

Tab 1	SM 1186 by Wright ; Florida National Guard Increased Force Structure				
Tab 2	SB 1512 by Burgess ; Compare to H 01177 Space Florida				
Tab 3	SB 1602 by Wright ; Identical to H 01481 Housing for Veterans				
925662	A	S	MS, Wright	Delete L.51 - 116:	01/23 03:28 PM
156346	A	S	MS, Wright	Delete L.131:	01/22 09:44 AM
Tab 4	SB 1604 by Wright ; Identical to H 01483 Trust Funds/Vacancy Relief Trust Fund/Risk Mitigation Trust Fund				
148410	A	S	MS, Wright	Delete L.34:	01/22 09:46 AM
Tab 5	SB 1656 by Burgess ; Identical to H 00249 Designation of the Official State Flagship				
Tab 6	SM 1714 by Martin ; Identical to H 04009 No Tax Dollars for Terrorists Act				

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

**MILITARY AND VETERANS AFFAIRS, SPACE, AND
DOMESTIC SECURITY**

Senator Wright, Chair
Senator Truenow, Vice Chair

MEETING DATE: Monday, January 26, 2026

TIME: 3:30—5:30 p.m.

PLACE: 301 Senate Building

MEMBERS: Senator Wright, Chair; Senator Truenow, Vice Chair; Senators Burgess, Jones, and Sharief

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	SM 1186 Wright	Florida National Guard Increased Force Structure; Urging the Congress of the United States to impel the National Guard Bureau to examine the present allocations of the Florida National Guard and allow an increase in its force structure, etc.	
		MS 01/26/2026 RC	
2	SB 1512 Burgess (Compare H 1177)	Space Florida; Revising the definition of the term “governmental purpose”; providing that certain property being used by a nongovernmental lessee pursuant to a project authorized by the Space Florida board of directors is deemed to perform an essential governmental purpose and is exempt from taxation; exempting from the sales and use tax certain tangible personal property leased to private entities; providing that Space Florida is not subject to certain provisions, etc.	
		MS 01/26/2026 FT AP	
3	SB 1602 Wright (Identical H 1481, Compare H 1483, Linked S 1604)	Housing for Veterans; Creating the “Homes for Veterans Property Management Incentive Pilot Program”; establishing the Homes for Veterans Property Management Incentive Pilot Program in certain counties; authorizing certain landlords to apply to the corporation to receive funding from the Vacancy Relief Trust Fund and the Risk Mitigation Trust Fund under certain circumstances; providing the purpose of such trust funds; providing a requirement to apply for the Risk Mitigation Trust Fund, etc.	
		MS 01/26/2026 ATD AP	

COMMITTEE MEETING EXPANDED AGENDA

Military and Veterans Affairs, Space, and Domestic Security
Monday, January 26, 2026, 3:30—5:30 p.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
4	SB 1604 Wright (Identical H 1483, Compare H 1481, Linked S 1602)	Trust Funds/Vacancy Relief Trust Fund/Risk Mitigation Trust Fund; Creating the Vacancy Relief Trust Fund and Risk Mitigation Trust Fund within the Florida Housing Finance Corporation for a specified purpose; authorizing any unexpended balance at a specified time to revert and be reappropriated for a certain purpose; providing for future review and termination or recreation of the trust funds, etc. MS 01/26/2026 ATD AP	
5	SB 1656 Burgess (Identical H 249)	Designation of the Official State Flagship; Redesignating the official state flagship as the S.S. American Victory, etc. MS 01/26/2026 GO RC	
6	SM 1714 Martin (Identical HM 4009)	No Tax Dollars for Terrorists Act; Urging Congress to pass H.R. 260, the No Tax Dollars for Terrorists Act, etc. MS 01/26/2026 FP	
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 Military and Veterans Affairs, Space, and Domestic Security

BILL: SM 1186

INTRODUCER: Senator Wright

SUBJECT: Florida National Guard Increased Force Structure

DATE: January 23, 2026

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Bellamy	Proctor	MS	Pre-meeting
2.			RC	

I. Summary:

SM 1186 is a memorial to the Congress of the United States, urging Congress to impel the National Guard Bureau to examine the present allocations to the Florida National Guard and allow an increase to the state's force structure.

The memorial requires the Secretary of State to dispatch copies to the President of the United States, President of the United States Senate, Speaker of the United States House of Representatives, and each member of the Florida delegation to the United States Congress.

A memorial is an official legislative document addressed to Congress, the President of the United States, or some other governmental entity that expresses the will of the Legislature on a matter within the jurisdiction of the recipient. A memorial requires passage by both legislative houses but does not require the Governor's approval nor is it subject to a veto.

II. Present Situation:

National Guard and the National Guard Bureau

The National Defense Act of 1916¹ established the National Guard Bureau as a separate unit of the militia division of the federal government.² In 1948, the United States Secretary of Defense issued an order designating the National Guard Bureau as a joint bureau of the Departments of the Army and Air Force.³ Today, the National Guard Bureau oversees each of the 54 National Guards in U.S. states and territories.⁴

¹ National Defense Act of 1916, Pub. L. 64-85 (June 3, 1916).

² National Archives, *Guide to Federal Records, Records of the National Guard Bureau (NGB)*, available at <https://www.archives.gov/research/guide-fed-records/groups/168.html> (last visited Jan. 8, 2026).

³ *Id.*

⁴ Air Force, *Air National Guard*, available at <https://www.af.mil/About-Us/Fact-Sheets/Display/Article/104546/air-national-guard/> (last visited Jan. 8, 2026).

The National Guard is unique among militia in that it serves the country in both the local community and overseas. The dual mission of a National Guard member means that each member serves through both the National Guard of the state and through the U.S. Army or the U.S. Air Force.⁵ The collective membership of each National Guard is designated as its force structure. The force structure of each National Guard is allocated by the National Guard Bureau.⁶

Florida National Guard

The Florida National Guard dates back to 1565, when Spanish founders of St. Augustine organized a company of citizen-soldiers to protect the local community.⁷ A member of the Florida National Guard serves either in the state Army National Guard or in the state Air National Guard, considered a reserve component of each of those armed forces.⁸ Overseeing the Florida National Guard as a federally-recognized officer, the adjutant general is appointed by the Governor and subject to Senate confirmation.⁹ The adjutant general, responsible for training and operations of the National Guard, must have served in the Florida National Guard for the preceding 5 years and attained the rank of colonel or higher.¹⁰ Ranked above adjutant general is the Governor, who serves as commander-in-chief of all militia in the state.¹¹

Recent Duties of the Florida National Guard

Over the past two years, Florida National Guard members have been mobilized to multiple overseas deployments and assigned to assist domestically with:

- Hurricanes Debby, Helene, and Milton response;
- Migration support; and
- State corrections support.¹²

Since September 11, 2001, Florida National Guard members have mobilized to respond to out-of-state and overseas operations at a rate of over 30,000 deployments.¹³

Demographics

The force structure of the Florida National Guard is comprised of more than 12,000 members,¹⁴ while Florida is the third most-populous state,¹⁵ estimated at more than 23 million residents.¹⁶

⁵ *Id.*

⁶ 10 U.S.C. s. 10503(1).

⁷ Dep't of Military Affairs, *Home*, available at <https://dma.myflorida.com/> (last visited Jan. 8, 2026).

⁸ Section 250.01(3), (6), and (13), F.S.

⁹ Section 250.10(1), F.S.

¹⁰ *Id.*

¹¹ Section 250.06(1), F.S.

¹² Major General John D. Haas, Florida National Guard, Dep't of Military Affairs, PowerPoint, *Florida National Guard, Dep't of Military Affairs, Senate Committee on Military and Veteran Affairs, Space, and Domestic Security*, pp. 6-8 (published October 7, 2025) (on file with the Senate Committee on Military and Veterans Affairs, Space, and Domestic Security).

¹³ *Id.*

¹⁴ *Id.*

¹⁵ United States Census Bureau, *Quick Facts, Florida*, available at https://www.census.gov/quickfacts/fact/dashboard/FL_US/PST045222 (last visited Jan. 9, 2026).

¹⁶ *Id.*

This force structure in proportion to the state population ranks last in the nation.¹⁷ In addition to the state's low positioning of Florida National Guard members to current population, the Florida National Guard members are activated an average of 106 days per year, which is more than the national average.¹⁸ In addition to this, Florida's population is expected to grow with the addition of another 1.4 million residents by the end of 2029.¹⁹

Congressional Support for Increased Funding and Allocation

On March 24, 2021, members of the Florida Congressional Delegation sent a written request to both the United States Secretary of Defense and the Chief of the National Guard Bureau.²⁰ In their request, Congress members asked for more equitable funding and resource allocation for the Florida National Guard. These members of Congress based their request on the disproportionality between the state population compared to the size of the force structure, along with the state's unique vulnerability to continuing disasters.²¹ Specifically, Congressional members specified that if force structure were proportional, the Florida National Guard would have 21,000, rather than 12,000 Guard members.²²

On June 1, 2021, members of Congress representing California, Texas, and Florida sent a written request to the United States Secretary of Defense for an increased allocation for the National Guard particular to these states.²³ In support, Congressional members cite that California, Texas, and Florida rank at the lowest level of force structure to population and at the top for highest percentage of largest counties in the United States and that these states expect to receive a disproportionate future increase in migration.²⁴

Memorial

A memorial is an official legislative document addressed to Congress, the President of the United States, or some other governmental entity that expresses the will of the Legislature on a matter within the jurisdiction of the recipient. A memorial requires passage by both legislative houses but does not require the Governor's approval nor is it subject to a veto.

III. Effect of Proposed Changes:

SM 1186 is a memorial to the Congress of the United States, urging Congress to impel the United States National Guard Bureau to examine present allocations to the Florida National Guard and allow an increase to the state's force structure.

¹⁷ Major General John D. Haas, *supra* note 12.

¹⁸ *Id.*

¹⁹ Office of Economic and Demographic Research, *Estimating Conference Executive Summary*, available at <https://edr.state.fl.us/content/conferences/population/demographicsummary.pdf> (last visited Jan. 9, 2026).

²⁰ Letter from members of the Florida Congressional Delegation to Secretary Lloyd J. Austin III, U.S. Dep't of Defense and Chief Daniel R. Hokanson, National Guard Bureau, March 24, 2021 (on file with the Senate Committee on Military and Veterans Affairs, Space, and Domestic Security).

²¹ *Id.*

²² *Id.*

²³ Letter from members of the California, Texas, and Florida Congressional Delegations to Secretary Lloyd Austin, U.S. Dep't of Defense, June 1, 2021 (on file with the Senate Committee on Military and Veterans Affairs, Space, and Domestic Security).

²⁴ *Id.*

The memorial requires the Secretary of State to dispatch copies to the President of the United States, President of the United States Senate, Speaker of the United States House of Representatives, and each member of the Florida delegation to the United States Congress.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The memorial does not require counties or municipalities to take an action requiring the expenditure of funds, reduce the authority that counties or municipalities have to raise revenue in the aggregate, nor reduce the percentage of state tax shared with counties or municipalities.

B. Public Records/Open Meetings Issues:

Not applicable. Article I, s. 24(c) of the State Constitution requires a two-thirds vote of the members present and voting for final passage of a bill creating or expanding an exemption to the public records disclosure requirements. The memorial does not create or expand an exemption. Thus, the memorial does not require an extraordinary vote for enactment.

C. Trust Funds Restrictions:

None identified.

D. State Tax or Fee Increases:

None identified.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None identified.

B. Private Sector Impact:

None identified.

C. Government Sector Impact:

Because the bill is a memorial, there is no mandated fiscal impact. However, should the state receive an increase in Florida National Guard members, the state may incur an indeterminate initial cost of activating additional Florida National Guard members based

on training and equipment costs.

VI. Technical Deficiencies:

None identified.

VII. Related Issues:

None identified.

VIII. Statutes Affected:

None.

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 Wright

8-00476-26

20261186

Senate Memorial

A memorial to the Congress of the United States, urging Congress to impel the National Guard Bureau to examine the present allocations of the Florida National Guard and allow an increase in its force structure.

