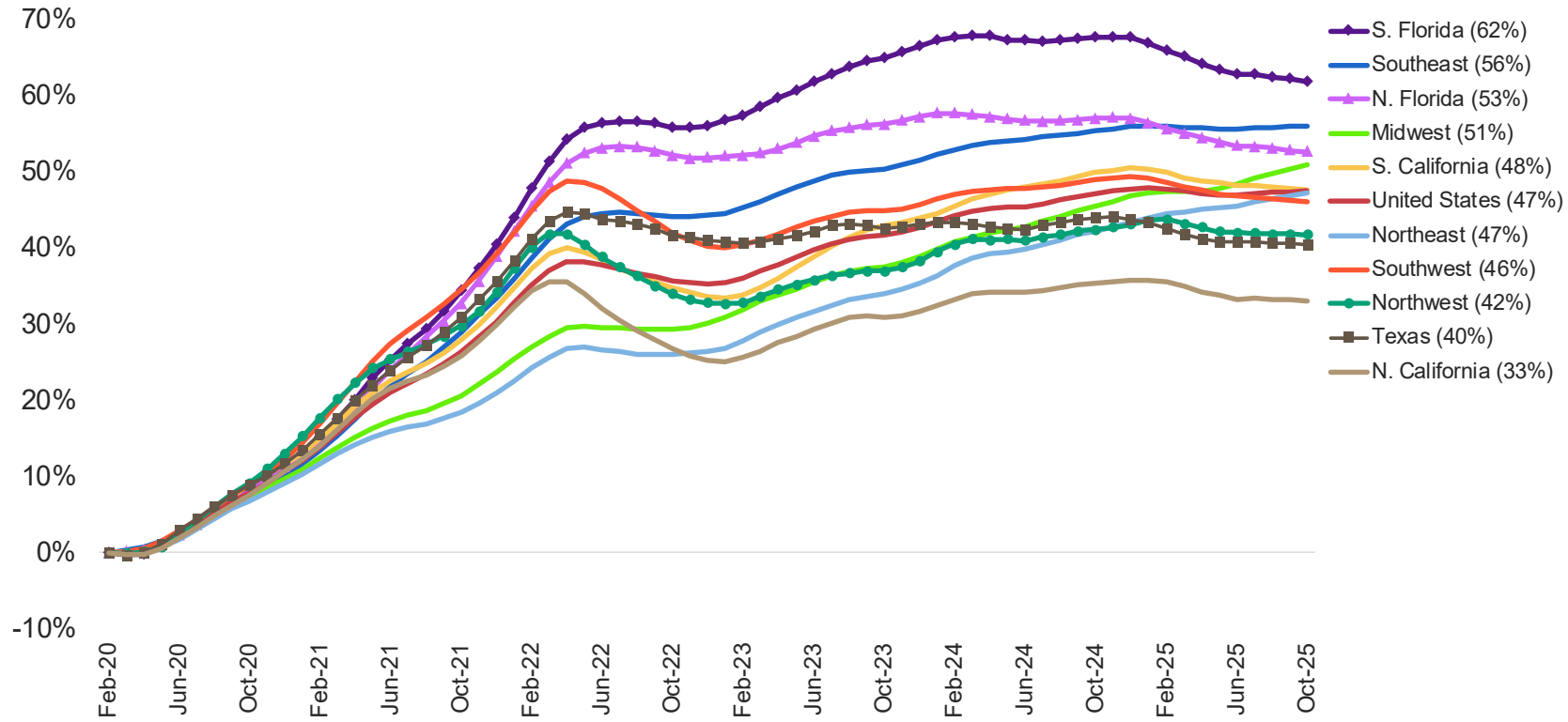
Existing Single Family Home Price (L12M)



But home prices are up over 50% in Florida.

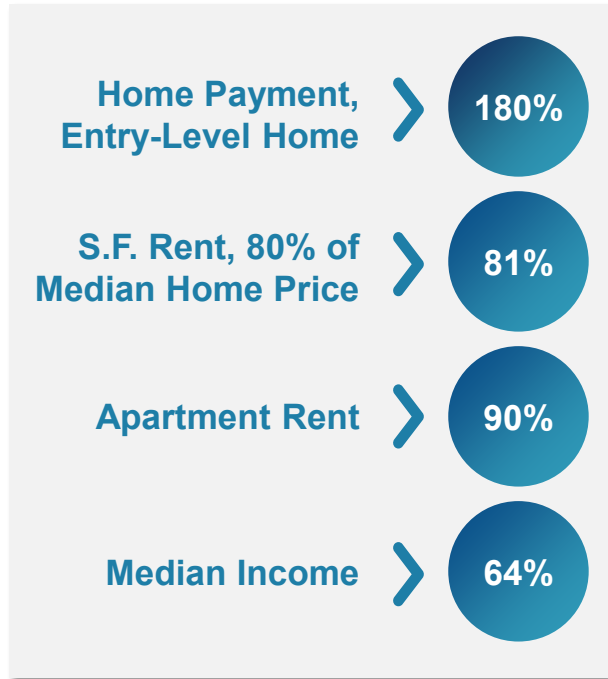
Burns Home Value Index™ Appreciation

October 2025, Indexed to February 2020



Tampa's home prices have risen much faster than incomes (and rents).

