

Tab 1	SPB 7046 by FT; Taxation					
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Tab 2	SPB 7048 by FT; Internal Revenue Code					
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The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

FINANCE AND TAX
Senator Avila, Chair
Senator Gaetz, Vice Chair

MEETING DATE: Wednesday, February 25, 2026
TIME: 1:30—4:30 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
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Consideration of proposed bill:

1	SPB 7046	Taxation; 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; revising a specified finding that a taxing authority must make in order to elect not to exempt certain property from certain ad valorem taxation; exempting certain liquefied petroleum gas tanks from sales and use tax; revising the conditions required for a county to be considered a fiscally constrained county, etc.	Submitted and Reported Favorably as Committee Bill Yeas 5 Nays 2
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(Preliminary Draft Available - final draft will be made available at least 24 hours prior to the meeting)

Consideration of proposed bill:

2	SPB 7048	Internal Revenue Code; Revising the date of adoption of the Internal Revenue Code and other federal income tax statutes for purposes of the state corporate income tax; prohibiting retroactivity of certain Internal Revenue Code amendments; specifying that a limitation, a deduction, an expense, or an amortization may only affect the computation of certain taxable income beginning after a specified date; requiring taxpayers to add to and deduct from taxable income in a specified manner; revising adjustments taxpayers must make to adjusted federal income with respect to certain tax benefits, etc.	Submitted and Reported Favorably as Committee Bill Yeas 7 Nays 0
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(Preliminary Draft Available - final draft will be made available at least 24 hours prior to the meeting)

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: SB 7046

INTRODUCER: Finance and Tax Committee

SUBJECT: Taxation

DATE: February 26, 2026

REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. <u>Khan</u>	<u>Khan</u>	_____	FT Submitted as Comm. Bill/FAV

I. Summary:

SB 7046:

- Makes the following changes to property taxes:
 - For the Live Local exemption opt-out, requires a taxing authority to make a finding that Shimberg’s annual reports for each of the 3 previous years identify a surplus of affordable housing rather than 1 report.
 - For the Live Local exemption opt-out, provides that an exemption may be granted to a project that received final site plan approval within 4 years 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.
 - Revises the distribution of school taxes collected from a voter approved property tax levy by removing a reference which excludes certain charter schools.
- Makes the following changes to local taxes and assessments:
 - 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.
- Regarding fiscally constrained counties:
 - Amends the criteria for being designated as a fiscally constrained county.
 - Changes the revenue source for the fiscally constrained counties distribution from the direct-to-home satellite service tax to sales tax.
 - Provides to fiscally constrained counties a distribution from sales tax in an amount equal to no less than \$50 million each fiscal year.
 - Makes several changes to the fiscally constrained counties’ distribution, including changing distribution factors for allocating revenue among counties and creating spending requirements.
- Makes the following changes to sales and use tax:
 - Permanently exempts liquified petroleum gas tanks with a capacity of 20 pounds or less.
 - Provides a sales tax holiday for hunting, fishing, and camping items. The items include ammunition, firearms, bows, crossbows, and certain accessories for firearms, bows and crossbows. Items also include certain fishing and camping supplies. The holiday is approximately 3.5 months from September 7, 2026, through December 31, 2026.

- Prohibits governmental entities from adopting or requiring the adoption of net-zero policies; expending government funds to support, implement, or advance net-zero policies; imposing taxes, fees, penalties, charges, offsets, or assessments to advance net-zero policies; and implementing, administering, or enforcing a program that functions as a cap-and-trade program.
- Changes tax administration by requiring taxing authorities that have not levied any millage rate in the prior year to adopt a rate either by a unanimous vote of the membership of the governing body, or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.

The bill is estimated by staff to reduce revenues in Fiscal Year 2026-2027 by \$34.1 million and by an indeterminate amount recurring. See Section V. Fiscal Impact Statement for more information.

Except as otherwise provided, 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 a 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 it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.⁵

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,⁶ admissions,⁷ transient rentals,⁸ 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.⁹

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 Section 212.05(1)(a)1.a., F.S.

⁷ Section 212.04(1)(b), F.S.

⁸ Section 212.03(1)(a), F.S.

⁹ Section 212.07(2), F.S.

The governing body of a county and school boards are authorized to levy local discretionary sales surtaxes in addition to the state sales tax.¹⁰ A surtax applies to “all transactions ... subject to the state tax ... on sales, use, services, rentals, admissions, and other transactions”¹¹ In counties with discretionary sales surtaxes, the combined county and school board rates vary from 0.5 to 2 percent.¹² Two counties, Citrus and Collier, have no discretionary sales surtax levies.

Specific current law discussion related to provisions of the bill are provided in Section III. Effect of Proposed Changes

III. Effect of Proposed Changes:

Sections 1, 2, 3 and 4 – Limitation on Non-ad Valorem Assessments at Recreational Vehicle Parks

Present Situation

Special Assessments

The Florida Constitution provides local governments with expansive home rule powers.¹³ 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.¹⁴ The validity of these fees and assessments depends on requirements established in Florida case law.¹⁵

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.¹⁶

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

¹⁰ Section 212.055, F.S.

¹¹ Section 212.054(2)(a), F.S.

¹² 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. 21, 2026).

¹³ FLA. CONST. art. VIII; See also ss. 125.01(2) and 166.021(4), F.S.

¹⁴ *Collier County v. State*, 733 So. 2d 1012, 1014 (Fla. 1999)

¹⁵ See OFF. OF ECON. AND DEMOGRAPHIC RSCH., *2025 Local Government Financial Information Handbook*, pgs. 9-18 (February 2026), available at <https://edr.state.fl.us/Content/local-government/reports/index.cfm#local-government> (last visited Feb. 21, 2026).

¹⁶ 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.

general benefit of residents and property. On the other hand, special assessments must confer a specific benefit upon the land burdened by the assessment.¹⁷

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.¹⁸

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.¹⁹ Many assessed services and improvements have been upheld as providing the requisite special benefit. Such services and improvements include solid waste disposal,²⁰ fire protection,²¹ and stormwater management services.²² Special assessments for emergency medical services, however, have been held invalid because they do not confer a special benefit to the property.²³

While the special assessment must be fairly and reasonably apportioned, the methodology for apportioning the amount may vary. Front foot²⁴ or square foot²⁵ methodologies may be traditional, but other methods are permissible, such as the market value method.²⁶ The Florida 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.”²⁷ 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.²⁸

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.”²⁹

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

¹⁷ *City of Boca Raton v. State*, 595 So. 2d 25, 29 (Fla. 1992).

¹⁸ *Id.*

¹⁹ *Whisnant v. Stringfellow*, 50 So. 2d 885, 886 (Fla. 1951) (citing *Crowder v. Phillips*, 1 So. 2d 629, 631 (Fla. 1941)).

²⁰ *Harris v. Wilson*, 693 So. 2d 945 (Fla. 1997).

²¹ *S. Trail Fire Control Dist. v. State*, 273 So. 2d 380 (Fla. 1973).

²² *Sarasota Cnty. v. Sarasota Church of Christ, Inc.*, 667 So. 2d 180 (Fla. 1995).

²³ *City of North Lauderdale v. SMM Properties, Inc.*, 825 So. 2d 343 (Fla. 2002).

²⁴ *See Atlantic Coast Line R.R. v. City of Winter Haven*, 151 So. 321, 324 (Fla. 1933).

²⁵ *See Meyer v. City of Oakland Park*, 219 So. 2d 417 (Fla. 1969).

²⁶ *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).

²⁷ *City of Boca Raton*, 595 So. 2d at 31 (quoting *S. Trail Fire Control Dist. v. State*, 273 So. 2d 380, 384 (Fla. 1973)).

²⁸ *Atlantic Coast Line R.R.* at 324.

²⁹ Section 197.3632, F.S.

laws and rules relating to sanitation, control of communicable diseases, illnesses and hazards to health, and permitting and operational matters related to RV parks.³⁰

Section 513.01(11), 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. 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.³¹ 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.³²

Litigation Related to Special Assessments on Recreational Vehicle Parks

³⁰ Section 513.012, F.S.

³¹ Sections 125.0168, 166.223 and 189.052, F.S.

³² Osceola County, Resolution No. 24-151R (2024); see Osceola County, *Fire Rescue Assessments*, available at https://www.osceola.org/files/assets/county/v/1/doing-business/building-amp-permits/documents/impact-and-mobility-fees-office/2024-10-21_serviceassessments-fy2024-2025-accessible.pdf (last visited Feb. 21, 2026).

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.³³ In November of 2024, these cases were consolidated, but litigation is ongoing.³⁴

Proposed Changes

Sections 1, 2, and 3 amends sections 125.0168, 166.223, and 189.052, F.S., to prohibit 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.

Section 4 specifies that the changes made to sections 125.0168, 166.223, and 189.052, F.S., first apply to the 2026 assessment roll and take effect upon becoming a law.

Sections 5 and 6 –Missing Middle Opt-out

Present Situation

The Live Local Act created an ad valorem tax exemption for owners that provide affordable housing³⁵ in newly constructed multifamily rental developments.³⁶ Also known as the “Missing Middle” exemption, developments must contain more than 70 units or, if in an area of critical state concern, as designated by s. 380.0552, F.S., or chapter 28-36, F.A.C.,³⁷ 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.³⁸

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

³³ *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.).

³⁴ *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).

³⁵ Section 8, Ch. 2023-17, L.O.F. codified under s. 196.1978(3), F.S.

³⁶ 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.

³⁷ 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.

³⁸ Section 196.1978(3)(b)3., F.S.

to this law may apply only to the ad valorem property tax levied within a county by the taxing authority making the election.³⁹

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 metropolitan statistical area or region (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.”⁴⁰ 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,⁴¹ also known as Florida’s Growth Management Act, was significantly revised in 2011, becoming the Community Planning Act.⁴² The Community Planning Act governs how local governments create and adopt their local comprehensive plans.

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.⁴³ 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.”⁴⁴

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.⁴⁵

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

³⁹ Section 196.1978(3)(o), F.S.

⁴⁰ Section 196.1978(3)(o) 2., F.S.

⁴¹ See ch. 85-55, s. 1, Laws of Fla.

⁴² See ch. 2011-139, s. 17, Laws of Fla.

⁴³ Section 163.3161(4), F.S.

⁴⁴ Section 163.3177(6)(f)1.g., F.S.

⁴⁵ Section 163.3202, F.S.

to, building permits, zoning permits, subdivision approval, rezoning, certifications, special exceptions, and variances.⁴⁶ A development order is issued by a local government and grants, denies, or grants with conditions an application for a development permit.⁴⁷

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.⁴⁸ 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.⁴⁹

Shimberg Report

The Shimberg Center for Housing Studies was established at the University of Florida in 1988.⁵⁰ The Center conducts research on housing policy and planning and provides data and research to state agencies and other interested persons.⁵¹ The Department of Commerce's research and 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.⁵² 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.⁵³

The 2025 Annual Report indicates that renter households outnumber affordable and available units statewide by 73,307 in the 0-120 percent category.⁵⁴

Proposed Changes

Section 5 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 4 years before a taxing authority opted out and may continue

⁴⁶ Section 163.3164(16), F.S.