WHEREAS, the number of soldiers and airmen allocated to each state's National Guard, known as its "force structure," is determined by the National Guard Bureau in Washington, D.C., and

WHEREAS, with approximately 21 million residents, Florida is the third most populous state in the nation but has a force structure of just over 12,000 Guardsmen, and its ratio of one Guardsman for every 1,833 residents ranks 53rd among the 54 states and territories of the United States which have a National Guard component, and

WHEREAS, due to the unprecedented events of 2020 and 2021, including COVID-19 response, natural disasters, and overseas deployments, the Florida National Guard expended the same number of workdays in 18 months as it had expended during the previous 20 years, and

WHEREAS, the Florida National Guard continues to meet its mission goals; however, the shortage of these invaluable "citizen soldiers," combined with the state's growing population and increased need for National Guard activation and response, has resulted in the repeated redeployment of the same soldiers, which ultimately leads to excessive stress and fatigue and negatively impacts recruitment, retention, and readiness, and

WHEREAS, the National Guard Bureau's report titled "Impact

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of U.S. Population Trends on National Guard Force Structure," released to Congress in April 2021, acknowledges the aforementioned concerns within Florida and other regions, stating that "the National Guard may need to evaluate reallocating mission sets to other geographic areas to keep pace with changing demographics across the country," NOW, THEREFORE,

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

That the Florida Legislature respectfully urges the United States Congress to impel the National Guard Bureau to examine the present allocations of the Florida National Guard and allow an increase in its force structure.

BE IT FURTHER RESOLVED that the Secretary of State dispatch copies of this memorial to the President of the United States, the President of the United States Senate, the Speaker of the United States House of Representatives, and each member of the Florida delegation to the United States Congress.

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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 Military and Veterans Affairs, Space, and Domestic Security

BILL: SB 1512

INTRODUCER: Senator Burgess

SUBJECT: Space Florida

DATE: January 23, 2026

REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Bellamy	Proctor	MS	Pre-meeting
2. _____	_____	FT	_____
3. _____	_____	AP	_____

I. Summary:

SB 1512 provides that certain property being used by a non-governmental lessee pursuant to a project authorized by the Space Florida board of directors is deemed to perform an essential governmental purpose and is exempt from taxation. The bill expands the term "governmental purpose" to include "aerospace activities" as specified in the Space Florida Act.

The bill exempts tangible personal property from sales and use taxation, including, but not limited to, machinery or equipment, leased to a private entity lessee that is:

- Owned by a federal, state, or local governmental entity;
- Located in this state;
- Used by the lessee solely in connection with semiconductor, defense, or aerospace contracts, programs, or projects; and
- Leased under a written lease, license, or similar agreement with the federal, state, or local governmental entity that owns the machinery or equipment.

The bill provides that the Department of Revenue may adopt rules governing the manner and form of the application for, and the issuance of, exemption certificates for the above tangible personal property.

In addition, the bill provides that Space Florida is not subject to the competitive bidding requirements of s. 255.20, F.S., when purchasing professional or construction services, or both, using funds that are not appropriated by the Legislature. The bill requires that for such purchases of professional or construction services, or both, Space Florida must maintain in its records an attestation that the funds used are not appropriated by the legislature.

The bill provides an effective date of July 1, 2026.

II. Present Situation:

Space Florida

Space Florida is an independent special district, a body politic and corporate, and subdivision of the State.¹ The purpose of Space Florida is to foster the growth and development of a sustainable and world-leading aerospace industry in the State.² Space Florida promotes aerospace business development by facilitating business financing, spaceport operations, research and development, workforce development, and innovative education programs.³ To achieve this Space Florida must advise, coordinate, cooperate, and, when necessary, enter into memoranda of agreement with municipalities, counties, regional authorities, state agencies and organizations, appropriate federal agencies and organizations, and other interested persons and groups.⁴ Space Florida's powers are delineated in s. 331.305, F.S., which includes the ability to own, purchase, and construct aerospace related facilities, as well as making and executing contracts with spaceport users to facilitate the financing, construction, leasing, or sale of any project.⁵ Space Florida is required to develop a spaceport master plan for expansion and modernization of space transportation facilities with spaceport territories.⁶ The plan must contain recommended projects to meet current and future commercial, national, and state space transportation requirements. Space Florida must submit the spaceport master plan to any appropriate Metropolitan Planning Organization for review of intermodal impacts. Additionally, Space Florida is required to submit the plan to the Department of Transportation. Space Florida is also required to partner with the Metropolitan Planning Organization Advisory Council to coordinate and specify how aerospace planning and programming will be part of the state's cooperative transportation planning process.⁷

Space Florida is governed by an independent board of directors.⁸ The board consists of:

- The governor who serves ex officio or his or her appointee who serves as the chair and voting member.
- The Secretary of Transportation or his or her designee.
- Five members appointed by the Governor subject to confirmation of the Senate.
- One member appointed by the President of the Senate.
- One member appointed by the Speaker of the House of Representatives.
- A representative of each of the following entities, appointed by the Governor, who serves as an ex officio, nonvoting member of the board:
 - An employee or official of a port district or port authority.
 - The Jacksonville Aviation Authority.
 - The Titusville-Cocoa Airport Authority.⁹

¹ Section 331.302(1), F.S.

² *Id.*

³ *Id.*

⁴ Section 331.302(2), F.S.

⁵ Section 331.305, F.S.

⁶ Section 331.360(3), F.S.

⁷ Section 331.3051(14), F.S.

⁸ Section 331.3081, F.S.

⁹ Section 331.3081(1)(e), F.S.

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of a property as of January 1 of each year.¹⁰ The property appraiser annually determines the “just value”¹¹ of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”¹² The state constitution prohibits the state from levying ad valorem taxes¹³ and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.¹⁴

Property Tax Exemption for Governmental Entities

Property that is government-owned and serves a governmental, municipal, or public purpose is exempt from property taxation, with certain exceptions.¹⁵ Leasehold interests in property of the United States, of the state or any of its political subdivisions, or of municipalities, agencies, authorities, and other public bodies corporate of the state, are exempt only when the lessee serves or performs a governmental, municipal, or public purpose or function, or if the lessee is an organization using the property exclusively for literary, scientific, religious, or charitable purposes.¹⁶ This exemption is deemed to be met if the lessee performs a function or serves a purpose which could properly be performed or served by an appropriate governmental unit or which would be a valid subject for the allocation of public funds.¹⁷

The term “governmental purpose” includes a direct use of property on federal lands in connection with the Federal Government’s Space Exploration Program or spaceport activities.¹⁸ Real property and tangible personal property owned by the Federal Government or Space Florida and used for defense and space exploration purposes or in support of such purposes is also considered an essential national governmental purpose and is exempt.¹⁹

¹⁰ Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

¹¹ Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. Art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

¹² *See* ss. 192.001(2) and (16), F.S.

¹³ FLA. CONST. art. VII, s. 1(a).

¹⁴ *See* FLA. CONST. art. VII, s. 4.

¹⁵ Section 196.199(1)(a)-(d), F.S.

¹⁶ Sections 196.199(2)(a) and (c) and (4), F.S.

¹⁷ Section 196.012(6), F.S.

¹⁸ “Spaceport activities” means activities directed or sponsored by Space Florida on spaceport territory pursuant to its powers and responsibilities under the Space Florida Act. *See* s. 212.02(22), F.S.

¹⁹ Section 196.012(6), F.S.

Additionally, any activity undertaken by a lessee which is permitted under the terms of its lease of real property designated as a public airport²⁰ by municipalities, agencies, special districts, authorities, or other public bodies corporate and public bodies politic of the state, a spaceport,²¹ or which is located in a deepwater port identified in s. 403.021(9)(b), F.S., and owned by one of the foregoing governmental units, subject to a leasehold or other possessory interest of a nongovernmental lessee that is deemed to perform an aviation, airport, aerospace, maritime, or port purpose or operation is deemed an activity that serves a governmental, municipal, or public purpose.²²

General Overview of Sales and Use Tax

Florida levies a six percent tax on the sale or rental of most items of tangible personal property,²³ admissions,²⁴ transient rentals,²⁵ and a limited number of services. Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.²⁶

The governing body of a county and school boards are authorized to levy local discretionary sales surtaxes in addition to the state sales tax.²⁷ A surtax applies to “all transactions ... subject to the state tax ... on sales, use, services, rentals, admissions, and other transactions”^{28,29}

Sales and Use Tax Exemptions for Certain Machinery and Equipment

Certain machinery and equipment used in semiconductor, defense, or space technology production is exempt from sales and use taxation.³⁰ This exemption applies to:

- Industrial machinery and equipment used in semiconductor technology facilities certified by the Department of Commerce³¹ to manufacture, process, compound, or produce semiconductor technology products for sale or for use by these facilities.³²

²⁰ “Public-use airport” means any publicly owned airport which is used or to be used for public purposes. *See* s. 332.004(14), F.S.

²¹ “Spaceport” means any area of land or water, or any manmade object or facility located therein, developed by Space Florida under this act, which area is intended for public use or for the launching, takeoff, and landing of spacecraft and aircraft, and includes any appurtenant areas which are used or intended for public use, for spaceport buildings, or for other spaceport facilities, spaceport projects, or rights-of-way. *See* s. 331.303, F.S.

²² Section 196.012(6), F.S.

²³ Section 212.05(1)(a) l.a., F.S.

²⁴ Section 212.04(1)(b), F.S.

²⁵ Section 212.03(1)(a), F.S.

²⁶ Section 212.07(2), F.S.

²⁷ Section 212.055, F.S.

²⁸ Section 212.054(2)(a), F.S.

²⁹ In counties with discretionary sales surtaxes, the combined county and school board rates vary from 0.5 to 2 percent. Two counties, Citrus and Collier, have no discretionary sales surtax levies. *See* FLA. DEP’T OF REVENUE, *Discretionary Sales Surtax Information for Calendar Year 2026*, available at https://floridarevenue.com/Pages/forms_index.aspx#discretionary, see DR-15DSS New for 2026, (last visited January 20, 2026).

³⁰ Section 212.08(5)(j), F.S.

³¹ Section 212.08(5)(j)5., F.S.

³² Under section 212.08(5)(j) l.a., F.S., industrial machinery and equipment includes molds, dies, machine tooling, other appurtenances or accessories to machinery and equipment, testing equipment, test beds, computers, and software, whether purchased or self-fabricated, and, if self-fabricated, includes materials and labor for design, fabrication, and assembly.

- Industrial machinery and equipment used in defense or space technology facilities that is certified by the Department of Commerce³³ to design, manufacture, assemble, process, compound, or produce defense technology products or space technology products for sale or for use by these facilities.

Public Works Projects

Chapter 255, F.S., provides the procurement process for public construction works. A public works project is an activity that is paid for with any state-appropriated funds and involves the construction, maintenance, repair, renovation, remodeling, or improvement of a building, road, street, sewer, storm drain, water system, site development, irrigation system, reclamation project, gas or electrical distribution system, gas or electrical substation, or other facility, project, or portion thereof owned in whole or in part by any political subdivision.³⁴

Section 255.20, F.S., requires governmental entities to competitively award each project that is estimated to cost more than \$300,000 to an appropriately licensed contractor. For electrical work, a governmental entity must competitively bid a project that is estimated to cost more than \$75,000.³⁵

The term “competitively award” means to award contracts based on the submission of sealed bids, proposals submitted in response to a request for proposal, proposals submitted in response to a request for qualifications, or proposals submitted for competitive negotiation.³⁶

Prohibited Preferences in Public Works Projects

Except as required by federal or state law, the state or any political subdivision³⁷ that contracts for a public works project may not:³⁸

- Prevent a certified, licensed, or registered contractor, subcontractor, or material supplier or carrier, from participating in the bidding process based on the geographic location of the headquarters or offices of the party, unless the local government is the sole source of funding for the project;
- Require a contractor, subcontractor, or material supplier or carrier engaged in the project to:
 - Pay employees a predetermined amount of wages or prescribe any wage rate;
 - Provide employees a specified type, amount, or rate of employee benefits;
 - Control, limit, or expand staffing; or
 - Recruit, train, or hire employees from a designated, restricted, or single source.

³³ Section 212.08(5)(j)5., F.S.

³⁴ Section 255.0992(1)(b), F.S.

³⁵ Section 255.20(1), F.S.

³⁶ *Id.*

³⁷ “Political subdivision” means a separate agency or unit of local government created or established by law or ordinance and the officers thereof. The term includes, but is not limited to, a county; a city, town, or other municipality; or a department, commission, authority, school district, taxing district, water management district, board, public corporation, institution of higher education, or other public agency or body thereof authorized to expend public funds for construction, maintenance, repair, or improvement of public works. *See* s. 255.0992(1)(a), F.S.

³⁸ Section 255.0992, F.S.

- Prohibit any contractor, subcontractor, or material supplier or carrier from submitting a bid on the project if such individual is able to perform the work described and is qualified, licensed, or certified as required by state law.

III. Effect of Proposed Changes:

SB 1512 provides that real property and tangible personal property being used by a nongovernmental lessee within this state for a project authorized by the Space Florida board of directors to be performing an essential governmental purpose and is exempt from taxation.

