

Tab 1	CS/SB 118 by CA, Truenow ; Similar to H 00039 Assessments Levied on Recreational Vehicle Parks					
131878	A	S	RCS	FT, Truenow	Delete L.29 - 66:	02/12 05:58 PM
Tab 2	SB 450 by Polsky ; Identical to H 00393 Ad Valorem Tax Exemption for Disabled Veterans					
823142	A	S	RCS	FT, Polsky	Delete L.25 - 71:	02/12 05:59 PM
Tab 3	CS/SB 678 by RI, Mayfield (CO-INTRODUCERS) Gaetz ; Identical to CS/H 01137 Deductions for Certain Losses of Alcoholic Beverages					
Tab 4	CS/SB 680 by RI, Mayfield ; Compare to H 00653 Electric Vehicle Charging Taxation					
Tab 5	SB 1074 by Gaetz ; Similar to CS/CS/H 00951 One-cent Piece					
431946	D	S	RCS	FT, Gaetz	Delete everything after	02/12 06:02 PM
Tab 6	SB 1520 by Calatayud ; Affordable Housing Property Tax Exemption					

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

FINANCE AND TAX

Senator Avila, Chair

Senator Gaetz, Vice Chair

MEETING DATE: Thursday, February 12, 2026

TIME: 4:30—6:00 p.m.

PLACE: 301 Senate Building

MEMBERS: Senator Avila, Chair; Senator Gaetz, Vice Chair; Senators Bernard, Hooper, Jones, Mayfield, Passidomo, and Rouson

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	CS/SB 118 Community Affairs / Truenow (Similar H 39)	<p>Assessments Leved on Recreational Vehicle Parks; Prohibiting counties, municipalities, and special districts, respectively, from levying certain special assessments against more than a specified square footage amount per recreational vehicle parking space or campsite; requiring counties, municipalities, and special districts, respectively, to consider a recreational vehicle park's occupancy rates for a certain purpose, etc.</p> <p>CA 11/18/2025 Fav/CS FT 02/12/2026 Fav/CS AP</p>	Fav/CS Yea 6 Nays 0
2	SB 450 Polsky (Identical H 393)	<p>Ad Valorem Tax Exemption for Disabled Veterans; Removing a limitation on the value of a tax exemption that a surviving spouse could transfer to a new residence; revising when a specified tax exemption is considered to be granted, etc.</p> <p>FT 02/12/2026 Fav/CS AP RC</p>	Fav/CS Yea 6 Nays 0
3	CS/SB 678 Regulated Industries / Mayfield (Identical CS/H 1137)	<p>Deductions for Certain Losses of Alcoholic Beverages; Authorizing a distributor of vinous, spirituous, or malt beverages to make an excise tax deduction in its monthly tax report for alcoholic beverages that have become unsellable through warehouse breakage, spoliation, evaporation, or expiration or that have become unfit for human consumption; requiring distributors that distribute more than one type of alcoholic beverage to deduct their gross taxes for products according to those specified in a specified manner; requiring a distributor to immediately notify the Division of Alcoholic Beverages and Tobacco when an extraordinary loss occurs, etc.</p> <p>RI 01/20/2026 Fav/CS FT 02/12/2026 Favorable AP</p>	Favorable Yea 6 Nays 0

COMMITTEE MEETING EXPANDED AGENDA

Finance and Tax

Thursday, February 12, 2026, 4:30—6:00 p.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
4	CS/SB 680 Regulated Industries / Mayfield (Compare H 653)	Electric Vehicle Charging Taxation; Exempting certain electricity sold to owners or operators of an electric vehicle charging station from the sales and use tax; requiring owners or operators of electric vehicle charging stations to furnish a specified affidavit under certain circumstances; providing civil and criminal penalties; requiring the Department of Revenue to look solely to owners or operators for recovery of the tax under certain circumstances, etc. RI 01/27/2026 Fav/CS FT 02/12/2026 Favorable AP	Favorable Yea 6 Nays 0
5	SB 1074 Gaetz (Similar CS/CS/H 951)	One-cent Piece; Requiring dealers to round to the nearest nickel in certain circumstances; providing procedures for such rounding; requiring that the tax due on rounded transactions be calculated on the price before rounding; providing that rounding to the nearest nickel is not a deceptive and unfair trade practice in certain circumstances, etc. CM 01/21/2026 Favorable FT 02/12/2026 Fav/CS AP	Fav/CS Yea 6 Nays 0
6	SB 1520 Calatayud	Affordable Housing Property Tax Exemption; Revising a specified finding that a taxing authority must make in order to elect not to exempt certain property from certain ad valorem taxation; authorizing certain property owners in a multifamily project to apply for and continue to receive an exemption, etc. FT 02/12/2026 Favorable AP RC	Favorable Yea 6 Nays 0

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 Finance and Tax

BILL: CS/CS/SB 118

INTRODUCER: Finance and Tax Committee; Community Affairs Committee; and Senator Truenow

SUBJECT: Assessments Levied on Recreational Vehicle Parks

DATE: February 16, 2026 REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Shuler	Fleming	CA	Fav/CS
2. Black	Khan	FT	Fav/CS
3. _____	_____	AP	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/CS/SB 118 revises the way special assessments may be levied against recreational vehicle parks (RV) by prohibiting counties, municipalities, and special districts from levying special assessments against an area greater than 400 square feet for each recreational vehicle parking space or campsite.

The Revenue Estimating Conference (REC) adopted a negative indeterminate impact on non-school local government revenue associated with special assessments levied on RV parks.

The changes made by the bill first apply to the 2026 property tax roll, and the bill takes effect upon becoming a law.

II. Present Situation:

Special Assessments

The Florida Constitution provides local governments with expansive home rule powers. Given these powers, local governments may impose proprietary fees, regulatory fees, and special assessments to pay the cost of providing a facility or service or regulating an activity. The validity of these fees and assessments depends on requirements established in Florida case law.¹

¹ See OFF. OF ECON. AND DEMOGRAPHIC RSCH., *Local Government Financial Information Handbook*, pgs. 9-16 (May 2025), available at <https://edr.state.fl.us/content/local-government/reports/lgfih24.pdf> (last visited Nov. 12, 2025).

Counties and municipalities utilize special assessments as a home rule revenue source to fund certain services and to construct and maintain capital facilities. Section 125.01(1)(r), F.S., authorizes the levy of special assessments by county governments. Chapter 170, F.S., authorizes the levy of special assessments by municipal governments. Section 125.271, F.S., authorizes the levy of special assessments by certain counties for emergency medical services. Special districts derive their authority to levy special assessments through general law or the special act creating the district.²

While similar to taxes, legally imposed special assessments are not taxes. As stated by the Florida Supreme Court:

Taxes and special assessments are distinguishable in that, while both are mandatory, there is no requirement that taxes provide any specific benefit to the property; instead, they may be levied throughout the particular taxing unit for the general benefit of residents and property. On the other hand, special assessments must confer a specific benefit upon the land burdened by the assessment.³

As established by case law, a special assessment must meet two requirements to be validly imposed: First, the property assessed must derive a special benefit from the improvement or service provided; and second, the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.⁴

In determining whether a special benefit is conferred on property by the special assessment, the test to be applied is whether there is a “logical relationship” between the services provided and the benefit to real property.⁵ Many assessed services and improvements have been upheld as providing the requisite special benefit. Such services and improvements include solid waste disposal,⁶ fire protection,⁷ and stormwater management services.⁸ Special assessments for emergency medical services, however, have been held invalid because they do not confer a special benefit to the property.⁹

While the special assessment must be fairly and reasonably apportioned, the methodology for apportioning the amount may vary. Front foot¹⁰ or square foot¹¹ methodologies may be traditional, but other methods are permissible, such as the market value method.¹² The Florida

² See *id.* For example, s. 153.73, F.S., authorizes levies by county water and sewer districts; s. 163.514, F.S., authorizes levies by neighborhood improvement districts; s. 190.021, F.S., authorizes levies by community development districts; and s. 191.009, F.S., authorizes levies by independent special fire control districts.

³ *City of Boca Raton v. State*, 595 So. 2d 25, 29 (Fla. 1992).

⁴ *Id.*

⁵ *Whisnant v. Stringfellow*, 50 So. 2d 885, 886 (Fla. 1951) (citing *Crowder v. Phillips*, 1 So. 2d 629, 631 (Fla. 1941)).

⁶ *Harris v. Wilson*, 693 So. 2d 945 (Fla. 1997).

⁷ *S. Trail Fire Control Dist. v. State*, 273 So. 2d 380 (Fla. 1973).

⁸ *Sarasota Cnty. v. Sarasota Church of Christ, Inc.*, 667 So. 2d 180 (Fla. 1995).

⁹ *City of North Lauderdale v. SMM Properties, Inc.*, 825 So. 2d 343 (Fla. 2002).

¹⁰ See *Atlantic Coast Line R.R. v. City of Winter Haven*, 151 So. 321, 324 (Fla. 1933).

¹¹ See *Meyer v. City of Oakland Park*, 219 So. 2d 417 (Fla. 1969).

¹² See *City of Boca Raton v. State*, 595 So. 2d 25, 31 (Fla. 1992); see also *City of Naples v. Moon*, 269 So. 2d 355 (Fla. 1972) (upholding the market value method).

Supreme Court has explained that “[t]he manner of the assessment is immaterial and may vary within the district, as long as the amount of the assessment for each tract is not in excess of the proportional benefits as compared to other assessments on other tracts.”¹³ An apportionment is considered reasonable unless it “so transcend[s] the limits of equality and reason that its exaction would cease to be a tax or contribution, and become[s] extortion and confiscation” of the assessed property.¹⁴

Special assessments may be collected on an annual ad valorem tax bill. Under this collection procedure, the special assessment is characterized as a “non-ad valorem assessment.”¹⁵

Recreational Vehicle Parks

Chapter 513, F.S., provides the regulatory requirements governing RV parks. This chapter also contains standards and requirements for operators of these types of recreational facilities. The Department of Health (DOH) is the agency that is responsible for administering and enforcing all laws and rules relating to sanitation, control of communicable diseases, illnesses and hazards to health, and permitting and operational matters related to RV parks.¹⁶

Section 513.01(1), F.S., defines a “recreational vehicle park” as:

[A] place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and the term also includes buildings and sites set aside for group camping and similar recreational facilities. For the purposes of this chapter, the terms “campground,” “camping resort,” “RV resort,” “travel resort,” and “travel park,” or any variations of these terms, are synonymous with the term “recreational vehicle park.”

Recreational vehicle parks are similar to hotels in many respects. Like hotels, these parks offer lodging accommodations to the public. Recreational vehicle park operators own the accommodations or a portion thereof and allow transient guests to purchase a revocable license to enter and remain on the property. The real difference between hotels and recreational parks is the nature of the facilities provided.

Dimensions of Recreational Vehicle Sites

Under s. 513.1115, F.S., the separation distances between RV sites within an RV park and the setback distances from the exterior property boundary must all remain the same as those established at the time of initial approval of the RV park by DOH and the local government. Pursuant to DOH rule 64E-15.002, F.A.C., an RV park must be planned to accommodate the designated number of RV spaces as well as space for parking, loading, and maneuvering RVs without requiring the use of sidewalks, rights-of-way, or any private ground outside of the park.

¹³ *City of Boca Raton*, 595 So. 2d at 31 (quoting *S. Trail Fire Control Dist. v. State*, 273 So. 2d 380, 384 (Fla. 1973)).

¹⁴ *Atlantic Coast Line R.R.* at 324.

¹⁵ Section 197.3632, F.S.

¹⁶ Section 513.012, F.S.

The rule also requires that each RV space contain a minimum of 1200 square feet, each tent space contain a minimum of 500 square feet, and that the density not exceed 25 RVs per acre.

Special Assessments on Recreational Vehicle Parks

Sections 125.0168, 166.223 and 189.052, F.S., provide that special assessments on recreational vehicle parks levied by counties, municipalities, and special districts, respectively, may not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, they must be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility.¹⁷ As an example, Osceola County imposed special assessments for Fiscal Year 2025 for fire rescue on RV parks on a per unit basis, grouping RV parks with short term rentals, hotels, motels, and timeshare units.¹⁸

Litigation Related to Special Assessments on Recreational Vehicle Parks

The proper apportionment of special assessments for recreational vehicle parks is the subject of several current circuit court lawsuits filed in Florida's fifth judicial circuit in Sumter County.¹⁹ In November of 2024, these cases were consolidated, but litigation is ongoing.²⁰

III. Effect of Proposed Changes:

The bill prohibits counties, municipalities, and special districts from levying special assessments against more than 400 square feet of each RV parking space or campsite at RV parks.

The changes made by the bill first apply to the 2026 property tax roll, and the bill takes effect upon becoming a law.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

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

Subsection (b) of Art. VII, s. 18 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

¹⁷ Sections 125.0168, 166.223 and 189.052, F.S.

¹⁸ Osceola County, Resolution No. 24-151R (2024); see Osceola County, *Fire Rescue Assessments*, available at https://www.osceola.org/files/assets/county/v1/doing-business/building-and-permits/documents/impact-and-mobility-fees-office/2024-10-21_serviceassessments-fy2024-2025-accessible.pdf (last visited Nov. 13, 2025).

¹⁹ *MRVZ Park Investors 2, LLC v. Sumter Cnty.*, No. 2024-CA-00404 (Fla. Sumter Cnty. Ct.); *NHC-FL124, LLC v. Sumter Cnty.*, No. 2024-CA000405 (Fla. Sumter Cnty. Ct.), and *FL RV Village Wildwood, LLC v. Sumter Cnty.*, No. 2024-CA-00407 (Fla. Sumter Cnty. Ct.).

²⁰ *FL RV Village Wildwood LLC v. Sumter Cnty.*, Nos. 2024-CA-407, 2024-CA-405, 2024-CA-404 (Fla. Sumter Cnty. Ct. Nov. 19, 2024) (amended agreed order on defendant Sumter County's motions to consolidate cases).

mandates requirements do not apply to laws having an insignificant impact,^{21,22} which is \$2.4 million or less for Fiscal Year 2026-2027.²³

The REC reviewed CS/CS/SB 118 and adopted a negative indeterminate impact for Fiscal Year 2026-2027²⁴, therefore, the mandates provision may not apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

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.

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 do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has determined that the bill has a negative indeterminate impact on non-school revenue.²⁵

²¹ FLA. CONST. art. VII, s. 18(d).

²² An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See FLA. SENATE COMM. ON COMTY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact*, (September 2011), <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Feb. 13, 2026).

²³ Based on the Demographic Estimating Conference's estimated population adopted on June 30, 2025, <https://edr.state.fl.us/Content/conferences/population/demographicsummary.pdf> (last visited Feb. 13, 2026).

²⁴ OFF. OF ECON. & DEMOGRAPHIC RSCH, *Revenue Estimating Conference Impact Results: CS/CS/SB118*, 305 (Feb. 13, 2026), available at https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2026/_pdf/page304-306.pdf (last visited February 16, 2026).

²⁵ *Id.*

B. Private Sector Impact:

RV parks may have a reduction in special assessments levied.

C. Government Sector Impact:

Counties, municipalities, and special districts imposing special assessments on RV parks may experience a reduction in revenue.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends sections 125.0168, 166.223, and 189.052 of the Florida Statutes.

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

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

CS/CS by Finance and Tax on February 12, 2026:

The committee substitute removes the requirement in the bill that counties, municipalities, and special districts consider the occupancy rates of the RV park to ensure fair and reasonable apportionment of the special assessment among the RV parking spaces and campsites receiving the special benefit.

CS by Community Affairs on November 18, 2025:

The committee substitute revises the method for determining the area against which a county, municipality, or special district may not levy a special assessment at RV parks. Specifically, instead of prohibiting the levy against the portion of each parking space or campsites that exceeds the maximum square footage of specified RV-type units, the committee substitute prohibits the levy against more than 400 square feet per parking space or campsites.

Additionally, the committee substitute requires local governments consider occupancy rates to ensure the special assessment is fairly and reasonably apportioned among the RV parking spaces and campsites, rather than the RV parks, receiving the benefit.

B. Amendments:

None.



131878

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/12/2026	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Truenow) recommended the following:

1 **Senate Amendment (with title amendment)**

2

3 Delete lines 29 - 66

4 and insert:

5 vehicle parking space or campsite.

6 Section 2. Section 166.223, Florida Statutes, is amended to
7 read:

8 166.223 Special assessments levied on recreational vehicle
9 parks regulated under chapter 513.—When a municipality levies a
10 non-ad valorem special assessment on a recreational vehicle park



131878

11 regulated under chapter 513, the non-ad valorem special
12 assessment may ~~shall~~ not be based on the assertion that the
13 recreational vehicle park is comprised of residential units.
14 Instead, recreational vehicle parks regulated under chapter 513
15 shall be assessed as a commercial entity in the same manner as a
16 hotel, motel, or other similar facility. A non-ad valorem
17 special assessment levied on a square footage basis may not be
18 levied against more than 400 square feet per recreational
19 vehicle parking space or campsite.