⁴⁷ See ss. 125.022, 163.3164(15), and 166.033, F.S.

⁴⁸ See, e.g., Sec. 10-7.407 – *Site and development plan review criteria*, Leon County Code of Ordinances.

⁴⁹ See, e.g., Sec. 10-7.410 – *Effect of final approval, or approval with conditions, of an application*, Leon County Code of Ordinances.

⁵⁰ Shimberg Center for Housing Studies University of Florida, *News Highlights*, available at <http://www.shimberg.ufl.edu/> (last visited Feb. 19, 2026)

⁵¹ Shimberg Center for Housing Studies University of Florida, *About the Shimberg Center*, available at <http://www.shimberg.ufl.edu/about> (last visited Feb. 19, 2026)

⁵² Section 420.6075, F.S.

⁵³ *Id.*

⁵⁴ Shimberg Center for Housing Studies, *2025 Annual Report*, available at http://www.shimberg.ufl.edu/publications/Shimberg_Center_Annual_Report_2025.pdf (last visited Feb. 19, 2026)

receiving the exemption for each subsequent consecutive year that the same owner or successive owners apply for and are granted the exemption.

Section 6 specifies that the amendments made to section 196.1978, F.S., first apply to the 2027 property tax roll.

Section 7 – Maximum Millage Vote Threshold (No Prior Year Levy)

Present Situation

In each fiscal year, the maximum millage rate that a county, municipality, special district dependent to a county or municipality, municipal service taxing unit, or independent special district may levy is a rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, unless a higher rate was adopted, in which case the maximum millage rate is the prior year adopted rate.⁵⁵

Once the maximum millage rate has been calculated, a local government may only adopt a higher rate under the following conditions:

- A rate of not more than 110 percent of the rolled-back rate based on the previous year's maximum millage rate, adjusted for change in per capita Florida personal income, may be adopted if approved by a two-thirds vote of the membership of the governing body of the county, municipality, or independent district.⁵⁶
- A rate in excess of 110 percent may be adopted if approved by a unanimous vote of the membership of the governing body of the county, municipality, or independent district or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.⁵⁷

Voted millage and taxes levied by a municipality or independent special district that has levied ad valorem taxes for less than 5 years are not subject to the voting thresholds associated with the maximum millage limitation discussed above.⁵⁸

The maximum millage rate limitation in statute does not explicitly specify the vote threshold to adopt a rate when a taxing authority is in its first year or when a taxing authority had a millage rate of zero in the previous year. The Attorney General's Office opined that:

In a situation where the previous year's millage is zero and the resulting rolled-back rate is zero, however, any increase in the millage rate in a subsequent year would be in excess of 110 percent of the rolled-back rate. Thus, section 200.065(5)(a)2., Florida Statutes, by its plain language applies to any rate increase in excess of 110 percent and would authorize such an increase by a unanimous vote of the board or by referendum approval.⁵⁹

⁵⁵ Section 200.065(5)(a), F.S.

⁵⁶ Section 200.065(5)(a)1., F.S.

⁵⁷ Section 200.065(5)(a)2., F.S.

⁵⁸ Section 200.065(5)(b), F.S.

⁵⁹ Op. Att'y Gen. Fla. 2010-33 (2010).

Proposed Changes

Section 7 amends section 200.065(5)(b), F.S., to specify that the nonvoted millage rate that any other taxing authority that is subject to the maximum millage limitation may levy in its first year or in a year immediately succeeding a year in which the millage rate was zero must be approved by a vote as provided for in section 200.065(5)(a)2, F.S.

Section 200.065(5)(a)2, F.S., states that a rate in excess of 110 percent may be adopted if approved by a unanimous vote of the membership of the governing body of the county, municipality, or independent district or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.

Sections 8, 10, 11, and 18 through 38 – Distribution Change and Definition Change for Fiscally Constrained Counties

Present Situation

Fiscally Constrained Counties

Fiscally constrained counties are counties entirely within a rural area of opportunity or where a 1-mill levy would raise no more than \$5 million in annual tax revenue.⁶⁰ A “rural area of opportunity” is a rural community, or a region composed of rural communities, designated by the Governor, which has been adversely affected by an extraordinary economic event, severe or chronic distress, or a natural disaster. A rural area of opportunity may also be a community or communities that present a unique economic development opportunity of regional impact.⁶¹

There are 29 counties that currently meet these conditions; Baker, Bradford, Calhoun, Columbia, Desoto, Dixie, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Highlands, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Okeechobee, Putnam, Suwannee, Taylor, Union, Wakulla, and Washington.⁶² Although each of the counties is designated by the Governor as a rural area of opportunity,⁶³ Highland’s and Putnam’s 1-mill levy currently surpass the \$5 million threshold.⁶⁴

Direct-to-Home Satellite Service Tax Distribution

Retail sales of direct-to-home satellite service received in Florida are subject to the communications service tax at the rate of 9.07 percent and the gross receipts tax at the rate of 2.37 percent.⁶⁵

⁶⁰ Section 218.67(1), F.S.

⁶¹ Section 288.0656 (1), F.S.

⁶² Florida Department of Revenue, *Fiscally Constrained Counties*, available at https://www.floridarevenue.com/property/Documents/fcc_map.pdf (last visited Feb. 18, 2026).

⁶³ Executive Office of the Governor, see Executive Orders 21-149, 23-132, and 25-141, available at <https://www.flgov.com/eog/news/executive-orders> (last visited Feb. 18, 2025).

⁶⁴ Florida Office of Economic and Demographic Research, *Detailed County Taxable Value* (January 2026), available at https://edr.state.fl.us/Content/conferences/advalorem/adval_StatewideComparisonCounty.pdf (last visited Feb. 21, 2026).

⁶⁵ Sections 202.12(1)(b) and 203.01(1)(b)2., F.S.

From these communications services tax receipts, 55.9 percent is distributed through the state's "standard" sales tax distribution formula.⁶⁶ The remaining 44.1 percent is transferred to the Local Government Half-cent Sales Tax Trust Fund.⁶⁷

Seventy percent of the transfer is distributed formulaically to all counties within the state. The remaining 30 percent is distributed to fiscally constrained counties that are eligible to participate in the local government half-cent sales tax distribution.⁶⁸ Fiscally constrained counties may use the funds from this distribution for any public purpose, except for debt service.⁶⁹

The collections from the tax on direct-to-home satellite service have declined in recent years; with distributions to fiscally constrained counties decreasing from \$18.1 million in Fiscal Year 2018-2019⁷⁰ to \$9.5 million in Fiscal Year 2024-2025.⁷¹

Distribution Factors

Each fiscally constrained county receives a portion of the total direct-to-home satellite service distribution. At the beginning of each fiscal year, the Department of Revenue (DOR) determines the amount to be distributed to each fiscally constrained county using the prior fiscal year's certified school taxable value, county millage rate, and latest April 1 county population, excluding prisoners.⁷² The following factors are created by the DOR to determine each county's relative share of the total distribution available for the coming fiscal year:⁷³

The relative revenue-raising-capacity factor is based on a county's certified school taxable value and population and referred to in law as the ability of a county to generate property tax revenues from 1 mill on a per capita basis.⁷⁴ Counties that generate less per capita revenue receive a higher factor. For example, a county that raises \$25 or less per capita receives a factor value of 1; whereas a county that raises more than \$50 per capita receives a factor value of 0. In Fiscal Year 2025-2026, only two fiscally constrained counties were eligible for this factor.⁷⁵

The local-effort factor is based on a county's millage rate and referred to in law as a measure of the relative level of local effort of a county as indicated by the millage rate levied for the prior fiscal year.⁷⁶ This factor guarantees that each county receives a portion of the total distribution. It uses the most recently adopted countywide operating millage rate for each eligible county and multiplies that millage rate by 0.1. For example, a county with a countywide operating millage rate of 6.73 would receive a factor value of 0.673.

⁶⁶ Section 202.18(2)(b), F.S. *See also* s. 212.20(6)(d), F.S. Gross receipts tax revenues are distributed to the Public Education Capital Outlay (PECO) and Debt Service Trust Fund in accordance with section 9 of Article XII of the State Constitution.

⁶⁷ Section 202.18(2)(c)1., F.S.

⁶⁸ *Id.*

⁶⁹ Section 218.67(5), F.S.

⁷⁰ Florida Office of Economic and Demographic Research, *Ordinary, Emergency, Supplemental, and Fiscally-Constrained Distributions by County: SFY 1987-2024*, available at <https://edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm> (last visited Feb. 21, 2026).

⁷¹ Florida Department of Revenue, Office of Tax Research, General Tax Distributions, Form 5, available at <https://floridarevenue.com/DataPortal/Pages/TaxResearch.aspx> (last visited Feb. 18, 2026).

⁷² Section 186.901, F.S.

⁷³ Section 218.67(3)(a), F.S.

⁷⁴ *Id.*

⁷⁵ Email correspondence with staff at the Department of Revenue, Dec. 4, 2025 (on file with the Senate Committee on Finance and Tax).

⁷⁶ Section 218.67(3)(b), F.S.

Sales and Use Tax and Fiscally Constrained Counties

A portion of Florida's state sales and use tax collections are distributed to all eligible counties and municipalities through the County and Municipal Revenue Sharing programs and the Local Government Half-Cent Sales Tax program. These programs distributed to fiscally constrained counties, including municipalities within the counties, approximately \$333.2 million in Fiscal Year 2024-2025.⁷⁷

In contrast to the tax on direct-to-home satellite service, collections from sales tax have increased from \$28.5 billion in Fiscal Year 2018-2019 to \$41.1 billion in Fiscal Year 2024-2025.⁷⁸ Additionally, sales tax collections are based on sales of a wide variety of goods and some services and change with the state's economic cycles.

Proposed Changes

Section 8 amends s. 202.18, F.S., to redirect the entire remainder of direct-to-home satellite service tax to the Local Government Half-Cent Sales Tax Trust Fund. This effectively ends the 30 percent distribution for fiscally constrained counties, which is replaced by a new distribution as described in the sections below.

Section 10 amends s. 212.20, F.S., to create a new sales tax distribution for fiscally constrained counties. The new distribution is the greater of \$50 million or 0.1412 percent of available sales tax proceeds.

Section 11 amends s. 218.67, F.S., to replace the fiscally constrained county distribution factors discussed in the present situation with:

- The contribution-to-revenue factor. This factor is calculated by dividing the county's population by the sales tax collections attributable to the county and then multiplying by 100.
- The personal-income factor. This factor is calculated by dividing the median per capita personal income of participating counties by the county's per capita personal income.

Each county's proportional allocation of the newly created sales tax distribution must be the same proportion as the sum of the county's two new factors is to the sum of the two factors for all eligible counties. The bill also adds requirements that the proportional rate computation must be carried to the fifth decimal place and that the amount to distribute to each county must be rounded to the next whole dollar amount.