The bill provides that real property and tangible personal property owned by the Federal Government or Space Florida and used for defense and space exploration purposes, or which is put to a use in support of those purposes, performs an essential governmental purpose and is exempt from taxation.

The bill expands the term “governmental purpose” to include direct use of property on federal lands in connection with aerospace³⁹ activities as specified in s. 331.303, F.S.

The bill exempts tangible personal property from sales and use taxation, including, but not limited to, machinery or equipment, leased to a private entity lessee that is:

- Owned by a federal, state, or local governmental entity;
- Located in this state;
- Used by the lessee solely in connection with semiconductor, defense, or aerospace contracts, programs, or projects; and
- Leased under a written lease, license, or similar agreement with the federal, state, or local governmental entity that owns the machinery or equipment.

The bill also provides that the Department of Revenue may adopt rules governing the manner and form of the application for, and the issuance of, exemption certificates for the above tangible personal property.

The bill provides that Space Florida is not subject to the competitive bidding requirements of s. 255.20, F.S., when purchasing professional or construction services, or both, using funds that are not appropriated by the Legislature. The bill requires that for such purchases of professional or construction services, or both, Space Florida must maintain in its records an attestation that the funds used are not appropriated by the legislature.

The bill provides an effective date of July 1, 2026.

³⁹ “Aerospace” means the technology and industry related to the design, manufacture, maintenance, repair, and operation of aircraft or any other device intended to be used or designed for flight or reentry, including rockets, missiles, spacecraft, satellites, space vehicles, space stations, space and aircraft facilities or components thereof, and related equipment, systems, facilities, simulators, programs, and activities, including, but not limited to, the application of aerospace and aviation technologies in air-based, land-based, space-based, and sea-based platforms for commercial, civil, and defense purposes. *See* s. 331.303(1), F.S.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18 of the Florida Constitution governs the passage of 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.

Article VII, s. 18(b) 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 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 mandate requirements do not apply to laws having an insignificant fiscal impact, which for Fiscal Year 2026-2027 is forecast at approximately \$2.4 million.^{40,41}

The Revenue Estimating Conference has not reviewed SB 1512. The bill may reduce the authority for counties and municipalities to raise revenue through the property tax and local option sales tax. If the bill reduces the authority to raise revenue in an amount that exceeds the threshold for an insignificant impact, the mandates provision of section 18 of Article VII of the Florida Constitution may apply.

B. Public Records/Open Meetings Issues:

Article I, s. 24(c) of the State Constitution requires a two-thirds vote of the members present and voting for final passage of a bill creating or expanding an exemption to the public records disclosure requirements. The bill does not create or expand an exemption. Thus, the bill does not require an extraordinary vote for enactment.

C. Trust Funds Restrictions:

None identified.

D. State Tax or Fee Increases:

Article VII, s. 19 of the Florida Constitution requires legislation pass each chamber by a 2/3 vote and be contained in a separate bill with no other subject if the legislation imposes, authorizes an imposition, increases, or authorizes an increase in a state tax or fee or if it decreases or eliminates a state tax or fee exemption or credit.

⁴⁰ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. See Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Jan. 21, 2026).

⁴¹ Based on the Florida Demographic Estimating Conference's December 3, 2025, population forecast for 2026 of 23,728,105. The conference packet is available at: <https://edr.state.fl.us/content/conferences/population/demographicsummary.pdf> (last visited Jan. 21, 2026).

The bill does not affect the imposition or increasing of a state tax or fee nor decreases or eliminates a state tax or fee exemption or credit. Thus, the constitutional requirements may not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None identified.

B. Private Sector Impact:

The bill's provisions relating to tax exemptions and sales and use taxes may have an indeterminate positive fiscal impact for businesses that lease from or partner with Space Florida or are involved with a project authorized by the Space Florida board of directors.

C. Government Sector Impact:

The Revenue Estimating Conference has not reviewed SB 1512. The bill may reduce state revenue due to sales and use tax exemptions, and local government revenue by deeming certain property as being used for a governmental purpose, which may result in an exemption from property taxation.

VI. Technical Deficiencies:

None identified.

VII. Related Issues:

None identified.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 196.012, 212.08, and 331.302.

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.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

By Senator Burgess

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A bill to be entitled

An act relating to Space Florida; amending s. 196.012, F.S.; revising the definition of the term "governmental purpose"; providing that certain property being used by a nongovernmental lessee pursuant to a project authorized by the Space Florida board of directors is deemed to perform an essential governmental purpose and is exempt from taxation; reordering and amending s. 212.08, F.S.; exempting from the sales and use tax certain tangible personal property leased to private entities; authorizing the Department of Revenue to adopt rules; amending s. 331.302, F.S.; providing that Space Florida is not subject to certain provisions; requiring Space Florida to maintain a specified attestation in its records under certain circumstances; providing an effective date.

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

Section 1. Subsection (6) of section 196.012, Florida Statutes, is amended to read:

196.012 Definitions.—For the purpose of this chapter, the following terms are defined as follows, except where the context clearly indicates otherwise:

(6) Governmental, municipal, or public purpose or function is ~~shall be~~ deemed to be served or performed when the lessee under any leasehold interest created in property of the United States, the state or any of its political subdivisions, or any

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municipality, agency, special district, authority, or other public body corporate of the state is demonstrated to perform a function or serve a governmental purpose which could properly be performed or served by an appropriate governmental unit or which is demonstrated to perform a function or serve a purpose which would otherwise be a valid subject for the allocation of public funds. For purposes of the preceding sentence, an activity undertaken by a lessee which is permitted under the terms of its lease of real property designated as an aviation area on an airport layout plan which has been approved by the Federal Aviation Administration and which real property is used for the administration, operation, business offices and activities related specifically thereto in connection with the conduct of an aircraft full service fixed base operation which provides goods and services to the general aviation public in the promotion of air commerce is ~~shall be~~ deemed an activity which serves a governmental, municipal, or public purpose or function. Any activity undertaken by a lessee which is permitted under the terms of its lease of real property designated as a public airport as defined in s. 332.004(14) by municipalities, agencies, special districts, authorities, or other public bodies corporate and public bodies politic of the state, a spaceport as defined in s. 331.303, or which is located in a deepwater port identified in s. 403.021(9)(b) and owned by one of the foregoing governmental units, subject to a leasehold or other possessory interest of a nongovernmental lessee that is deemed to perform an aviation, airport, aerospace, maritime, or port purpose or operation shall be deemed an activity that serves a governmental, municipal, or public purpose. The use by a lessee,

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59 licensee, or management company of real property or a portion
 60 thereof as a convention center, visitor center, sports facility
 61 with permanent seating, concert hall, arena, stadium, park, or
 62 beach is deemed a use that serves a governmental, municipal, or
 63 public purpose or function when access to the property is open
 64 to the general public with or without a charge for admission. If
 65 property deeded to a municipality by the United States is
 66 subject to a requirement that the Federal Government must,
 67 through a schedule established by the Secretary of the Interior,
 68 determine that the property is being maintained for public
 69 historic preservation, park, or recreational purposes and that
 70 if those conditions are not met, the property will revert back
 71 to the Federal Government, ~~then~~ such property is ~~shall be~~ deemed
 72 to serve a municipal or public purpose. The term "governmental
 73 purpose" also includes a direct use of property on federal lands
 74 in connection with the Federal Government's Space Exploration
 75 Program, aerospace activities as specified in s. 331.303, or
 76 spaceport activities as defined in s. 212.02(22). Real property
 77 and tangible personal property owned by the Federal Government
 78 or Space Florida and used for defense and space exploration
 79 purposes or which is put to a use in support thereof is ~~shall be~~
 80 deemed to perform an essential ~~national~~ governmental purpose and
 81 is ~~shall be~~ exempt. Real property and tangible personal property
 82 being used by a nongovernmental lessee within this state
 83 pursuant to a project authorized by the Space Florida board of
 84 directors is deemed to perform an essential governmental purpose
 85 and is exempt. As used in this chapter, the term "owned by the
 86 lessee" as used in this chapter does not include personal
 87 property, buildings, or other real property improvements used

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88 for the administration, operation, business offices and
 89 activities related specifically thereto in connection with the
 90 conduct of an aircraft full service fixed based operation which
 91 provides goods and services to the general aviation public in
 92 the promotion of air commerce provided that the real property is
 93 designated as an aviation area on an airport layout plan
 94 approved by the Federal Aviation Administration. For purposes of
 95 determination of "ownership," buildings and other real property
 96 improvements which will revert to the airport authority or other
 97 governmental unit upon expiration of the term of the lease are
 98 ~~shall be~~ deemed "owned" by the governmental unit and not the
 99 lessee. Also, for purposes of determination of ownership under
 100 this section or s. 196.199(5), flight simulation training
 101 devices qualified by the Federal Aviation Administration, and
 102 the equipment and software necessary for the operation of such
 103 devices, are ~~shall be~~ deemed "owned" by a governmental unit and
 104 not the lessee if such devices will revert to that governmental
 105 unit upon the expiration of the term of the lease, provided the
 106 governing body of the governmental unit has approved the lease
 107 in writing. Providing two-way telecommunications services to the
 108 public for hire by the use of a telecommunications facility, as
 109 defined in s. 364.02(14), and for which a certificate is
 110 required under chapter 364 does not constitute an exempt use for
 111 purposes of s. 196.199, unless the telecommunications services
 112 are provided by the operator of a public-use airport, as defined
 113 in s. 332.004, for the operator's provision of
 114 telecommunications services for the airport or its tenants,
 115 concessionaires, or licensees, or unless the telecommunications
 116 services are provided by a public hospital.

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117 Section 2. Paragraph (j) of subsection (5) of section
 118 212.08, Florida Statutes, is reordered and amended to read:
 119 212.08 Sales, rental, use, consumption, distribution, and
 120 storage tax; specified exemptions.—The sale at retail, the
 121 rental, the use, the consumption, the distribution, and the
 122 storage to be used or consumed in this state of the following
 123 are hereby specifically exempt from the tax imposed by this
 124 chapter.
 125 (5) EXEMPTIONS; ACCOUNT OF USE.—
 126 (j) *Machinery and equipment used in semiconductor, defense,*
 127 *or space technology production.—*
 128 1. All of the following are exempt from the tax imposed by
 129 this chapter:
 130 a. Industrial machinery and equipment used in semiconductor
 131 technology facilities certified under subparagraph 5. to
 132 manufacture, process, compound, or produce semiconductor
 133 technology products for sale or for use by these facilities ~~are~~
 134 ~~exempt from the tax imposed by this chapter.~~ For purposes of
 135 this paragraph, industrial machinery and equipment includes
 136 molds, dies, machine tooling, other appurtenances or accessories
 137 to machinery and equipment, testing equipment, test beds,
 138 computers, and software, whether purchased or self-fabricated,
 139 and, if self-fabricated, includes materials and labor for
 140 design, fabrication, and assembly.
 141 b. Industrial machinery and equipment used in defense or
 142 space technology facilities certified under subparagraph 5. to
 143 design, manufacture, assemble, process, compound, or produce
 144 defense technology products or space technology products for
 145 sale or for use by these facilities ~~are exempt from the tax~~

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146 ~~imposed by this chapter.~~
 147 c.(I) Tangible personal property, including, but not
 148 limited to, machinery or equipment, leased to a private entity
 149 lessee that:
 150 (A) Is owned by a federal, state, or local governmental
 151 entity;
 152 (B) Is located in this state;
 153 (C) Is used by the lessee solely in connection with
 154 semiconductor, defense, or aerospace contracts, programs, or
 155 projects; and
 156 (D) Is leased under a written lease, license, or similar
 157 agreement with the federal, state, or local governmental entity
 158 that owns the machinery or equipment.
 159 (II) The department may adopt rules governing the manner
 160 and form of the application for, and the issuance of, exemption
 161 certificates pursuant to this sub-subparagraph.
 162 2. Building materials purchased for use in manufacturing or
 163 expanding clean rooms in semiconductor-manufacturing facilities
 164 are exempt from the tax imposed by this chapter.
 165 3. In addition to meeting the criteria mandated by
 166 subparagraph 1. or subparagraph 2., a business must be certified
 167 by the Department of Commerce in order to qualify for exemption
 168 under this paragraph.
 169 4. For items purchased tax-exempt pursuant to this
 170 paragraph, possession of a written certification from the
 171 purchaser, certifying the purchaser's entitlement to the
 172 exemption, relieves the seller of the responsibility of
 173 collecting the tax on the sale of such items, and the department
 174 shall look solely to the purchaser for recovery of the tax if it

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determines that the purchaser was not entitled to the exemption.