20 Section 3. Section 189.052, Florida Statutes, is amended to
21 read:

22 189.052 Assessments levied on facilities regulated under
23 chapter 513.—When an independent or dependent special district
24 levies an assessment on a facility regulated under chapter 513,
25 the assessment may ~~shall~~ not be based on the assertion that the
26 facility is comprised of residential units. Instead, facilities
27 regulated under chapter 513 shall be assessed in the same manner
28 as a hotel, motel, or other similar facility. An assessment
29 levied on a square footage basis may not be levied against more
30 than 400 square feet per recreational vehicle parking space or
31 campsite.

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

33 And the title is amended as follows:

34 Delete lines 8 - 11

35 and insert:

36 vehicle parking space or campsite; providing
37 applicability;

By the Committee on Community Affairs; and Senator Truenow

578-01203-26

2026118c1

1 A bill to be entitled
 2 An act relating to assessments levied on recreational
 3 vehicle parks; amending ss. 125.0168, 166.223, and
 4 189.052, F.S.; prohibiting counties, municipalities,
 5 and special districts, respectively, from levying
 6 certain special assessments against more than a
 7 specified square footage amount per recreational
 8 vehicle parking space or campsite; requiring counties,
 9 municipalities, and special districts, respectively,
 10 to consider a recreational vehicle park's occupancy
 11 rates for a certain purpose; providing applicability;
 12 providing an effective date.

13
 14 Be It Enacted by the Legislature of the State of Florida:

15
 16 Section 1. Section 125.0168, Florida Statutes, is amended
 17 to read:

18 125.0168 Special assessments levied on recreational vehicle
 19 parks regulated under chapter 513.—When a county levies a non-ad
 20 valorem special assessment on a recreational vehicle park
 21 regulated under chapter 513, the non-ad valorem special
 22 assessment may shall not be based on the assertion that the
 23 recreational vehicle park is comprised of residential units.
 24 Instead, recreational vehicle parks regulated under chapter 513
 25 shall be assessed as a commercial entity in the same manner as a
 26 hotel, motel, or other similar facility. A non-ad valorem
 27 special assessment levied on a square footage basis may not be
 28 levied against more than 400 square feet per recreational
 29 vehicle parking space or campsite. A county shall consider the

Page 1 of 3

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

578-01203-26

2026118c1

30 recreational vehicle park's occupancy rates to ensure that any
 31 special assessment is fairly and reasonably apportioned among
 32 the recreational vehicle parking spaces and campsites receiving
 33 the special benefit.

34 Section 2. Section 166.223, Florida Statutes, is amended to
 35 read:

36 166.223 Special assessments levied on recreational vehicle
 37 parks regulated under chapter 513.—When a municipality levies a
 38 non-ad valorem special assessment on a recreational vehicle park
 39 regulated under chapter 513, the non-ad valorem special
 40 assessment may shall not be based on the assertion that the
 41 recreational vehicle park is comprised of residential units.
 42 Instead, recreational vehicle parks regulated under chapter 513
 43 shall be assessed as a commercial entity in the same manner as a
 44 hotel, motel, or other similar facility. A non-ad valorem
 45 special assessment levied on a square footage basis may not be
 46 levied against more than 400 square feet per recreational
 47 vehicle parking space or campsite. A municipality shall consider
 48 the recreational vehicle park's occupancy rates to ensure that
 49 any special assessment is fairly and reasonably apportioned
 50 among the recreational vehicle parking spaces and campsites
 51 receiving the special benefit.

52 Section 3. Section 189.052, Florida Statutes, is amended to
 53 read:

54 189.052 Assessments levied on facilities regulated under
 55 chapter 513.—When an independent or dependent special district
 56 levies an assessment on a facility regulated under chapter 513,
 57 the assessment may shall not be based on the assertion that the
 58 facility is comprised of residential units. Instead, facilities

Page 2 of 3

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

578-01203-26

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59 regulated under chapter 513 shall be assessed in the same manner
60 as a hotel, motel, or other similar facility. An assessment
61 levied on a square footage basis may not be levied against more
62 than 400 square feet per recreational vehicle parking space or
63 campsite. A special district shall consider the recreational
64 vehicle park's occupancy rates to ensure that any assessment is
65 fairly and reasonably apportioned among the recreational vehicle
66 parking spaces and campsites receiving the special benefit.

67 Section 4. The amendments made by this act to ss. 125.0168,
68 166.223, and 189.052, Florida Statutes, first apply to the 2026
69 property tax roll.

70 Section 5. This act shall take effect upon becoming a law.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

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

SENATOR KEITH TRUENOW

13th District

January 15, 2026

The Honorable Senator Bryan Avila
309 Senate Office Building
Tallahassee, FL 32399

Dear Chairman Avila,

This letter is requesting that CS/SB 118 Assessments Levied on Recreational Vehicle Parks be heard in the next available Finance & Tax committee meeting.

This good bill changes the way special assessments may be levied against recreational vehicle parks by prohibiting counties, municipalities, and special districts from levying special assessments against an area greater than 400 square feet for each recreational vehicle parking space or campsite.

The bill also revises how counties, municipalities, and special districts apportion special assessments against recreational vehicle parks by requiring these local government entities to consider the occupancy rates of a recreational vehicle park to ensure fair and reasonable apportionment among the recreational vehicle parking spaces and campsites receiving the special benefit.

I appreciate your favorable consideration.

Sincerely,

Senator Keith Truenow
Senate District 13

KT/dd

cc: Azhar Khan, Staff Director
Stephanie Bell-Parke, Administrative Assistant

REPLY TO:

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

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore

2/12/26

Meeting Date

FINANCIAL TAX

Committee

Name FRENCH Brown

Phone

850-459-0922

Address 106 E. College Ave. Suite 200

Street

TAMPA, FL

32301

City

State

Zip

Email f.brown@joneswalken.com

Speaking: For Against Information

OR

Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

Florida Association of RV Parks & Campgrounds

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

This form is part of the public record for this meeting.

S-001 (08/10/2021)

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 Finance and Tax

BILL: CS/SB 450
INTRODUCER: Finance and Tax Committee and Senator Polsky
SUBJECT: Ad Valorem Tax Exemption for Disabled Veterans
DATE: February 16, 2026 REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. <u>Black</u>	<u>Khan</u>	<u>FT</u>	<u>Fav/CS</u>
2. _____	_____	<u>AP</u>	_____
3. _____	_____	<u>RC</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 450 amends s. 196.081, F.S., to increase the maximum homestead tax exemption that an eligible surviving spouse of a totally and permanently disabled veteran or a veteran or first responder who lost their life in service may transfer to a new primary residence. The bill increases the exemption transferred to the eligible surviving spouse's new homestead from the amount granted on the most recent ad valorem tax roll to no more than 120 percent of that amount.

The Revenue Estimating Conference determined that the bill would reduce school and non-school property tax revenue by an insignificant amount in Fiscal Year 2026-2027. See Section V. Fiscal Impact Statement for details.

The bill takes effect July 1, 2026.

II. Present Situation:

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 property as of

January 1 of each year.¹ The property appraiser annually determines the “just value”² of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”³ The state constitution prohibits the state from levying ad valorem taxes⁴ and limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.⁵

Homestead Exemptions

The state constitution establishes homestead protections for certain residential real estate in three distinct ways. First, it provides homesteads, property owned and maintained as a person’s primary residence, with an exemption from taxes⁶ and an assessment limitation.⁷ Second, the homestead provisions protect the homestead from forced sale by creditors.⁸ Third, the homestead provisions outline restrictions a homestead owner faces when attempting to alienate or devise the homestead property.⁹

Every person having legal or equitable title to real estate and who maintains a permanent residence on the real estate is eligible for a \$25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts.¹⁰ An additional \$25,000 exemption applies to the assessed valuation of homestead property between \$50,000 and \$75,000. This exemption is adjusted annually for inflation and does not apply to ad valorem taxes levied by school districts.¹¹

Homestead Exemptions for Certain Veterans and First Responders

In addition to exemptions granted to each person who makes property his or her homestead, the state constitution also authorizes other homestead exemptions based on the status, profession or condition of the person maintaining the homestead property.¹² Specifically, Florida law provides several property tax exemptions and discounts for disabled veterans and first responders.¹³ These include exemptions and discounts for the following persons:

¹ 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.

² 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).

³ *See ss. 192.001(2) and (16), F.S.*

⁴ FLA. CONST. art. VII, s. 1(a).

⁵ *See FLA. CONST. art. VII, s. 4.*

⁶ FLA. CONST. art. VII, s. 6.

⁷ *See FLA. CONST. art. VII, s. 4(d)*

⁸ FLA. CONST. art. X, s. 4.

⁹ *Id. at (c).*

¹⁰ FLA. CONST. art VII, s. 6(a); s. 196.031, F.S.

¹¹ FLA. CONST. art VII, s. 6(a); s. 196.031(1)(b), F.S.

¹² *See, e.g., FLA. CONST. art. VII, s. 6(d); Sections 196.081, 196.082, 196.091, and 196.102, F.S.*

¹³ FLA. CONST. art VII, s. 6(f) Sections 196.081, and 196.102, F.S.

- A veteran or first responder¹⁴ with a total and permanent service-connected disability is entitled to a complete exemption for property owned and used as a homestead.¹⁵
- A veteran with a total service-connected disability that confines him or her to a wheelchair is entitled to a complete exemption for property owned and used as a homestead.¹⁶
- Certain combat-disabled veterans who are age 65 or older are entitled to discounts on the taxable value of the property in an amount equal to the percentage of the veteran's permanent, service-connected disability.¹⁷

Homestead Exemptions for the Surviving Spouses of Certain Deceased Veterans and First Responders

Florida law also provides instances where homestead exemptions granted by way of the status or condition of one's spouse carry over to the surviving spouse.¹⁸ In those instances when certain veterans or first responders predecease their spouse, the surviving spouse may qualify for or continue to receive the exemption that would be granted or was granted to the veteran or first responder.¹⁹ An exemption granted to a surviving spouse of a disabled or deceased veteran or first responder continues so long as the surviving spouse holds title to the homestead property, permanently resides thereon, and does not remarry. The amount exempted may be carried forward to a new homestead if the first property is sold, the newly acquired property is established as a homestead, and the surviving spouse does not remarry.

Applicant Documentation

The presentation of a letter of total and permanent disability from the United States Government or United States Department of Veterans Affairs (USDVA) or its predecessor by the surviving spouse to the property appraiser is *prima facie* evidence of entitlement to the exemption provided in 196.081(3), F.S.²⁰ Likewise, the presentation of a letter by the surviving spouse of a veteran who died from service-connected causes while active duty as a member of the United States Armed Forces which attests to the veteran's death while on active duty is *prima facie* evidence that the surviving spouse is entitled to the exemption provided in 196.081(4), F.S.; and the presentation of the letter by the surviving spouse of a first responder who died in the line of duty while employed by certain governmental entities which attests to the first responder's death in the line of duty is *prima facie* evidence that the surviving spouse is entitled to the exemption provided in 196.081(6), F.S. When the property appraiser receives the applicant documentation, the exemption is granted as of the date of the original application, and any excess taxes paid are required to be refunded, subject to the four years of limitation under s. 197.182(1)(e), F.S.²¹

¹⁴ "First responder" in this context means a federal law enforcement officer as defined in s. 901.1505(1), a law enforcement officer or correctional officer as defined in s. 943.10, a firefighter as defined in s. 633.102, or an emergency medical technician or paramedic as defined in s. 401.23 who is a full-time paid employee, part-time paid employee, or unpaid volunteer. Section 196.081(6)(c)1., F.S.

¹⁵ FLA. CONST. art. VII, s. 3(b); ss. 196.081 and 196.102, F.S.

¹⁶ FLA. CONST. art. VII, s. 3(b); s. 196.091(1), F.S.

¹⁷ Section 196.082, F.S.

¹⁸ FLA. CONST. art. VII, s. 3(b); Section 196.081, 196.091, and 196.102, F.S.

¹⁹ *Id.*

²⁰ Section 196.081(2), F.S.

²¹ Section 196.081(5), F.S.

III. Effect of Proposed Changes:

CS/SB 450 amends s. 196.081, F.S., to increase the maximum homestead tax exemption that an eligible surviving spouse of a totally and permanently disabled veteran or a veteran or first responder who lost their life in service may transfer to a new primary residence. The bill increases the exemption transferred to the eligible surviving spouse's new homestead from the amount granted on the most recent ad valorem tax roll to no more than 120 percent of that amount.

The bill takes effect July 1, 2026.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

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

Section 18(b) of the Florida Constitution provides that except upon the approval of each house of the Legislature by a 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. The mandate requirement does not apply to laws having an insignificant impact,²² which for Fiscal Year 2026-2027 is forecast at approximately \$2.4 million or less.

The Revenue Estimating Conference estimated a reduction of less than \$2.4 million to local government revenue beginning in Fiscal Year 2026-2027.²³ Therefore, this bill is not a mandate subject to the requirements of Art. VII, s. 18(b) of the Florida Constitution.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

²² FLA. CONST. art. VII, s. 18(d). An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See Fla. S. Comm. on Cnty. Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at

<http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Feb. 13, 2026).

²³ OFF. OF ECON. & DEMOGRAPHIC RSCH., Revenue Estimating Conference Impact Results: *Spouses of Certain Veterans and First Responders CS/SB 450*, 335-339, February 13, 2026), available at https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2026/_pdf/page335-339.pdf (last visited Feb. 16, 2026).

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.

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:**

The Revenue Estimating Conference adopted the following impact for the reduction in school and non-school local government ad valorem revenue.²⁴

Fund	Fiscal Year 2026-2027	Fiscal Year 2027-2028	Fiscal Year 2028-2029 and on
School Revenue	(insignificant)	(insignificant)	(\$0.1 million)
Non-School Revenue	(insignificant)	(insignificant)	(\$0.2 million)
Total	(insignificant)	(insignificant)	(\$0.3 million)

B. Private Sector Impact:

Surviving spouses of certain deceased veterans and first responders may receive a larger exemption on their new homestead property as the exemption can increase up to 120 percent of the value of their previous exemption on the most recent property tax roll.

C. Government Sector Impact:

The bill may negatively impact local government property tax revenue as surviving spouses of certain deceased veterans and first responders may become eligible for an exemption of higher value.

VI. Technical Deficiencies:

None.

²⁴ *Id.*

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill amends s. 196.081, Florida Statutes.

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

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

CS by Finance and Tax on February 12, 2026:

The committee substitute revises the homestead exemption amount that surviving spouses of certain veterans and first responders may transfer to a new homestead upon the sale of their current homestead. This amendment changes the exemption amount to no more than 120 percent of the amount granted on the most recent ad valorem tax roll.

B. Amendments:

None.

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



LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/12/2026	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Polsky) recommended the following:

1 **Senate Amendment (with directory and title amendments)**

2
3 Delete lines 25 - 71
4 and insert:
5 sells the property, the spouse may transfer an exemption not to
6 exceed 120 percent of the amount granted from the most recent ad
7 valorem tax roll to his or her new residence, as long as it is
8 used as his or her primary residence and he or she does not
9 remarry.

10 (4) Any real estate that is owned and used as a homestead



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11 by the surviving spouse of a veteran who died from service-
12 connected causes while on active duty as a member of the United
13 States Armed Forces and for whom a letter from the United States
14 Government or United States Department of Veterans Affairs or
15 its predecessor has been issued certifying that the veteran who
16 died from service-connected causes while on active duty is
17 exempt from taxation.

18 (b) The tax exemption carries over to the benefit of the
19 veteran's surviving spouse as long as the spouse holds the legal
20 or beneficial title to the homestead, permanently resides
21 thereon as specified in s. 196.031, and does not remarry. If the
22 surviving spouse sells the property, the spouse may transfer an
23 exemption not to exceed 120 percent of the amount granted under
24 the most recent ad valorem tax roll to his or her new residence
25 as long as it is used as his or her primary residence and he or
26 she does not remarry.

27 (6) Any real estate that is owned and used as a homestead
28 by the surviving spouse of a first responder who died in the
29 line of duty while employed by the United States Government, the
30 state, or any political subdivision of the state, including
31 authorities and special districts, and for whom a letter from
32 the United States Government, the state, or appropriate
33 political subdivision of the state, or other authority or
34 special district, has been issued which legally recognizes and
35 certifies that the first responder died in the line of duty
36 while employed as a first responder is exempt from taxation.

37 (b) The tax exemption applies as long as the surviving
38 spouse holds the legal or beneficial title to the homestead,
39 permanently resides thereon as specified in s. 196.031, and does



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40 not remarry. If the surviving spouse sells the property, the
41 spouse may transfer an exemption not to exceed 120 percent of
42 the amount granted under the most recent ad valorem tax roll to
43 his or her

44

45 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

46 And the directory clause is amended as follows:

47 Delete line 12

48 and insert:

49 and paragraph (b) of subsection (6) of section

50

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

52 And the title is amended as follows:

53 Delete lines 3 - 7

54 and insert:

55 disabled veterans; amending s. 196.081, F.S.; revising
56 a limitation on the amount of a tax exemption that a
57 surviving spouse may transfer to a new residence;
58 providing an effective date.