The money distributed pursuant to this section must be allocated as follows: 50 percent of the distribution may be used for public safety, including for salaries for law enforcement, correctional officers, firefighters, emergency medical technicians, or paramedics; 30 percent may be used for infrastructure; and 20 percent may be used for any public purpose. The money received may not be used for debt service.

⁷⁷ Florida Department of Revenue, Office of Tax Research, General Tax Distributions, Forms 5 and 6, available at <https://floridarevenue.com/DataPortal/Pages/TaxResearch.aspx> (last visited Feb. 18, 2026).

⁷⁸ Florida Office of Economic and Demographic Research, *Revenue Estimating Conference Long-Term Revenue Analysis, Volume 41, Rev. Nov. 6, 2025*, available at <https://edr.state.fl.us/Content/conferences/longtermrevenue/index.cfm> (last visited Feb. 21, 2026).

The bill removes the provision for a county to be classified as fiscally constrained if the county is entirely within a rural area of opportunity. It also increases the revenue qualification from where a 1-mill levy would raise no more than \$10 million, which is an increase from \$5 million.

Sections 18 through 38 make conforming changes throughout Florida Statutes and provides reenactments of provisions as necessary to implement the distribution change and definition change for fiscally constrained counties.

Sections 9 and 40 – Liquefied Petroleum Gas Tanks Exemption

Present Situation

Portable tanks for butane gas, propane gas, natural gas, and other types of liquefied petroleum gases are subject to sales and use tax.

The 2024 disaster preparedness sales tax holiday exempted a gas or diesel fuel tank with a sales price of \$50 or less. This included any gas or diesel fuel container, including LP gas and kerosene containers.⁷⁹ Effective August 1, 2025, Florida enacted a permanent sales tax exemption for portable gas or diesel fuel cans with a capacity of 5 gallons or less. However, tanks for butane gas, propane gas, natural gas, and other types of liquefied petroleum gases remain subject to sales and use tax.

Proposed Changes

Section 9 amends section 212.08, F.S. to exempt portable tanks for butane gas, propane gas, natural gas, or all other types of liquefied petroleum gases with a capacity of 20 pounds or less from Florida sales and use tax.

Section 40 provides the DOR with authorization to adopt emergency rules to implement the exemption.

Sections 12, 15, 16, and 17 - Net-zero Policies by Governmental Entities

Present Situation

Greenhouse gases trap heat in the atmosphere and warm the surface of the earth. There is broad scientific consensus that if the accumulation of greenhouse gases in the atmosphere continues, the risk of more severe climate impacts will increase,⁸⁰ including biodiversity loss, threats to human health, reduced food and water security, and more frequent and severe extreme weather

⁷⁹ Florida Department of Revenue, *Tax Information Publication, 2024 Disaster Preparedness Sales Tax Holidays June 1, 2024 Through June 14, 2024 and August 24, 2024 Through September 6, 2024*, available at https://floridarevenue.com/taxes/tips/Documents/TIP_24A01-04.pdf (last visited Feb. 19, 2026).

⁸⁰ U.S. Congressional Research Service, *Climate Change: What Are Net-Zero Emissions?*, 1 (2024), available at <https://www.congress.gov/crs-product/IF12753>.

events.⁸¹ Every additional degree of warming will intensify multiple and concurrent hazards.⁸² Near-term actions that limit warming to close to 1.5 degrees Celsius would be expected to substantially reduce projected losses and damages to human systems and ecosystems related to climate change.⁸³

Mechanisms used to achieve emissions reductions include net-zero policies, carbon taxes, carbon emissions trading programs, and other green initiatives.

Net-Zero

“Net-zero” refers to a scenario where human-caused greenhouse gas emissions from sources such as fossil fuel combustion and deforestation are offset by carbon dioxide (CO₂) removal from the atmosphere.⁸⁴

When the amount of CO₂ emitted is equal to the amount of CO₂ removed from the atmosphere, there is no net increase of CO₂ in the atmosphere.⁸⁵ This balance is referred to as net-zero CO₂. However, CO₂ is not the only greenhouse gas that contributes to climate change. Human activities also emit other greenhouse gases, including methane, nitrous oxide, and hydrofluorocarbons, all of which contribute to warming. To compare the climate impacts of different greenhouse gases, their warming effects are commonly expressed relative to CO₂ using a metric known as “CO₂ equivalent.”⁸⁶

Net-zero greenhouse gas emissions means the combined net emissions of all greenhouse gases, expressed in CO₂ equivalents, equal zero.⁸⁷ However, because there are currently no commercially available methods to remove non-CO₂ greenhouse gases from the atmosphere, achieving net-zero greenhouse gases emissions requires additional removal of CO₂ to counterbalance emissions of other greenhouse gases.⁸⁸ Net-zero greenhouse gas emissions is therefore achieved when total greenhouse gas emissions, measured in CO₂ equivalents, are offset by CO₂ removal from the atmosphere. Methods of CO₂ removal include natural absorption and storage in forests and other ecosystems as well as technological removal and storage.⁸⁹

An increasing number of countries, cities, businesses, and institutions are pledging to achieve net-zero emissions.⁹⁰ These net-zero initiatives include objectives such as transitioning to electric fleet vehicles, encouraging utilization of electric bikes and scooters, increasing greenspaces,

⁸¹ See Intergovernmental Panel on Climate Change (IPCC), *Synthesis Report of the IPCC Sixth Assessment Report (AR6): Summary for Policymakers*, 4-18 (2023), available at https://www.ipcc.ch/report/ar6/syr/downloads/report/IPCC_AR6_SYR_SPM.pdf. See generally Levent Kutlu, *Greenhouse Gas Emission Efficiencies of World Countries*, 1 (2020), available at <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC7728308/pdf/ijerph-17-08771.pdf>.

⁸² IPCC, *AR6 Summary for Policymakers* at 12.

⁸³ *Id.*

⁸⁴ U.S. Congressional Research Service, *Climate Change: What Are Net-Zero Emissions?* at 1.

⁸⁵ *Id.*

⁸⁶ *Id.*

⁸⁷ *Id.*

⁸⁸ *Id.*

⁸⁹ *Id.*

⁹⁰ United Nations (UN), *Net Zero*, <https://www.un.org/en/climatechange/net-zero-coalition> (last visited Jan. 21, 2026).

installing solar panels on public buildings or parking structures, and requiring energy efficient standards for buildings.⁹¹

Carbon Taxes and Carbon Emissions Trading Programs

Carbon pricing is a fee on each unit of CO₂ or other greenhouse gas emissions released into the atmosphere. There are two primary methods of pricing carbon: carbon taxes and carbon emissions programs like cap-and-trade programs.⁹² A carbon tax directly sets a price per unit of emissions, requiring companies to pay a fee based on the amount of greenhouse gases they emit.⁹³ The price is usually expressed as a monetary unit per ton of CO₂ equivalent.⁹⁴

In a cap-and-trade system, a government entity or other authority sets an emissions cap and issues a fixed quantity of emission allowances.⁹⁵ Covered entities must hold sufficient allowances to account for the greenhouse emissions they produce. These entities can buy and sell allowances from each other based on their need. This supply and demand dynamic establishes a market price for carbon.⁹⁶ Cap-and-trade programs have been implemented in several U.S. jurisdictions.⁹⁷ For example, the Regional Greenhouse Gas Initiative is a cooperative effort among several participating U.S. states to cap and reduce power sector CO₂ emissions.⁹⁸ The initiative establishes a regional CO₂ emissions cap, implemented through individual state CO₂ budget trading programs, and requires regulated fossil-fuel-fired power plants to hold allowances equal to their emissions. Allowances are distributed through quarterly regional auctions, with proceeds used by states to support energy efficiency, renewable energy, and other consumer benefit programs.⁹⁹

⁹¹ See, e.g., City of Miami, *Miami Forever Carbon Neutral: Executive Summary*, 5-6, available at <https://www.miami.gov/files/d4782104-3340-460c-a086-6a466c00a3a1/Miami-Forever-Carbon-Neutral-Executive-Summary.pdf>; City of Fort Lauderdale, *Net Zero Plan*, 8-21 (2025), available at <https://www.fortlauderdale.gov/government/departments-i-z/parks-recreation/sustainability/sustainability-climate-resilience/net-zero>; City of Miramar, *Race to Zero*, <https://www.miramarfl.gov/Departments/Building-Planning-Zoning/Sustainable-Living/Race-to-Zero> (last visited Jan. 22, 2026); City of Boca Raton, *Race to Zero*, <https://www.myboca.us/2192/Race-to-Zero> (last visited Jan. 22, 2026); Broward County, *Broward County Net-Zero Plan*, <https://www.broward.org/Climate/Pages/netzeroplan.aspx> (last visited Jan. 22, 2026).

⁹² Columbia University, School of International and Public Affairs, *What You Need to Know About a Federal Carbon Tax in the United States* (2019), <https://www.energypolicy.columbia.edu/publications/what-you-need-to-know-about-a-federal-carbon-tax-in-the-united-states/>.

⁹³ See World Research Institute, *Carbon Tax vs. Cap-and-Trade: What's a Better Policy to Cut Emissions*, <https://www.wri.org/insights/carbon-tax-vs-cap-and-trade-whats-better-policy-cut-emissions> (last visited Jan. 22, 2026).

⁹⁴ World Bank Group, *State and Trends of Carbon Pricing*, 15 (2024), available at <https://openknowledge.worldbank.org/entities/publication/b0d66765-299c-4fb8-921f-61f6bb979087>.

⁹⁵ Michigan State University, *State Cap-and-Trade Programs*, 2 (2023), available at https://www.canr.msu.edu/fccp/Uploads/Files/2b.%20Cap%20and%20Trade_FINAL_v2.pdf. See generally EPA, *What is Emissions Trading?*, <https://www.epa.gov/emissions-trading/what-emissions-trading> (last visited Jan. 21, 2026).

⁹⁶ *Id.*

⁹⁷ States with cap-and-trade programs include California, Oregon, Washington, and those states participating in the Regional Greenhouse Gas Initiative. Michigan State University, *State Cap-and-Trade Programs* at 7-13.