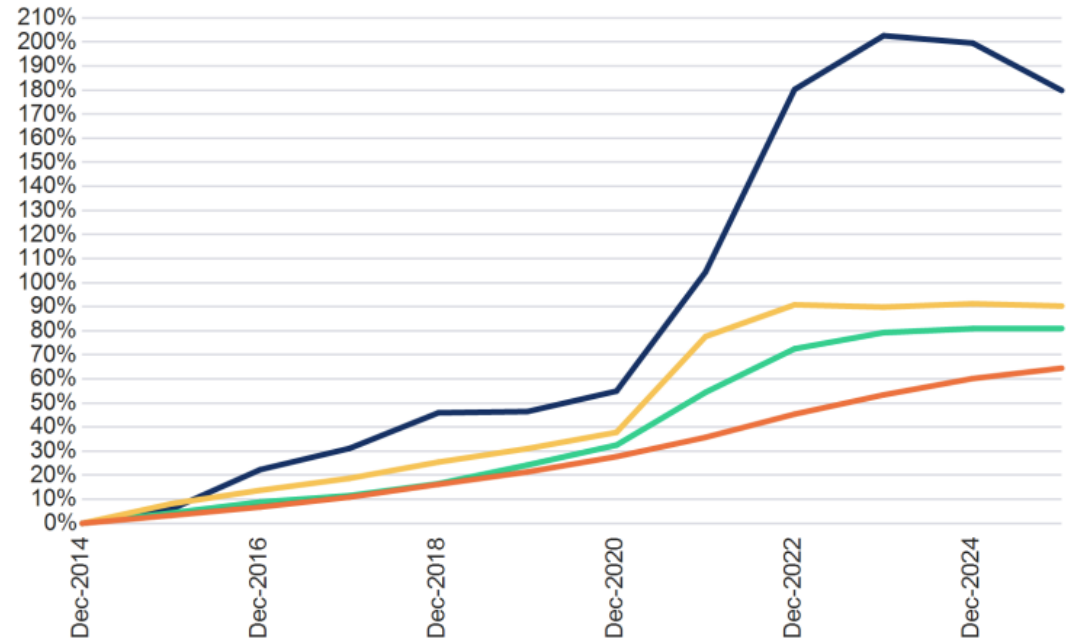
History: 2014 to Current Cumulative Growth



Change in Payment, Rents and Income

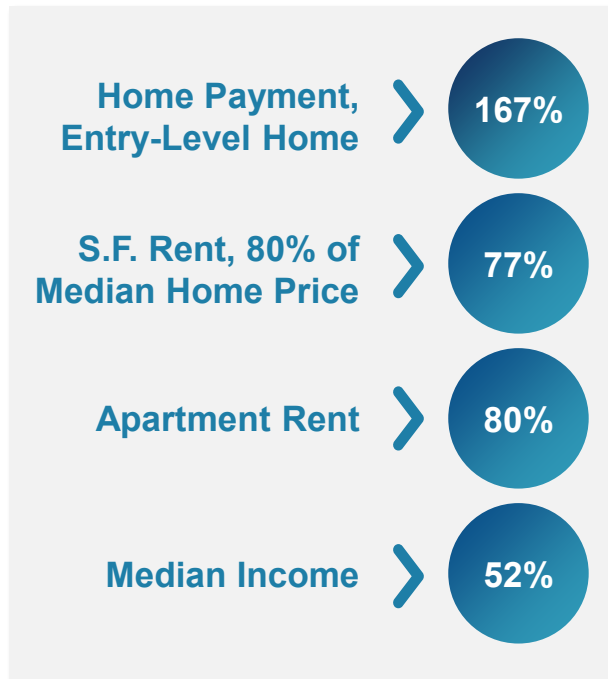
(Cumulative Growth From 2014 to Current)

■ Home Payment, Entry-Level Home ■ Median Income
■ S.F. Rent, 80% of Median Home Price ■ Apartment Rent