By Senator Polsky

30-00970-26

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

11 Section 1. Subsection (3), paragraph (b) of subsection (4),
12 subsection (5), and paragraph (b) of subsection (6) of section
13 196.081, Florida Statutes, are amended to read:

14 196.081 Exemption for certain permanently and totally
15 disabled veterans and for surviving spouses of veterans;
16 exemption for surviving spouses of first responders who die in
17 the line of duty.-

18 (3) If the totally and permanently disabled veteran
19 predeceases his or her spouse and if, upon the death of the
20 veteran, the spouse holds the legal or beneficial title to the
21 homestead and permanently resides thereon as specified in s.
22 196.031, the exemption from taxation carries over to the benefit
23 of the veteran's spouse until such time as he or she remarries
24 or sells or otherwise disposes of the property. If the spouse
25 sells the property, the spouse may transfer an exemption ~~not to~~
26 ~~exceed the amount granted from the most recent ad valorem tax~~
27 ~~roll to his or her new residence, as long as it is used as his~~
28 ~~or her primary residence and he or she does not remarry.~~

(4) Any real estate that is owned and used as a homestead

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

30-00970-26

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30 by the surviving spouse of a veteran who died from service-
31 connected causes while on active duty as a member of the United
32 States Armed Forces and for whom a letter from the United States
33 Government or United States Department of Veterans Affairs or
34 its predecessor has been issued certifying that the veteran who
35 died from service-connected causes while on active duty is
36 exempt from taxation.

46 (5) An applicant for the exemption under this section may
47 apply for the exemption before receiving the necessary
48 documentation from the United States Government or the United
49 States Department of Veterans Affairs or its predecessor. Upon
50 receipt of the documentation, the exemption shall be granted as
51 of the date when the applicant became eligible for such
52 exemption of the original application, and the excess taxes paid
53 shall be refunded. Any refund of excess taxes paid shall be
54 limited to those paid during the 4-year period of limitation set
55 forth in s. 197.182(1)(e).

56 (6) Any real estate that is owned and used as a homestead
57 by the surviving spouse of a first responder who died in the
58 line of duty while employed by the United States Government, the

Page 2 of 3

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

30-00970-26

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59 state, or any political subdivision of the state, including
60 authorities and special districts, and for whom a letter from
61 the United States Government, the state, or appropriate
62 political subdivision of the state, or other authority or
63 special district, has been issued which legally recognizes and
64 certifies that the first responder died in the line of duty
65 while employed as a first responder is exempt from taxation.

66 (b) The tax exemption applies as long as the surviving
67 spouse holds the legal or beneficial title to the homestead,
68 permanently resides thereon as specified in s. 196.031, and does
69 not remarry. If the surviving spouse sells the property, the
70 spouse may transfer an exemption ~~not to exceed the amount~~
71 ~~granted under the most recent ad valorem tax roll~~ to his or her
72 new residence if it is used as his or her primary residence and
73 he or she does not remarry.

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



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Appropriations on Transportation, Tourism, and Economic Development, *Vice Chair*
Appropriations
Appropriations on Criminal and Civil Justice
Environment and Natural Resources
Ethics and Elections
Governmental Oversight and Accountability
Judiciary

SELECT COMMITTEE:

Joint Select Committee on Collective Bargaining

SENATOR TINA SCOTT POLSKY

30th District

December 10, 2025

Chairman Bryan Avila
Committee on Finance and Tax
215 Knott Building
404 S. Monroe Street
Tallahassee, FL 32399-1100

Chairman Avila,

I respectfully request that you place SB 450, relating to Ad Valorem Tax Exemption for Disabled Veterans on the agenda of the Committee on Finance and Tax, at your earliest convenience.

Should you have any questions or concerns, please feel free to contact me or my office. Thank you in advance for your consideration.

Kindest Regards,

Senator Tina S. Polsky
Florida Senate, District 30

cc: Azhar Khan, Staff Director
Stephanie Bell-Parke, Administrative Assistant

REPLY TO:
 5301 North Federal Highway, Suite 135, Boca Raton, Florida 33487 (561) 443-8170
 220 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5030

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore

The Florida Senate

2/12/26

Meeting Date

Finance + Tax

Committee

APPEARANCE RECORD

SB480

Bill Number or Topic

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

Amendment Barcode (if applicable)

Name Loren Levy

Phone 850-459-1023

Address 1828 Riggins Rd
Street

Email llevy@levylawtax.com

City Tallahassee State FL

Zip 32308

✓

Speaking: For Against Information

OR

Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

I am not a lobbyist, but received
something of value for my appearance
(travel, meals, lodging, etc.),
sponsored by:

Property Appraisers' Ass'n of Florida

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

This form is part of the public record for this meeting.

S-001 (08/10/2021)

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 Finance and Tax

BILL: CS/SB 678

INTRODUCER: Regulated Industries Committee and Senator Mayfield and others

SUBJECT: Deductions for Certain Losses of Alcoholic Beverages

DATE: February 12, 2026 REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Oxamendi	Imhof	RI	Fav/CS
2. Byrd	Khan	FT	Favorable
3. _____	_____	AP	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 678 allows alcoholic beverage distributors to deduct certain losses of unsalable products from their excise tax liability. Under the bill, distributors may deduct losses caused by warehouse breakage, spoliation, evaporation, expiration, or products becoming unfit for consumption, as follows:

- Vinous beverages (wine): 0.49 percent of gross tax.
- Spirituous beverages (liquor): 0.15 percent of gross tax.
- Malt beverages (beer): 0.20 percent of gross tax or the amount of actual breakage or spoliation.

For malt beverages, distributors must annually elect whether to use the percentage method or actual breakage or spoliation amount. The election is binding for the calendar year unless the license is transferred or 100 percent of inventory is sold to a new owner.

Distributors handling multiple alcohol types must calculate deductions separately under each category's rules.

The bill allows distributors to also deduct the actual gallonage of "extraordinary losses," defined as unusual losses from acts of God or nature not expected to recur, accidents during shipment between manufacturers, distributors, or retailers, or manufacturer recalls that require destruction.

Extraordinary losses do not include normal on-premises evaporation, breakage, or spoliation beyond the standard deduction limits. When an extraordinary loss occurs, distributors must immediately notify the Division of Alcoholic Beverages and Tobacco (division) within the Department of Business and Professional Regulation and provide proof, such as an accident or incident reports for transit losses. They must also submit a statement confirming destruction, dumping, or recycling of the product, and other information specified in the bill such as the gallonage and tax category of alcohol destroyed. Additionally, distributors must certify that the excise tax was not recovered elsewhere and provide insurance claim documentation upon request.

The bill requires distributors to use division-prescribed forms to record such breakage, spoliation or evaporation.

The division must retain these records for three years.

The provisions of the bill apply retroactively to January 1, 2025.

The bill authorizes the division to adopt rules to implement the bill.

The Revenue Estimating Conference determined that the bill has no impact on revenue. See Section V. Fiscal Impact Statement for more details on the fiscal impact.

The bill takes effect upon becoming law.

II. Present Situation:

Division of Alcoholic Beverages and Tobacco

The division administers and enforces¹ the Beverage Law,² which regulates the manufacture, distribution, and sale of wine, beer, and liquor, including the:³

- Receipt and processing of license applications; and
- Collection and auditing of taxes, surcharges, and fees paid by licensees.

The division is also responsible for the administration and enforcement of tobacco products under ch. 569, F.S.

The term “beer” means a brewed beverage that meets the federal definition of beer in 27 C.F.R. s. 25.11 and contains less than 6 percent alcohol by volume. A “malt beverage” means any brewed beverage containing malt. The terms “beer” and “malt beverage” have the same meaning when either term is used in the Beverage Law but do not include alcoholic beverages that require a certificate of label approval by the Federal Government as wine or as distilled spirits.⁴

¹ Section 561.02, F.S.

² Section 561.01(6), F.S. (provides that the “Beverage Law” means chs. 561, 562, 563, 564, 565, 567, and 568, F.S.).

³ See s. 561.14, F.S.

⁴ Section 563.01, F.S.

The term “wine” means all beverages made from fresh fruits, berries, or grapes, either by natural fermentation or by natural fermentation with brandy added, in the manner required by the laws and regulations of the United States, and includes all sparkling wines, champagnes, combination of the aforesaid beverages, sake, vermouths, and like products. Sugar, flavors, and coloring materials may be added to wine to make it conform to the consumer's taste, except that the ultimate flavor or the color of the product may not be altered to imitate a beverage other than wine or to change the character of the wine.⁵

The term “fortified wine” means all wines containing more than 17.259 percent of alcohol by volume.⁶

The terms “liquor,” “distilled spirits,” “spirituous liquors,” “spirituous beverages,” or “distilled spirituous liquors” mean that substance known as ethyl alcohol, ethanol, or spirits of wine in any form, including all dilutions and mixtures thereof from whatever source or by whatever process produced.⁷

Three Tier System

In the United States, the regulation of alcohol, since the repeal of Prohibition, has traditionally been through what is termed the “three-tier system.” The system requires separation of the manufacture, distribution, and sale of alcoholic beverages. The manufacturer creates the beverages; the distributor obtains the beverages from the manufacturer and delivers them to the vendor. The vendor (retailer) makes the ultimate sale to the consumer.⁸

Excise Taxes

The state of Florida imposes the following rates on alcoholic beverages:

- For malt beverages containing 0.5 percent or more alcohol by volume:⁹
 - Pints or less at a tax rate of \$0.06 each;
 - Quarts at a tax rate of \$0.12 each¹⁰; and
 - Gallons at a tax rate of \$0.48 per gallon.
- For wine:¹¹
 - Containing 0.5 percent or more alcohol by volume and less than 17.259 percent alcohol at a tax rate of \$2.25 per gallon;
 - Containing 17.259 percent or more alcohol by volume at the tax rate of \$3 per gallon.
- For natural sparkling wines at a tax rate of \$3.50 per gallon.
- For cider containing not less than one-half of 1 percent of alcohol by volume and not more than 7 percent of alcohol by volume at a tax rate of \$0.89 per gallon.

⁵ Section 564.01(1), F.S.

⁶ Section 564.01(2), F.S.

⁷ Section 565.01, F.S.

⁸ Section 561.14, F.S.

⁹ Section 563.05, F.S.

¹⁰ Florida Department of Business and Professional Regulation, *Alcoholic Beverages & Tobacco – Tax Rate Info*, available at: <https://www2.myfloridalicense.com/alcoholic-beverages-and-tobacco/tax-rate-info/> (last visited January 30, 2026).

¹¹ Section 564.06(8), F.S.

- For wine coolers, which are a combination of wines containing 0.5 percent or more alcohol by volume, carbonated water, and flavors or fruit juices and preservatives and which contain 1 to 6 percent alcohol content by volume, at a tax rate of \$2.25 per gallon.
- For liquor:¹²
 - For alcoholic beverages containing 17.259 percent or more of alcohol by volume and not more than 55.780 percent of alcohol by volume, except wines, at the tax rate of \$6.50 per gallon
 - For beverages containing more than 55.780 percent of alcohol by volume at the tax rate of \$9.53 per gallon.

Excise taxes are not levied upon any alcoholic beverage sold to a post exchange, ship service store, or base exchange located in a military, naval, or air force reservation within this state.¹³

Distributors are required to pay the tax to the division monthly on or before the 10th day of the following month.¹⁴ Distributors may withhold a portion of the tax due for keeping prescribed records, furnishing bond, and properly accounting for and remitting taxes due to the state as follows:

- Distributors of malt beverages may withhold 2.5 percent of the tax due.¹⁵
- Distributors of wine may withhold 1.9 percent of the tax due.¹⁶
- Distributors of liquor may withhold 1 percent of the tax due.¹⁷

However, no allowance shall be granted or permitted when the tax is delinquent at the time of payment.¹⁸

Monthly Reporting

Each alcoholic beverage manufacturer, distributor, broker, sales agent, importer, and exporter is required to make a full and complete report by the 10th of each month of all product transactions for the previous calendar month. Such report must show the amount of:

- Beverages manufactured or sold within the state and to whom sold;
- Beverages imported from beyond the limits of the state and to whom sold;
- Beverages exported beyond the limits of the state, to whom sold, the place where sold, and the address of the person to whom sold.¹⁹

Excise Tax Deduction for Breakage and Spoilage of Alcoholic Beverages

Current law does not authorize alcoholic beverages distributors to deduct from the amount of excise tax remitted to the division an amount for the cost of any breakage or spoilage of alcoholic beverages. A deduction was previously allowed under recently repealed Fla. Admin.

¹² Section 565.12(3), F.S.

¹³ See s. 563.05, F.S., relating to malt beverages, s. 564.06(8), F.S., relating to wine, and s. 565.12(3), F.S., relating to liquor.

¹⁴ See s. 564.06(7), F.S., relating to wine, and s. 565.13, F.S., relating to liquor.

¹⁵ Section 563.07, F.S.

¹⁶ Section 564.06(7), F.S.

¹⁷ Section 565.13, F.S.

¹⁸ Section 563.07, F.S., relating to malt beverages, s. 564.06(7), F.S., relating to wine, and s. 565.13, F.S., relating to liquor.

¹⁹ Section 561.55, F.S.

Code Rule 61A-4.0371. On July 7, 2025, the division published a notice of intent to repeal Fla. Admin. Code Rule 61A-4.0371²⁰ because the original statutory authority in s. 564.06(5), F.S. (1972) was repealed in 1985.²¹ The Joint Administrative Procedures Committee subsequently issued a Notice of Nullification of the rule pursuant to s. 120.536(2)(a), F.S.²²

The repealed rule allowed alcoholic beverages distributors to make an excise tax deduction in their monthly tax report for alcoholic beverages which have become unsaleable through warehouse breakage, spoilage, evaporation, expiration, or which have become unfit for human consumption. Distributors could deduct a standard amount equal to:

- 0.49 percent of gross tax for vinous sales;
- 0.15 percent of gross tax for spirituous beverage sales; and
- 0.20 percent of gross tax for malt beverage sales.

Alternatively, distributors were allowed to deduct the actual breakage or spoilage destruction witnessed and documented by the division employee or other authorized person. Distributors were required to annually elect the method of breakage for malt beverages (percentage or actual) and such election was effective for 1 year unless the license was transferred or 100 percent of the stock was sold to a new owner.²³

Distributors were also allowed to deduct the amount due to extraordinary losses, including losses which were:

- Not expected to recur resulting from acts of God or nature;
- Accidents which occur during interstate or intrastate shipment; or
- Products being recalled by a manufacturer and destroyed by a distributor.

Extraordinary losses did not include losses from evaporation, breakage, or spoilage incurred on the licensed premises in the normal course of business which merely exceed the standard deductions.²⁴

Distributors were required show proof of the extraordinary loss occurrence prior to recovery or crediting of any excise tax due on unsaleable alcoholic beverages by providing a copy of a traffic accident investigation or incident report from the investigating agency when the loss occurs in transit, or be witnessed by an authorized division employee where the loss occurs on the premise of the distributor, or other appropriate documentation which clearly and objectively establishes the extraordinary loss.

²⁰ See Vol. 51 No. 130, July 7, 2025, issue of the Florida Administrative Register.

²¹ See Joint Administrative Procedures Committee, *Notice of Nullification of Rule 61A-4.0371*, F.A.C., dated August 27, 2025 (on file with the Senate Finance and Tax Committee) and section 1, ch. 85-204, Laws of Fla.

²² See Joint Administrative Procedures Committee, *Notice of Nullification of Rule 61A-4.0371*, F.A.C., dated August 27, 2025 (on file with the Senate Finance and Tax Committee). Section 120.536(2)(a), F.S., provides that, if a law is repealed, any administrative rule created solely to implement that specific law is automatically rendered null and void. Whenever a notice of the nullification of a rule is received from the Joint Administrative Procedures Committee, the Department of State must remove the rule from the Florida Administrative Code as of the effective date of the law effecting the nullification and update the historical notes for the code to show the rule repealed by operation of law.

²³ Fla. Admin. Code R. 61A-4.0371(1)

²⁴ Fla. Admin. Code R. 61A-4.0371(2)

The distributors were also required to show proof of the destruction, dumping, or recycling of the alcoholic beverages involved in the extraordinary loss occurrence by providing a statement to the division from the distributor's employee responsible for the destruction or recycling. The statement had to include a description of alcoholic beverages, by gallon and tax category, which have been destroyed or recycled, the location of the extraordinary loss occurrence, and the location of the site of destruction or recycling.²⁵

Distributors were required to notify the division to witness the remaining undamaged, invoiced inventory which is utilized by the distributor. The distributor who reported extraordinary breakage, spoilage or evaporation was required to furnish proof that Florida Excise Taxes have not been recovered from any other source.²⁶

III. Effect of Proposed Changes:

The bill creates s. 561.1215, F.S., to allow alcoholic beverage distributors to deduct against any excise taxes due under s. 563.05, F.S., 564.06, F.S., or s. 565.12, F.S., for unsalable alcoholic beverages due to warehouse breakage, spoliation, evaporation, or expiration or that have become unfit for human consumption. Distributors may deduct:

- For vinous sales, 0.49 percent of gross tax.
- For spirituous beverage sales, 0.15 percent of gross tax.
- For malt beverage sales, 0.20 percent of gross tax or the actual breakage or spoliation.