⁹⁸ Regional Greenhouse Gas Initiative (RGGI), *Elements of RGGI*, <https://www.rggi.org/program-overview-and-design/elements> (last visited Jan. 21, 2026). Participating states include Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, and Vermont. *Id.*

⁹⁹ *Id.*

There are 75 carbon tax and emissions trading schemes in operation worldwide, covering approximately 24 percent of global emissions.¹⁰⁰

Green Initiatives and Sustainability Plans

Many cities and counties throughout Florida have adopted green initiatives and plans to advance environmental sustainability by reducing emissions, conserving resources, and minimizing waste and pollution. For example, Leon County has adopted an Integrated Sustainability Action Plan with the goal of reducing greenhouse gas emissions from county operations by 30 percent by 2030, primarily through energy efficiency in county buildings, fleet electrification and fuel efficiency, waste diversion, sustainable purchasing, and public education on energy efficiency.¹⁰¹ The City of Doral's sustainability plan sets a goal of reducing greenhouse gas emissions by 10-15 percent by 2050 through preserving greenspaces, enhancing public transportation, and creating energy efficiency standards for buildings, transportation, and infrastructure.¹⁰² Alachua County's Climate Action Plan includes a goal to reduce greenhouse gas emissions by 80 percent by 2050, with objectives that include strengthening food system security, supporting local production, improving energy efficiency and renewable energy use, protecting public health and critical infrastructure, conserving natural and water resources, enhancing waste management, and promoting land-use and transportation strategies that increase climate resilience.¹⁰³

Regional plans such as the Southeast Florida Priority Climate Action Plan establish greenhouse gas emission reduction targets for participating counties and outline strategies to achieve those targets. These strategies include transitioning government fleets to electric alternatives, including work trucks, buses, and refuse vehicles; expanding publicly available electric vehicle charging infrastructure; increasing public transit ridership; leveraging existing residential programs that reduce greenhouse gas emissions through building improvements; promoting commercial equipment and building upgrades; and diverting organic waste from landfills, among other measures.¹⁰⁴

These initiatives often include a mix of planning commitments, regulatory measures, voluntary programs, and investments in renewable energy, energy efficiency, and waste diversion.

Paris Agreement

Goals for global temperature stabilization have been set by the Paris Agreement. The Paris Agreement is an international treaty to strengthen the global response to the threat of climate

¹⁰⁰ World Bank Group, *State and Trends of Carbon Pricing*, 9, 18, 22 (2024), available at <https://openknowledge.worldbank.org/entities/publication/b0d66765-299c-4fb8-921f-61f6bb979087>.

¹⁰¹ Leon County, *Integrated Sustainability Action Plan*, 5-24 (2019), available at <https://cms.leoncountyfl.gov/Portals/0/DeptFiles/Sustain/Docs/isap.pdf>.

¹⁰² City of Doral, *Resolution No. 24-222, Ex. A* (2024), available at <https://www.cityofdoral.com/files/assets/city/v/1/city-hall/city-clerk/resolutions-archived/2024/res.-no.-24-222-adoption-citywide-integrated-sustainability-plan-cisp.pdf>.

¹⁰³ Alachua County, *Climate Action Plan*, 2-3, 15-189 (2025), available at https://www.alachuacounty.us/Depts/epd/Documents/ADACompliant/Alachua-County-Climate-Action-Plan_Final_29Oct25.pdf.

¹⁰⁴ Southeast Florida Regional Climate Change Compact, *Southeast Florida Priority Climate Action Plan*, 27-46 (2024), available at https://southeastfloridacclimatecompact.org/wp-content/uploads/2024/03/Southeast-Florida-Priority-Climate-Action-Plan_Final2024.pdf. The Southeast Florida Regional Climate Change Compact is a partnership between Broward, Miami-Dade, Monroe, and Palm Beach counties.

change, including through the reduction of greenhouse gas emissions.¹⁰⁵ The Agreement was adopted by 195 parties at the United Nations Climate Change Conference in Paris on December 12, 2015, and entered into force on November 4, 2016.¹⁰⁶

The Paris Agreement's goal is to hold the increase in the global average temperature to well below 2 degrees Celsius above pre-industrial levels and pursue efforts to limit the temperature increase to 1.5 degrees Celsius above pre-industrial levels.¹⁰⁷ The Agreement does not include mandatory targets or timetables for parties to reduce their emissions. Instead, parties to the Agreement submit nationally determined contributions (NDCs) every five years and pursue mitigation measures with the aim of achieving the objectives of such contributions.¹⁰⁸ In 2024, the U.S. announced an updated NDC establishing an economy-wide target of reducing its net greenhouse gas emissions by 61-66 percent below 2005 levels in 2035.¹⁰⁹

The U.S. joined the Paris Agreement in September 2016¹¹⁰ but subsequently withdrew twice.¹¹¹ Researchers using varying techniques and different assumptions have found differing potential effects on the U.S. economy and global emissions as a result of withdrawal from the Paris Agreement.¹¹²

Florida's Energy Policy

The purpose of the state's energy policy is to ensure an adequate, reliable, and cost-effective supply of energy for the state in a manner that promotes the health and welfare of the public and economic growth.¹¹³ The Legislature intends that governance of the state's energy policy be efficiently directed toward achieving this purpose.¹¹⁴ The state's energy policy is guided by the following goals:

- Ensuring a cost-effective and affordable energy supply.
- Ensuring adequate supply and capacity.

¹⁰⁵ Paris Agreement to the United Nations Framework Convention on Climate Change (UNFCCC), art. 2 (Dec. 12, 2015), T.I.A.S. No. 16-1104, available at https://unfccc.int/sites/default/files/english_paris_agreement.pdf. The Paris Agreement is part of the UNFCCC, a framework established in 1992 for coordinated global action to address climate change. UN Climate Change (UNCC), *The Convention*, <https://unfccc.int/resource/bigpicture/> (last visited Jan. 21, 2026).

¹⁰⁶ See UNCC, *The Paris Agreement*, <https://unfccc.int/process-and-meetings/the-paris-agreement> (last visited Jan. 21, 2026).

¹⁰⁷ UNFCCC Paris Agreement, art. 2.1.

¹⁰⁸ UNFCCC Paris Agreement, art. 4.2, 4.9.

¹⁰⁹ UNFCCC, *The United States of America—Nationally Determined Contribution*, 2 (2024), available at <https://unfccc.int/sites/default/files/2024-12/United%20States%202035%20NDC.pdf>. The U.S. met and surpassed its 2020 target of net economy-wide emissions reductions in the range of 17 percent below 2005 levels, its initial Paris Agreement target set in 2015. *Id.* at 3.

¹¹⁰ UN Treaty Collection, Chapter XXVII: Environment, 7.d, Paris Agreement (Sept. 3, 2016), available at <https://treaties.un.org/doc/Publication/CN/2016/CN.612.2016-Eng.pdf>.

¹¹¹ On November 4, 2019, the U.S. formally notified the UN Secretary General of its withdrawal. U.S. Department of State, *On the U.S. Withdrawal from the Paris Agreement*, <https://2017-2021.state.gov/on-the-u-s-withdrawal-from-the-paris-agreement/>. The withdrawal took effect on November 4, 2020, pursuant to article 28 of the Paris Agreement, which states that withdrawal takes effect one year after notification of withdrawal. See UNFCCC Paris Agreement, art. 28.2. The U.S. rejoined the Agreement on February 19, 2021. U.S. Department of State, *The United States Officially Rejoins the Paris Agreement*, <https://2021-2025.state.gov/the-united-states-officially-rejoins-the-paris-agreement/>. On January 20, 2025, President Trump issued an executive order directing the withdrawal from the Agreement. 90 Fed. Reg. 8455 (Jan. 30, 2025).

¹¹² U.S. Congressional Research Service, *U.S. Withdrawal from the Paris Agreement: Process and Potential Effects*, 1, 12-16 (2025) available at <https://www.congress.gov/crs-product/R48504>.

¹¹³ Section 377.701(1), F.S.

¹¹⁴ *Id.*

- Ensuring a secure, resilient, and reliable energy supply, with an emphasis on a diverse supply of domestic energy resources.
- Protecting public safety.
- Protecting the state’s natural resources, including its coastlines, tributaries, and waterways.
- Supporting economic growth.¹¹⁵

In furtherance of the goals, it is the policy of the state to:

- Promote the cost-effective development and use of a diverse supply of domestic energy resources in the state and discourage energy waste.
- Promote the cost-effective development and maintenance of energy infrastructure that is resilient to natural and manmade threats to the security and reliability of the state’s energy supply.
- Reduce reliance on foreign energy resources.
- Include energy reliability and security considerations in all state, regional, and local planning.
- Utilize and manage effectively energy resources used within state agencies.
- Encourage local governments to include energy considerations in all planning and to support their work in promoting energy management programs.
- Include the full participation of citizens in the development and implementation of energy programs.
- Consider in its decisions the energy needs of each economic sector, including residential, industrial, commercial, agricultural, and governmental uses, and reduce those needs whenever possible.
- Promote energy education and the public dissemination of information on energy and its impacts in relation to the state’s energy goals.
- Encourage the research, development, demonstration, and application of domestic energy resources, including the use of renewable energy resources.
- Consider the impacts of energy-related activities on the state’s energy goals, including the whole-life-cycle impacts of any potential energy use choices, so that detrimental effects of these activities are understood and minimized.
- Develop and maintain energy emergency preparedness plans to minimize the effects of an energy shortage within this state.¹¹⁶

Proposed Changes

Section 12 creates s. 377.817, F.S., regarding net-zero and carbon policies, expenditures, taxes, assessments, and trade programs. The bill provides a legislative finding that net-zero policies, carbon taxes and assessments, and carbon emissions trading programs, commonly known as “cap-and-trade” or “cap-and-tax” programs, are detrimental to the state’s energy security and economic interests. The bill provides that it is the policy of this state to govern under the energy policy outlined in s. 377.601, F.S., and to prohibit the adoption or implementation of a net-zero

¹¹⁵ Section 377.601(2), F.S.

¹¹⁶ *Id.*

policy by a governmental entity¹¹⁷ in any way, including through government expenditures, taxes, assessments, or carbon emissions¹¹⁸ trading programs.

The bill prohibits a governmental entity from adopting, or requiring a person to adopt, a net-zero policy. This prohibition includes references to or the inclusion of such policies in comprehensive plans, land development regulations, transportation plans, or any published or adopted government policy or procedure.

The bill defines “net-zero policy” as any target, threshold, initiative, action, framework, requirement, or policy related to reducing the use of a carbon-intensive product or activity, including:

- A requirement imposed by a governmental entity which requires the governmental entity to meet a statewide, regional, or geographically specific reduction in carbon dioxide or greenhouse gas¹¹⁹ emissions equal to zero or when annual anthropogenic emissions of greenhouse gases or carbon dioxide equivalent emissions¹²⁰ to the atmosphere are balanced by removals over a specific period.
- A requirement imposed by a governmental entity which requires a person or business activity, including a carbon-intensive activity, to do any of the following:
 - Meet a specific reduction in greenhouse gas or carbon dioxide equivalent emissions equal to zero or when annual anthropogenic emissions of greenhouse gases into the atmosphere are balanced by removals over a specific period.
 - Meet any goal of the Paris Agreement, defined as the resolution adopted by the United Nations Framework Convention on Climate Change’s 21st Conference of the Parties in Paris, France; or any similar initiative adopted by the Federal Government or any geopolitical organization affiliated with the World Bank or World Economic Forum related to such.
 - Support the goal of a regional governing authority or multistate entity that commits to a reduction in greenhouse gas emissions equal to zero or when annual anthropogenic emissions of greenhouse gases to the atmosphere are balanced by removals over a specific period.
 - Restrict a carbon-intensive activity from which a person would not otherwise be restricted, for the sole purpose of meeting a net-zero policy. This may not be construed to legalize an otherwise illegal action by a person.
 - Prohibit the use, sale, purchase, or exchange of a carbon-intensive product or carbon for the sole purpose of meeting a net-zero policy. This may not be construed to legalize an otherwise illegal action by a person.