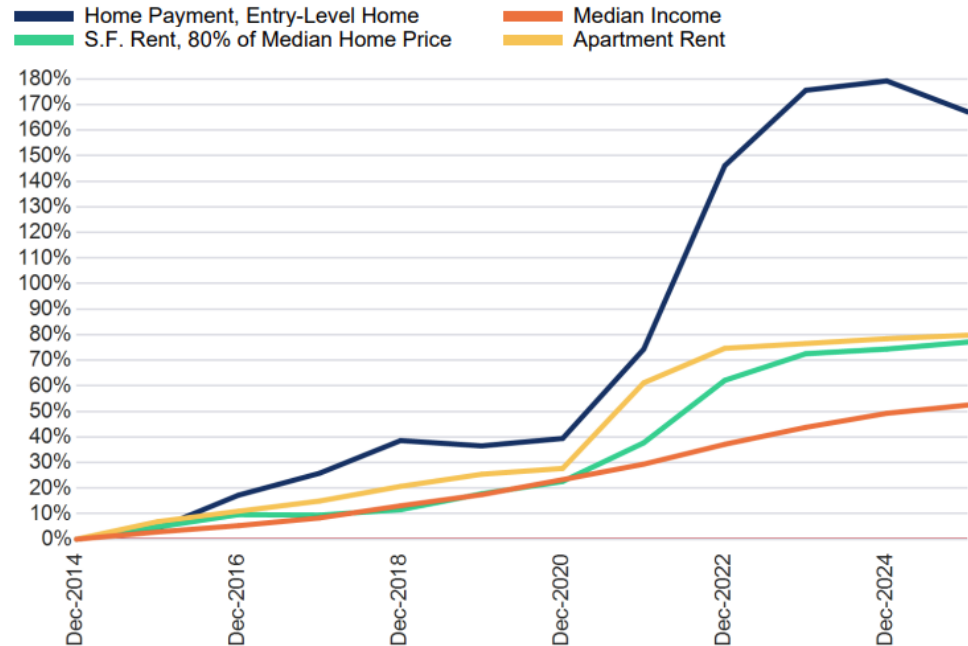
Broward County was historically expensive – both owning and renting costs have skyrocketed.

History: 2014 to Current Cumulative Growth



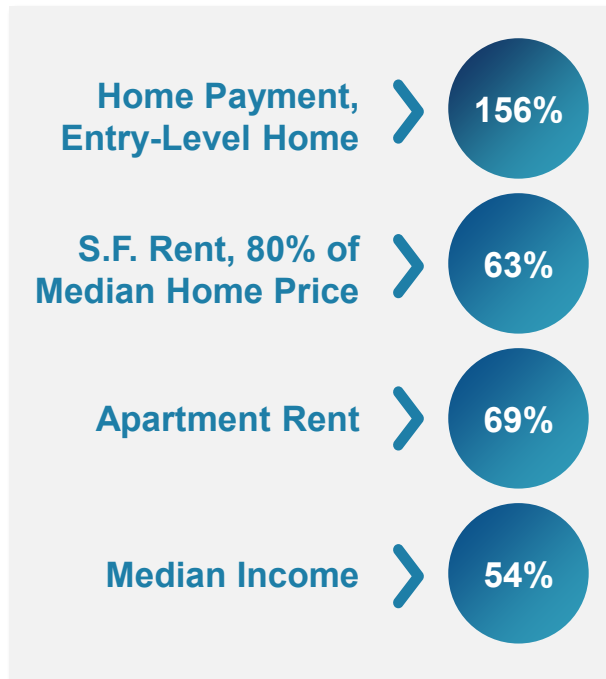
Change in Payment, Rents and Income

(Cumulative Growth From 2014 to Current)

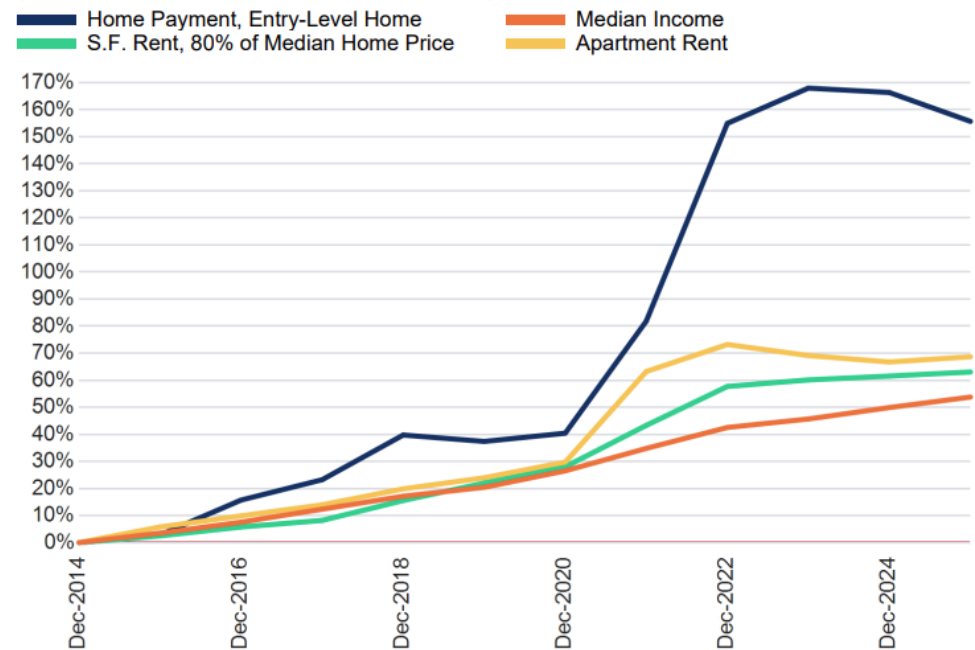


Jacksonville was once the most affordable MSA in the state (it still is, relatively).