For malt beverages, the distributor must annually elect the method for determining breakage by either percentage or actual gallonage. The chosen method is effective for 1 calendar year unless the license is transferred or 100 percent of the stock is sold to a new owner.

Distributors that distribute more than one type of alcoholic beverage must deduct the gross taxes for their products as prescribed by the bill for vinous, spirituous, or malt beverages.

The bill also allows distributors to deduct extraordinary losses of vinous, spirituous, or malt beverages. Under the bill, an "extraordinary loss" means an unusual loss resulting from acts of God or nature which are not expected to recur; accidents that occur during interstate or intrastate shipment from manufacturer to distributor, from distributor to distributor, or from distributor to retailer; or products being recalled by a manufacturer and destroyed by a distributor. The term does not include a loss from evaporation, breakage, or spoliation incurred on the licensed premises in the normal course of business which exceeds the standard deductions prescribed in the bill.

Distributors immediately notify the division when an extraordinary loss occurs. Distributors may deduct the actual gallonage of the extraordinary loss and must show proof of the extraordinary loss before recovering or crediting any excise tax due to the unsalable alcoholic beverages by:

- Providing a copy of a traffic accident investigation report or an incident report from the investigating agency when the loss occurs in transit;

²⁵ *Id.*

²⁶ Fla. Admin. Code R. 61A-4.0371(3)

- Having the extraordinary loss witnessed or documented by an authorized division employee when the extraordinary loss occurs on the premises of the distributor; or
- Clearly and objectively establishing the extraordinary loss through appropriate documentation as determined by the division.

Distributors must show proof of the destruction, dumping, or recycling of the alcoholic beverages involved in the extraordinary loss by providing a statement to the division from the distributor, or the distributor's authorized employee or agent, evidencing such destruction, dumping, or recycling. The statement must include:

- A description of the location of the extraordinary loss;
- The alcoholic beverages, by gallonage and tax category, which have been destroyed, dumped, or recycled; and
- The location of the site where the alcoholic beverages were destroyed, dumped, or recycled.

Upon notification by a distributor, the division shall inspect any remaining undamaged invoiced inventory intended to be distributed.

Additionally, distributors reporting extraordinary losses must furnish proof that the excise tax has not been recovered from any other source and must provide the division with copies of all insurance claims and receipts of payment upon request by the division.

Distributors must record on forms prescribed by the division the actual gallonage of breakage, spoliation, or evaporation of alcoholic beverages and the date of product destruction, quantity destroyed by tax classification, and a statement signed by the distributor, or the distributor's authorized employee or agent, that the product was destroyed.

The bill requires the division to retain all completed forms for 3 years.

The bill authorizes the division to adopt rules to implement the provisions of the bill.

The provisions of the bill apply retroactively to January 1, 2025.

The bill takes effect upon becoming law.

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 mandates requirements do not apply to laws having an insignificant impact,²⁷ which is \$2.4 million or less for Fiscal Year 2026-2027.²⁸

The bill does not require counties or municipalities to take 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. Therefore, the bill may not be subject to Art. VII, s. 18 of the Florida Constitution.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

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.

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:

The Revenue Estimating Conference determined that CS/SB 678 has no impact on revenue.²⁹ The deductions for unsalable alcoholic beverages (standard deduction) and for extraordinary losses are both currently provided by DBPR. The deductions are still provided because the forms used to collect taxes and provide the deductions are adopted

²⁷ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See FLA. SENATE COMM. ON COMTY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Jan. 20, 2026).

²⁸ Based on the Demographic Estimating Conference's estimated population adopted on June 30, 2025,

<https://edr.state.fl.us/Content/conferences/population/archives/250630demographic.pdf> (last visited Jan. 20, 2026).

²⁹ Florida Revenue Estimating Conference, *Deductions for Certain Losses of Alcoholic Beverages*, CS/SB 678 and CS/HB 1137, January 30, 2026, available at: https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2026/_pdf/page206-207.pdf (last visited January 30, 2026).

in rule. While the Joint Administrative Procedures Committee nullified the rule that provided the initial authority for the department to provide the deductions, the Joint Administrative Procedures Committee did not nullify the rule adopting the forms.³⁰

B. Private Sector Impact:

Distributors of alcoholic beverages will be able to deduct a percentage, as specified in the bill, from the amount of gross excise tax due to the division for breakage and spoliation of alcoholic beverages.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill creates section 561.1215 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:

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

CS by Regulated Industries on January 20, 2026:

The committee substitute:

- Revises s. 561.1215(1)(a), F.S., for clarity;
- Deletes the provision requiring that breakage and spoliation must be documented by an employee of the division or other authorized person; and
- Provides that the bill applies retroactively to January 1, 2025.

B. Amendments:

None.

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

³⁰ Fla. Admin. Code R. 61A-4.009 and correspondence with DBPR (on file with Senate Finance and Tax Committee).

By the Committee on Regulated Industries; and Senators Mayfield and Gaetz

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30 destruction, dumping, or recycling of the alcoholic
31 beverages involved in the extraordinary loss;
32 specifying the manner in which to show such proof;
33 requiring the division to inspect any remaining
34 undamaged invoiced inventory intended to be
35 distributed upon being notified by the distributor;
36 requiring a distributor reporting extraordinary losses
37 to furnish proof that the excise tax has not been
38 recovered from any other source; requiring the
39 distributor to provide the division with copies of all
40 insurance claims and receipts of payment upon request;
41 requiring distributors to record certain information
42 on forms prescribed by the division; requiring the
43 division to retain such forms for a specified
44 timeframe; authorizing the division to adopt rules and
45 forms; providing retroactive application; providing an
46 effective date.

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

Section 1. Section 561.1215, Florida Statutes, is created to read:

561.1215 Deductions for breakage, spoliation, evaporation, expiration, and extraordinary losses.-
(1)(a) Distributors of vinous, spirituous, or malt beverages may make deductions against any excise tax due under s. 563.05, s. 564.06, or s. 565.12 on their monthly tax report for alcoholic beverages that have become unsellable through warehouse breakage, spoliation, evaporation, or expiration or

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59 that have become unfit for human consumption, in an amount equal
 60 to the following:

61 1. For vinous beverage sales, 0.49 percent of gross tax.
 62 2. For spirituous beverage sales, 0.15 percent of gross
 63 tax.
 64 3. For malt beverage sales, 0.20 percent of gross tax or
 65 the actual breakage or spoliation.

66 (b) The method of determining breakage for malt beverages,
 67 either percentage or actual gallonage, must be elected annually
 68 and will be effective for 1 calendar year unless the license is
 69 transferred or 100 percent of the stock is sold to a new owner.

70 (c) Distributors that distribute more than one type of
 71 alcoholic beverage shall deduct the gross taxes for their
 72 products as prescribed in this subsection for vinous,
 73 spirituous, or malt beverages.

74 (2) (a) Extraordinary losses of vinous, spirituous, or malt
 75 beverages are excluded from the deductions in subsection (1).
 76 For purposes of this section, the term "extraordinary loss"
 77 means an unusual loss resulting from acts of God or nature which
 78 are not expected to recur; accidents that occur during
 79 interstate or intrastate shipment from manufacturer to
 80 distributor, from distributor to distributor, or from
 81 distributor to retailer; or products being recalled by a
 82 manufacturer and destroyed by a distributor. The term does not
 83 include a loss from evaporation, breakage, or spoliation
 84 incurred on the licensed premises in the normal course of
 85 business which exceeds the standard deductions prescribed in
 86 subsection (1).

87 (b) A distributor shall immediately notify the division

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88 when an extraordinary loss occurs. A distributor may deduct the
 89 actual gallonage of the extraordinary loss. The distributor
 90 shall show proof of the extraordinary loss before recovering or
 91 crediting any excise tax due to the unsellable alcoholic
 92 beverages by:

93 1. Providing a copy of a traffic accident investigation
 94 report or an incident report from the investigating agency when
 95 the loss occurs in transit;

96 2. Having the extraordinary loss witnessed or documented by
 97 an authorized division employee when the extraordinary loss
 98 occurs on the premises of the distributor; or

99 3. Clearly and objectively establishing the extraordinary
 100 loss through appropriate documentation as determined by the
 101 division.

102 (c) The distributor shall show proof of the destruction,
 103 dumping, or recycling of the alcoholic beverages involved in the
 104 extraordinary loss by providing a statement to the division from
 105 the distributor, or the distributor's authorized employee or
 106 agent, evidencing such destruction, dumping, or recycling. The
 107 statement must include a description of the location of the
 108 extraordinary loss; the alcoholic beverages, by gallonage and
 109 tax category, which have been destroyed, dumped, or recycled;
 110 and the location of the site where the alcoholic beverages were
 111 destroyed, dumped, or recycled.

112 (3) (a) Upon notification by a distributor, the division
 113 shall inspect any remaining undamaged invoiced inventory
 114 intended to be distributed.

115 (b) 1. A distributor reporting extraordinary losses must
 116 furnish proof that the excise tax has not been recovered from

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117 any other source. The distributor shall provide the division
118 with copies of all insurance claims and receipts of payment upon
119 request by the division.

120 2. The distributor shall record on forms prescribed by the
121 division the actual gallonage of breakage, spoliation, or
122 evaporation of alcoholic beverages; the date of product
123 destruction; the quantity destroyed, by tax classification; and
124 a statement signed by the distributor, or the distributor's
125 authorized employee or agent, that the product was destroyed.

126 3. The division shall retain all completed forms for 3
127 years.

128 (4) The division may adopt rules and forms to implement
129 this section.

130 (5) This section applies retroactively to January 1, 2025.

131 Section 2. This act shall take effect upon becoming a law.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

SENATOR DEBBIE MAYFIELD
19th District

COMMITTEES:
Governmental Oversight and Accountability, *Chair*
Environment and Natural Resources, *Vice Chair*
Appropriations Committee on Transportation,
Tourism, and Economic Development
Commerce and Tourism
Finance and Tax
Fiscal Policy
Regulated Industries

SELECT COMMITTEE:
Joint Select Committee on Collective
Bargaining, *Alternating Chair*

JOINT COMMITTEE:
Joint Committee on Public Counsel Oversight

January 20, 2026

Senator Bryan Avila, Chair
Committee on Finance and Tax
Room 309, Senate Building
404 South Monroe Street
Tallahassee, FL 32399-1100

Dear Chair Avila,

I respectfully request that you place Committee Substitute for Senate Bill 678 – Deductions for Certain Losses of Alcoholic Beverages on the agenda for your next committee meeting. CS/SB Bill 678 allows distributors of alcoholic beverages to deduct alcoholic beverages which have been broken or spoiled from their excise tax remittances.

Previously, the Department of Business and Professional Regulation allowed these deductions to be made by rule. Last year, the Joint Administrative Procedures Committee determined that DBPR's rule did not have statutory authority and recommended it be repealed. CS/SB 678 puts the rule into statute so the Department can continue authorizing the deduction.

Thank you for your consideration of this request.

Sincerely,

A handwritten signature in blue ink that reads "Debbie Mayfield".

Debbie Mayfield,
State Senator, District 19

CC: Azhar Khan, Staff Director
Stephanie Bell-Parke, Committee Administrative Assistant
Alicia Araya, Legislative Aide

REPLY TO:

- 900 East Strawbridge Avenue, Room 408, Melbourne, Florida 32901 (321) 409-2025
- 302 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5019

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore

2/12/26

Meeting Date

Finance & Tax

Committee

Name Jared Ross

Address 215 S. Monroe St., Ste. 340

Street

Tallahassee, FL 32301

City

State

Zip

Speaking: For Against Information

OR

Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

Florida Beer Wholesalers Association

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

This form is part of the public record for this meeting.

S-001 (08/10/2021)

678

Bill Number or Topic

Amendment Barcode (if applicable)

(850) 224-2337

jared@fbwa.com

✓

2/12/29

Meeting Date

SEN. FGJ

Committee

Name SCOTT ASHLEY

Phone

(850) 681-8700

Address 215 S. MONROE ST, STE. 705

Street

TALLA.
City

FL
State

32301
Zip

Email

scott@wsdflorida.com

Speaking: For Against Information

OR

Waive Speaking: In Support Against

✓

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

WINE & SPIRITS DISTRIBUTORS OF FLORIDA

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1, 2020-2022JointRules.pdf flesenate.gov

This form is part of the public record for this meeting.

S-001 (08/10/2021)

SB 618

Bill Number or Topic

Amendment Barcode (if applicable)

2/12

Meeting Date

Finance & Tax

The Florida Senate

APPEARANCE RECORD

678

Bill Number or Topic

Committee

Monica Rodriguez

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

Amendment Barcode (if applicable)

Name

850 766-6287

Phone

Address

201 E PARK AVE 5th FLOOR

Email

Street

City

Tallahassee FL

State

Zip

Speaking: For Against Information

OR

Waive Speaking: In Support Against

✓

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

Southern
Glazers wine & spirits

I am not a lobbyist, but received
something of value for my appearance
(travel, meals, lodging, etc.),
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. 2020-2022JointRules.pdf fisenate.gov

This form is part of the public record for this meeting.

S-001 (08/10/2021)

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 Finance and Tax

BILL: CS/SB 680

INTRODUCER: Regulated Industries Committee and Senator Mayfield

SUBJECT: Electric Vehicle Charging Taxation

DATE: February 13, 2026 REVISED: 2/13/26 _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Schrader	Imhof	RI	Fav/CS
2. Byrd	Khan	FT	Favorable
3. _____	_____	AP	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 680 provides that the sale of electricity from a utility to an electric vehicle charging station for the purposes of providing charging to an electric vehicle consumer, is exempt from both sales tax and gross receipts tax. Such exemption also includes electricity used for necessary supporting equipment and infrastructure for such an electric vehicle charging station.

The sale of electricity from an electric vehicle charging station to an electric vehicle consumer remains taxable under the bill.

The Revenue Estimating Conference determined that the bill will reduce sales and use tax revenues by \$1.6 million in Fiscal Year 2026-2027, with a \$1.3 million reduction to General Revenue and a \$0.3 million reduction to local government. Additionally, the bill will reduce gross receipts tax revenues by \$0.8 million in Fiscal Year 2026-2027. See Section V., Fiscal Impact Statement.

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

II. Present Situation:

Electric Vehicles

The U.S. Department of Energy's Alternative Fuels Data Center (AFDC) uses the term, "electric-drive vehicles," as referring collectively to hybrid electric vehicles (HEV), plug-in hybrid electric vehicles (PHEV), and all-electric vehicles (EV)—which are also known as battery electric vehicles (or BEVs).¹ According to the AFDC:

- HEVs are primarily powered by an internal combustion engine that runs on conventional or alternative fuel and an electric motor using energy stored in a battery. The battery is charged through regenerative braking and the internal combustion engine, not by plugging in to charge.
- PHEVs are powered by an internal combustion engine and an electric motor using energy stored in a battery. They can operate in all-electric mode through a larger battery, which can be plugged into an electric power source to charge. Most can travel between 20 and 40 miles on electricity alone and then will operate solely on gasoline—similar to a conventional hybrid.
- EVs use a battery to store the electric energy that is charged by plugging the vehicle into charging equipment. EVs always operate in all-electric mode and have typical driving ranges from 150 to 400 miles.²

The primary difference between an EV and a traditional internal combustion engine (ICE) vehicle lies in their power trains. The main components of an EV power train are its battery, a motor, and ancillary systems. The main components of an ICE power train are its liquid fuel storage, combustion chambers and related cooling system, transmission, and exhaust system.³

For purposes of vehicle registration, Florida law currently defines the term "electric vehicle" to mean a motor vehicle that is powered by an electric motor that draws current from rechargeable storage batteries, fuel cells, or other sources of electrical current.⁴

Electric Vehicle Charging Stations

EVs need access to charging stations. For most EV users, charging starts at home or at fleet facilities. Charging stations at other commonly-visited locations, however, such as work, public destinations, and along roadways, can offer more flexible fueling charging opportunities. While most EV owners do the majority of their charging at home, the growth of charging stations has made longer distance travel with EVs more feasible and has helped grow the market for EVs.⁵

There are three general types of chargers:

¹ U.S. Dept. Energy, AFDC, *Hybrid and Plug-In Electric Vehicles*, available at: <https://afdc.energy.gov/vehicles/electric.html> (last visited Feb. 2, 2026).

² *Id.*

³ Brandon S. Tracy, Cong. Research Serv., R47227, *Critical Minerals in Electric Vehicle Batteries*, (2022), available at: <https://crsreports.congress.gov/product/pdf/R/R47227> (last visited Feb. 2, 2026).