¹¹⁷ The bill defines “governmental entity” as the state or any political subdivision thereof, including the executive, legislative, and judicial branches of government; the independent establishments of the state, counties, municipalities, districts, authorities, boards, or commissions; and any agencies subject to ch. 377, F.S., regarding energy resources. The term also includes community development districts, improvement districts, and homeowners’ associations.

¹¹⁸ The bill defines “emissions” as the release of greenhouse gases into the atmosphere or air by a person.

¹¹⁹ The bill defines “greenhouse gas” as carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, or nitrogen trifluoride.

¹²⁰ The bill defines “carbon dioxide equivalent emissions” as the number of metric tons of carbon dioxide emissions with the same global warming potential as one metric ton of another greenhouse gas.

The bill defines “carbon dioxide” as a naturally occurring gas composed of one carbon atom and two oxygen atoms that occurs as a byproduct of burning fossil fuels, such as oil, gas, or coal; a byproduct of burning biomass; a byproduct of land use changes; or a byproduct of industrial processes.

The bill defines “carbon-intensive product” as any of the following, including a product containing a component of such:

- Products containing iron; steel; steel mill products, including pipe and tube; aluminum; cement; glass, including flat, container, and specialty glass and fiberglass; oil or a component thereof; minerals and metals; pulp; and paper.
- An agricultural commodity or product, whether raw or processed, including a commodity or product derived from livestock which is marketed in the United States for human or livestock consumption. The term also includes agricultural, aquacultural, horticultural, viticultural, and dairy products; livestock and the products thereof; the products of poultry and bee raising; the edible products of forestry; and products raised or produced on farms and the processed or manufactured products thereof transported or intended to be transported in interstate or foreign commerce.

The bill defines “carbon-intensive activity” as any business activity¹²¹ or other activity performed by a person which supports any of the following:

- The movement of people or goods through methods of transportation, including automobiles, commercial vehicles, freight haulers, aircraft, vessels, pipelines, delivery devices, and similar methods, and the use of energy resources to power or operate such transportation methods.
- The creation or transmission of energy resources for the following commercial and residential uses: electricity; manufacturing; sustaining human life, including refrigeration and cooling in enclosed or partially enclosed spaces; waste management; or the operation or manufacturing of appliances for human use.
- The performance of activities to support the production of a carbon-intensive product, including farming, agriculture, hunting and gathering, or the taking of fish and wildlife to sustain human life.
- The operation or purchase of a vessel for transporting a person or an object by use of an energy source.
- The use of methods authorized by authorities to take fish and wildlife resources.
- The mining, exploration, or manufacturing of products to support the continued livelihood of mankind.

The bill prohibits a governmental entity from expending government funds¹²² to a person in a manner that supports, implements, or advances a net-zero policy, including by doing any of the following:

- Providing procurement or purchasing preferences for non-carbon-intensive products.

¹²¹ The bill defines “business activity” as any activity or series of activities that (1) involve the emission of a greenhouse gas or a combination thereof; and (2) form a single undertaking or enterprise with regard to any relevant circumstances.

¹²² The bill defines “government funds” as state funds, as that term is described in s. 215.31, F.S., and any moneys of the state or of any Florida College System institution or state university, county, school district, political subdivision, special district, metropolitan government, or municipality, including agencies, boards, bureaus, commissions, and institutions of any of the foregoing, or of any court, and includes the moneys of all county officers, including constitutional officers.

- Instituting purchasing preferences for passenger vehicles, commercial vehicles, or heavy equipment based solely on the fuel source of such vehicles or equipment.
- Expending government funds to pay dues for a nongovernmental organization, including a trade association or league of government entities, that has adopted or supports a net-zero policy.

The bill prohibits a governmental entity from imposing a tax, a fee, a penalty, a charge, an offset, or an assessment to advance a net-zero policy. This includes, but is not limited to, a tax, a fee, a penalty, a charge, an offset, or an assessment on any of the following:

- The carbon content of a fuel.
- The emission of carbon dioxide or other greenhouse gas which results from the use, production, or consumption of a good or service.
- A carbon-intensive activity.
- The use, sale, purchase, or exchange of a carbon-intensive product or carbon-intensive activity to advance a net-zero policy.

The bill provides that a governmental entity may not implement, administer, or enforce a program that has the effect of doing any of the following:

- Establishing a statewide, regional, or geographic specific limit or cap on the amount of emissions of carbon dioxide or other greenhouse gas which result from the use, production, or consumption of a carbon-intensive product or carbon-intensive activity.
- Providing for the allocation, auction, or transfer of emissions allowances or credits among pollutant sources as a means of compliance with emissions limits.
- Requiring a governmental entity or a person within this state to participate in a carbon emissions trading program.

The bill provides that, beginning January 1, 2027, the Department of Environmental Protection must annually require all governmental entities to submit an affidavit signed under penalty of perjury by an authorized official of the governmental entity attesting compliance with this section.

The bill provides that this section applies to a proposed action by a governmental entity on or after July 1, 2026, which is otherwise not allowable by law.

Section 15 amends s. 125.01, F.S., regarding powers and duties of county governments. The bill provides that county comprehensive plans, and zoning and business regulations must comply with this bill. The bill provides that counties may not levy and collect taxes that are prohibited by this bill.

Section 16 amends s. 166.021, F.S., regarding powers of municipalities. Currently, “municipal purpose” is defined as any activity or power which may be exercised by the state or its political subdivisions. The bill specifies that this term does not include the prohibitions listed in this bill.

Section 17 amends s. 166.201, F.S., regarding taxes and charges by municipalities. The bill prohibits a municipality from raising money through taxation and licenses or other charges or fees that are inconsistent with this bill.

Sections 13 and 14 – Voted Millage for Charter Schools

Present Situation

A school district is authorized to levy, subject to approval by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under the district school tax law, does not exceed the 10-mill limit established in the state constitution. Any such levy must be for a maximum of 4 years and must be counted as part of the 10-mill limit established in the state constitution. For the purpose of distributing taxes collected pursuant to this subsection, the term “school operational purposes” includes charter schools sponsored by a school district.¹²³ Charter schools are tuition free public schools created through an agreement or “charter” that provides flexibility relative to regulations created for traditional public schools.¹²⁴

Funds levied under this subsection must be shared with charter schools sponsored by a school district based on each charter school’s proportionate share of the district’s total unweighted full-time equivalent student enrollment.¹²⁵ In addition to a school district sponsoring a charter school, a charter school may also be sponsored by any of the following: a state university approved to sponsor certain lab schools, a state university approved by DOE, or a Florida College System institution approved by the DOE.¹²⁶

Proposed Changes

Section 13 amends s. 1011.71 (9), F.S., to revise the distribution of school taxes collected from a voter approved property tax levy to remove a reference which excludes certain charter schools. Consequently, all charter schools will become eligible for the distribution of funds, regardless of a charter school’s sponsoring entity.

Section 14 provides that the amendments made to s. 1011.71(9), F.S., amending the distribution of taxes collected from certain voted discretionary operating millages levied by school districts, apply to such levies authorized by a vote of the electors on or after July 1, 2026.

Section 39 – Hunting, Fishing, and Camping Sales Tax Holiday – Approximately 3.5 Months – September 7, 2026, through December 31, 2026

Present Situation

The sale of ammunition, firearms, bows, crossbows, and associated accessories is subject to sales and use tax. The sale of fishing and camping supplies is also subject to sales and use tax.

Florida enacted a hunting, fishing, and camping sales tax holiday for approximately 3.5 months from September 8, 2025, through December 31, 2025, for the following items.

Item	Details
------	---------

¹²³ Section 1011.71(9), F.S.

¹²⁴ Florida Department of Education, *Frequently Asked Questions(Charter Schools)*, available at <https://www.fldoe.org/schools/school-choice/charter-schools/charter-school-faqs.stml> (last visited Feb. 21, 2026).

¹²⁵ *Id.*

¹²⁶ Section 1002.33 (5)(a), F.S.

<p>Firearms, Ammunition, and Accessories</p>	<ul style="list-style-type: none"> • Ammunition, which means an object consisting of all of the following: a fixed metallic or nonmetallic hull or casing containing a primer, one or more projectiles, one or more bullets, or shot, and gunpowder • A firearm, which means a weapon capable of firing a missile and includes a pistol, rifle, or shotgun using an explosive charge as a propellant • Charging handles, cleaning kits, holsters, pistol grips, sights or optics, and stocks. • No price caps
<p>Bows, Crossbows, and Accessories</p>	<ul style="list-style-type: none"> • A bow, which means a device consisting of flexible material having a string connecting its two ends, either indirectly by cables or pulleys or directly, for the purpose of discharging arrows; which propels arrows only by the energy stored by the drawing of the device; and which is handheld, hand-drawn, and hand-released • A crossbow, which means a device consisting of flexible material having a string connecting its two ends, either indirectly by cables or pulleys or directly, affixed to a stock for the purpose of discharging quarrels, bolts, or arrows; which propels quarrels, bolts, or arrows only by the energy stored by the drawing of the device; and which uses a non-handheld locking mechanism to maintain the device in a drawn or ready-to-discharge condition • Arrows, bolts, quarrels, quivers, releases, sights or optics, and wristguards • No price caps
<p>Camping Supplies</p>	<ul style="list-style-type: none"> • Tents with a sales price of \$200 or less • Sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs with a sales price of \$50 or less • Camping lanterns and flashlights with a sales price of \$30 or less
<p>Fishing Supplies</p>	<ul style="list-style-type: none"> • Rods and reels with a sales price of \$75 or less if sold individually, or \$150 or less if sold as a set • Tackle boxes or bags with a sales price of \$30 or less • Bait or fishing tackle with a sales price of \$5 or less if sold individually, or \$10 or less if multiple items are sold together. • Fishing supplies does not include supplies used for commercial fishing purposes

Proposed Changes

Section 39 provides a Hunting, fishing, and camping sales tax holiday for approximately 3.5 months from September 7, 2026, through December 31, 2026. During the holiday, the following items are exempt from the state sales tax and county discretionary sales surtaxes.

- Ammunition, which means an object consisting of all of the following: a fixed metallic or nonmetallic hull or casing containing a primer, one or more projectiles, one or more bullets, or shot, and gunpowder.

- A firearm, which means a weapon capable of firing a missile and includes a pistol, rifle, or shotgun using an explosive charge as a propellant.
- The following firearm accessories: charging handles, cleaning kits, holsters, pistol grips, sights or optics, or stocks.
- A bow, which means a device consisting of flexible material having a string connecting its two ends, either indirectly by cables or pulleys or directly, for the purpose of discharging arrows; which propels arrows only by the energy stored by the drawing of the device; and which is hand-held, hand-drawn, and hand-released.
- A crossbow, which means a device consisting of flexible material having a string connecting its two ends, either indirectly by cables or pulleys or directly, affixed to a stock for the purpose of discharging quarrels, bolts, or arrows; which propels quarrels, bolts, or arrows only by the energy stored by the drawing of the device; and which uses a non-handheld locking mechanism to maintain the device in a drawn or ready-to-discharge condition.
- The following accessories used for bows or crossbows: arrows, bolts, quarrels, quivers, releases, sights or optics, or wristguards.
- Camping supplies, which means tents with a sales price of \$200 or less, sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs with a sales price of \$50 or less, and camping lanterns and flashlights with a sales price of \$30 or less.
- Fishing supplies, which means rods and reels with a sales price of \$75 or less, if sold individually, or \$150 or less, if sold as a set; tackle boxes or bags with a sales price of \$30 or less; and bait or fishing tackle with a sales price of \$10 or less if sold individually, or \$20 or less if multiple items are sold together. Fishing supplies does not include supplies used for commercial fishing purposes.