5.a. To be eligible to receive the exemption provided by subparagraph 1. or subparagraph 2., a qualifying business entity shall initially apply to the Department of Commerce. The original certification is valid for a period of 2 years. In lieu of submitting a new application, the original certification may be renewed biennially by submitting to the Department of Commerce a statement, certified under oath, that there has not been a material change in the conditions or circumstances entitling the business entity to the original certification. The initial application and the certification renewal statement shall be developed by the Department of Commerce.

b. The Division of Economic Development of the Department of Commerce shall review each submitted initial application and determine whether or not the application is complete within 5 working days. Once complete, the division shall, within 10 working days, evaluate the application and recommend approval or disapproval to the Department of Commerce.

c. Upon receipt of the initial application and recommendation from the division or upon receipt of a certification renewal statement, the Department of Commerce shall certify within 5 working days those applicants who are found to meet the requirements of this section and notify the applicant of the original certification or certification renewal. If the Department of Commerce finds that the applicant does not meet the requirements, it shall notify the applicant within 10 working days that the application for certification has been denied and the reasons for denial. The Department of Commerce has final approval authority for certification under

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this section.

d. The initial application and certification renewal statement must indicate, for program evaluation purposes only, the average number of full-time equivalent employees at the facility over the preceding calendar year, the average wage and benefits paid to those employees over the preceding calendar year, the total investment made in real and tangible personal property over the preceding calendar year, and the total value of tax-exempt purchases and taxes exempted during the previous year. The department shall assist the Department of Commerce in evaluating and verifying information provided in the application for exemption.

e. The Department of Commerce may use the information reported on the initial application and certification renewal statement for evaluation purposes only.

6. A business certified to receive this exemption may elect to designate one or more state universities or community colleges as recipients of up to 100 percent of the amount of the exemption. To receive these funds, the institution must agree to match the funds with equivalent cash, programs, services, or other in-kind support on a one-to-one basis for research and development projects requested by the certified business. The rights to any patents, royalties, or real or intellectual property must be vested in the business unless otherwise agreed to by the business and the university or community college.

7. As used in this paragraph, the term:

~~c.a.~~ "Semiconductor technology products" means raw semiconductor wafers or semiconductor thin films that are transformed into semiconductor memory or logic wafers, including

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wafers containing mixed memory and logic circuits; related assembly and test operations; active-matrix flat panel displays; semiconductor chips; semiconductor lasers; optoelectronic elements; and related semiconductor technology products as determined by the Department of Commerce.

~~a.b.~~ "Clean rooms" means manufacturing facilities enclosed in a manner that meets the clean manufacturing requirements necessary for high-technology semiconductor-manufacturing environments.

~~b.c.~~ "Defense technology products" means products that have a military application, including, but not limited to, weapons, weapons systems, guidance systems, surveillance systems, communications or information systems, munitions, aircraft, vessels, or boats, or components thereof, which are intended for military use and manufactured in performance of a contract with the United States Department of Defense or the military branch of a recognized foreign government or a subcontract thereunder which relates to matters of national defense.

d. "Space technology products" means products ~~that are~~ specifically designed or manufactured for application in space activities, including, but not limited to, space launch vehicles, space flight vehicles, missiles, satellites or research payloads, avionics, and associated control systems and processing systems and components of any of the foregoing. The term does not include products that are designed or manufactured for general commercial aviation or other uses even though those products may also serve an incidental use in space applications.

Section 3. Subsection (4) of section 331.302, Florida Statutes, is amended to read:

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331.302 Space Florida; creation; purpose.—

(4) (a) Space Florida is not an agency as defined in ss. 216.011 and 287.012.

(b) Space Florida is not subject to s. 255.20 when purchasing professional or construction services, or both, using funds that are not appropriated by the Legislature. For all such purchases, Space Florida shall maintain in its records an attestation that the funds used are not appropriated by the Legislature.

Section 4. This act shall take effect July 1, 2026.

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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 Military and Veterans Affairs, Space, and Domestic Security

BILL: SB 1602

INTRODUCER: Senator Wright

SUBJECT: Housing for Veterans

DATE: January 23, 2026

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Proctor	Proctor	MS	Pre-meeting
2.			ATD	
3.			AP	

I. Summary:

SB 1602 creates the “Homes for Veterans Property Management Incentive Pilot Program” (pilot program) within the Florida Housing Finance Corporation (FHFC) for Broward, Escambia, Hillsborough, and Santa Rosa counties.

The bill directs the FHFC, in conjunction with the local public housing authority and case managers assigned to veterans, to establish and oversee the Vacancy Relief Trust Fund, the Risk Mitigation Trust Fund, the applications for such trust funds, the document requirements, and all processes of the pilot program.

The pilot program provides that landlords may apply to the FHFC to receive funding from the:

- Vacancy Relief Trust Fund to hold a vacant dwelling for a veteran for up to 45 days; and
- Risk Mitigation Trust Fund to cover property loss at the dwelling unit caused by the veteran which extends beyond the amount of the deposit money up to \$2,000.

The bill requires veteran case managers to work with the FHFC to address veteran homelessness.

Funding provided from the pilot program is on a first-come, first-served basis, and the FHFC is direct to adopt rules for the pilot program.

Implementation of the pilot program is subject to annual legislative appropriations.

The bill provides an effective date of July 1, 2026, if SB 1604 or similar legislation is adopted in the same legislative session or an extension thereof and becomes a law.

II. Present Situation:

United States Department of Housing and Urban Development

The United States Department of Housing and Urban Development (HUD) administers programs that provide housing and community development assistance, and also works to ensure fair and equal housing opportunity.¹

Veterans Affairs Supportive Housing program

The HUD-Veterans Affairs Supportive Housing (VASH) program combines the HUD's Housing Choice Voucher (HCV) rental assistance for homeless veterans with case management and clinical services provided by the United States Department of Veterans Affairs (VA). The VA provides these services for participating veterans at VA medical centers, community-based outreach clinics, through VA contractors, or through other VA designated entities.²

Each year, the HUD and the VA collaboratively award HUD-VASH vouchers based on current geographic need and public housing agency (PHA) performance. Since 2017, the allocation process for awarding HUD-VASH vouchers has changed to allow PHAs to self-identify their interest in the program. The HUD publishes an annual HUD-VASH Registration of Interest Notice containing detailed instructions that PHAs must follow if they are interested in receiving a portion of the available HUD-VASH vouchers. PHAs must have the support of a partnering VA facility and meet any utilization threshold requirements to be eligible for an award. After the registration period has closed, the HUD and the VA use a formula to determine relative need, and ultimately invite eligible PHAs to apply for a specific number of HUD-VASH vouchers. The associated funding awarded for HUD-VASH vouchers is determined by the actual average per unit cost at each PHA.³

There is at least one PHA currently administering HUD-VASH in each of the 50 states, in the District of Columbia, Puerto Rico and Guam.⁴ In Florida there are 97 PHA's working with the HUD.⁵ HUD-VASH vouchers are renewed based on actual PHA leasing along with all other HCVs.⁶

Generally, the HUD-VASH program is administered in accordance with regular HCV and project based voucher program requirements.⁷ However, the 2008 Consolidated Appropriations Act⁸ allows the HUD to waive or specify alternative requirements for any provision of any

¹ USA.GOV, U.S. Department of Housing and Urban Development (HUD), <https://www.usa.gov/agencies/u-s-department-of-housing-and-urban-development#:~:text=The%20Department%20of%20Housing%20and,equal%20housing%20opportunity%20for%20all>. (last visited Jan. 22, 2026).

² U.S. Department of Housing and Urban Development, HUD-Veterans Affairs Supportive Housing (HUD-VASH), <https://www.hud.gov/helping-americans/housing-choice-vouchers-homeless-veterans> (last visited Jan. 22, 2026).

³ *Id.*

⁴ *Id.*

⁵ U.S. Department of Housing and Urban Development, Local Public Housing Authority, *PHA Contact Information*, available at https://www.hud.gov/sites/dfiles/PIH/documents/PHA_Contact_Report_FL.pdf (last visited Jan. 22, 2026).

⁶ U.S. Department of Housing and Urban Development, HUD-Veterans Affairs Supportive Housing (HUD-VASH), <https://www.hud.gov/helping-americans/housing-choice-vouchers-homeless-veterans> (last visited Jan. 22, 2026).

⁷ 24 CFR Sections 982 and 983.

⁸ Public Law 110-161.

statute or regulation affecting the HCV program in order to effectively deliver and administer HUD-VASH voucher assistance.

United States Department of Veterans Affairs

The VA runs programs that benefit veterans and members of their families. It offers education opportunities and rehabilitation services and provides compensation payments for disabilities or death related to military service, home loan guaranties, pensions, burials, and health care that includes the services of nursing homes, clinics, and medical centers.⁹

VA Outreach & Case Management

Community Resource and Referral Centers (CRRCs) are places where Veterans who are experiencing homelessness or risk of homelessness can connect to stable housing and supportive services. CRRCs are collaborative, multi-agency programs that provide access to housing, health care, and a wide variety of services that Veterans may need. These community-based store front operations are located in areas of the city accessible to Veterans and services are provided by both the VA and community partner staff.¹⁰

The National Center on Homelessness Among Veterans (NCHAV) developed this “one-stop shopping” homeless service model. Starting in 2012, the NCHAV staff and affiliated colleagues at the University of South Florida tested the program in 29 strategically located sites across the country. In 2015, the programs were successfully transitioned to the VA Homeless Programs Office operations. Today CRRCs are an important part of the VA’s community outreach efforts and a primary access point for Veterans experiencing homelessness or risk.¹¹

Department of Veterans’ Affairs

The Florida Department of Veterans’ Affairs was created to provide assistance to all former, present, and future members of the Armed Forces of the United States and their spouses and dependents in preparing claims for and securing compensation, hospitalization, career training, and other benefits or privileges to which they are, or may become entitled to under federal or state law or regulation by reason of their service in the Armed Forces of the United States.¹²

Veterans in Florida

Florida has the second largest population of veterans in the nation after Texas.¹³ Nearly 1.4 million veterans reside in the state, which is 12 percent of the state’s population of adults aged 18 and over.¹⁴

⁹ USA.GOV, U.S. Department of Veterans Affairs, available at <https://www.usa.gov/agencies/u-s-department-of-veterans-affairs> (last visited Jan. 23, 2026).

¹⁰ U.S. Department of Veterans Affairs, National Center on Homelessness Among Veterans (NCHAV), available at <https://www.va.gov/homeless/nchav/index.html> (last visited Jan. 23, 2026).

¹¹ *Id.*

¹² Section 292.05(1), F.S.

¹³ Dep’t of Veterans’ Affairs, Our Veterans, available at <https://www.floridavets.org/our-veterans/> (last visited Jan. 22, 2026).

¹⁴ *Id.*

Section 1.01(14), F.S., defines “veteran” to mean a person who served in the active military, naval, or air service and who was discharged or released under honorable conditions only or who later received an upgraded discharge under honorable conditions, notwithstanding any action by the United States Department of Veterans Affairs on individuals discharged or released with other than honorable discharges.

Homelessness Among Veterans

According to the Florida Council on Homelessness, reducing homelessness among veterans is an ongoing policy focus for local, state, and federal agencies.¹⁵ Veterans experience homelessness at a higher rate than non-veterans, and the risk factors for veteran homelessness include substance abuse, mental health, poverty, and social isolation.¹⁶ Preliminary 2025 data indicates the count of veterans experiencing homelessness in Florida decreased significantly from 2019 to 2025, and has seen a year over year decrease of 18.65 percent from 2024 to 2025, with data indicating that approximately 1,898 veterans were experiencing homelessness in Florida in 2025.¹⁷

Programs specifically aimed at reducing the number of veterans experiencing homelessness include the HUD-VASH program vouchers and the VA Supportive Services for Veteran Families.^{18,19}

Florida Housing Finance Corporation

The FHFC is a public-private entity created by the Legislature in 1997 to assist in providing a range of affordable housing opportunities for Floridians.²⁰ The FHFC is a corporation held by the state and housed within the Department of Commerce. The FHFC is a separate budget entity and its operations are not subject to control, supervision, or direction by the Department of Commerce.²¹

The goal of the FHFC is to increase the supply of safe, affordable housing for individuals and families with very low to moderate incomes by stimulating investment of private capital and encouraging public and private sector housing partnerships.²² As a financial institution, the

¹⁵ Florida’s Council on Homelessness, *Florida’s Council on Homelessness Annual Report 2025*, available at (last visited Jan. 22, 2026).