⁴ Section 320.01(36), F.S.

⁵ U.S. Dept. of Energy, *Developing Infrastructure to Charge Electric Vehicles*, available at: <https://afdc.energy.gov/fuels/electricity-stations> (Jan. 24, 2024), (last visited Feb. 2, 2026).

- Level 1: Level 1 chargers use a standard 120-volt home outlet (i.e. a standard wall socket). These are the slowest types of chargers and, on average, provide about five miles of driving distance per hour of charging.
- Level 2: Level 2 chargers use a 240-volt outlet. Such outlets are often used for larger home appliances with greater power needs, such as electric ovens and clothes dryers. To use such chargers at home, homeowners may need a professional to install a 240-volt outlet in a vehicle-accessible location and additional equipment installation may be necessary. Level 2 chargers can also be found in some public charging stations. Level 2 chargers, on average, provide about 25 miles of driving distance per hour of charging.
- Direct Charge Fast Chargers (DCFC): DCFC are the fastest types of chargers. These are not typically found in homes. However, they are available at public charging stations and along roadways and highway routes. They work by supplying high levels of electricity directly to the EV's battery—bypassing the typical EV equipment that converts alternating current (AC)⁶ to direct current (DC). These types of chargers provide approximately 100 to 300 miles of driving for a 30-minute charge; some DCFC can charge even faster than this.⁷

EV Charging in Florida

Since the current regulatory structure of electric utilities in Florida includes exclusive service territories, the sale of electricity to retail, or end-use customers by a third party is not permitted.⁸ In 2012 the Florida Legislature created an exemption for EV charging, under s. 366.94(4), F.S., declaring that the provision of electric vehicle charging to the public by a non-utility is not considered a retail sale of electricity under ch. 366, F.S. The rates, terms, and conditions of EV charging by a non-utility are not subject to Florida Public Service Commission (PSC) regulation.⁹

Statistics provided by the U.S. Department of Energy show that Florida has the third largest EV charging infrastructure in the country, behind California and New York.¹⁰ As of February 2, 2026, Florida has the following numbers of charging infrastructure.¹¹

- Station locations – 4,096
- EV supply equipment ports – 13,806
- Level 1 chargers - 21
- Level 2 chargers – 9,397
- DCFC – 4,388

⁶ AC is the type of main power supplied through the electric distribution grid to residential, commercial, and industrial customers.

⁷ Environmental Protection Agency, *Plug-in Electric Vehicle Charging: The Basics*, available at: <https://www.epa.gov/greenvehicles/plug-electric-vehicle-charging-basics> (last visited Feb. 2, 2026).

⁸ FDOT, *EV Infrastructure Master Plan* (July 2021), p. 16, available at:

<https://fdotwww.blob.core.windows.net/sitefinity/docs/default-source/planning/fto/fdotevmp.pdf> (last visited Feb. 2, 2026).

⁹ Section 366.94(1), F.S.

¹⁰ United States Department of Energy, *Alternative Fuels Data Center: Alternative Fueling Station Counts by State*, available at: <https://afdc.energy.gov/stations/states> (last visited Feb. 2, 2026).

¹¹ *Id.*

Florida Public Service Commission

The PSC is an arm of the legislative branch of government.¹² The role of the PSC is to ensure Florida's consumers receive utility services, including electric, natural gas, telephone, water, and wastewater, in a safe and reliable manner and at fair prices.¹³ In order to do so, the PSC exercises authority over utilities in one or more of the following areas: rate base or economic regulation; competitive market oversight; and monitoring of safety, reliability, and service issues.¹⁴

Electric Utilities

The PSC monitors the safety and reliability of the electric power grid¹⁵ and may order the addition or repair of infrastructure as necessary.¹⁶ The PSC has broad jurisdiction over the rates and service of investor-owned electric and gas utilities¹⁷ (defined as "public utilities" under ch. 366, F.S.).¹⁸ However, the PSC does not fully regulate municipal electric utilities (utilities owned or operated on behalf of a municipality) or rural electric cooperatives. The PSC does have jurisdiction over these types of utilities with regard to rate structure, territorial boundaries, and bulk power supply operations and planning.¹⁹ Municipally-owned utility rates and revenues are regulated by their respective local governments or local utility boards. Rates and revenues for a cooperative utility are regulated by its governing body elected by the cooperative's membership.

Municipal Electric Utilities in Florida

A municipal electric is an electric or gas utility owned and operated by a municipality. Chapter 366, F.S., provides the majority of electric and gas utility regulations for Florida. While ch. 366, F.S., does not provide a definition, *per se*, for a "municipal utility," variations of this terminology and the concept of these types of utilities appear throughout the chapter. Currently, Florida has 33 municipal electric utilities that serve over 14 percent of the state's electric utility customers.²⁰

Rural Electric Cooperatives in Florida

At present, Florida has 18 rural electric cooperatives, with 16 of these cooperatives being distribution cooperatives and two being generation and transmission cooperatives.²¹ These cooperatives operate in 57 of Florida's 67 counties and have more than 2.7 million customers.²² Florida rural electric cooperatives serve a large percentage of area, but have a low customer density. Specifically, Florida cooperatives serve approximately 10 percent of Florida's total

¹² Section 350.001, F.S.

¹³ See Florida Public Service Commission, *Florida Public Service Commission Homepage*, available at: <http://www.psc.state.fl.us> (last visited Feb. 2, 2026).

¹⁴ Florida Public Service Commission, *About the PSC*, available at: <https://www.psc.state.fl.us/about> (last visited Feb. 2, 2026).

¹⁵ Section 366.04(5) and (6), F.S.

¹⁶ Section 366.05(1) and (8), F.S.

¹⁷ Section 366.05, F.S.

¹⁸ Section 366.02(8), F.S.

¹⁹ Florida Public Service Commission, *About the PSC*, *supra* note 14.

²⁰ Florida Municipal Electric Association, *About Us*, available at: <https://www.flpublicpower.com/about-us> (last visited Feb. 2, 2026).

²¹ Florida Electric Cooperative Association, *Members*, available at: <https://feca.com/members/> (last visited Feb. 2, 2026).

²² Florida Electric Cooperative Association, *Our History*, available at: <https://feca.com/our-history/> (last visited Feb. 2, 2026).

electric utility customers, but their service territory covers 60 percent of Florida's total land mass. Each cooperative is governed by a board of cooperative members elected by the cooperative's membership.²³

Public Electric and Gas Utilities in Florida

There are four investor-owned electric utility companies (electric IOUs) in Florida: Florida Power & Light Company (FPL), Duke Energy Florida (Duke), Tampa Electric Company (TECO), and Florida Public Utilities Company (FPUC).²⁴ Electric IOU and gas IOU rates and revenues are regulated by the PSC, and the utilities must file periodic earnings reports. This allows the PSC to monitor earnings levels on an ongoing basis and adjust customer rates quickly if a company appears to be overearning.²⁵ If a utility believes it is earning below a reasonable level, it can petition the PSC for a change in rates.²⁶

Section 366.041(2), F.S., requires public utilities to provide adequate service to customers. As compensation for fulfilling that obligation, s. 366.06, F.S., requires the PSC to allow the IOUs to recover honestly and prudently invested costs of providing service, including investments in infrastructure and operating expenses used to provide electric service.²⁷

General Overview of Sales and Use Tax

Florida levies a 6 percent tax on the sale or rental of most items of tangible personal property,²⁸ admissions,²⁹ transient rentals,³⁰ 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.³¹

The governing body of a county and school boards are authorized to levy local discretionary sales surtaxes in addition to the state sales tax.³² A surtax applies to "all transactions ... subject to the state tax ... on sales, use, services, rentals, admissions, and other transactions"³³ Generally, surtax is not levied on the sales amount above \$5,000; however, in the case of utility services, the entire amount of the charge is subject to the surtax.³⁴ In counties with discretionary sales surtaxes, the combined county and school board rates range from 0.5 to 2 percent.³⁵ Two counties, Citrus and Collier, have no discretionary sales surtax levies.

²³ *Id.*

²⁴ Florida Public Service Commission, *2025 Facts and Figures of the Florida Utility Industry*, p. 4, available at: <https://www.floridapsc.com/pscfiles/website-files/PDF/Publications/Reports/General/FactsAndFigures/April%202025.pdf> (last visited Feb. 2, 2026).

²⁵ PSC, *2024 Annual Report*, p. 6, available at: <https://www.floridapsc.com/pscfiles/website-files/PDF/Publications/Reports/General/AnnualReports/2024.pdf> (last visited Feb. 2, 2026).

²⁶ *Id.*

²⁷ *Id.*

²⁸ Section 212.05(1)(a), F.S.

²⁹ Section 212.04(1)(b), F.S.

³⁰ Section 212.03(1)(a), F.S.

³¹ Section 212.07(2), F.S.

³² Section 212.055, F.S.

³³ Section 212.054(2)(a), F.S.

³⁴ Section 212.054(2)(b), F.S.

³⁵ 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 Feb. 2, 2026).

General Overview of Taxation of Electrical Power

Florida levies on sales of electrical power or energy the sales and use tax at a rate of 4.35 percent;³⁶ on charges for, or the use of, electrical power or energy subject to the sales and use tax, a gross receipts tax at a rate of 2.6 percent;³⁷ and on utility services a gross receipts tax at a rate of 2.5 percent.³⁸

If a transaction or use is exempt from sales tax, it is also exempt from the 2.6 percent tax on gross receipts.³⁹ Examples of exempt electricity include sales of utilities and fuel to residential households or owners of residential models by utility companies who pay the 2.5 percent gross receipts tax;⁴⁰ electricity used exclusively at a data center;⁴¹ and electricity used directly or indirectly for production, packing, or processing of agricultural products on the farm or used directly or indirectly in a packinghouse, only if the electricity used for the exempt purpose is separately metered.⁴²

A seller of electrical power or energy may collect a combined rate of 6.95 percent⁴³, which consists of the 4.35 percent sales and use tax⁴⁴ and 2.6 percent gross receipts tax.⁴⁵

Sales tax is levied on the sale or rental of tangible personal property unless specifically exempted.⁴⁶ “Tangible personal property” means, in part, personal property which may be seen, weighed, measured, or touched or is in any manner perceptible to the senses, including electric power.⁴⁷ Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.⁴⁸

The 2.6 percent gross receipts tax is due and payable at the same time as sales tax, and the laws governing the administration of the sales and use tax govern the administration and enforcement of the gross receipts tax.⁴⁹

Gross Receipts Tax for Utility Services

As mentioned, the gross receipts tax rate applied to utility services is 2.5 percent⁵⁰ and is levied against the total amount of gross receipts received by a distribution company for its sale of utility services if the utility service is delivered to the retail consumer by a distribution company and the

³⁶ Section 212.05(1)(e)1.c., F.S.

³⁷ Section 203.01(1)(b)3., F.S.

³⁸ Section 203.01(1)(b)1., F.S.

³⁹ Section 203.01(1)(a)3., F.S.

⁴⁰ Section 212.08(7)(j), F.S.

⁴¹ Section 212.08(5)(r), F.S.

⁴² Section 212.08(5)(e)2., F.S.

⁴³ Sections 203.0011, F.S. and 212.05011, F.S.

⁴⁴ Section 212.05(1)(e)1.c., F.S.

⁴⁵ Section 203.01(1)(b)4., F.S.

⁴⁶ Section 212.21, F.S.

⁴⁷ Section 212.02(19), F.S.

⁴⁸ Section 212.07(2), F.S.

⁴⁹ Section 203.01(1)(a)3., F.S.

⁵⁰ Section 203.01(1)(b)1., F.S.

retail consumer pays the distribution company a charge for utility service which includes a charge for both the electricity and the transportation of electricity to the retail consumer.⁵¹ If a payment is not subject to the aforementioned method of taxation, the distribution company's receipts for the delivery of electricity shall be determined by multiplying the number of kilowatt hours delivered by the index price⁵² and applying the rate of 2.5 percent.⁵³

“Distribution company” means any person owning or operating local electric or natural or manufactured gas utility distribution facilities within this state for the transmission, delivery, and sale of electricity or natural or manufactured gas. The term does not include natural gas transmission companies that are subject to the jurisdiction of the Federal Energy Regulatory Commission.⁵⁴

“Utility service” means electricity for light, heat, or power; and natural or manufactured gas for light, heat, or power, including transportation, delivery, transmission, and distribution of the electricity or natural or manufactured gas. This does not broaden the definition of utility service to include separately stated charges for tangible personal property or services which are not charges for the electricity or natural or manufactured gas or the transportation, delivery, transmission, or distribution of electricity or natural or manufactured gas.⁵⁵

Sale for Resale under Sales Tax

Florida law proclaims that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state.⁵⁶ A “retail sale” or a “sale at retail” means a sale to a consumer or to any person for any purpose other than for resale in the form of tangible personal property or services taxable under this chapter and includes all such transactions that may be made in lieu of retail sales or sales at retail.⁵⁷ Such person must file with the Department of Revenue (DOR) an application for a certificate of registration. Upon receipt of the application, the DOR must grant a certificate of registration and an annual resale certificate, which provides a dealer with the necessary documentation to purchase goods exempt from tax.⁵⁸

A retail sale includes the sale, use, storage, or consumption of tangible personal property, including machinery and equipment or parts thereof, purchased electricity, and fuels used to power machinery, when such items are used and dissipated in fabricating, converting, or processing tangible personal property for sale, even though they may become ingredients or

⁵¹ Section 203.01(c)1., F.S.

⁵² According to s. 203.01(d)2., F.S., the index price is the Florida price per kilowatt hour for retail consumers in the previous calendar year, as published in the United States Energy Information Administration Electric Power Monthly and announced by the Department of Revenue on June 1 of each year to be effective for the 12-month period beginning July 1 of that year. For each residential, commercial, and industrial customer class, the applicable index posted for residential, commercial, and industrial shall be applied in calculating the gross receipts to which the tax applies. If publication of the indices is delayed or discontinued, the last posted index shall be used until a current index is posted or the department adopts a comparable index by rule.

⁵³ Section 203.01(d)1., F.S.

⁵⁴ Section 203.012(1), F.S.

⁵⁵ Section 203.012(3), F.S.

⁵⁶ Section 212.05, F.S.

⁵⁷ Section 212.02(14)(a), F.S.

⁵⁸ Section 212.18(3), F.S.

components of the tangible personal property for sale through accident, wear, tear, erosion, corrosion, or similar means.⁵⁹

A retail sale does not include materials, containers, labels, sacks, bags, or similar items intended to accompany a product sold to a customer without which delivery of the product would be impracticable because of the character of the contents and be used one time only for packaging tangible personal property for sale or for the convenience of the customer or for packaging in the process of providing a service taxable.⁶⁰

III. Effect of Proposed Changes:

Section 1 of the bill amends s. 212.08, F.S., to provide that electricity sold to an EV charging station as defined in. 366.94(2), F.S.,⁶¹ when used to provide electric vehicle charging to a consumer or person as provided in s. 366.94, F.S., is excluded from state sales tax. The bill also provides that such exemption includes electricity used for necessary supporting equipment and infrastructure for such an EV charging station.

By virtue of the placement of the exemption within ch. 212, F.S., this electricity tax exemption also applies to the 2.6% gross receipts tax in s. 203.01(1)(a)3., F.S.

To qualify for such exemptions:

- The electricity used must be separately metered at the point of delivery from the electric utility⁶² to the owner or operator of the EV charging station. If the electricity is not separately metered, it is conclusively presumed that some portion of the electricity is used for a nonexempt purpose, and all such electricity is taxable
- The owner or operator of the EV charging station must furnish the electric utility providing the electricity with an affidavit stating that such electricity is used for the exempt purpose specified in the bill. Possession of such an affidavit relieves the electric utility of the responsibility of collecting the tax on the sale of the electricity and in the event of a discrepancy not allowing for such exemption, DOR must look to the owner or operator of the EV charging station for recovery of any owed taxes. The bill requires DOR to develop this affidavit by administrative rule. Furnishing a false affidavit to an electric utility is subject to the penalties set forth in s. 212.085, F.S.,⁶³ and as otherwise provided by law.

The section defines “necessary supporting equipment and infrastructure” as equipment and infrastructure reasonably necessary for the safe and efficient operation of an electric vehicle

⁵⁹ Section 212.02(14)(c), F.S.

⁶⁰ Section 212.02(14)(c), F.S.

⁶¹ Section 366.94(2), F.S., defines “electric vehicle charging station” as “the area in the immediate vicinity of electric vehicle supply equipment and includes the electric vehicle supply equipment, supporting equipment, and associated parking spaces. The regulation of electric vehicle charging stations is preempted to the state.”

⁶² The section provides that the definition of “electric utility” is the same as provided in s. 366.02, F.S. Such definition would include public utilities, municipal utilities, and cooperative electric utilities.