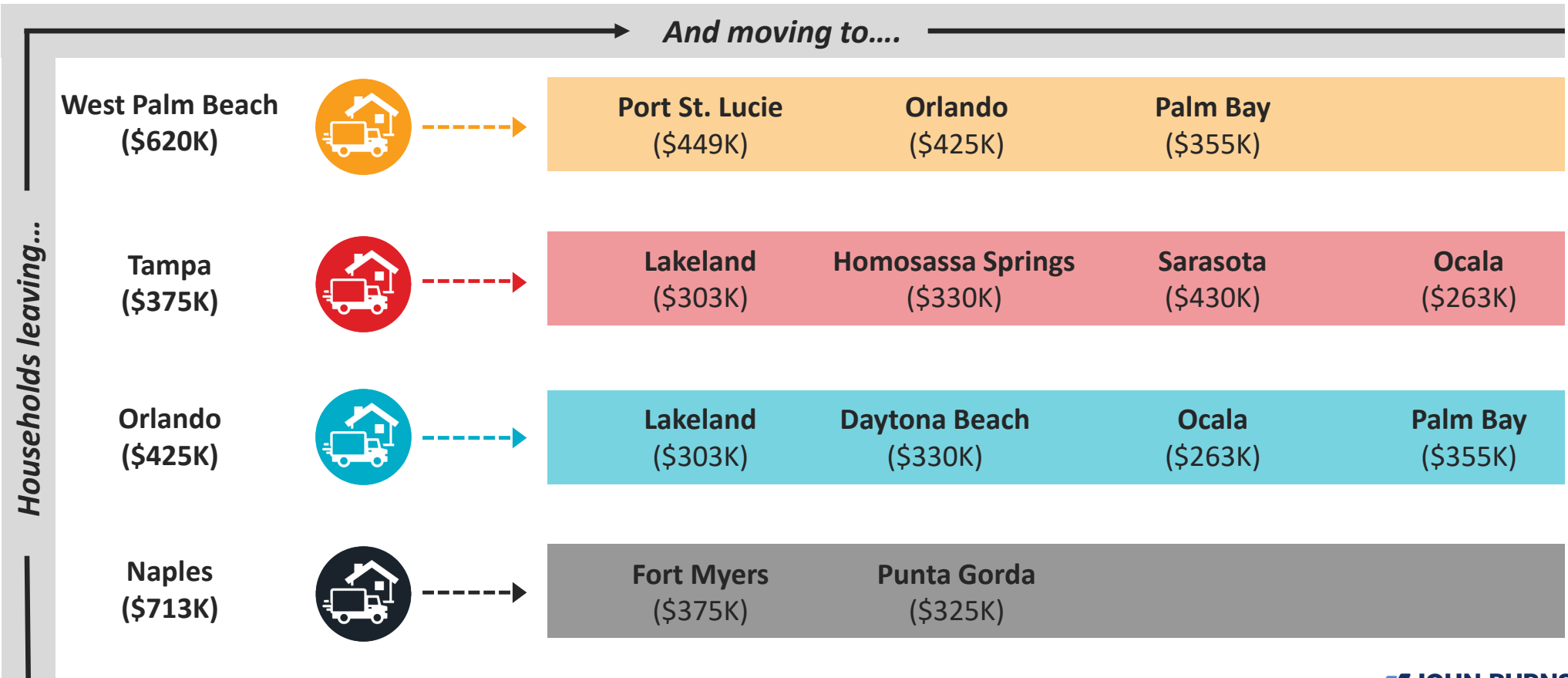
History: 2014 to Current Cumulative Growth



Change in Payment, Rents and Income
(Cumulative Growth From 2014 to Current)



The best markets today are the smaller, more affordable markets.