¹⁶ National Coalition for Homeless Veterans, *Risk Factors for Homelessness Among US Veterans*, available at [https://www.nchv.org/images/uploads/RB%2095%20-%20Risk%20Factors%20for%20Homelessness%20Among%20US%20Veterans%20FINAL%20\(2\).pdf](https://www.nchv.org/images/uploads/RB%2095%20-%20Risk%20Factors%20for%20Homelessness%20Among%20US%20Veterans%20FINAL%20(2).pdf) (last visited Jan. 22, 2026).

¹⁷ Florida’s Council on Homelessness, *Florida’s Council on Homelessness Annual Report 2025*, available at <https://www.myflfamilies.com/sites/default/files/2025-07/Florida%20Council%20on%20Homelessness%20Annual%20Report%202025.pdf> (last visited Jan. 22, 2026).

¹⁸ U.S. Department of Housing and Urban Development, HUD-Veterans Affairs Supportive Housing (HUD-VASH), <https://www.hud.gov/helping-americans/housing-choice-vouchers-homeless-veterans> (last visited Jan. 22, 2026).

¹⁹ U.S. Department of Veterans Affairs Supportive, Supportive Services for Veteran Families, <https://www.va.gov/homeless/ssvf/index.html> (last visited Jan. 22, 2026).

²⁰ Chapter 97-167, Laws of Fla. From 1980 through 1997, the former Florida Housing Finance Agency, placed within the former Department of Community Affairs, performed similar duties. See ch. 80-161, and ch. 97-167, s. 7, Laws of Fla.

²¹ Section 420.504(3), F.S.

²² See ss. 420.502 and 420.511, F.S.

FHFC administers federal and state resources to finance the development and preservation of affordable rental housing and assist homebuyers with financing and down payment assistance.²³

The FHFC administers several affordable housing programs, to include the:

- State Apartment Incentive Loan Program;
- Multifamily Mortgage Revenue Bonds Program;
- Florida Affordable Housing Guarantee Program;
- Low Income Housing Tax Credit Program;
- State Housing Initiatives Partnership Program;
- Predevelopment Loan Program;
- Foreclosure Counseling Program;
- Affordable Housing Catalyst Program;
- Homebuyer Loan Program;
- Downpayment Assistance Program; and
- Homeownership Pool Program.²⁴

III. Effect of Proposed Changes:

The bill creates s. 83.684, F.S., to be cited as the “Homes for Veterans Property Management Incentive Pilot Program.”

The bill defines:

- “Corporation” to mean the Florida Housing Finance Corporation.
- “Ledger” to mean a historical, physical ledger that serves as the official records of a veteran, including a veteran’s eligibility for the HUD-VASH voucher with subsidy. The term also includes a digitized system that contains and stores the same information as the physical ledger.
- “Pilot program” to mean the Homes for Veterans Property Management Incentive Pilot Program.
- “Veteran” to have the same meaning as in s. 1.01(14), F.S.

The bill provides that the pilot program will be established in Broward, Escambia, Hillsborough, and Santa Rosa Counties to provide landlords with incentives to address veteran homelessness, and that implementation of the pilot program is subject to annual legislative appropriations.

The bill directs the FHFC, in conjunction with the local public housing authority and case managers assigned to veterans by the Department of Veterans’ Affairs, to establish and oversee the Vacancy Relief Trust Fund, the Risk Mitigation Trust Fund, the applications for such trust funds, the document requirements, and all processes of the pilot program.

The bill provides that a landlord who enters into a rental agreement with an eligible veteran may apply to the FHFC to receive funding from the Vacancy Relief Trust Fund created under s. 420.56, F.S. The purpose of the Vacancy Relief Trust Fund is to allow a landlord to hold a

²³ Florida Housing Finance Corporation, *Overview of Florida Housing Finance Corporation*, 1 (July 2017) available at <https://www.floridahousing.org/docs/default-source/aboutflorida/august2017/august2017/tab8.pdf> (last visited Jan. 22, 2026).

²⁴ *Id.*

dwelling unit for a period of time, and still be compensated for the time that the dwelling unit is vacant, until the veteran is able to move in to the dwelling unit. The Vacancy Relief Trust Fund provides proportional rent to eligible landlords for a period of up to 45 days after the date the dwelling unit becomes available or until the actual date that the veteran moves into the dwelling unit, whichever is sooner.

To apply for the Vacancy Relief Trust Fund, a landlord must submit all required documentation to the FHFC within 60 days after the veteran moves into the dwelling unit. The case manager assigned to the veteran must assist the FHFC by facilitating trust fund requests from landlords and documentation compliance. At a minimum, a landlord must submit to the FHFC all of the following:

- A completed application, as determined by the FHFC.
- The signed rental agreement between the landlord and the veteran.
- The turnover paperwork for the dwelling unit.
- A move-in checklist with current photos of the dwelling unit.
- A copy of the veteran's ledger or other proof, as received by the FHFC, that the veteran is eligible for rental assistance under the HUD - VASH program, as implemented by the Department of Veterans' Affairs and public housing authorities.

The bill provides that if a veteran moves out of the dwelling unit during the first 12 months of a year-to-year rental agreement or after the expiration of a rental agreement for any duration, the landlord may apply to the FHFC to receive funding from the Risk Mitigation Trust Fund created under s. 420.56, F.S. The Risk Mitigation Trust Fund is designed to cover property loss at the dwelling unit caused by the veteran which extends beyond the amount of the deposit money. The landlord may apply for up to \$2,000 beyond the deposit money.

To apply for the Risk Mitigation Trust Fund, a landlord must submit all required documentation to the FHFC within 60 days after the veteran moves into the dwelling unit. The case manager assigned to the veteran must assist the FHFC by facilitating trust fund requests from landlords and documentation compliance. At a minimum, a landlord must submit to the FHFC all of the following:

- A completed application, as determined by the FHFC.
- The signed rental agreement between the landlord and the veteran.
- The turnover paperwork for the dwelling unit.
- A move-in checklist with current photos of the dwelling unit.
- A copy of the veteran's ledger or other proof, as received by the FHFC, that the veteran is eligible for rental assistance under the HUD - VASH program, as implemented by the Department of Veterans' Affairs and public housing authorities.
- After the veteran vacates the dwelling unit, a copy of the move-out checklist with current photos of the dwelling unit and a copy of the written notice provided to the veteran by the landlord in accordance with s. 83.49(3)(a).

A landlord may apply for the Risk Mitigation Trust Fund only if the landlord previously applied to the Vacancy Relief Trust Fund.

The bill directs the FHFC to award funds for the pilot program on a first-come, first-served basis.

The bill directs the FHFC to adopt rules to implement the pilot program.

The bill provides an effective date of July 1, 2026, if SB 1604 or similar legislation is adopted in the same legislative session or an extension thereof and becomes a law.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The bill does not require counties or municipalities to take an action requiring the expenditure of funds, reduce the authority that counties or municipalities have to raise revenue in the aggregate, nor reduce the percentage of state tax shared with counties or municipalities.

B. Public Records/Open Meetings Issues:

Article I, s. 24(c) of the State Constitution requires a two-thirds vote of the members present and voting for final passage of a bill creating or expanding an exemption to the public records disclosure requirements. The bill does not create or expand an exemption. Thus, the bill does not require an extraordinary vote for enactment.

C. Trust Funds Restrictions:

None identified.

D. State Tax or Fee Increases:

None identified.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None identified.

B. Private Sector Impact:

The bill may have an indeterminate positive fiscal impact for landlords who participate in the pilot program.

C. **Government Sector Impact:**

The bill may have an indeterminate, though likely insignificant, negative fiscal impact on the FHFC for administration of the pilot program should it be implemented. However, implementation of the pilot program is subject to annual legislative appropriations.

VI. Technical Deficiencies:

Lines 53, 87 and 116 should reference the United States Department of Veterans Affairs.

VII. Related Issues:

None identified.

VIII. Statutes Affected:

This bill creates section 83.684 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.



925662

LEGISLATIVE ACTION

Senate

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House

The Committee on Military and Veterans Affairs, Space, and Domestic Security (Wright) recommended the following:

Senate Amendment (with title amendment)

Delete lines 51 - 116
and insert:
corporation, in consultation with the local public housing
authority and case managers assigned to veterans by the United
States Department of Veterans Affairs, shall establish and
oversee the Vacancy Relief Trust Fund, the Risk Mitigation Trust
Fund, the applications for such trust funds, the document
requirements, and all processes of the pilot program.



925662

(4) (a) A landlord who enters into a rental agreement with an eligible veteran may apply to the corporation to receive funding from the Vacancy Relief Trust Fund created under s. 420.56. The purpose of the Vacancy Relief Trust Fund is to allow a landlord to hold a dwelling unit for a period of time, and still be compensated for the time that the dwelling unit is vacant, until the veteran is able to move in to the dwelling unit. The Vacancy Relief Trust Fund provides proportional rent to eligible landlords for a period of up to 45 days after the date the dwelling unit becomes available or until the actual date that the veteran moves into the dwelling unit, whichever is sooner.

(b) To apply for the Vacancy Relief Trust Fund, a landlord must submit all required documentation to the corporation within 60 days after the veteran moves into the dwelling unit. The case manager assigned to the veteran must assist the corporation by facilitating trust fund requests from landlords and documentation compliance. At a minimum, a landlord must submit to the corporation all of the following:

1. A completed application, as determined by the corporation.

2. The signed rental agreement between the landlord and the veteran.

3. The turnover paperwork for the dwelling unit.

4. A move-in checklist with current photos of the dwelling unit.

5. A copy of the veteran's ledger or other proof, as received by the corporation, that the veteran is eligible for rental assistance under the United States Department of Housing



925662

and Urban Development - Veterans Affairs Supportive Housing program, as implemented by the United States Department of Veterans Affairs and public housing authorities.

(5)(a) If a veteran moves out of the dwelling unit during the first 12 months of a year-to-year rental agreement or after the expiration of a rental agreement for any duration, the landlord may apply to the corporation to receive funding from the Risk Mitigation Trust Fund created under s. 420.56. The Risk Mitigation Trust Fund is designed to cover property loss at the dwelling unit caused by the veteran which extends beyond the amount of the deposit money. The landlord may apply for up to \$2,000 beyond the deposit money.

(b) To apply for the Risk Mitigation Trust Fund, a landlord must submit all required documentation to the corporation within 60 days after the veteran moves into the dwelling unit. The case manager assigned to the veteran must assist the corporation by facilitating trust fund requests from landlords and documentation compliance. At a minimum, a landlord must submit to the corporation all of the following:

1. A completed application, as determined by the corporation.

2. The signed rental agreement between the landlord and the veteran.

3. The turnover paperwork for the dwelling unit.

4. A copy of the move-in checklist with current photos of the dwelling unit.

5. A copy of the veteran's ledger or other proof, as received by the corporation, that the veteran is eligible for rental assistance under the United States Department of Housing



925662

69 and Urban Development - Veterans Affairs Supportive Housing
70 program, as implemented by the United States Department of
71 Veterans Affairs

72

73 ===== T I T L E A M E N D M E N T =====

74 And the title is amended as follows:

75 Delete line 7

76 and insert:

77 Corporation, in consultation with other entities and



156346

LEGISLATIVE ACTION

Senate

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House

The Committee on Military and Veterans Affairs, Space, and Domestic Security (Wright) recommended the following:

Senate Amendment

Delete line 131
and insert:
1604 or similar legislation is adopted in the same legislative

By Senator Wright

8-00981A-26

20261602__

1 A bill to be entitled
 2 An act relating to housing for veterans; creating s.
 3 83.684, F.S.; providing a short title; defining terms;
 4 establishing the Homes for Veterans Property
 5 Management Incentive Pilot Program in certain
 6 counties; requiring the Florida Housing Finance
 7 Corporation, in conjunction with other entities and
 8 persons, to oversee the pilot program; authorizing
 9 certain landlords to apply to the corporation to
 10 receive funding from the Vacancy Relief Trust Fund and
 11 the Risk Mitigation Trust Fund under certain
 12 circumstances; providing the purpose of such trust
 13 funds; requiring a landlord to submit to the
 14 corporation specified documentation within a specified
 15 time period to apply for either trust fund; requiring
 16 certain case managers to assist the corporation;
 17 authorizing a landlord to apply for up to a specified
 18 dollar amount from the Risk Mitigation Trust Fund;
 19 providing a requirement to apply for the Risk
 20 Mitigation Trust Fund; providing that funding is
 21 awarded on a first-come, first-served basis; requiring
 22 the corporation to adopt rules; providing a contingent
 23 effective date.
 24
 25 Be It Enacted by the Legislature of the State of Florida:
 26
 27 Section 1. Section 83.684, Florida Statutes, is created to
 28 read:
 29 83.684 Homes for Veterans Property Management Incentive