⁶³ Section 212.085, F.S., provides that when a person fraudulently, for the purpose of evading tax, issues to a vendor, or to any agent of the state, a certificate or statement in writing in which he or she claims exemption from sales tax, such person, in addition to being liable for payment of the tax plus a mandatory penalty of 200 percent of the tax, is also liable for fine and punishment as provided by law for a conviction of a felony of the third degree, as provided in ss. 775.082, 775.083, or 775.084, F.S. A third degree felony is punishable by a term of imprisonment not to exceed 5 years and up to a \$5,000 fine.

charging station. However, it does not include equipment or facilities primarily used for commercial purposes unrelated to electric vehicle charging. The term includes:

- Lighting and other public safety-related systems;
- User interface and payment systems;
- Advertising media and informational signage relating to the electric vehicle charging station and located within the immediate vicinity of the station;
- Equipment used for electric vehicle charging, including conductors, connectors, attachment plugs, energy storage and management systems, communication and control systems, and personnel protection systems; and
- All other fittings, electrical infrastructure, devices, power outlets, or apparatuses installed specifically for the purpose of transferring energy between the premise's wiring and an electric vehicle.

Section 2 of the bill provides emergency rulemaking authority to the DOR to implement the amendments made to s. 212.08, F.S., by Section 1 of the bill.

The bill takes effect July 1, 2026.

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 mandates requirements do not apply to laws having an insignificant impact,⁶⁴ which is \$2.4 million or less for Fiscal Year 2026-2027.⁶⁵

The Revenue Estimating Conference estimated a reduction less than \$2.4 million to local government revenue. Therefore, the mandates provision of section 18 of Article VII of the Florida Constitution may not apply. See Section V. Fiscal Impact Statement for more details.

⁶⁴ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See FLA. SENATE COMM. ON COMTY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at: <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Feb. 2, 2026).

⁶⁵ Based on the Demographic Estimating Conference's estimated population adopted on June 30, 2025, available at: <https://edr.state.fl.us/Content/conferences/population/archives/250630demographic.pdf> (last visited Feb. 2, 2026).

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

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.

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 do not apply.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference adopted the following sales tax impact for the bill.⁶⁶

Fund	Fiscal Year 2026-2027	Fiscal Year 2027-2028	Fiscal Year 2028-2029 and on
General Revenue	(\$1.3 million)	(\$1.5 million)	(\$1.6 million)
Local Government Revenue	(\$0.3 million)	(\$0.4 million)	(\$0.6 million)
Trust	(Insignificant)	(Insignificant)	(Insignificant)
Total	(\$1.6 million)	(\$1.9 million)	(\$2.2 million)

The Revenue Estimating Conference also adopted the following impact for the gross receipts tax and its subsequent distributions to the Public Education Capital Outlay and Debt Service Trust Fund (PECO).

Fund	Fiscal Year 2026-2027	Fiscal Year 2027-2028	Fiscal Year 2028-2029 and on
PECO	(\$0.8 million)	(\$1.0 million)	(\$1.1 million)

⁶⁶ Revenue Estimating Conference, *Electric Vehicle Charging Stations*, CS/SB 680, available at:

https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2026_pdf/impact0213.pdf (last visited February 13, 2026).

B. Private Sector Impact:

This bill will reduce the taxes paid on transactions related to electricity for EV charging stations.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 212.08 of the Florida Statutes.

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

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

CS by Regulated Industries on January 27, 2026

The committee substitute deleted the entirety of SB 680 and provided that:

- Electricity, including electricity used for necessary supporting equipment and infrastructure, is exempt from sales and gross receipts tax if the electricity is sold to an owner or operator of an electric vehicle charging station (as defined in s. 366.92(2), F.S.) and used for the primary purpose of providing electric vehicle charging.
- Such electricity must be separately metered to qualify for such exemption.
- Possession of an affidavit by an electric utility, attesting that the electricity is used for the exempt purpose, relieves the electric utility of the responsibility to collect such tax. The form of the affidavit must be adopted by rule.

The committee substitute also provided a definition for “necessary supporting equipment and infrastructure,” a rulemaking requirement, emergency rulemaking authorization, and penalties for the filing of a false affidavit.

B. Amendments:

None.

By the Committee on Regulated Industries; and Senator Mayfield

580-02246-26

2026680c1

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

Section 1. Paragraph (ffff) is added to subsection (7) of section 212.08, Florida Statutes, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

Page 1 of 4

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

580-02246-26

2026680c1

30 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
31 entity by this chapter do not inure to any transaction that is
32 otherwise taxable under this chapter when payment is made by a
33 representative or employee of the entity by any means,
34 including, but not limited to, cash, check, or credit card, even
35 when that representative or employee is subsequently reimbursed
36 by the entity. In addition, exemptions provided to any entity by
37 this subsection do not inure to any transaction that is
38 otherwise taxable under this chapter unless the entity has
39 obtained a sales tax exemption certificate from the department
40 or the entity obtains or provides other documentation as
41 required by the department. Eligible purchases or leases made
42 with such a certificate must be in strict compliance with this
43 subsection and departmental rules, and any person who makes an
44 exempt purchase with a certificate that is not in strict
45 compliance with this subsection and the rules is liable for and
46 shall pay the tax. The department may adopt rules to administer
47 this subsection.

(ffff) Electricity sold to an owner or operator of an electric vehicle charging station.-

1. Electricity, including electricity used for necessary supporting equipment and infrastructure, is exempt from the tax imposed by this chapter if the electricity is sold to an owner or operator of an electric vehicle charging station and used for the primary purpose of providing electric vehicle charging to a consumer or any person pursuant to s. 366.94.

2. This exemption applies only if the electricity used for the exempt purpose specified in subparagraph 1. is separately metered at the point of delivery from the electric utility to

Page 2 of 4

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

580-02246-26

2026680c1

59 the owner or operator of the electric vehicle charging station.
 60 If claiming an exemption pursuant to this paragraph, the owner
 61 or operator of the electric vehicle charging station must
 62 furnish the electric utility with an affidavit, on a form
 63 adopted by department rule, attesting that the electricity is
 64 used for the exempt purpose specified in subparagraph 1. If the
 65 electricity is not separately metered at the point of delivery
 66 from the electric utility to the owner or operator, it is
 67 conclusively presumed that some portion of the electricity is
 68 used for a nonexempt purpose, and all such electricity is
 69 taxable.

70 3. Any person that furnishes a false affidavit to the
 71 electric utility for the purpose of evading payment of any tax
 72 imposed under this chapter shall be subject to the penalties set
 73 forth in s. 212.085 and as otherwise provided by law.

74 4. Possession by an electric utility of an affidavit
 75 furnished pursuant to this paragraph by an owner or operator of
 76 an electric vehicle charging station relieves the electric
 77 utility of the responsibility of collecting the tax on the sale
 78 of the electricity from which the exemption is claimed, and the
 79 department shall look solely to the owner or operator for
 80 recovery of the tax if it determines that the owner or operator
 81 was not entitled to the exemption.

82 5. As used in this paragraph, the term:
 83 a. "Electric utility" has the same meaning as in s. 366.02.
 84 b. "Electric vehicle charging station" has the same meaning
 85 as in s. 366.94(2).
 86 c. "Necessary supporting equipment and infrastructure"
 87 means equipment and infrastructure reasonably necessary for the

Page 3 of 4

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

580-02246-26

2026680c1

88 safe and efficient operation of an electric vehicle charging
 89 station. The term does not include equipment or facilities
 90 primarily used for commercial purposes unrelated to electric
 91 vehicle charging. The term includes all of the following:
 92 (I) Lighting and other public safety-related systems.
 93 (II) User interface and payment systems.
 94 (III) Advertising media and informational signage relating
 95 to the electric vehicle charging station and located within the
 96 immediate vicinity of the station.
 97 (IV) Equipment used for electric vehicle charging,
 98 including conductors, connectors, attachment plugs, energy
 99 storage and management systems, communication and control
 100 systems, and personnel protection systems.
 101 (V) All other fittings, electrical infrastructure, devices,
 102 power outlets, or apparatuses installed specifically for the
 103 purpose of transferring energy between the premise's wiring and
 104 an electric vehicle.
 105 6. The department must adopt rules governing the form for
 106 the affidavit specified in subparagraph 2.

107 Section 2. The Department of Revenue is authorized, and all
 108 conditions are deemed met, to adopt emergency rules pursuant to
 109 s. 120.54(4), Florida Statutes, to implement the amendments made
 110 by this act to s. 212.08, Florida Statutes.

111 Section 3. This act shall take effect July 1, 2026.

Page 4 of 4

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



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

SENATOR DEBBIE MAYFIELD
19th District

COMMITTEES:
Governmental Oversight and Accountability, *Chair*
Environment and Natural Resources, *Vice Chair*
Appropriations Committee on Transportation,
Tourism, and Economic Development
Commerce and Tourism
Finance and Tax
Fiscal Policy
Regulated Industries

SELECT COMMITTEE:
Joint Select Committee on Collective
Bargaining, *Alternating Chair*

JOINT COMMITTEE:
Joint Committee on Public Counsel Oversight

January 27, 2026

Senator Bryan Avila, Chair
Committee on Finance and Tax
Room 309, Senate Building
404 South Monroe Street
Tallahassee, FL 32399-1100

Dear Chair Avila,

I respectfully request that you place Committee Substitute for Senate Bill 680 – Electric Vehicle Charging Taxation on the agenda for your next committee meeting.

Under current law, operators of EV charging stations are charged sales tax twice on the same electricity. The first tax is levied when the charging station purchases electricity from the power company, then a second tax is levied when the electricity is instantaneously transferred to the consumer. CS/SB 680 creates a sales tax exemption to address this double taxation.

Thank you for your consideration of this request.

Sincerely,

A handwritten signature in blue ink that reads "Debbie Mayfield".

Debbie Mayfield,
State Senator, District 19

CC: Azhar Khan, Staff Director
Stephanie Bell-Parke, Committee Administrative Assistant
Alicia Araya, Legislative Aide

REPLY TO:

- 900 East Strawbridge Avenue, Room 408, Melbourne, Florida 32901 (321) 409-2025
- 302 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5019

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore

The Florida Senate

APPEARANCE RECORD

2/12/24

Meeting Date

FINANCE: TAX

Committee

Name

JEFF SHARKEY

Phone

850 224 1660

Address

106 E College Ave # 1110

Email

JeffreySHARK@gmail.com

Street

FL

State

FL

Zip

32301

City

Speaking: For Against Information

OR

Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

TESLA

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf](https://www.leg.state.fl.us/2020-2022JointRules.pdf) (f1senate.gov)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

2/12/2026

The Florida Senate

APPEARANCE RECORD

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

Meeting Date

Finance & Tax

Committee

Name **Lorena Holley**

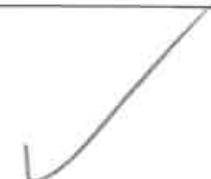
680

Bill Number or Topic

Amendment Barcode (if applicable)

Phone **850-443-1173**Address **227 South Adams Street**

Street

Email **Lorena@FRF.org**City **Tallahassee**State **FL**Zip **32301**Speaking: For Against Information**OR**Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Retail Federation

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

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

This form is part of the public record for this meeting.

S-001 (08/10/2021)

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 Finance and Tax

BILL: CS/SB 1074

INTRODUCER: Finance and Tax Committee and Senator Gaetz

SUBJECT: One-cent Piece

DATE: February 13, 2026 REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. <u>McMillan</u>	<u>McKay</u>	<u>CM</u>	<u>Favorable</u>
2. <u>Byrd</u>	<u>Khan</u>	<u>FT</u>	<u>Fav/CS</u>
3. _____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 1074 allows sales tax dealers to round cash transactions to the nearest nickel if the 1-cent piece is no longer in production. The bill specifies that rounding applies to cash transactions only. For mixed tender transactions, rounding only applies to the extent that cash is dispersed to the purchaser. Rounding may apply to the amount of the transaction or to the amount of change tendered to the purchaser. Rounding to the nickel does not alter the sales price, the amount of tax collected under Chapter 212, F.S., or any surcharges, assessments, or fees imposed on the sale.

The bill provides that the Florida Deceptive and Unfair Trade Practices Act does not apply to rounding a consumer sale to the nearest nickel if the one-cent piece is no longer in production.

The bill provides that any cash payment made to a secondary metals recycler under s. 538.235, F.S., shall be made in the full amount due or rounded up to the nearest nickel if the 1-cent piece is no longer in production.

The Revenue Estimating Conference determined that CS/SB 1074 has no impact on revenue.

The bill takes effect upon becoming a law.

II. Present Situation:

Penny Production

The federal government has stopped manufacturing new pennies, however, the Federal Reserve will continue to recirculate the pennies still in existence, which are roughly 114 billion pennies.¹ The Treasury Department aims to help keep the existing supply of pennies in circulation by encouraging the public to spend their on-hand pennies, which will provide a smooth transition and allow retailers and point-of-sale system providers time to adapt to the change.² Merchants will need to round transactions either up or down to the nearest five cents as pennies fall out of circulation.³

Florida Sales and Use Tax

Unless a transaction is exempt, each sale, storage, or rental in Florida is taxable.⁴ Sales tax is added to the price of taxable goods or services and collected from the purchaser at the time of sale.⁵ Florida levies a 6 percent sales and use tax with the exception of retail sales of new mobile homes (3%), amusement machine receipts (4%), and electricity (6.95%).⁶

In addition to the state tax, s. 212.055, F.S., authorizes counties and school boards to impose discretionary sales surtaxes. A surtax applies to “all transactions occurring in the county which transactions are subject to the state tax imposed on sales, use, services, rentals, admissions, and other transactions by [ch. 212, F.S.], and communications services as defined in ch. 202.”⁷ The discretionary sales surtax is based on the tax rate imposed by the county where the taxable goods or services are sold, or are delivered. 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.⁸

Dealers

A person desiring to engage in or conduct business in this state as a dealer must file with the department an application for a certificate of registration. The application must be submitted to the department before the dealer engages in taxable activity.⁹ A dealer is an agent of the State of

¹ U.S. Department of the Treasury, *Penny Production Cessation FAQs* (December 23, 2025), available at <https://home.treasury.gov/news/featured-stories/penny-production-cessation-faqs> (last visited Jan. 20, 2026).

² *Id.*

³ *Id.*

⁴ The Florida Department of Revenue, Florida Sales and Use Tax, available at

https://floridarevenue.com/taxes/taxesfees/Pages/sales_tax.aspx (last visited January 20, 2026).

⁵ *Id.*

⁶ *Id.* See also ss. 212.05 and 212.05011, F.S.

⁷ Section 212.054, F.S.

⁸ 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).

⁹ Section 212.18(3), F.S.

Florida and must collect sales tax on taxable transactions, remit the tax to the Department of Revenue (DOR), and keep records of taxes and sales and purchases documentation.¹⁰

Rounding in Calculation of Sales Taxes

In 2021, Florida transitioned from the bracket system for calculating sales tax and discretionary sales surtax to a rounding algorithm.¹¹ Dealers are required to use a rounding algorithm that carries the tax computation to the third decimal place and always rounds up to the nearest whole cent when the third decimal place is greater than 4.¹² The DOR provides the following examples:

- \$5.045 rounds up to \$5.05; and
- \$3.213 rounds to \$3.21.

Dealers may compute the tax by applying the rounding algorithm to the combined taxable amount on an invoice or to the individual taxable items on an invoice.¹³

Florida Deceptive and Unfair Trade Practices Act

The Florida Deceptive and Unfair Trade Practices Act (FDUTPA) broadly declares unlawful any unfair or deceptive acts or practices committed in the conduct of any trade or commerce. FDUTPA protects the consuming public and legitimate business enterprises from those who engage in unfair methods of competition, or unconscionable, deceptive, or unfair acts or practices in the conduct of any trade or commerce.¹⁴

Cash Payment Limitations for Secondary Metals Recyclers

A secondary metals recycler¹⁵ may not enter into any cash transaction in excess of \$1,000 for the purchase of regulated metals property¹⁶ or in any amount for the purchase of restricted regulated metals property.¹⁷ Payment in excess of \$1,000 for the purchase of regulated metals property

¹⁰ Sections 212.06, 212.11, 212.12, and 212.13, F.S., and Florida Department of Revenue, *New Dealer Guide to Working with the Florida Department of Revenue (GT-800054)*, available at: https://floridarevenue.com/taxes/businesses/Pages/newbusiness_startup.aspx (last visited January 29, 2026).

¹¹ See ch. 2021-2, Laws of Fla. See also the Florida Department of Revenue, Tax Information Publication (April 28, 2021), available at https://floridarevenue.com/taxes/tips/Documents/TIP_21A01-02.pdf (last visited Jan. 20, 2026).

¹² *Id.*

¹³ *Id.* See also s. 212.12(10)(b), F.S.

¹⁴ Section 501.201-213, F.S.