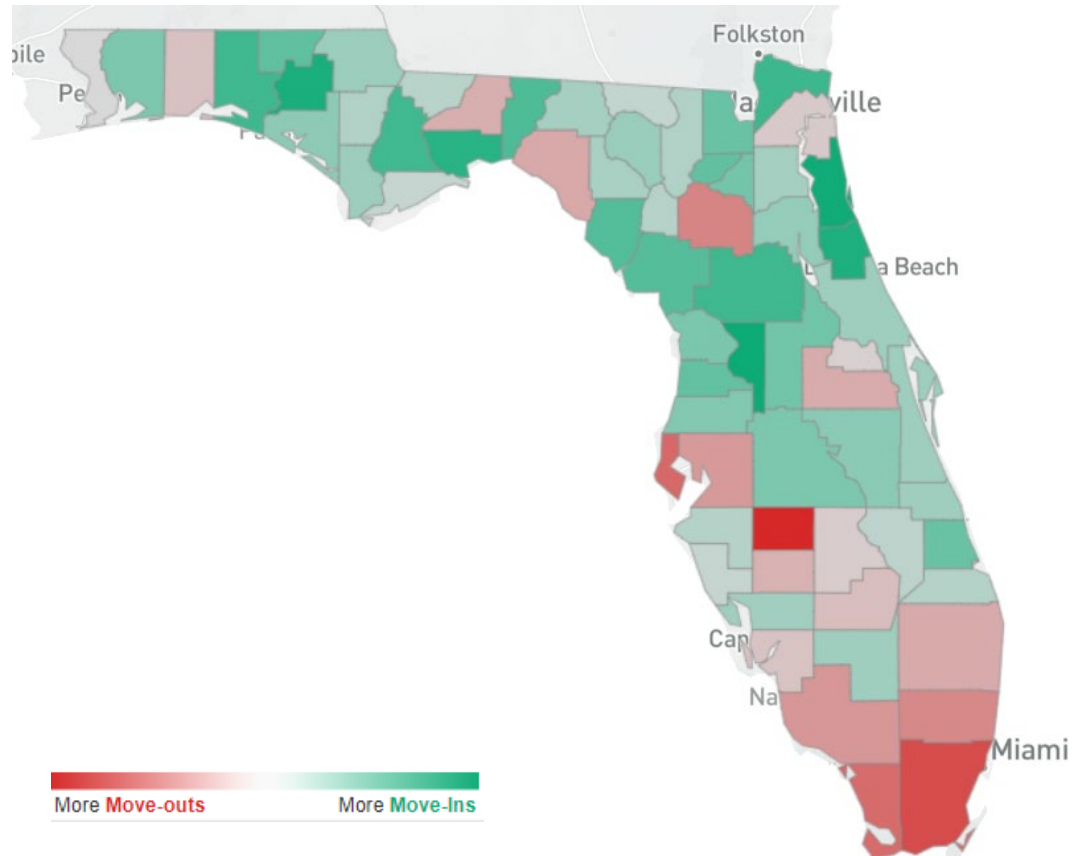
Sources: John Burns Research and Consulting, LLC (Pub: Nov-25) Note: Dollar figures represent the current median existing home price (seasonally adjusted).

Florida residents are seeking affordability!



Top In-Migration Markets

- St. Johns County
- Polk County
- Marion County
- Pasco County
- Sumter County
- Lake County
- St. Lucie County



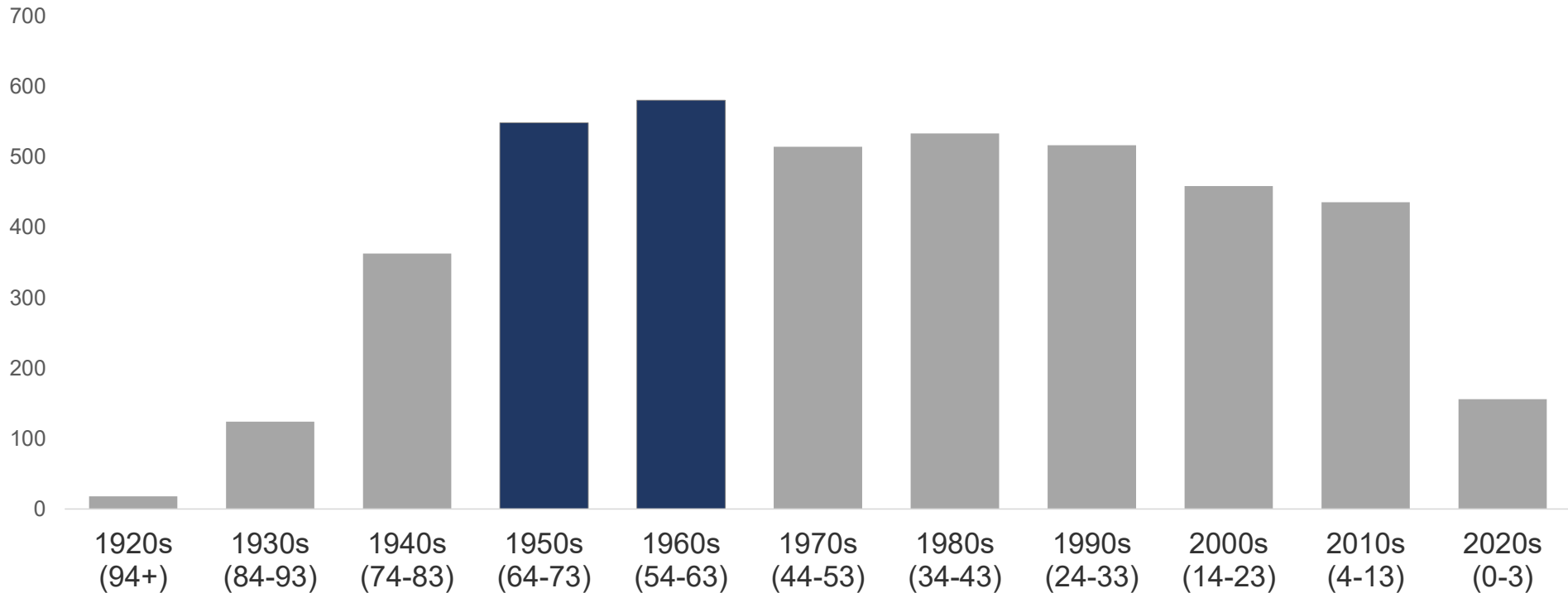
We Need Affordability

But keep in mind the demographics



Tampa/Sarasota has a large presence of empty nesters/retirees.