Page 1 of 5

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

8-00981A-26

20261602__

30 Pilot Program.
 31 (1) This section may be cited as the "Homes for Veterans
 32 Property Management Incentive Pilot Program."
 33 (2) As used in this section, the term:
 34 (a) "Corporation" means the Florida Housing Finance
 35 Corporation.
 36 (b) "Ledger" means a historical, physical ledger that
 37 serves as the official records of a veteran, including a
 38 veteran's eligibility for the United States Department of
 39 Housing and Urban Development - Veterans Affairs Supportive
 40 Housing voucher with subsidy. The term also includes a digitized
 41 system that contains and stores the same information as the
 42 physical ledger.
 43 (c) "Pilot program" means the Homes for Veterans Property
 44 Management Incentive Pilot Program.
 45 (d) "Veteran" has the same meaning as in s. 1.01(14).
 46 (3) The Homes for Veterans Property Management Incentive
 47 Pilot Program is established in Broward, Escambia, Hillsborough,
 48 and Santa Rosa Counties to provide landlords with incentives to
 49 address veteran homelessness. Implementation of this pilot
 50 program is subject to annual legislative appropriations. The
 51 corporation, in conjunction with the local public housing
 52 authority and case managers assigned to veterans by the
 53 Department of Veterans' Affairs, shall establish and oversee the
 54 Vacancy Relief Trust Fund, the Risk Mitigation Trust Fund, the
 55 applications for such trust funds, the document requirements,
 56 and all processes of the pilot program.
 57 (4) (a) A landlord who enters into a rental agreement with
 58 an eligible veteran may apply to the corporation to receive

Page 2 of 5

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

8-00981A-26

20261602

59 funding from the Vacancy Relief Trust Fund created under s.
 60 420.56. The purpose of the Vacancy Relief Trust Fund is to allow
 61 a landlord to hold a dwelling unit for a period of time, and
 62 still be compensated for the time that the dwelling unit is
 63 vacant, until the veteran is able to move in to the dwelling
 64 unit. The Vacancy Relief Trust Fund provides proportional rent
 65 to eligible landlords for a period of up to 45 days after the
 66 date the dwelling unit becomes available or until the actual
 67 date that the veteran moves into the dwelling unit, whichever is
 68 sooner.

69 (b) To apply for the Vacancy Relief Trust Fund, a landlord
 70 must submit all required documentation to the corporation within
 71 60 days after the veteran moves into the dwelling unit. The case
 72 manager assigned to the veteran must assist the corporation by
 73 facilitating trust fund requests from landlords and
 74 documentation compliance. At a minimum, a landlord must submit
 75 to the corporation all of the following:

76 1. A completed application, as determined by the
 77 corporation.

78 2. The signed rental agreement between the landlord and the
 79 veteran.

80 3. The turnover paperwork for the dwelling unit.

81 4. A move-in checklist with current photos of the dwelling
 82 unit.

83 5. A copy of the veteran's ledger or other proof, as
 84 received by the corporation, that the veteran is eligible for
 85 rental assistance under the United States Department of Housing
 86 and Urban Development - Veterans Affairs Supportive Housing
 87 program, as implemented by the Department of Veterans' Affairs

8-00981A-26

20261602

88 and public housing authorities.

89 (5) (a) If a veteran moves out of the dwelling unit during
 90 the first 12 months of a year-to-year rental agreement or after
 91 the expiration of a rental agreement for any duration, the
 92 landlord may apply to the corporation to receive funding from
 93 the Risk Mitigation Trust Fund created under s. 420.56. The Risk
 94 Mitigation Trust Fund is designed to cover property loss at the
 95 dwelling unit caused by the veteran which extends beyond the
 96 amount of the deposit money. The landlord may apply for up to
 97 \$2,000 beyond the deposit money.

98 (b) To apply for the Risk Mitigation Trust Fund, a landlord
 99 must submit all required documentation to the corporation within
 100 60 days after the veteran moves into the dwelling unit. The case
 101 manager assigned to the veteran must assist the corporation by
 102 facilitating trust fund requests from landlords and
 103 documentation compliance. At a minimum, a landlord must submit
 104 to the corporation all of the following:

105 1. A completed application, as determined by the
 106 corporation.

107 2. The signed rental agreement between the landlord and the
 108 veteran.

109 3. The turnover paperwork for the dwelling unit.

110 4. A copy of the move-in checklist with current photos of
 111 the dwelling unit.

112 5. A copy of the veteran's ledger or other proof, as
 113 received by the corporation, that the veteran is eligible for
 114 rental assistance under the United States Department of Housing
 115 and Urban Development - Veterans Affairs Supportive Housing
 116 program, as implemented by the Department of Veterans' Affairs

8-00981A-26

20261602__

and public housing authorities.

6. After the veteran vacates the dwelling unit, a copy of the move-out checklist with current photos of the dwelling unit and a copy of the written notice provided to the veteran by the landlord in accordance with s. 83.49(3)(a).

(c) A landlord may apply for the Risk Mitigation Trust Fund only if the landlord previously applied to the Vacancy Relief Trust Fund.

(6) Funding for the pilot program is limited and the corporation shall award funds on a first-come, first-served basis.

(7) The corporation shall adopt rules to implement this section.

Section 2. This act shall take effect July 1, 2026, if SB ____ or similar legislation is adopted in the same legislative session or an extension thereof and becomes a law.

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 Military and Veterans Affairs, Space, and Domestic Security

BILL: SB 1604

INTRODUCER: Senator Wright

SUBJECT: Trust Funds/Vacancy Relief Trust Fund/Risk Mitigation Trust Fund

DATE: January 23, 2026

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Proctor	Proctor	MS	Pre-meeting
2.			ATD	
3.			AP	

I. Summary:

SB 1604 creates the Vacancy Relief Trust Fund and Risk Mitigation Trust Fund within the Florida Housing Finance Corporation (FHFC), to which the Legislature may appropriate funds for the purpose of implementing the Homes for Veterans Property Management Incentive Pilot Program under s. 83.684, F.S.

The bill takes effect July 1, 2026, if SB 1602 or similar legislation is adopted in the same legislative session or an extension thereof and becomes a law.

II. Present Situation:

Trust Funds

Establishment of Trust Funds

A trust fund may be created by law only by the Legislature and only if passed by a three-fifths vote of the membership of each house in a separate bill for that purpose only. Except for trust funds being re-created by the Legislature, each trust fund must be created by statutory language that specifies at least the following:

- The name of the trust fund.
- The agency or branch of state government responsible for administering the trust fund.
- The requirements or purposes that the trust fund is established to meet.
- The sources of moneys to be credited to the trust fund or specific sources of receipts to be deposited in the trust fund.¹

¹ Section 215.3207, F.S.

Florida Constitutional Requirement for Trust Funds

The Florida Constitution requires that state trust funds must terminate not more than four years after the effective date of the act authorizing the initial creation of the trust fund.² By law the Legislature may set a shorter time period for which any trust fund is authorized.³

However, under the Florida Constitution state trust funds that serve as clearing funds or accounts for the Chief Financial Officer or state agencies are not subject to the termination requirements.⁴

Review of Trust Funds

The Legislature must review all state trust funds at least once every four years,⁵ prior to the regular session of the Legislature immediately preceding the date on which any executive or judicial branch trust fund is scheduled to be terminated,⁶ or such earlier date as the Legislature may specify.⁷

The agency responsible for the administration of the trust fund and the Governor, for executive branch trust funds, or the Chief Justice, for judicial branch trust funds, must recommend to the President of the Senate and the Speaker of the House of Representatives whether the trust fund should be allowed to terminate or should be re-created.⁸ Each recommendation must be based on a review of the purpose and use of the trust fund and a determination of whether the trust fund will continue to be necessary.⁹ A recommendation to re-create the trust fund may include suggested modifications to the purpose, sources of receipts, and allowable expenditures for the trust fund.¹⁰

When the Legislature terminates a trust fund, the agency or branch of state government that administers the trust fund must pay any outstanding debts or obligations of the trust fund as soon as practicable.¹¹ The Legislature may also provide for the distribution of moneys in that trust fund. If no such distribution is provided, the moneys remaining after all outstanding obligations of the trust fund are met must be deposited in the General Revenue Fund.¹²

Homes for Veterans Property Management Incentive Pilot Program

SB 1602 creates the “Homes for Veterans Property Management Incentive Pilot Program” within the FHFC for Broward, Escambia, Hillsborough, and Santa Rosa counties. The bill directs the FHFC, in conjunction with the local public housing authority and case managers assigned to veterans, to establish and oversee the Vacancy Relief Trust Fund, the Risk Mitigation Trust

² FLA. CONST., art. III, s. 19(f)(2).

³ *Id.*

⁴ FLA. CONST., art. III, s. 19(f)(3).

⁵ Section 215.3208(1), F.S.

⁶ FLA. CONST., art. III, s. 19(f).

⁷ Section 215.3206(1), F.S.

⁸ *Id.*

⁹ *Id.*

¹⁰ *Id.*

¹¹ Section 215.3208(2)(a), F.S.

¹² Section 215.3208(2)(b), F.S.

Fund, the applications for such trust funds, the document requirements, and all processes of the pilot program.

The pilot program provides that landlords may apply to the FHFC to receive funding from the:

- Vacancy Relief Trust Fund to hold a vacant dwelling for a veteran for up to 45 days; and
- Risk Mitigation Trust Fund to cover property loss at the dwelling unit caused by the veteran which extends beyond the amount of the deposit money up to \$2,000, if the landlord has previously applied for the Vacancy Relief Trust Fund.

Funding provided from the pilot program is on a first-come, first-served basis, and the FHFC is direct to adopt rules for the pilot program.

Implementation of the pilot program is subject to annual legislative appropriations.

III. Effect of Proposed Changes:

The bill creates s. 420.56, F.S., Homes for Veterans Property Management Incentive Pilot Program trust funds, which creates the Vacancy Relief Trust Fund and Risk Mitigation Trust Fund within the FHFC, to which the Legislature may appropriate funds for the purpose of implementing the Homes for Veterans Property Management Incentive Pilot Program under s. 83.684, F.S.

The bill directs that notwithstanding s. 216.301, F.S., and pursuant to s. 216.351, F.S., any balance in either trust fund at the end of the fiscal year must revert and be appropriated to the FHFC for the next fiscal year for carrying out the purposes of the trust funds.

The bill provides that in accordance with s. 19(f)(2), Art. III of the State Constitution, the Vacancy Relief Trust Fund and Risk Mitigation Trust Fund must, unless terminated sooner, be terminated on July 1, 2030. Before the scheduled termination of the Vacancy Relief Trust Fund and Risk Mitigation Trust Fund, each trust fund must be reviewed as provided in s. 215.3206(1) and (2), F.S.

The bill provides an effective date of July 1, 2026, if SB 1602 or similar legislation is adopted in the same legislative session or an extension thereof and becomes a law.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The bill does not require counties or municipalities to take an action requiring the expenditure of funds, reduce the authority that counties or municipalities have to raise revenue in the aggregate, nor reduce the percentage of state tax shared with counties or municipalities.

B. Public Records/Open Meetings Issues:

Article I, s. 24(c) of the State Constitution requires a two-thirds vote of the members present and voting for final passage of a bill creating or expanding an exemption to the

public records disclosure requirements. The bill does not create or expand an exemption. Thus, the bill does not require an extraordinary vote for enactment.

C. Trust Funds Restrictions:

Article III, s. 19(f)(1) of the Florida Constitution requires a bill that creates or re-creates a trust fund to pass by three-fifths vote of the membership of each house of the Legislature in a separate bill for that purpose only.

D. State Tax or Fee Increases:

None identified.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None identified.

B. Private Sector Impact:

The bill may have an indeterminate positive fiscal impact for landlords who participate in the Homes for Veterans Property Management Incentive Pilot Program and receive funds from the newly created trust funds.

C. Government Sector Impact:

The bill does not directly impact state revenues or expenditures. However, the creation of the trust fund will allow implementation of the Homes for Veterans Property Management Incentive Pilot Program subject to annual legislative appropriations.

VI. Technical Deficiencies:

None identified.

VII. Related Issues:

None identified.

VIII. Statutes Affected:

The bill creates section 420.56 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.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.



148410

LEGISLATIVE ACTION

Senate

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House

The Committee on Military and Veterans Affairs, Space, and Domestic Security (Wright) recommended the following:

Senate Amendment

Delete line 34
and insert:
1602 or similar legislation is adopted in the same legislative

By Senator Wright

8-00982-26

20261604__

A bill to be entitled

An act relating to trust funds; creating s. 420.56, F.S.; creating the Vacancy Relief Trust Fund and Risk Mitigation Trust Fund within the Florida Housing Finance Corporation for a specified purpose; authorizing any unexpended balance at a specified time to revert and be reappropriated for a certain purpose; providing for future review and termination or recreation of the trust funds; providing a contingent effective date.