The DOR is authorized to adopt emergency rules to implement this sales tax holiday.

Section 41 – Effective Date

The bill takes effect July 1, 2026, except as otherwise provided.

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,¹²⁷ which is \$2.4 million or less for Fiscal Year 2026-2027.¹²⁸

The bill may reduce the authority for counties and municipalities to raise revenue through property tax, special assessments, and local option surtax by an indeterminate amount. Also, the bill distributes a portion of the state sales tax collections to certain counties. If the bill reduces the authority to raise revenue in the aggregate 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 bill is estimated by staff to reduce revenues in Fiscal Year 2026-2027 by \$34.1 million and by an indeterminate amount recurring, which reflects the annual value of permanent tax cuts when fully implemented. The bill reduces General Revenue Fund receipts by \$76.7 million (\$50.3 million recurring); state trust fund receipts are reduced

¹²⁷ 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. 21, 2026).

¹²⁸ 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. 21, 2026).

by an indeterminate amount; and local government revenue is increased by \$42.6 million (\$50.3 million recurring), as displayed in the table below.

	SB 7046							
	General Revenue		State Trust Funds		Local/Other		Total	
	1st Yr.	Recur.	1st Yr.	Recur.	1st Yr.	Recur.	1st Yr.	Recur.
<u>FY 2026-27</u>								
<u>Sales and Use Tax</u>								
Florida hunting, fishing, and camping sales tax holiday - Sept. 7 - Dec. 31, 2026	(26.4)	-	(*)	-	(7.7)	-	(34.1)	-
Exempt portable tanks for LP gas - 20 lbs. or less	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
<u>Sales Tax/CST</u>								
Fiscally constrained counties distribution change	(50.3)	(50.3)	-	-	50.3	50.3	-	-
<u>Ad Valorem</u>								
School district 4-yr voted millage distribution to all charter schools	-	-	-	-	-	-	-	-
Missing Middle opt-out report lookback period extension and exemption for property with an approved site plan	-	-	-	-	-	(**)	-	(**)
<u>Local Taxes & Assessments</u>								
Limit non-ad valorem assessments at recreational vehicle parks	-	-	-	-	(**)	(**)	(**)	(**)
<u>Other</u>								
Net-zero Policies by Governmental Entities	-	-	-	-	-	-	-	-
Fiscally constrained counties redefined and prescribed uses	-	-	-	-	-	-	-	-
Tax Administration -								
Establish maximum millage for taxing authorities that have not levied in the prior year								
2026-27	(76.7)	(50.3)	(**)	(**)	42.6	50.3	(34.1)	(**)

(*) Impact is less than \$100,000

(**) Impact is indeterminate

B. Private Sector Impact:

Taxpayers, both businesses and individuals, will experience tax savings.

C. Government Sector Impact:

Various departments and agencies will need to implement provisions of this bill. This may require the expenditure of funds.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 125.01, 125.0168, 166.021, 166.201, 166.223, 189.052, 196.1978, 200.065, 202.18, 212.08, 212.20, 218.67, 1011.71, 212.205, 288.11621, 288.11631, 443.191, 571.26, and 571.265.

This bill reenacts the following sections of the Florida Statutes: 125.0104, 193.624, 196.182, 218.12, 218.125, 218.135, 218.136, 252.35, 288.0655, 288.102, 339.2816, 403.064, 403.0741, 589.08, and 1011.62.

This bill creates s. 377.817, Florida Statutes.

This bill creates undesignated sections of the Florida law.

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.



363594

LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
02/25/2026	.	
	.	
	.	
	.	

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

Senate Amendment

Delete lines 738 - 743

and insert:

Section 14. The amendments made by this act to s. 1011.71(9), Florida Statutes, amending the distribution of taxes collected from certain voted discretionary operating millages levied by school districts, apply to such levies authorized by a vote of the electors on or after July 1, 2026.

FOR CONSIDERATION By the Committee on Finance and Tax

593-03086A-26

20267046pb

1 A bill to be entitled
 2 An act relating to taxation; amending ss. 125.0168,
 3 166.223, and 189.052, F.S.; prohibiting counties,
 4 municipalities, and special districts, respectively,
 5 from levying certain special assessments against more
 6 than a specified square footage amount per
 7 recreational vehicle parking space or campsite;
 8 providing applicability; amending s. 196.1978, F.S.;
 9 revising a specified finding that a taxing authority
 10 must make in order to elect not to exempt certain
 11 property from certain ad valorem taxation; providing
 12 applicability; authorizing certain property owners in
 13 a multifamily project to apply for and continue to
 14 receive an exemption; amending s. 200.065, F.S.;
 15 providing requirements for levying certain millage
 16 rates for certain taxing authorities; amending s.
 17 202.18, F.S.; redirecting the transfer of certain
 18 communication services tax proceeds; amending s.
 19 212.08, F.S.; exempting certain liquefied petroleum
 20 gas tanks from sales and use tax; amending s. 212.20,
 21 F.S.; revising the distribution of sales and use tax
 22 revenue to include a transfer to fiscally constrained
 23 counties; amending s. 218.67, F.S.; revising the
 24 conditions required for a county to be considered a
 25 fiscally constrained county; authorizing eligible
 26 counties to receive a distribution of sales and use
 27 tax revenue; revising the sources that the Department
 28 of Revenue must use to determine the amount
 29 distributed to fiscally constrained counties; revising

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30 the factors for allocation of the distribution of
 31 revenue to fiscally constrained counties; requiring
 32 that the computation and amount distributed be
 33 calculated using certain methods; authorizing
 34 specified uses for the revenue; creating s. 377.817,
 35 F.S.; defining terms; providing legislative findings;
 36 providing a declaration of state policy; prohibiting
 37 governmental entities from adopting or requiring the
 38 adoption of net-zero policies; prohibiting
 39 governmental entities from expending government funds
 40 to support, implement, or advance net-zero policies;
 41 specifying prohibited expenditures; prohibiting
 42 governmental entities from imposing taxes, fees,
 43 penalties, charges, offsets, or assessments to advance
 44 net-zero policies; prohibiting governmental entities
 45 from implementing, administering, or enforcing a
 46 program that functions as a cap-and-trade program or
 47 has such effect; requiring, beginning on a specified
 48 date, the Department of Environmental Protection to
 49 require a specified annual affidavit from all
 50 governmental entities; providing applicability;
 51 amending s. 1011.71, F.S.; revising the definition of
 52 the term "school operational purposes"; providing
 53 applicability; amending ss. 125.01, 166.021, and
 54 166.201, F.S.; conforming provisions to changes made
 55 by the act; amending ss. 212.205, 288.11621,
 56 288.11631, 443.191, 571.26, and 571.265, F.S.;
 57 conforming cross-references; reenacting ss.
 58 125.0104(5)(c), 193.624(3), 196.182(2), 218.12(1),

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59 218.125(1), 218.135(1), 218.136(1), 252.35(2)(cc),
60 288.0655(2)(b), 288.102(4), 339.2816(4)(c),
61 403.064(16)(h), 403.0741(6)(c), 589.08(2) and (3), and
62 1011.62(1)(f), F.S., relating to authorized uses of
63 tourist development tax revenue; applicability of
64 assessments of renewable energy source devices;
65 application of exemptions of renewable energy source
66 devices; appropriations to offset reductions in ad
67 valorem tax revenue in fiscally constrained counties;
68 offset for tax loss associated with certain
69 constitutional amendments affecting fiscally
70 constrained counties; offset for tax loss associated
71 with reductions in value of certain citrus fruit
72 packing and processing equipment; offset for ad
73 valorem revenue loss affecting fiscally constrained
74 counties; Division of Emergency Management powers;
75 Rural Infrastructure Fund; one-to-one match
76 requirement under the Supply Chain Innovation Grant
77 Program; prioritization of road projects under the
78 Small County Road Assistance Program; applicability of
79 provisions related to reuse of reclaimed water;
80 regulation of grease waste removal and disposal by
81 local governments; land acquisition restrictions; and
82 funds for operation of schools, respectively, to
83 incorporate the amendment made to s. 218.67, F.S., in
84 references thereto; exempting from sales and use tax
85 the retail sale of ammunition, firearms, certain
86 firearm accessories, bows, and crossbows, certain bow
87 and crossbow accessories, camping supplies, and

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88 fishing supplies; defining terms; authorizing the
89 department to adopt emergency rules; specifying the
90 timeframe in which such rules are effective;
91 authorizing the renewal of such rules; providing
92 effective dates.
93

94 Be It Enacted by the Legislature of the State of Florida:
95

96 Section 1. Effective upon becoming a law, section 125.0168,
97 Florida Statutes, is amended to read:

98 125.0168 Special assessments levied on recreational vehicle
99 parks regulated under chapter 513.—When a county levies a non-ad
100 valorem special assessment on a recreational vehicle park
101 regulated under chapter 513, the non-ad valorem special
102 assessment may shall not be based on the assertion that the
103 recreational vehicle park is composed ~~comprised~~ of residential
104 units. Instead, recreational vehicle parks regulated under
105 chapter 513 shall be assessed as a commercial entity in the same
106 manner as a hotel, motel, or other similar facility. A non-ad
107 valorem special assessment levied on a square footage basis may
108 not be levied against more than 400 square feet per recreational
109 vehicle parking space or campsite.

110 Section 2. Effective upon becoming a law, section 166.223,
111 Florida Statutes, is amended to read:

112 166.223 Special assessments levied on recreational vehicle
113 parks regulated under chapter 513.—When a municipality levies a
114 non-ad valorem special assessment on a recreational vehicle park
115 regulated under chapter 513, the non-ad valorem special
116 assessment may shall not be based on the assertion that the

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117 recreational vehicle park is composed ~~comprised~~ of residential
 118 units. Instead, recreational vehicle parks regulated under
 119 chapter 513 shall be assessed as a commercial entity in the same
 120 manner as a hotel, motel, or other similar facility. A non-ad
 121 valorem special assessment levied on a square footage basis may
 122 not be levied against more than 400 square feet per recreational
 123 vehicle parking space or campsite.

124 Section 3. Effective upon becoming a law, section 189.052,
 125 Florida Statutes, is amended to read:

126 189.052 Assessments levied on facilities regulated under
 127 chapter 513.—When an independent or dependent special district
 128 levies an assessment on a facility regulated under chapter 513,
 129 the assessment may shall not be based on the assertion that the
 130 facility is composed ~~comprised~~ of residential units. Instead,
 131 facilities regulated under chapter 513 shall be assessed in the
 132 same manner as a hotel, motel, or other similar facility. An
 133 assessment levied on a square footage basis may not be levied
 134 against more than 400 square feet per recreational vehicle
 135 parking space or campsite.