¹⁵ The term “secondary metals recycler” means any person who is engaged, from a fixed location, in the business of purchase transactions or gathering or obtaining ferrous or nonferrous metals that have served their original economic purpose or is in the business of performing the manufacturing process by which ferrous metals or nonferrous metals are converted into raw material products consisting of prepared grades and having an existing or potential economic value; or has facilities for performing the manufacturing process by which ferrous metals or nonferrous metals are converted into raw material products consisting of prepared grades and having an existing or potential economic value, other than by the exclusive use of hand tools, by methods including, without limitation, processing, sorting, cutting, classifying, cleaning, baling, wrapping, shredding, shearing, or changing the physical form or chemical content thereof. See section 538.18(11), F.S.

¹⁶ The term “regulated metals property” means any item composed primarily of any nonferrous metals. The term does not include aluminum beverage containers, used beverage containers, or similar beverage containers; however, the term includes stainless steel beer kegs and items made of ferrous metal obtained from any restricted regulated metals property. See section 538.18(9), F.S.

¹⁷ The term “restricted regulated metals property” means any regulated metals property listed in s. 538.26(5)(b) the sale of which is restricted as provided in s. 538.26(5)(a). See section 538.18(10), F.S.

shall be made by check issued to the seller of the metal and payable to the seller. Payment for the purchase of restricted regulated metals property shall be made by check issued to the seller of the metal and payable to the seller or by electronic payment to the seller's bank account or the seller's employer's bank account.¹⁸

III. Effect of Proposed Changes:

The bill amends s. 212.12, F.S., to define cash to have the same meaning as defined in 12 U.S.C. s. 4001, which means United States coins and currency, including Federal Reserve notes.

The bill also amends s. 212.12, F.S., to specify that if the 1-cent piece is no longer in production, an in-person cash transaction may be rounded to the nearest nickel using the following methodology:

- If the final digit of a cash transaction ends in 1 or 2 cents, it must be rounded down to zero.
- If the final digit of a cash transaction ends in 3 or 4 cents, it must be rounded up to 5 cents.
- If the final digit of a cash transaction ends in 6 or 7 cents, it must be rounded down to 5 cents.
- If the final digit of a cash transaction ends in 8 or 9 cents, it must be rounded up to 10 cents.
- Cash transactions ending in 0 or 5 cents are not rounded.

Rounding to the nickel applies only to cash transactions. Rounding to the nickel does not apply to any transaction for which payment is made by a noncash method, including electronic funds transfer; check; gift card; money order; credit card; or mixed tender, except to the extent that cash is dispersed to the purchaser. Rounding to the nickel may apply to the amount of the transaction or to the amount of change tendered to the purchaser.

Rounding to the nickel does not alter the sales price,¹⁹ the amount of tax collected under Chapter 212, F.S., or any surcharges, assessments, or fees imposed on the sale. Rounding to the nickel does not alter or affect the exact amounts authorized, cleared, or settled through any noncash payment system or electronic transaction.

The bill amends s. 501.212, F.S., to provide that the Florida Deceptive and Unfair Trade Practices Act does not apply to rounding a consumer sale to the nearest nickel if the one-cent piece is no longer in production.

The bill also amends s. 538.235, F.S., to provide that any cash payment made to a seller under s. 538.235, F.S., shall be made in the full amount due or rounded up to the nearest nickel if the 1-cent piece is no longer in production.

The bill takes effect upon becoming a law.

¹⁸ Section 538.235, F.S.

¹⁹ See section 212.02(16), 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 mandates requirements do not apply to laws having an insignificant impact,²⁰ which is \$2.4 million or less for Fiscal Year 2026-2027.²¹

The bill does not require counties and municipalities to spend funds, limit their ability to raise revenue, or reduce the percentage of a state tax shared with them. Therefore, the mandates provision may not apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

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.

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.

²⁰ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See FLA. SENATE COMM. ON COMTY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Jan. 20, 2026).

²¹ Based on the Demographic Estimating Conference's estimated population adopted on June 30, 2025, <https://edr.state.fl.us/Content/conferences/population/archives/250630demographic.pdf> (last visited Jan. 20, 2026).

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

The Revenue Estimating Conference determined that CS/SB 1074 has no impact on revenue.²²

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

The timetable by which individual dealers and secondary metal recyclers round may be different depending on their ability to access pennies.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 212.12, 501.212, 538.235.

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

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

CS by Finance and Tax on February 12, 2026:

The committee substitute:

- Makes rounding to the nearest nickel permissible rather than mandatory.
- Defines “cash” to have the same meaning as defined in 12 United States Code section 4001, which is United States coins and currency, including Federal Reserve notes.
- Specifies that rounding applies only to cash transactions and does not apply to any transaction for which payment is made by a noncash method, except to the extent that cash is dispersed to the purchaser.
- Specifies that rounding does not alter the sales price, the amount of sales tax collected, or any surcharges, assessments, or fees.
- Allows rounding to apply to the amount of the transaction or the amount of change tendered to a purchaser.

²² Revenue Estimating Conference, *Rounding Rules for Cash Transactions*, CS/SB 1074, available at: https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2026_pdf/impact0213.pdf (last visited Feb. 13, 2026).

- Requires that any cash payment made to a seller of certain metals shall be made in the full amount due or rounded up to the nearest nickel if the one cent piece is no longer in production.

B. Amendments:

None.

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



LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/12/2026	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Gaetz) recommended the following:

1 **Senate Amendment (with title amendment)**

2
3 Delete everything after the enacting clause
4 and insert:

5 Section 1. Paragraph (c) is added to subsection (10) of
6 section 212.12, Florida Statutes, to read:

7 212.12 Dealer's credit for collecting tax; penalties for
8 noncompliance; powers of Department of Revenue in dealing with
9 delinquents; rounding; records required.—

10 (10)



11 (c)1. For purposes of this paragraph, the term "cash" has
12 the same meaning as defined in 12 U.S.C. s. 4001.

13 2. If the 1-cent piece is no longer in production, an in-
14 person cash transaction may be rounded to the nearest nickel
15 using the following methodology:

16 a. If the final digit of a cash transaction ends in 1 or 2
17 cents, it must be rounded down to zero.

18 b. If the final digit of a cash transaction ends in 3 or 4
19 cents, it must be rounded up to 5 cents.

20 c. If the final digit of a cash transaction ends in 6 or 7
21 cents, it must be rounded down to 5 cents.

22 d. If the final digit of a cash transaction ends in 8 or 9
23 cents, it must be rounded up to 10 cents.

24 e. Cash transactions ending in 0 or 5 cents are not
25 rounded.

26 3. Rounding to the nickel applies only to cash
27 transactions. Rounding to the nickel does not apply to any
28 transaction for which payment is made by a noncash method,
29 including electronic funds transfer; check; gift card; money
30 order; credit card; or mixed tender, except to the extent that
31 cash is dispersed to the purchaser.

32 4. Rounding to the nickel does not alter the sales price,
33 the amount of tax collected under this chapter, or any
34 surcharges, assessments, or fees imposed on the sale.

35 5. Rounding to the nickel may apply to the amount of the
36 transaction or to the amount of change tendered to the
37 purchaser.

38 6. Rounding to the nickel does not alter or affect the
39 exact amounts authorized, cleared, or settled through any



40 noncash payment system or electronic transaction.

41 Section 2. Subsection (8) is added to section 501.212,
42 Florida Statutes, to read:

43 501.212 Application.—This part does not apply to:

44 (8) Rounding a consumer sale to the nickel if the 1-cent
45 piece is no longer in production.

46 Section 3. Present subsections (2) and (3) of section
47 538.235, Florida Statutes, are redesignated as subsections (3)
48 and (4), respectively, and a new subsection (2) is added to that
49 section, to read:

50 538.235 Method of payment.—

51 (2) Any cash payment made to a seller under this section
52 shall be made in the full amount due or rounded up to the
53 nearest nickel if the 1-cent piece is no longer in production.

54 Section 4. This act shall take effect upon becoming a law.

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

56 And the title is amended as follows:

57 Delete everything before the enacting clause
58 and insert:

59 A bill to be entitled

60 An act relating to the one-cent piece; amending s.
61 212.12, F.S.; defining the term "cash"; authorizing
62 dealers to round to the nearest nickel in certain
63 circumstances; specifying the methodology for such
64 rounding; providing applicability and construction;
65 amending s. 501.212, F.S.; providing that rounding to
66 the nearest nickel is not a deceptive and unfair trade
67 practice in certain circumstances; amending s.
68



69 538.235, F.S.; requiring that certain cash payments be
70 made in the full amount due or rounded in a specified
71 manner in certain circumstances; providing an
72 effective date.

By Senator Gaetz

1-00864A-26

20261074

A bill to be entitled

An act relating to the one-cent piece; amending s. 212.12, F.S.; requiring dealers to round to the nearest nickel in certain circumstances; providing procedures for such rounding; providing applicability; requiring that the tax due on rounded transactions be calculated on the price before rounding; amending s. 501.212, F.S.; providing that rounding to the nearest nickel is not a deceptive and unfair trade practice in certain circumstances; providing an effective date.

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

Section 1. Paragraphs (c) and (d) are added to subsection (10) of section 212.12, Florida Statutes, to read:

212.12 Dealer's credit for collecting tax; penalties for noncompliance; powers of Department of Revenue in dealing with delinquents; rounding; records required.—

(10)

(c) If the one-cent piece is no longer in production, and as a result the dealer is unable to round an in-person cash transaction to the whole cent as required in this subsection, such transaction must be rounded to the nearest nickel:

1. If the final digit of such cash transaction ends in 1 or 2 cents, it must be rounded down to zero.
2. If the final digit of such cash transaction ends in 3 or 4 cents, it must be rounded up to 5 cents.
3. If the final digit of such cash transaction ends in 6 or 7 cents, it must be rounded down to 5 cents.

Page 1 of 2

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

1-00864A-26

20261074

4. If the final digit of such cash transaction ends in 8 or 9 cents, it must be rounded up to 10 cents.

5. Cash transactions ending in zero or 5 cents are not rounded.

Rounding to the nearest nickel does not apply to transactions conducted electronically. For mixed-tender transactions, rounding to the nearest nickel applies only to the portion of the transaction paid in cash. Rounding under this paragraph will not alter or affect the exact amounts authorized, cleared, or settled through any noncash payment system.

(d) The amount of tax due for an in-person cash transaction does not increase or decrease as a result of rounding under paragraph (b). The tax due must be calculated pursuant to paragraph (a) before rounding to the nearest nickel.

Section 2. Subsection (8) is added to section 501.212, Florida Statutes, to read:

501.212 Application.—This part does not apply to:
(8) Rounding a consumer sale to the nearest nickel if the one-cent piece is no longer in production.

Section 3. This act shall take effect upon becoming a law.

Page 2 of 2

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



The Florida Senate

Committee Agenda Request

To: Senator Bryan Avila, Chair
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: January 21, 2026

I respectfully request that **Senate Bill #1074**, relating to One-cent Piece, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A blue ink signature of Senator Don Gaetz, which is a stylized, flowing cursive script.

Senator Don Gaetz
Florida Senate, District 1

2-12-26

The Florida Senate

APPEARANCE RECORD

Meeting Date

Finance & Tax

Committee

Name

Address

Street

City

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

SB 1074
Bill Number or topic

431946

Amendment Barcode (if applicable)

Phone

Email

State

Zip

Speaking: For Against Information

OR

Waive Speaking: In Support Against

✓

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.



I am a registered lobbyist,
representing:

Kingfish Howling

I am not a lobbyist, but received
something of value for my appearance
(travel, meals, lodging, etc.),
sponsored by:

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

This form is part of the public record for this meeting.

S-001 (08/10/2021)

2/12/2026

Meeting Date

Finance & Tax

Committee

Name French Brown

Address 106 East College Ave, Suite 1200

Street

Tallahassee

FL

32301

City

State

Zip

Speaking: For Against Information

OR

Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

 I am appearing without compensation or sponsorship. I am a registered lobbyist, representing:

Florida Retail Federation

 I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

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

This form is part of the public record for this meeting.

S-001 (08/10/2021)

2/12/2026

Meeting Date

Finance and Tax

Committee

The Florida Senate
APPEARANCE RECORD

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

SB 1074

Bill Number or Topic

Amendment Barcode (if applicable)

Name Samantha Padgett Phone (850) 224-2250

Address 230 S. Adams Street Email Spadgett@FRLA.org

Street

Tallahassee FL

State

32312

Zip

Speaking: For Against Information

OR

Waive Speaking: In Support Against

✓

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

Florida Restaurant &
Lodging Association

I am not a lobbyist, but received
something of value for my appearance
(travel, meals, lodging, etc.),
sponsored by:

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

This form is part of the public record for this meeting.

S-001 (08/10/2021)

2/12/2026

The Florida Senate

APPEARANCE RECORD

SB 1074

Meeting Date

Finance and Tax

Committee

Name **Andrew T. Palmer**

Address **119 S. Monroe Street, Suite 200**

Street

Tallahassee

FL

32301

City

State

Zip

Speaking: For Against Information

OR

Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Restaurant & Lodging Association

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

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

This form is part of the public record for this meeting.

S-001 (08/10/2021)

2/12/26

Meeting Date

Finance & Tax

Committee

Name

Cameron Fink

Phone

850-933-7666

Address

316 N Adams ST

Street

Tallahassee

FL

32301

City

State

Zip

Email

Cfink@df.com

Speaking: For Against Information

OR

Waive Speaking:

In Support Against

✓

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

Associated Industries of Florida

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

This form is part of the public record for this meeting.

S-001 (08/10/2021)

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 Finance and Tax

BILL: SB 1520

INTRODUCER: Senator Calatayud

SUBJECT: Affordable Housing Property Tax Exemption

DATE: February 12, 2026 REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Gross	Khan	FT	Favorable
2.		AP	
3.		RC	

I. Summary:

SB 1520 amends the “Missing Middle” property tax exemption’s opt-out provision to:

- Require a taxing authority make a finding that Shimberg’s annual reports for each of the 3 previous years identify that the number of affordable and available units in the metropolitan statistical area or region (MSA) is greater than the number of renter households in the MSA for the category entitled “0-120 percent AMI.”
- Provide that an exemption may be granted to a project that received final site plan approval within 1 year before a taxing authority opted out and may continue receiving the exemption for each subsequent consecutive year that the same owner or successive owners apply for and are granted the exemption.

The Revenue Estimating Conference determined that the bill would reduce local government property tax revenue by an indeterminate amount beginning in Fiscal Year 2027-2028 and thereafter. There is no effect in Fiscal Year 2026-2027 due to the effective date of the bill and the date of first application.

The bill takes effect July 1, 2026, and the amendments first apply to the 2027 property tax roll.

II. Present Situation:

“Missing Middle” Property Tax Exemption

The Live Local Act created an ad valorem tax exemption for owners that provide affordable housing¹ in newly constructed multifamily rental developments.² Also known as the “Missing Middle” exemption, developments must contain more than 70 units or, if in an area of critical

¹ Section 8, Ch. 2023-17, L.O.F. codified under s. 196.1978(3), F.S.

² The term “newly constructed” means an improvement to real property which was substantially completed within 5 years before the date of an applicant’s first submission of a request for a certification notice pursuant to this subsection.

state concern, as designated by s. 380.0552, F.S., or chapter 28-36, F.A.C.,³ 10 units, dedicated to housing natural persons or families below prescribed income thresholds.

In addition, the property must be rented to persons or families whose annual household income does not exceed 120 percent of the median annual adjusted gross income (AMI) in amounts that do not exceed limits established by the United States Department of Housing and Urban Development, which are published by the Florida Housing Finance Corporation, or 90 percent of the fair market value rent as determined by a rental market study.⁴

Such property used to provide affordable housing at the 80 to 120 percent AMI threshold receives an exemption of 75 percent of the assessed value of the affordable units, while property providing affordable housing up to the 80 percent AMI threshold receives a complete ad valorem tax exemption for the affordable units.

Beginning with the 2025 tax roll, a taxing authority may elect not to exempt property used to house persons or families whose annual household income is greater than 80 percent but not more than 120 percent of the median annual adjusted gross income. An election made pursuant to this law may apply only to the ad valorem property tax levied within a county by the taxing authority making the election.⁵

A taxing authority electing to not exempt such property, must make a finding in an ordinance or resolution that the most recently published Shimberg Center for Housing Studies Annual Report identifies that a county that is part of the jurisdiction of the taxing authority is within a MSA where the number of affordable and available units in the MSA is greater than the number of renter households in the MSA for the category entitled “0-120 percent AMI.”⁶ Essentially, an area where there is a surplus of affordable housing for persons up to the 120 percent AMI threshold. An ordinance or resolution takes effect on the January 1 immediately after adoption and expires on the second January 1 after having taken effect. The ordinance or resolution may be renewed before expiring if the taxing authority meets the statutory requirements.

This exemption first applied to the 2024 tax roll and will expire on December 31, 2059.

The Community Planning Act and Site Plans

Adopted in 1985, the Local Government Comprehensive Planning and Land Development Regulation Act,⁷ also known as Florida’s Growth Management Act, was significantly revised in 2011, becoming the Community Planning Act.⁸ The Community Planning Act governs how local governments create and adopt their local comprehensive plans.