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

Section 1. Section 420.56, Florida Statutes, is created to read:

420.56 Homes for Veterans Property Management Incentive Pilot Program trust funds.—

(1) The Vacancy Relief Trust Fund and Risk Mitigation Trust Fund are created within the Florida Housing Finance Corporation, to which the Legislature may appropriate funds for the purpose of implementing the Homes for Veterans Property Management Incentive Pilot Program under s. 83.684.

(2) Notwithstanding s. 216.301 and pursuant to s. 216.351, any balance in either trust fund at the end of the fiscal year shall revert and be appropriated to the corporation for the next fiscal year for carrying out the purposes of the trust funds.

(3) In accordance with s. 19(f)(2), Art. III of the State Constitution, the Vacancy Relief Trust Fund and Risk Mitigation Trust Fund must, unless terminated sooner, be terminated on July

Page 1 of 2

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

8-00982-26

20261604__

1, 2030. Before the scheduled termination of the Vacancy Relief Trust Fund and Risk Mitigation Trust Fund, each trust fund must be reviewed as provided in s. 215.3206(1) and (2).

Section 2. This act shall take effect July 1, 2026, if SB ____ or similar legislation is adopted in the same legislative session or an extension thereof and becomes a law.

Page 2 of 2

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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 Military and Veterans Affairs, Space, and Domestic Security

BILL: SB 1656

INTRODUCER: Senator Burgess

SUBJECT: Designation of the Official State Flagship

DATE: January 23, 2026

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Bellamy	Proctor	MS	Pre-meeting
2.			GO	
3.			RC	

I. Summary:

SB 1656 redesignates the state flagship. Instead of the current state flagship, the schooner Western Union, the bill designates the S.S. American Victory, as the official state flagship.

The bill is not expected to impact state or local government revenues and expenditures.

The bill provides an effective date of July 1, 2026.

II. Present Situation:

Florida State Symbols

Chapter 15, F.S., designates official state symbols. State symbols represent the state's heritage and natural treasures. To date there are over 30 designations, including numerous animals and plants; an anthem, song, and motto; several cultural events; and a flagship—the schooner Western Union.¹

The Western Union Schooner

In 2012, the Florida Legislature designated the schooner Western Union as the state's official flagship.² When designated as the official state flagship, the Western Union was one of the oldest working wooden schooners in the United States.

The Western Union is a 130-foot historic sailing vessel of the tall ship class. Construction of the ship began in Grand Cayman, but it was completed in Key West and first launched on April 7, 1939. The schooner is made of yellow pine and mahogany. For 35 years the schooner served as a

¹ Section 15.0465, F.S.

² Chapter 2012-158, Laws of Fla.

cable vessel for the Western Union Telegraph Company, repairing underwater cables throughout the Keys, Cuba, and the Caribbean. Since retiring, the schooner was used as a charter boat in various events.³

After 1973, the schooner was bought, sold, and finally donated to a not-for-profit called the Schooner Western Union Preservation Society, Inc. (SWUPS). Their mission was “to restore and maintain the historic vessel to benefit the local community and for education and outreach programs.” SWUPS has faced numerous challenges, however. In 2011, the 130-foot schooner underwent a million-dollar restoration project; the vessel’s ability to sail, however, was short-lived and the ship soon fell into disrepair.⁴ SWUPS is facing an estimated \$5 million restoration costs as the historic vessel currently is dry-docked in a boatyard, “being eaten away by the elements.” The riggings and masts have been removed and many of the planks on the side of the vessel are gone as well.⁵

The ship remains the official flagship of Key West and it is on the National Register of Historic Places.⁶

S.S. American Victory

The S.S. American Victory is a merchant marine vessel used to deliver cargo and troops around the world in World War II, the Korean War, and the Vietnam War.⁷ After serving three wars, the ship went through a \$2.5 million restoration in June 1985. In October of 1996, Captain John C. Timmel learned the S.S. American Victory was earmarked for scrap if not acquired for memorial purposes and saved the ship. The ship now sits by the Florida Aquarium in Tampa, Florida; where it has been for over 20 years.⁸ Out of the 534 Victory ships made between 1944 and 1946, the S.S. American Victory is one of only three left, with the other two on the West Coast of the United States.⁹ The S.S. American Victory is on the National Register of Historic Places and now cared for by the American Victory Ship and Museum, a non-profit 501(c)3 organization.¹⁰

³ Analysis of HB 395 (2012), Comm. on State Affairs, The Florida House of Representatives, available at <https://www.flsenate.gov/Session/Bill/2012/395/Analyses/h0395c.SAC.PDF>.

⁴ Brad Bertelli, KeysWeekly, *Keys History: Historic Schooner Dry Docked on Stock Island Has Seen Better Days* (May 3, 2024), <https://keysweekly.com/42/keys-history-historic-schooner-dry-docked-on-stock-island-has-seen-better-days/> (last visited Jan 20, 2026).

⁵ Timothy O’Hara, Keysnews.com, *Faded Glory: Schooner Western Union is far from its glory days* (Feb. 3, 2021), https://www.keysnews.com/news/local/schooner-western-union-is-far-from-its-glory-days/article_b447e974-64b8-11eb-b286-8ff5a3dd85c6.html (last visited Jan. 20, 2026).

⁶ *Id.*; National Register of Historic Places, National Parks Service, *National Register Database and Research*, <https://www.nps.gov/subjects/nationalregister/database-research.htm> (last visited Jan. 20, 2026).

⁷ Charles M. Fuss Jr., United States Naval Institute, *SS American Victory*, Tampa, Florida, 15 NAVAL HISTORY NO. 3 (June 2001), available at <https://www.usni.org/magazines/naval-history-magazine/2001/june/ss-american-victory-tampa-florida> (last visited Jan. 20, 2026).

⁸ *Mission and History*, American Victory Ship and Museum, <https://www.americanvictory.org/about/mission-and-history/> (last visited Jan. 20, 2026).

⁹ FOX 13 News Tampa Bay, *At 76 years of age, the SS American Victory lives on in Tampa* (Aug. 31, 2001), <https://www.fox13news.com/news/at-76-years-of-age-the-ss-american-ship-lives-on-in-tampa> (last visited Jan. 20, 2026); Charles M. Fuss Jr., *supra* note 8.

¹⁰ National Register of Historic Places, National Parks Service, *National Register Database and Research*, <https://www.nps.gov/subjects/nationalregister/database-research.htm> (last visited Jan 20, 2026); *Home*, <https://www.americanvictory.org/> (last visited Jan 20, 2026).

III. Effect of Proposed Changes:

The bill's preamble recognizes the historical significance of the S.S. American Victory, highlighting the ship's service in American war efforts during World War II, the Korean War, and Vietnam War, as well as the ship's contributions to the Tampa and state-wide community and its support of community, charitable, and educational groups and causes.

The bill amends s. 15.0465, F.S., to designate the S.S. American Victory, instead of the schooner Western Union, as the official state flagship.

The bill provides an effective date of July 1, 2026.

IV. Constitutional Issues:**A. Municipality/County Mandates Restrictions:**

Not applicable. The bill does not require counties or municipalities to take an action requiring the expenditure of funds, reduce the authority that counties or municipalities have to raise revenue in the aggregate, nor reduce the percentage of state tax shared with counties or municipalities.

B. Public Records/Open Meetings Issues:

Article I, s. 24(c) of the State Constitution requires a two-thirds vote of the members present and voting for final passage of a bill creating or expanding an exemption to the public records disclosure requirements. The bill does not create or expand an exemption. Thus, the bill does not require an extraordinary vote for enactment.

C. Trust Funds Restrictions:

None identified.

D. State Tax or Fee Increases:

None identified.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

None identified.

B. Private Sector Impact:

Obtaining the status of state flagship could increase the marketability of S.S. American Victory Museum, thereby generating additional revenue that may be used for the purpose of maintaining the vessel.

C. Government Sector Impact:

The schooner Western Union is not currently open to the public and would require significant investment to be restored to the condition required for public tours or seafaring.

VI. Technical Deficiencies:

None identified.

VII. Related Issues:

None identified.

VIII. Statutes Affected:

This bill substantially amends section 15.0465 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 Burgess

23-01102-26

20261656__

A bill to be entitled

An act relating to the designation of the official state flagship; amending s. 15.0465, F.S.; redesignating the official state flagship as the S.S. American Victory; providing an effective date.

WHEREAS, built in 1944, the S.S. American Victory is one of only four operational World War II merchant vessels left in the United States and served in World War II, the Korean War, and the Vietnam War, and

WHEREAS, the S.S. American Victory is an interactive maritime museum located in Tampa, and

WHEREAS, the United States' entry into World War II transformed American history and directly affected more than 250,000 Floridians who served on active duty, and

WHEREAS, of these brave Floridians, more than 3,500 gave their lives in defense of the United States during World War II, and

WHEREAS, Florida is the ideal location for the S.S. American Victory, as the tourism industry caters to nationwide visitors who can experience firsthand what it was like to serve on board the ship, and

WHEREAS, the S.S. American Victory is a 455-foot steamship that was launched on May 24, 1945, during the largest ship-building effort in United States history, and

WHEREAS, the S.S. American Victory set sail from the United States into the treacherous waters of the Pacific Ocean awaiting orders for the invasion of Japan, and

WHEREAS, the S.S. American Victory assisted the war effort

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during the final days of World War II by transporting military equipment, troops, ammunition, and supplies for the Allied Forces, and

WHEREAS, the S.S. American Victory sailed around the world delivering provisions, industrial materials, machinery, and raw materials after the war under the auspices of the Marshall Plan to countries devastated by the destruction of World War II, and

WHEREAS, the S.S. American Victory transported cargo, fuel, and ammunition during the Korean War, and

WHEREAS, the S.S. American Victory repatriated 260 casualties, including three fallen Floridians, Army Private P.C. White, Marine Second Lieutenant Robert C. Craig, and Marine Private First Class Joseph T. Jacobs, to the United States during the Korean War, and

WHEREAS, the S.S. American Victory was reactivated to service in 1966 to support the Vietnam War and conducted 12 voyages supporting the war effort by transporting military equipment, troops, ammunition, and supplies, and

WHEREAS, the S.S. American Victory sailed from the James River Reserve Fleet on March 13, 1985, to participate in the United States' Victory Ship Validation Program, a program designed to gauge the time and expense necessary to reactivate victory-class ships, which enabled the S.S. American Victory to be brought back to full operational status and to perform sea trials after restoration, and

WHEREAS, the S.S. American Victory was then transferred by an act of Congress from the Maritime Administration to The Victory Ship, Inc., in her home port of Tampa, and

WHEREAS, the S.S. American Victory has been a landmark

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destination for the past 25 years within Tampa and was recognized as a National Historic Place in 2002, and

WHEREAS, the S.S. American Victory acts as a preeminent location for military retirement or promotion ceremonies, marriage ceremonies, and many other types of celebrations, and

WHEREAS, the S.S. American Victory actively supports military charities and foundations such as America's Gold Star Families, Warrior Ethos, Florida 4 Warriors, The Mission Continues, the Navy SEAL Foundation, and the Green Beret Foundation, and

WHEREAS, the S.S. American Victory continually supports community organizations and foundations such as Visit Tampa Bay, Leadership Florida, Leadership Tampa Bay, Leadership Tampa, the Maritime Alliance, Propeller Club - Port of Tampa, and Friends of the Tampa Riverwalk, and

WHEREAS, the S.S. American Victory has acted as a primary platform for thousands of training hours for a wide range of organizations over her 25 years in Tampa, and

WHEREAS, the S.S. American Victory has hosted all branches of the Department of Defense as well as Special Operations Command and Central Command; Department of Justice agencies such as the Federal Bureau of Investigations, the Bureau of Alcohol, Tobacco, Firearms and Explosives, and the Drug Enforcement Administration; Department of Homeland Security agencies such as the United States Customs and Border Protection, the United States Immigration and Customs Enforcement, and the United States Coast Guard; and city, county, and state law enforcement agencies, and

WHEREAS, the S.S. American Victory is visited by tens of

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thousands of guests annually and acts as an educational platform for Tampa Bay's seven-county area as well as for educational programs throughout this state, including AMIkids, the Jefferson High School Maritime, Marine & Environmental Science Academy, the Howard W. Blake High School Maritime Program, the University of South Florida College of Arts and Sciences and Muma College of Business, and various other public schools and home education programs, and

WHEREAS, the S.S. American Victory serves as the homebase for the American Victory Division and other regional Sea Cadet, Boy and Girl Scout, and ROTC programs, and

WHEREAS, the S.S. American Victory also hosts international programs such as the training ship Gunilla, a Swedish vessel that circumnavigates the globe as an international educational platform, and

WHEREAS, the S.S. American Victory is a maritime museum and memorial that is open year-round for visitors of all ages, from across the United States and abroad, supporting Florida's vibrant tourism industry, and

WHEREAS, due to its service to the United States and past 25-year history of service to this state, the official state flagship is redesignated as the S.S. American Victory, NOW, THEREFORE,

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

Section 1. Section 15.0465, Florida Statutes, is amended to read:

15.0465 Official state flagship.—The S.S. American Victory,

23-01102-26

20261656

117 a 455-foot historic steamship built in 1944 ~~schooner Western~~
118 ~~Union, a 130-foot historic sailing vessel of the tall ship~~
119 ~~class, built in Key West and first launched in 1939, is~~
120 designated the official state flagship.