136 Section 4. (1) The amendments made by this act to ss.
 137 125.0168, 166.223, and 189.052, Florida Statutes, first apply to
 138 the 2026 assessment roll.

139 (2) This section shall take effect upon becoming a law.

140 Section 5. Paragraph (o) of subsection (3) of section
 141 196.1978, Florida Statutes, is amended to read:

142 196.1978 Affordable housing property exemption.—

143 (3)

144 (o)1. Beginning with the 2025 tax roll, a taxing authority
 145 may elect, upon adoption of an ordinance or resolution approved

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146 by a two-thirds vote of the governing body, not to exempt
 147 property under sub-subparagraph (d)1.a. located in a county
 148 specified pursuant to subparagraph 2., subject to the conditions
 149 of this paragraph.

150 2. A taxing authority must make a finding in the ordinance
 151 or resolution that annual housing reports ~~the most recently~~
 152 published by the Shimberg Center for Housing Studies ~~Annual~~
 153 ~~Report, prepared~~ pursuant to s. 420.6075 identify, identifies
 154 that a county that is part of the jurisdiction of the taxing
 155 authority is within a metropolitan statistical area or region
 156 where, for each of the previous 3 years, the number of
 157 affordable and available units in the metropolitan statistical
 158 area or region is greater than the number of renter households
 159 in the metropolitan statistical area or region for the category
 160 entitled "0-120 percent AMI."

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

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

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

174 6. The taxing authority must provide to the property

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175 appraiser the adopted ordinance or resolution or renewal thereof
 176 by the effective date of the ordinance or resolution or renewal
 177 thereof.

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

185 8. Notwithstanding an ordinance or a resolution or a
 186 renewal thereof adopted pursuant to this paragraph, the owner of
 187 a property in a multifamily project that received a final site
 188 plan approval within 4 years before the adoption of such
 189 ordinance or resolution may apply for and be granted the
 190 exemption under sub-subparagraph (d)1.a. after meeting the
 191 requirements of this subsection and may continue to receive such
 192 exemption for each subsequent consecutive year that the same
 193 owner or each successive owner applies for and is granted the
 194 exemption.

195 Section 6. The amendments made by this act to s. 196.1978,
 196 Florida Statutes, first apply to the 2027 property tax roll.

197 Section 7. Paragraph (b) of subsection (5) of section
 198 200.065, Florida Statutes, is amended to read:

199 200.065 Method of fixing millage.-

200 (5) In each fiscal year:

201 (b) The millage rate of a county or municipality, municipal
 202 service taxing unit of that county, and any special district
 203 dependent to that county or municipality may exceed the maximum

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204 millage rate calculated pursuant to this subsection if the total
 205 county ad valorem taxes levied or total municipal ad valorem
 206 taxes levied do not exceed the maximum total county ad valorem
 207 taxes levied or maximum total municipal ad valorem taxes levied
 208 respectively. Voted millage and taxes levied by a municipality
 209 or independent special district that has levied ad valorem taxes
 210 for less than 5 years are not subject to this limitation. The
 211 nonvoted millage rate that any other taxing authority that is
 212 subject to this limitation may levy in its first year or in a
 213 year immediately succeeding a year in which the millage rate was
 214 zero must be approved by a vote as provided in subparagraph
 215 (a)2. The millage rate of a county authorized to levy a county
 216 public hospital surtax under s. 212.055 may exceed the maximum
 217 millage rate calculated pursuant to this subsection to the
 218 extent necessary to account for the revenues required to be
 219 contributed to the county public hospital. Total taxes levied
 220 may exceed the maximum calculated pursuant to subsection (6) as
 221 a result of an increase in taxable value above that certified in
 222 subsection (1) if such increase is less than the percentage
 223 amounts contained in subsection (6) or if the administrative
 224 adjustment cannot be made because the value adjustment board is
 225 still in session at the time the tax roll is extended;
 226 otherwise, millage rates subject to this subsection may be
 227 reduced so that total taxes levied do not exceed the maximum.

228
 229 Any unit of government operating under a home rule charter
 230 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
 231 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
 232 State Constitution, which is granted the authority in the State

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233 Constitution to exercise all the powers conferred now or
 234 hereafter by general law upon municipalities and which exercises
 235 such powers in the unincorporated area shall be recognized as a
 236 municipality under this subsection. For a downtown development
 237 authority established before the effective date of the State
 238 Constitution which has a millage that must be approved by a
 239 municipality, the governing body of that municipality shall be
 240 considered the governing body of the downtown development
 241 authority for purposes of this subsection.

242 Section 8. Paragraph (c) of subsection (2) of section
 243 202.18, Florida Statutes, is amended, and paragraph (b) of
 244 subsection (2) of that section is republished, to read:

245 202.18 Allocation and disposition of tax proceeds.—The
 246 proceeds of the communications services taxes remitted under
 247 this chapter shall be treated as follows:

248 (2) The proceeds of the taxes remitted under s.
 249 202.12(1) (b) shall be allocated as follows:

250 (b) Fifty-five and nine-tenths percent of the remainder
 251 shall be allocated to the state and distributed pursuant to s.
 252 212.20(6), except that the proceeds allocated pursuant to s.
 253 212.20(6) (d)2.b. shall be prorated to the participating counties
 254 in the same proportion as that month's collection of the taxes
 255 and fees imposed pursuant to chapter 212 and paragraph (1) (b).

256 (c)1. After the distribution required under paragraph (b),
 257 the remainder ~~During each calendar year, the remaining portion~~
 258 ~~of the proceeds~~ shall be transferred to the Local Government
 259 Half-cent Sales Tax Clearing Trust Fund and ~~Seventy percent of~~
 260 ~~such proceeds shall be~~ allocated in the same proportion as the
 261 allocation of total receipts of the half-cent sales tax under s.

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262 218.61 and the emergency distribution under s. 218.65 in the
 263 prior state fiscal year. ~~Thirty percent of such proceeds shall~~
 264 ~~be distributed pursuant to s. 218.67.~~

265 2. The proportion of the proceeds allocated based on the
 266 emergency distribution under s. 218.65 shall be distributed
 267 pursuant to s. 218.65.

268 3. In each calendar year, the proportion of the proceeds
 269 allocated based on the half-cent sales tax under s. 218.61 shall
 270 be allocated to each county in the same proportion as the
 271 county's percentage of total sales tax allocation for the prior
 272 state fiscal year and distributed pursuant to s. 218.62.

273 4. The department shall distribute the appropriate amount
 274 to each municipality and county each month at the same time that
 275 local communications services taxes are distributed pursuant to
 276 subsection (3).

277 Section 9. Paragraph (ffff) is added to subsection (7) of
 278 section 212.08, Florida Statutes, to read:

279 212.08 Sales, rental, use, consumption, distribution, and
 280 storage tax; specified exemptions.—The sale at retail, the
 281 rental, the use, the consumption, the distribution, and the
 282 storage to be used or consumed in this state of the following
 283 are hereby specifically exempt from the tax imposed by this
 284 chapter.

285 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 286 entity by this chapter do not inure to any transaction that is
 287 otherwise taxable under this chapter when payment is made by a
 288 representative or employee of the entity by any means,
 289 including, but not limited to, cash, check, or credit card, even
 290 when that representative or employee is subsequently reimbursed

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291 by the entity. In addition, exemptions provided to any entity by
 292 this subsection do not inure to any transaction that is
 293 otherwise taxable under this chapter unless the entity has
 294 obtained a sales tax exemption certificate from the department
 295 or the entity obtains or provides other documentation as
 296 required by the department. Eligible purchases or leases made
 297 with such a certificate must be in strict compliance with this
 298 subsection and departmental rules, and any person who makes an
 299 exempt purchase with a certificate that is not in strict
 300 compliance with this subsection and the rules is liable for and
 301 shall pay the tax. The department may adopt rules to administer
 302 this subsection.

303 (ffff) Liquefied petroleum gas tanks.—Portable tanks for
 304 butane gas, propane gas, natural gas, or all other forms of
 305 liquefied petroleum gases with a capacity of 20 pounds or less
 306 are exempt from the tax imposed by this chapter.

307 Section 10. Paragraph (d) of subsection (6) of section
 308 212.20, Florida Statutes, is amended to read:

309 212.20 Funds collected, disposition; additional powers of
 310 department; operational expense; refund of taxes adjudicated
 311 unconstitutionally collected.—

312 (6) Distribution of all proceeds under this chapter and ss.
 313 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

314 (d) The proceeds of all other taxes and fees imposed
 315 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
 316 and (2)(b) shall be distributed as follows:

317 1. In any fiscal year, the greater of \$500 million, minus
 318 an amount equal to 4.6 percent of the proceeds of the taxes
 319 collected pursuant to chapter 201, or 5.2 percent of all other

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320 taxes and fees imposed pursuant to this chapter or remitted
 321 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
 322 monthly installments into the General Revenue Fund.

323 2. After the distribution under subparagraph 1., 8.9744
 324 percent of the amount remitted by a sales tax dealer located
 325 within a participating county pursuant to s. 218.61 shall be
 326 transferred in two parts:

327 a. The total amount of \$50 million of the communications
 328 services taxes remitted pursuant to s. 202.18(1)(b) and (2)(b),
 329 in any fiscal year, shall be distributed by the department by a
 330 nonoperating transfer to the Department of Commerce in monthly
 331 installments to the Grants and Donations Trust Fund within the
 332 Department of Commerce for the Utility Relocation Reimbursement
 333 Grant Program created in s. 337.4031; and

334 b. The remainder shall be transferred into the Local
 335 Government Half-cent Sales Tax Clearing Trust Fund. Beginning
 336 October 1, 2025, the amount to be transferred shall be reduced
 337 by 0.1018 percent, and the department shall distribute this
 338 amount to the Public Employees Relations Commission Trust Fund
 339 less \$5,000 each month, which shall be added to the amount
 340 calculated in subparagraph 3. and distributed accordingly.

341 3. After the distribution under subparagraphs 1. and 2.,
 342 0.0966 percent shall be transferred to the Local Government
 343 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
 344 to s. 218.65.

345 4. After the distributions under subparagraphs 1., 2., and
 346 3., 2.0810 percent of the available proceeds shall be
 347 transferred monthly to the Revenue Sharing Trust Fund for
 348 Counties pursuant to s. 218.215.