Population by Generation – Tampa and Sarasota

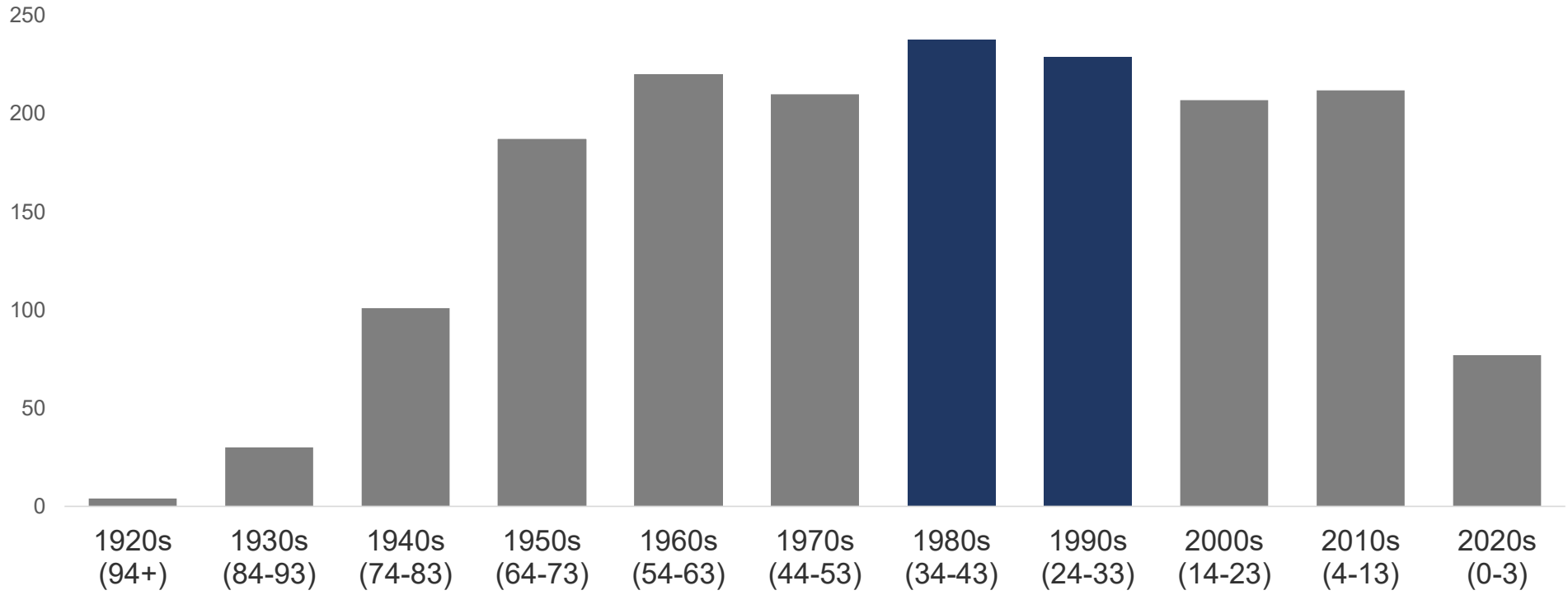


A focus on affordability: rental products

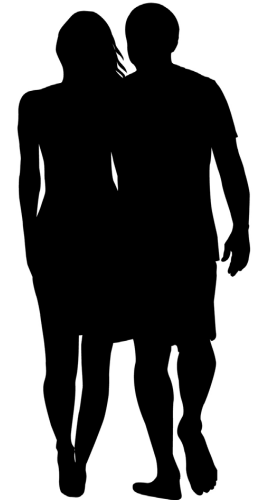


Jacksonville's population skews younger.