³ An area of critical state concern, as designated by s. 380.0552 or chapter 28-36, Florida Administrative Code refers to the City of Key West and the Florida Keys Area, which includes unincorporated Monroe County and the municipalities of Layton, Islamorada, Marathon and Key Colony Beach.

⁴ Section 196.1978(3)(b)3., F.S.

⁵ Section 196.1978(3)(o), F.S.

⁶ Section 196.1978(3)(o)2., F.S.

⁷ See ch. 85-55, s. 1, Laws of Fla.

⁸ See ch. 2011-139, s. 17, Laws of Fla.

Local comprehensive plans must include principles, guidelines, standards, and strategies for the orderly and balanced future land development of the area and reflect community commitments to implement the plan. The Community Planning Act intends that local governments manage growth through comprehensive land use plans that facilitate adequate and efficient provision of transportation, water, sewage, schools, parks, recreational facilities, housing, and other requirements and services.⁹ A housing element is required as part of every comprehensive plan in the state. Among other things, the housing element must address “the creation or preservation of affordable housing to minimize the need for additional local services and avoid the concentration of affordable housing units only in specific areas of the jurisdiction.”¹⁰

The comprehensive plan is implemented via land development regulations. Each county and municipality must adopt and enforce land development regulations, such as zoning or other housing-related ordinances, which are consistent with and implement their adopted comprehensive plan.¹¹

Development Orders, Permits, and Site Plans

Under the Community Planning Act, a development permit is any official action of a local government that has the effect of permitting the development of land including, but not limited to, building permits, zoning permits, subdivision approval, rezoning, certifications, special exceptions, and variances.¹² A development order is issued by a local government and grants, denies, or grants with conditions an application for a development permit.¹³

While not required by the Community Planning Act, most jurisdictions require, as a step towards development, a site plan or development plan review. This step may vary in depth depending on jurisdiction and development project scale, and may include, for example, confirmation that proposed development is consistent with applicable zoning standards, environmental management standards, and infrastructure requirements.¹⁴ The step may be simultaneous with or separate from plat approval, as developers may seek a plat contingent on the underlying uses being acceptable for the development sought. Site plan or development plan approval typically leads into application for specific permits to begin development.¹⁵

Shimberg Report

The Shimberg Center for Housing Studies was established at the University of Florida in 1988.¹⁶ The Center conducts research on housing policy and planning and provides data and research to state agencies and other interested persons.¹⁷ The Department of Commerce’s research and

⁹ Section 163.3161(4), F.S.

¹⁰ Section 163.3177(6)(f)1.g., F.S.

¹¹ Section 163.3202, F.S.

¹² Section 163.3164(16), F.S.

¹³ See ss. 125.022, 163.3164(15), and 166.033, F.S.

¹⁴ See, e.g., Sec. 10-7.407 – *Site and development plan review criteria*, Leon County Code of Ordinances.

¹⁵ See, e.g., Sec. 10-7.410 – *Effect of final approval, or approval with conditions, of an application*, Leon County Code of Ordinances.

¹⁶ Shimberg Center for Housing Studies University of Florida, *News Highlights*, <http://www.shimberg.ufl.edu/> (last visited Feb. 2, 2026)

¹⁷ Shimberg Center for Housing Studies University of Florida, *About the Shimberg Center*, <http://www.shimberg.ufl.edu/about> (last visited Feb. 2, 2026)

planning functions include the collection of data on the need for affordable housing and the extent to which that need is being met. The Shimberg Center fulfills the department's function, in part, through quantifying affordable housing needs in this state and inventorying the supply of affordable housing.¹⁸ By December 31 of each year, the Shimberg Center for Housing Studies must submit to the Legislature an updated housing report describing the supply of and need for affordable housing.¹⁹

The 2025 Annual Report indicates that renter households outnumber affordable and available units statewide by 73,307 in the 0-120 percent category.²⁰

III. Effect of Proposed Changes:

The bill amends section 196.1978(3), F.S., to require a taxing authority make a finding that Shimberg's annual reports for each of the 3 previous years identify the number of affordable and available units in the metropolitan statistical area or region is greater than the number of renter households in the metropolitan statistical area or region for the category entitled "0-120 percent AMI." Additionally, the bill provides that an exemption may be granted to a project that received final site plan approval within 1 year before a taxing authority opted out and may continue receiving the exemption for each subsequent consecutive year that the same owner or successive owners apply for and are granted the exemption.

The amendments made by this act first apply to the 2027 property tax roll.

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 mandates requirements do not apply to laws having an insignificant impact,²¹ which is \$2.4 million or less for Fiscal Year 2026-2027.²²

¹⁸ Section 420.6075, F.S.

¹⁹ *Id.*

²⁰ Shimberg Center for Housing Studies, *2025 Annual Report*,

http://www.shimberg.ufl.edu/publications/Shimberg_Center_Annual_Report_2025.pdf (last visited Feb. 2, 2026)

²¹ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See FLA. SENATE COMM. ON COMTY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Jan. 30, 2026).

²² Based on the Demographic Estimating Conference's estimated population adopted on June 30, 2025,

<https://edr.state.fl.us/Content/conferences/population/archives/250630demographic.pdf> (last visited Jan. 30, 2026).

The bill may reduce the authority for counties and municipalities to raise revenue through the property 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:

None.

C. Trust Funds Restrictions:

None.

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.

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:

The Revenue Estimating Conference determined that the bill would reduce local government property tax revenue by an indeterminate amount beginning in Fiscal Year 2027-2028 and thereafter. There is no effect in Fiscal Year 2026-2027 due to the effective date of the bill and the date of first application.

B. Private Sector Impact:

Developers and private parties may benefit by reduced property tax levies in taxing jurisdictions where affordable housing shortages balance or become surpluses after only 1 or 2 years. Tax savings may also be realized for projects under construction as the bill would allow a developer who may not have provided affordable housing when a taxing authority opted out to have a project remain eligible for the missing middle exemption benefits, if the project had an approved site plan within 1 year of the opt-out date.

C. Government Sector Impact:

Taxing authorities may collect less property tax revenue by the changes made in the bill.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 196.1978 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.

By Senator Calatayud

38-01062B-26

20261520

A bill to be entitled

An act relating to the affordable housing property tax exemption; amending s. 196.1978, F.S.; revising a specified finding that a taxing authority must make in order to elect not to exempt certain property from certain ad valorem taxation; authorizing certain property owners in a multifamily project to apply for and continue to receive an exemption; providing applicability; providing an effective date.

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

Section 1. Paragraph (o) of subsection (3) of section 196.1978, Florida Statutes, is amended to read:

196.1978 Affordable housing property exemption.—

(3)

(o)1. Beginning with the 2025 tax roll, a taxing authority may elect, upon adoption of an ordinance or resolution approved by a two-thirds vote of the governing body, not to exempt property under sub subparagraph (d)1.a. located in a county specified pursuant to subparagraph 2., subject to the conditions of this paragraph.

2. A taxing authority must make a finding in the ordinance or resolution that annual housing reports the most recently published by the Shimberg Center for Housing Studies Annual Report, prepared pursuant to s. 420.6075, identify identifies that a county that is part of the jurisdiction of the taxing authority is within a metropolitan statistical area or region where, for each of the previous 3 years, the number of

Page 1 of 3

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

38-01062B-26

20261520

affordable and available units in the metropolitan statistical area or region is greater than the number of renter households in the metropolitan statistical area or region for the category entitled "0-120 percent AMI."

3. An election made pursuant to this paragraph may apply only to the ad valorem property tax levies imposed within a county specified pursuant to subparagraph 2. by the taxing authority making the election.

4. The ordinance or resolution must take effect on the January 1 immediately succeeding adoption and shall expire on the second January 1 after the January 1 in which the ordinance or resolution takes effect. The ordinance or resolution may be renewed prior to its expiration pursuant to this paragraph.

5. The taxing authority proposing to make an election under this paragraph must advertise the ordinance or resolution or renewal thereof pursuant to the requirements of s. 50.011(1) prior to adoption.

6. The taxing authority must provide to the property appraiser the adopted ordinance or resolution or renewal thereof by the effective date of the ordinance or resolution or renewal thereof.

7. Notwithstanding an ordinance or resolution or renewal thereof adopted pursuant to this paragraph, property in a multifamily project that received an exemption pursuant to sub subparagraph (d)1.a. before the adoption or renewal of such ordinance or resolution may continue to receive such exemption for each subsequent consecutive year that the same owner or each successive owner applies for and is granted the exemption.

8. Notwithstanding an ordinance or a resolution or a

Page 2 of 3

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

38-01062B-26

20261520

59 renewal thereof adopted pursuant to this paragraph, the owner of
60 a property in a multifamily project that received a final site
61 plan approval within 1 year before the adoption of such
62 ordinance or resolution may apply for and be granted the
63 exemption under sub-subparagraph (d)1.a. after meeting the
64 requirements of this subsection and may continue to receive such
65 exemption for each subsequent consecutive year that the same
66 owner or each successive owner applies for and is granted the
67 exemption.

68 Section 2. The amendments made by this act to s. 196.1978,
69 Florida Statutes, first apply to the 2027 property tax roll.

70 Section 3. This act shall take effect July 1, 2026.



The Florida Senate

Committee Agenda Request

To: Senator Bryan Avila, Chair
Committee on Finance and Tax

Subject: Committee Agenda Request

Date: January 20, 2026

I respectfully request that **Senate Bill #1520**, relating to Affordable Housing Property Tax Exemption, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A handwritten signature in black ink that reads "Alexis Calatayud".

Senator Alexis Calatayud
Florida Senate, District 38

2/12/26

Meeting Date

Finance: Tax

Committee

Name

JEFF SHARKEY

Address

100 E College Ave

Street

TH

State

City

The Florida Senate

APPEARANCE RECORD

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

1520

Bill Number or Topic

Amendment Barcode (if applicable)

Phone

850 224 1600

Email

JeffSharkey@gmail.com



Speaking: For Against Information

OR

Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

Wandera Housing Partners

I am not a lobbyist, but received
something of value for my appearance
(travel, meals, lodging, etc.),
sponsored by:

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

This form is part of the public record for this meeting.

S-001 (08/10/2021)



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

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

SENATOR SHEVRIN D. "SHEV" JONES
34th District

February 12, 2025

The Honorable Senator Bryan Avila
Chairman, Finance & Tax Committee
309 Senate Building
404 South Monroe Street
Tallahassee, FL 32399

Dear Chairman Avila,

I respectfully request an excused absence from the Thursday, February 12, 2026, Finance & Tax Committee at 4:30 p.m.

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

Sincerely,

Shevrin D. "Shev" Jones
Florida State Senator – Senate District 34

REPLY TO:

- 606 NW 183rd Street, Miami Gardens, Florida 33169 (305) 493-6022
- 214 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5034

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:
Appropriations, *Chair*
Banking and Insurance
Finance and Tax
Judiciary
Rules

JOINT COMMITTEE:
Joint Legislative Budget Commission,
Alternating Chair

SENATOR ED HOOPER
21st District

February 12, 2026

The Honorable Senator Brian Avila- Chair
The Committee on Finance and Tax
215 Knott Building
404 South Monroe Street
Tallahassee, FL 32399-1100

RE: COMMITTEE MEETING EXCUSAL

Honorable Chair Avila:

Please excuse my absence from the Finance and Tax committee meeting to be held on February 12, 2026, at 4:30pm. I have a prior commitment that cannot be rescheduled and will be unable to attend the meeting.

Please feel free to contact me with any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Ed Hooper".

Ed Hooper
Senator, District 21

CC: Azhar Khan, Staff Director
Stephanie Bell-Parke, Committee Administrative Assistant
Megan Ramba, Administrative Assistant: Senate President's Office
Ronnie Whitaker, Director: Senate Majority Office

REPLY TO:

- 3450 East Lake Road, Suite 305, Palm Harbor, Florida 34685 (727) 771-2102
- 202 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5021

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore

CourtSmart Tag Report

Room: SB 301

Case No.:

Caption: Senate Finance And Tax Committee

Type:

Judge:

Started: 2/12/2026 4:30:14 PM

Ends: 2/12/2026 4:51:48 PM **Length:** 00:21:35

4:30:15 PM Chair Avila calls the meeting to order

4:30:17 PM Roll call

4:30:30 PM Quorum announced

4:30:38 PM Senator Jones is excused

4:30:44 PM Chair Avila with opening comments

4:31:07 PM Tab 1, CS/SB 118 by Senator Truenow, Assessments Levied on Recreational Vehicle Parks introduced by Chair Avila

4:31:16 PM Senator Truenow explains the Bill

4:32:01 PM Chair Avila

4:32:15 PM Amendment Barcode No. 131878 introduced by Chair Avila

4:32:21 PM Senator Truenow explains the Amendment

4:32:43 PM Chair Avila

4:32:58 PM Closure waived

4:33:04 PM Amendment adopted

4:33:07 PM Chair Avila

4:33:24 PM French Brown, Florida Association of RV Parks & Campgrounds waives

4:33:48 PM Chair Avila

4:34:04 PM Senator Truenow with closure

4:34:06 PM Roll call

4:34:30 PM CS/CS/SB 118 reported favorably

4:34:51 PM Tab 6, SB 1520 by Senator Calatayud, Affordable Housing Property Tax Exemption introduced by Chair Avila

4:35:02 PM Senator Calatayud explains the Bill

4:35:41 PM Chair Avila

4:36:02 PM Jeff Sharkey, Wendover Housing Partners waives

4:36:06 PM Chair Avila

4:36:24 PM Senator Calatayud with closure

4:36:39 PM Roll call

4:36:52 PM SB 1520 reported favorably

4:37:30 PM Tab 3, CS/SB 678 by Senator Mayfield, Deductions for Certain Losses of Alcoholic Beverages introduced by Chair Avila

4:37:37 PM Senator Mayfield explains the Bill

4:38:26 PM Chair Avila

4:38:40 PM Jared Ross, Florida Beer Wholesale Association waives

4:38:47 PM Scott Ashley, Wine & Spirits Distributors of Florida waives

4:38:57 PM Monica Rodriguez, Southern Glazers Wine & Spirits waives

4:39:08 PM Chair Avila

4:39:15 PM Senator Mayfield with closure

4:39:18 PM Roll call

4:39:32 PM CS/SB 678 reported favorably

4:39:49 PM Tab 4, CS/SB 680 by Senator Mayfield, Electric Vehicle Charging Taxation introduced by Chair Avila

4:39:57 PM Senator Mayfield explains the Bill
4:40:59 PM Chair Avila
4:41:14 PM Jeff Sharkey, Tesla waives
4:41:21 PM Lorena Holley, Florida Retail Federation waives
4:41:27 PM Chair Avila
4:41:32 PM Debate
4:41:36 PM Senator Gaetz
4:42:30 PM Chair Avila
4:42:35 PM Senator Mayfield with closure
4:42:54 PM Roll call
4:43:11 PM CS/SB 680 reported favorably
4:43:29 PM Tab 2, SB 450 by Senator Polsky, Ad Valorem Tax Exemption for Disabled Veterans introduced by Chair Avila
4:43:36 PM Senator Polsky explains the Bill
4:44:10 PM Chair Avila
4:44:32 PM Amendment Barcode No. 823142 introduced by Chair Avila
4:44:41 PM Senator Polsky explains the Amendment
4:45:01 PM Chair Avila
4:45:16 PM Closure waived
4:45:22 PM Amendment adopted
4:45:28 PM Chair Avila
4:45:47 PM Loren Levy, Property Appraisers' Association of Florida waives
4:45:51 PM Chair Avila
4:46:05 PM Closure waived
4:46:08 PM Roll call
4:46:25 PM CS/SB 450 reported favorably
4:46:53 PM Tab 5, SB 1074 by Senator Gaetz, One-Cent Piece introduced by Chair Avila
4:47:01 PM Senator Gaetz explains the Bill
4:47:22 PM Amendment Barcode No. 431946 introduced by Chair Avila
4:47:32 PM Senator Gaetz explains the Amendment
4:48:18 PM Chair Avila
4:48:32 PM French Brown, Florida Retail Federation waives
4:48:42 PM Kari Hebrank, Kingfish Holdings waives
4:48:52 PM Chair Avila
4:48:58 PM Closure waived
4:49:02 PM Amendment adopted
4:49:10 PM Chair Avila
4:49:27 PM Samantha Padgett, Florida Restaurant & Lodging Association waives
4:49:36 PM Andrew Palmer, Florida Restaurant & Lodging Association waives
4:49:42 PM Cameron Fink, Associated Industries of Florida waives
4:49:45 PM Chair Avila
4:50:03 PM Senator Gaetz with closure
4:50:06 PM Roll call
4:50:24 PM CS/SB 1074 reported favorably
4:50:27 PM Chair Avila
4:51:03 PM Senator Gaetz would like to vote in the affirmative on Tab 1, CS/CS/SB 118, Tab 3, CS/SB 678 and Tab 6, SB 1520
4:51:06 PM Chair Avila
4:51:15 PM Motion adopted
4:51:26 PM Senator Rouson moves to adjourn
4:51:41 PM Meeting adjourned