121 Section 2. This act shall take effect July 1, 2026.

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 Military and Veterans Affairs, Space, and Domestic Security

BILL: SM 1714

INTRODUCER: Senator Martin

SUBJECT: No Tax Dollars for Terrorists Act

DATE: January 23, 2026

REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Bellamy	Proctor	MS	Pre-meeting
2. _____	_____	FP	_____

I. Summary:

SM 1714 urges the United States (U.S.) Congress to pass H.R. 260, the No Tax Dollars for Terrorists Act, which requires the U.S. Department of State to develop and implement a strategy to discourage foreign countries and nongovernmental organizations (NGOs) from providing financial or material assistance to the Taliban.

A memorial is an official legislative document addressed to Congress, the President of the U.S. or some other governmental entity that expresses the will of the Legislature on a matter within the jurisdiction of the recipient. A memorial requires passage by both legislative houses but does not require the Governor's approval nor is it subject to a veto.

II. Present Situation:

No Tax Dollars for Terrorists Act

The No Tax Dollars for Terrorists Act, H.R. 260, was introduced on January 9, 2025.¹ The bill passed the House of Representatives and was sent to the Senate on June 24, 2025.² The bill requires the U.S. Department of State to develop and implement a strategy to discourage foreign countries and NGOs from providing financial or material support to the Taliban, including by using foreign assistance provided by the U.S. The bill requires the Secretary of State to report to Congress:

- Foreign countries and NGOs that have provided support to the Taliban and any efforts undertaken by the U.S. government since August 2021 to oppose such support;
- The strategy to discourage foreign countries and NGOs from providing foreign assistance to the Taliban;
- The status of direct cash assistance programs in Afghanistan funded by the U.S.; and

¹ Congress.Gov, *H.R. 260 – No Tax Dollars for Terrorists Act*, <https://www.congress.gov/bill/119th-congress/house-bill/260> (last visited Jan. 21, 2026).

² *Id.*

- The status of the Afghan Fund, including Taliban influence over the Central Bank of Afghanistan, Da Afghanistan Bank (DAB).³

The Taliban

The Taliban is a Sunni Islamist nationalist and pro-Pashtun Islamic fundamentalist group operating primarily in Afghanistan.⁴ The word “Taliban” is Pashto for “students”, alluding to the group’s beginnings being primarily composed of peasant farmers and men studying Islam in religious schools.⁵ The Taliban, took control of Afghanistan in 1994 after the Soviet backed government fell. Leading up to September 11, 2001, the Taliban provided a safe-haven for Al-Qaida and allowed Al-Qaida to freely recruit, train, and deploy terrorists to other countries.⁶ The Taliban lost control of Afghanistan in 2001 during the Global War on Terror, but regained control in 2021 following the withdrawal of U.S. forces. Since regaining power, the Taliban has engaged in widespread serious abuses, including gender-based persecutions against women and girls that likely constitute crimes against humanity.⁷ One such persecution was the killing of a former female member of the parliament who remained in the country after the Taliban regained power in 2021.⁸

From October 2021 and December 2024, the U.S. allocated nearly \$3 billion for humanitarian and development assistance in Afghanistan.⁹ According to the Department of Defense’s Special Inspector General for Afghanistan Reconstruction (SIGAR), an audit of U.S. government donor support found that \$10.9 million of U.S. taxpayer money has been paid for taxes, fees, duties, or utilities to the Taliban-controlled government since August 2021.¹⁰ Additionally, SIGAR found the \$10.9 million is likely only a fraction of the total amount of U.S. assistance funds provided to the Taliban due to the United Nations (UN) not collecting data on payments by sub awardees.¹¹ John Sopko, an inspector of SIGAR said, “it is no longer a question of whether the Taliban are diverting assistance from our programs to help the Afghan people, but rather how much they are diverting.”¹²

³ *Id.*

⁴ Counter Terrorism Guide, *Afghan Taliban*, available at https://www.dni.gov/nctc/groups/afghan_taliban.html (last visited Jan. 20, 2026).

⁵ *Id.*

⁶ *Id.*

⁷ Congress.Gov, *Afghanistan: Background and U.S. Policy In Brief*, available at <https://www.congress.gov/crs-product/R45122> (last visited Jan. 20, 2026).

⁸ United States Holocaust Museum, *More Dangerous By the Day: The Taliban’s Attack on Women and Girls*, available at <https://www.ushmm.org/genocide-prevention/blog/more-dangerous-by-the-day-the-talibans-attack-on-women-and-girls> (last visited Jan. 20, 2026).

⁹ Congress.Gov, *Afghanistan: Background and U.S. Policy In Brief*, available at <https://www.congress.gov/crs-product/R45122> (last visited Jan. 20, 2026).

¹⁰ Department of Defense Lead Inspector General Report to the United States Congress, *Operation Enduring Sentinel and Other U.S. Government Activities Related to Afghanistan*, p. 39 (April 1, 2024-June 30-2024) available at https://media.defense.gov/2024/Aug/29/2003534907/-1/-1/1/OES_Q3_JUN2024_FINAL_508.PDF?utm_source (last visited Jan. 20, 2026).

¹¹ *Id.*

¹² Congress.Gov, *Afghanistan: Background and U.S. Policy In Brief*, available at <https://www.congress.gov/crs-product/R45122> (last visited Jan. 20, 2026).

SIGAR determined that the Taliban benefits from cash shipments because many private banks, some of which are depositories for UN aid funds, purchase local currency from the Taliban-controlled DAB. This has led the DAB, and thereby the Taliban, to accumulate a large supply of U.S. dollars through the conversion process of U.S. dollars for local currency.¹³

The Afghan Fund

When the Taliban took control of Afghanistan in 2021, the DAB lost access to its accounts at financial institutions around the world.¹⁴ The DAB had an estimated \$9.5 billion in international reserves.¹⁵ On February 11, 2022, President Biden signed Executive Order 14064. The goal of the executive order was to enable assets totaling up to \$3.5 billion held in the Afghan central bank reserves to be released to the people of Afghanistan for humanitarian aid.¹⁶ The Afghan Fund is maintained with the Bank International Settlements (BIS) in Switzerland. The BIS is an international financial organization that provides a range of financial services, including banking services to central banks, monetary authorities and international financial institutions. An external auditor monitors and audits the Afghan Fund as required by Swiss law.¹⁷ The Afghan Fund has a four-member board made up of a U.S. Treasury Department official (Counselor Andrew Baukol), a Swiss foreign ministry official (Ambassador Alexandra Elena Baumann), and two Afghans (former finance minister Anwar-ul-Haq Ahady and Shah Mehrabi, a U.S.-based economic expert who remains on the DAB governing board).¹⁸ The Afghan Fund has been the subject of litigation for victims of 9/11 seeking to recover damages from the Taliban.¹⁹ According to a 2024 report to congress on the proposed uses of the Afghan Fund, no disbursements have been made.²⁰

III. Effect of Proposed Changes:

SM 1714 urges the U.S. Congress to pass H.R. 260, the No Tax Dollars for Terrorists Act, which requires the U.S. Department of State to develop and implement a strategy to discourage foreign countries and NGOs from providing financial or material assistance to the Taliban.

¹³ Department of Defense Lead Inspector General Report to the United States Congress, *Operation Enduring Sentinel and Other U.S. Government Activities Related to Afghanistan*, p. 39 (April 1, 2024-June 30-2024) available at https://media.defense.gov/2024/Aug/29/2003534907/-1/-1/1/OES_Q3_JUN2024_FINAL_508.PDF?utm_source (last visited Jan. 20, 2026).

¹⁴ U.S. Department of State, *The United States and Partners Announce Establishment of Fund for the People of Afghanistan*, available at <https://2021-2025.state.gov/the-united-states-and-partners-announce-establishment-of-fund-for-the-people-of-afghanistan/#:~:text=14064%2C%20President%20Biden%20set%20a%20policy%20of,of%20the%20Taliban%20and%20ot%20her%20malign%20actors> (last visited Jan. 21, 2026).

¹⁵ Congressional Research Service, *Afghanistan Central Bank Reserves*, available at https://www.congress.gov/crs_external_products/IF/PDF/IF12052/IF12052.4.pdf (last visited Jan. 21, 2026).

¹⁶ U.S. Department of State, *The United States and Partners Announce Establishment of Fund for the People of Afghanistan*, available at <https://2021-2025.state.gov/the-united-states-and-partners-announce-establishment-of-fund-for-the-people-of-afghanistan/#:~:text=14064%2C%20President%20Biden%20set%20a%20policy%20of,of%20the%20Taliban%20and%20ot%20her%20malign%20actors> (last visited Jan. 21, 2026).

¹⁷ *Id.*

¹⁸ Congressional Research Service, *Afghanistan Central Bank Reserves*, available at https://www.congress.gov/crs_external_products/IF/PDF/IF12052/IF12052.4.pdf (last visited Jan. 21, 2026).

¹⁹ *Id.*

²⁰ Department of State, *Report to Congress on Proposed Uses of the Afghan Fund*, available at <https://www.state.gov/wp-content/uploads/2025/08/Report-Proposed-Uses-of-the-Afghan-Fund-006158-508-Accessible-HRC1161348.pdf> (last visited Jan. 21, 2026).

The memorial requires the Secretary of State to dispatch copies to the President of the U.S., President of the U.S. Senate, Speaker of the U.S. House of Representatives, and each member of the Florida delegation to the U.S. Congress.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The memorial does not require counties or municipalities to take an action requiring the expenditure of funds, reduce the authority that counties or municipalities have to raise revenue in the aggregate, nor reduce the percentage of state tax shared with counties or municipalities.

B. Public Records/Open Meetings Issues:

Not applicable. Article I, s. 24(c) of the State Constitution requires a two-thirds vote of the members present and voting for final passage of a bill creating or expanding an exemption to the public records disclosure requirements. The memorial does not create or expand an exemption. Thus, the memorial does not require an extraordinary vote for enactment.

C. Trust Funds Restrictions:

None identified.

D. State Tax or Fee Increases:

None identified.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None identified.

B. Private Sector Impact:

None identified.

C. Government Sector Impact:

None identified.

VI. Technical Deficiencies:

None identified.

VII. Related Issues:

None identified.

VIII. Statutes Affected:

None.

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 Martin

33-01518-26

20261714__

Senate Memorial

A memorial to the Congress of the United States,
urging Congress to pass H.R. 260, the No Tax Dollars
for Terrorists Act.

WHEREAS, the Federal Government, and other nongovernmental
organizations, are wasting the money of American taxpayers by
sending more than 40 million dollars each week to the Taliban,
an organization with an extensive record of human atrocities
which is currently under review to be designated as a foreign
terrorist organization, and

WHEREAS, reporting indicates that such taxpayer funds are
being laundered through multiple channels, with Taliban leaders
taking a share of the money and providing aid to Taliban
supporters, and

WHEREAS, the Taliban allows designated foreign terrorist
organizations al-Qaida, Tehrik-e-Taliban, and the Haqqani
Network to operate in Afghanistan, and

WHEREAS, in the past, the Taliban has used noncombatants as
human shields; taken part in mass murder, gang rape, and
hangings; and used Sharia law to remove rights from women,
including banning girls from access to education, restricting
women's ability to work, and requiring women to be covered head-
to-toe, as part of a broader strategy to remove women from
public life, NOW, THEREFORE,

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

That the Congress of the United States is urged to pass

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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H.R. 260, the No Tax Dollars for Terrorists Act, to require the
implementation of a strategy to oppose financial assistance to
the Taliban.

BE IT FURTHER RESOLVED that the Secretary of State dispatch
copies of this memorial to the President of the United States,
to the President of the United States Senate, to the Speaker of
the United States House of Representatives, and to each member
of the Florida delegation to the United States Congress.

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.