Population by Generation

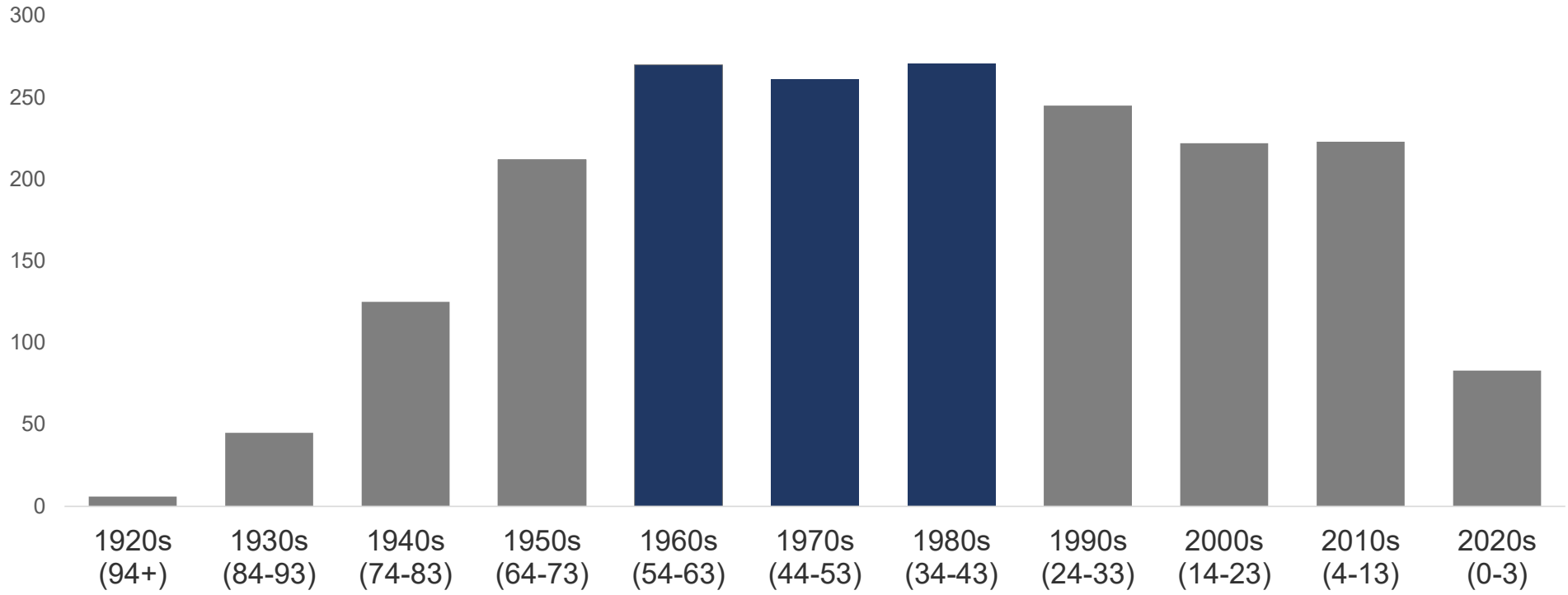


A focus on affordability: higher density, embrace technology.



Broward County has a large family population.

Population by Generation



A focus on affordability: allow density (and new product)



Takeaways



A focus on affordability: allow density (and new product)

Takeaways

National Housing

1. The US housing market is slow. Builders are dropping price to keep sales pace high.
2. Home prices are falling
3. Inventory of resale and new home rising
4. Construction activity is slowing.

Florida Landscape

1. New home and existing prices are falling, but remain over 50% of pre-covid peak
2. Floridians moving for affordability

Affordability Solutions

1. Demographics matter
2. Product, technology, zoning, building codes and density will help with affordability

Questions?

December 9, 2025

PRESENTED BY:



**Lesley
Deutch**

Managing Principal
561-998-5814
ldeutch@jbrec.com



The Florida Senate
APPEARANCE RECORD

Deliver both copies of this form to
Senate professional staff conducting the meeting

Meeting Date: 12-9-25

Committee: Community Affairs

Bill Number or Topic: Tab 2 Housing Supply

Amendment Barcode (if applicable): _____

Name: Anne Ray Phone: 352-870-5877

Address: 203 Rinker Hall Email: aray@ufl.edu

City: Gainesville State: FL Zip: 32611

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

- I am appearing without compensation or sponsorship.
- I am a registered lobbyist, representing:
- I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](https://www.flsenate.gov/legislation/joint-rules/2020-2022-joint-rules)

The Florida Senate
APPEARANCE RECORD

Deliver both copies of this form to
Senate professional staff conducting the meeting

12/19/2025

Meeting Date

Community Affairs

Committee

Tab 2

Bill Number or Topic

Amendment Barcode (if applicable)

Name Samuel Staley Phone 937 409 9013

Address DeVos L. Moore Ctr. FSU Email sstaley@fsu.edu

Street

150 Bellamy Bldg, Tallahassee 32306-2220

City

State

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

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The Florida Senate
APPEARANCE RECORD

Deliver both copies of this form to
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Tab 2

Bill Number or Topic

12/9/25

Meeting Date

Community Affairs

Committee

Amendment Barcode (if applicable)

Name Lesley Deutch

Phone 561-998-5814

Address 1900 NW Corporate Blvd.

Email LDeutch@jbrec.com

Street

Boca Raton

City

FL

State

33431

Zip

Speaking: For Against Information **OR** Waive Speaking: In Support Against

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THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Rules, *Vice Chair*
Appropriations Committee on Pre-K - 12 Education
Community Affairs
Education Postsecondary
Finance and Tax
Fiscal Policy
Military and Veterans Affairs, Space, and
Domestic Security
Transportation

SENATOR SHEVRIN D. "SHEV" JONES

34th District

December 4, 2025

The Honorable Senator Stan McClain

Chairman, Community Affairs Committee

312 Senate Building

404 South Monroe Street

Tallahassee, FL 32399

Dear Chairman McClain,

I respectfully request an excused absence from the Tuesday, December 9, 2025, Community Affairs Committee Meeting at 3:30 p.m.

Thank you in advance for considering this request. If you have any questions, comments, or concerns, please do not hesitate to contact me or my office.

Sincerely,

A handwritten signature in blue ink, appearing to read "Shev".

Shevrin D. "Shev" Jones

Florida State Senator – Senate District 34

REPLY TO:

606 NW 183rd Street, Miami Gardens, Florida 33169 (305) 493-6022

214 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5034

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore

CourtSmart Tag Report

Room: SB 37
Caption: Senate Community Affairs Committee

Case No.:

Type:
Judge:

Started: 12/9/2025 3:34:17 PM

Ends: 12/9/2025 5:11:07 PM

Length: 01:36:50

3:34:17 PM Chair McClain calls meeting to order
3:34:24 PM Roll Call
3:35:06 PM Chair McClain opening remarks
3:35:17 PM Tab 1, SB 122: Local Business Tax by Senator Truenow
3:35:38 PM Senator Trumbull presents the bill on behalf of Senator Truenow
3:35:49 PM Senator Trumbull explains the bill
3:36:19 PM Senator Trumbull closes on the bill
3:36:21 PM Questions
3:36:24 PM Senator Pizzo
3:36:32 PM Senator Trumbull
3:36:59 PM Senator Pizzo
3:37:25 PM Senator Trumbull
3:37:52 PM Senator Pizzo
3:38:15 PM Chair McClain
3:38:54 PM Appearance Forms
3:39:02 PM Jeff Scala: Association of Counties
3:40:07 PM Questions
3:40:11 PM Senator Pizzo
3:40:43 PM Jeff Scala: Association of Counties
3:41:14 PM Senator Pizzo
3:41:48 PM Jeff Scala: Association of Counties
3:42:16 PM Chair McClain recognizes next speaker
3:42:21 PM Charles Chapman: Florida League of Cities
3:45:41 PM Questions
3:45:44 PM Senator Pizzo
3:46:13 PM Charles Chapman: Florida League of Cities
3:46:17 PM Senator Pizzo
3:46:20 PM Charles Chapman: Florida League of Cities
3:47:19 PM Senator Sharief
3:47:54 PM Charles Chapman: Florida League of Cities
3:49:01 PM Senator Sharief
3:49:15 PM Chair McClain reads waiving
3:49:22 PM Debate
3:49:25 PM Senator Sharief
3:50:09 PM Senator Pizzo
3:52:04 PM Chair McClain
3:52:10 PM Senator Trumbull closing remarks on the bill
3:53:20 PM Roll Call
3:53:32 PM SB 122 reported out
3:53:42 PM Tab 2, Presentations and Discussion on Housing Supply Challenges and Strategies
3:54:11 PM Chair McClain recognizes presenters
3:54:35 PM Dr. Samuel Staley: Director of the Devoe Moore Center at Florida State University
4:09:21 PM Anne Ray: Interim Director of the Shimberg Center for Housing Studies at the University of Florida
4:23:24 PM Lesley Deutch: Managing Principal at John Burns Research and Consulting
4:42:01 PM Questions
4:42:07 PM Senator Sharief
4:44:00 PM Lesley Deutch: Managing Principal at John Burns Research and Consulting
4:44:56 PM Dr. Samuel Staley: Director of the Devoe Moore Center at Florida State University
4:49:33 PM Senator Sharief
4:50:05 PM Dr. Samuel Staley: Director of the Devoe Moore Center at Florida State University
4:51:06 PM Senator Sharief
4:51:27 PM Lesley Deutch: Managing Principal at John Burns Research and Consulting

4:52:23 PM Senator Pizzo
4:53:22 PM Anne Ray: Interim Director of the Shimberg Center for Housing Studies at the University of Florida
4:54:03 PM Senator Pizzo
4:55:57 PM Dr. Samuel Staley: Director of the Devoe Moore Center at Florida State University
4:57:08 PM Senator Pizzo
4:58:43 PM Dr. Samuel Staley: Director of the Devoe Moore Center at Florida State University
4:59:11 PM Senator Pizzo
4:59:17 PM Dr. Samuel Staley: Director of the Devoe Moore Center at Florida State University
5:01:34 PM Senator Pizzo
5:01:51 PM Lesley Deutch: Managing Principal at John Burns Research and Consulting
5:02:06 PM Senator Pizzo
5:02:08 PM Lesley Deutch: Managing Principal at John Burns Research and Consulting
5:03:19 PM Senator Pizzo
5:03:25 PM Senator Passidomo
5:07:09 PM Chair McClain
5:07:54 PM Lesley Deutch: Managing Principal at John Burns Research and Consulting
5:08:06 PM Chair McClain
5:08:07 PM Lesley Deutch: Managing Principal at John Burns Research and Consulting
5:08:35 PM Senator Pizzo
5:08:50 PM Lesley Deutch: Managing Principal at John Burns Research and Consulting
5:08:55 PM Chair McClain
5:10:54 PM Senator Sharief moves to adjourn
5:10:59 PM Meeting Adjourned