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349 5. After the distributions under subparagraphs 1., 2., and
 350 3., 1.3653 percent of the available proceeds shall be
 351 transferred monthly to the Revenue Sharing Trust Fund for
 352 Municipalities pursuant to s. 218.215. If the total revenue to
 353 be distributed pursuant to this subparagraph is at least as
 354 great as the amount due from the Revenue Sharing Trust Fund for
 355 Municipalities and the former Municipal Financial Assistance
 356 Trust Fund in state fiscal year 1999-2000, no municipality shall
 357 receive less than the amount due from the Revenue Sharing Trust
 358 Fund for Municipalities and the former Municipal Financial
 359 Assistance Trust Fund in state fiscal year 1999-2000. If the
 360 total proceeds to be distributed are less than the amount
 361 received in combination from the Revenue Sharing Trust Fund for
 362 Municipalities and the former Municipal Financial Assistance
 363 Trust Fund in state fiscal year 1999-2000, each municipality
 364 shall receive an amount proportionate to the amount it was due
 365 in state fiscal year 1999-2000.

366 6. After the distributions required under subparagraphs 1.-
 367 5., the greater of \$50 million or 0.1412 percent of the
 368 available proceeds shall be transferred in each fiscal year to
 369 fiscally constrained counties pursuant to s. 218.67.

370 7. Of the remaining proceeds:

371 a. In each fiscal year, the sum of \$29,915,500 shall be
 372 divided into as many equal parts as there are counties in this
 373 ~~the~~ state, and one part shall be distributed to each county. The
 374 distribution among the several counties must begin each fiscal
 375 year on or before January 5th and continue monthly for a total
 376 of 4 months. If a local or special law required that any moneys
 377 accruing to a county in fiscal year 1999-2000 under the then-

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378 existing provisions of s. 550.135 be paid directly to the
 379 district school board, special district, or a municipal
 380 government, such payment must continue until the local or
 381 special law is amended or repealed. The state covenants with
 382 holders of bonds or other instruments of indebtedness issued by
 383 local governments, special districts, or district school boards
 384 before July 1, 2000, that it is not the intent of this
 385 subparagraph to adversely affect the rights of those holders or
 386 relieve local governments, special districts, or district school
 387 boards of the duty to meet their obligations as a result of
 388 previous pledges or assignments or trusts entered into which
 389 obligated funds received from the distribution to county
 390 governments under then-existing s. 550.135. This distribution
 391 specifically is in lieu of funds distributed under s. 550.135
 392 before July 1, 2000.

393 b. The department shall distribute \$166,667 monthly to each
 394 applicant certified as a facility for a new or retained
 395 professional sports franchise pursuant to s. 288.1162. Up to
 396 \$41,667 shall be distributed monthly by the department to each
 397 certified applicant as defined in s. 288.11621 for a facility
 398 for a spring training franchise. However, not more than \$416,670
 399 may be distributed monthly in the aggregate to all certified
 400 applicants for facilities for spring training franchises.
 401 Distributions begin 60 days after such certification and
 402 continue for not more than 30 years, except as otherwise
 403 provided in s. 288.11621. A certified applicant identified in
 404 this sub-subparagraph may not receive more in distributions than
 405 expended by the applicant for the public purposes provided in s.
 406 288.1162(5) or s. 288.11621(3).

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407 c. The department shall distribute up to \$83,333 monthly to
 408 each certified applicant as defined in s. 288.11631 for a
 409 facility used by a single spring training franchise, or up to
 410 \$166,667 monthly to each certified applicant as defined in s.
 411 288.11631 for a facility used by more than one spring training
 412 franchise. Monthly distributions begin 60 days after such
 413 certification or July 1, 2016, whichever is later, and continue
 414 for not more than 20 years to each certified applicant as
 415 defined in s. 288.11631 for a facility used by a single spring
 416 training franchise or not more than 25 years to each certified
 417 applicant as defined in s. 288.11631 for a facility used by more
 418 than one spring training franchise. A certified applicant
 419 identified in this sub-subparagraph may not receive more in
 420 distributions than expended by the applicant for the public
 421 purposes provided in s. 288.11631(3).

422 d. The department shall distribute \$15,333 monthly to the
 423 State Transportation Trust Fund.

424 e. Beginning July 1, 2023, in each fiscal year, the
 425 department shall distribute \$27.5 million to the Florida
 426 Agricultural Promotional Campaign Trust Fund under s. 571.26,
 427 for further distribution in accordance with s. 571.265.

428 ~~8.7.~~ All other proceeds must remain in the General Revenue
 429 Fund.

430 Section 11. Section 218.67, Florida Statutes, is amended to
 431 read:

432 218.67 Distribution for fiscally constrained counties.—

433 (1) Each county ~~that is entirely within a rural area of~~
 434 ~~opportunity as designated by the Governor pursuant to s.~~
 435 ~~288.0656 or each county~~ for which the value of a mill will raise

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436 no more than \$10 ~~\$5~~ million in revenue, based on the taxable
 437 value certified pursuant to s. 1011.62(4)(a)1.a., from the
 438 previous July 1, ~~is shall be~~ considered a fiscally constrained
 439 county.

440 (2) Each fiscally constrained county government that
 441 participates in the local government half-cent sales tax shall
 442 be eligible to receive an additional distribution ~~from the Local~~
 443 ~~Government Half-cent Sales Tax Clearing Trust Fund,~~ as provided
 444 in s. 212.20(6)(d)6. s. 202.18(2)(e)1., in addition to its
 445 regular monthly distribution provided under this part and any
 446 emergency or supplemental distribution under s. 218.65.

447 (3) The amount to be distributed to each fiscally
 448 constrained county shall be determined by the Department of
 449 Revenue at the beginning of the fiscal year, using the prior
 450 fiscal year's sales and use tax collections from the most recent
 451 fiscal year that reports 12 months of collections ~~July 1 taxable~~
 452 ~~value certified pursuant to s. 1011.62(4)(a)1.a., tax data, the~~
 453 population as defined in s. 218.21, and the most current
 454 calendar year per capita personal income, as initially reported
 455 by the Bureau of Economic Analysis of the United States
 456 Department of Commerce ~~millage rate levied for the prior fiscal~~
 457 ~~year.~~ The amount distributed shall be allocated based upon the
 458 following factors:

459 (a) The ~~contribution-to-revenue relative revenue-raising-~~
 460 ~~capacity~~ factor for each participating county must equal 100
 461 multiplied by a quotient, the numerator of which is the county's
 462 population and the denominator of which is the state sales and
 463 use tax collections attributable to the county shall be the
 464 ~~ability of the eligible county to generate ad valorem revenues~~

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465 ~~from 1 mill of taxation on a per capita basis. A county that~~
 466 ~~raises no more than \$25 per capita from 1 mill shall be assigned~~
 467 ~~a value of 1; a county that raises more than \$25 but no more~~
 468 ~~than \$30 per capita from 1 mill shall be assigned a value of~~
 469 ~~0.75; and a county that raises more than \$30 but no more than~~
 470 ~~\$50 per capita from 1 mill shall be assigned a value of 0.5. No~~
 471 ~~value shall be assigned to counties that raise more than \$50 per~~
 472 ~~capita from 1 mill of ad valorem taxation.~~

473 (b) The personal-income local-effort factor must equal a
 474 quotient, the numerator of which is the median per capita
 475 personal income of participating counties and the denominator of
 476 which is the county's per capita personal income shall be a
 477 measure of the relative level of local effort of the eligible
 478 county as indicated by the millage rate levied for the prior
 479 fiscal year. The local-effort factor shall be the most recently
 480 adopted countywide operating millage rate for each eligible
 481 county multiplied by 0.1.

482 (c) Each eligible county's proportional allocation of the
 483 total amount available to be distributed to all of the eligible
 484 counties must shall be in the same proportion as the sum of the
 485 county's two factors is to the sum of the two factors for all
 486 eligible counties. The proportional rate computation must be
 487 carried to the fifth decimal place, and the amount to distribute
 488 to each county must be rounded to the nearest whole dollar
 489 amount. The counties that are eligible to receive an allocation
 490 under this subsection and the amount available to be distributed
 491 to such counties ~~do shall~~ not include counties participating in
 492 the phaseout period under subsection (4) or the amounts they
 493 remain eligible to receive during the phaseout.

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494 (4) For those counties that no longer qualify under the
 495 requirements of subsection (1) after the effective date of this
 496 act, there shall be a 2-year phaseout period. Beginning on July
 497 1 of the year following the year in which the value of a mill
 498 for that county exceeds ~~\$10~~ \$5 million in revenue, the county
 499 shall receive two-thirds of the amount received in the prior
 500 year, and beginning on July 1 of the second year following the
 501 year in which the value of a mill for that county exceeds ~~\$10~~ \$5
 502 million in revenue, the county shall receive one-third of the
 503 amount received in the last year that the county qualified as a
 504 fiscally constrained county. Following the 2-year phaseout
 505 period, the county is shall no longer be eligible to receive any
 506 distributions under this section unless the county can be
 507 considered a fiscally constrained county as provided in
 508 subsection (1).

509 (5) (a) The revenues received under this section must be
 510 allocated may be used by a county to be used for the following
 511 purposes:

512 1. Fifty percent for public safety, including salary
 513 expenditures for law enforcement officers or correctional
 514 officers, as those terms are defined in s. 943.10(1) and (2),
 515 respectively, firefighters as defined in s. 633.102, and
 516 emergency medical technicians or paramedics as those terms are
 517 defined in s. 401.23.

518 2. Thirty percent for infrastructure needs.

519 3. Twenty percent for any public purpose.

520 (b) The revenues received under this section any public
 521 purpose, except that such revenues may not be used to pay debt
 522 service on bonds, notes, certificates of participation, or any

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523 other forms of indebtedness.

524 Section 12. Section 377.817, Florida Statutes, is created
525 to read:

526 377.817 Net-zero and carbon policies, expenditures, taxes,
527 assessments, or trade programs; prohibition.-

528 (1) DEFINITIONS.—As used in this section, the term:

529 (a) "Business activity" means any activity or series of
530 activities that:

531 1. Involve the emission of a greenhouse gas or a
532 combination thereof; and

533 2. Form a single undertaking or enterprise with regard to
534 any relevant circumstances.

535 (b) "Carbon dioxide" means a naturally occurring gas
536 composed of one carbon atom and two oxygen atoms which occurs as
537 a byproduct of burning fossil fuels, such as oil, gas, or coal;
538 a byproduct of burning biomass; a byproduct of land use changes;
539 or a byproduct of industrial processes.

540 (c) "Carbon dioxide equivalent emissions" means the number
541 of metric tons of carbon dioxide emissions with the same global
542 warming potential as 1 metric ton of another greenhouse gas.

543 (d) "Carbon-intensive activity" means any business activity
544 or other activity performed by a person which supports any of
545 the following:

546 1. The movement of people or goods through methods of
547 transportation, including automobiles, commercial vehicles,
548 freight haulers, aircraft, vessels, pipelines, delivery devices,
549 and similar methods, and the use of energy resources to power or
550 operate such transportation methods.

551 2. The creation or transmission of energy resources for the

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552 following commercial and residential uses: electricity;
553 manufacturing; sustaining human life, including refrigeration
554 and cooling in enclosed or partially enclosed spaces; waste
555 management; or the operation or manufacturing of appliances for
556 human use.

557 3. The performance of activities to support the production
558 of a carbon-intensive product, including farming, agriculture,
559 hunting and gathering, or the taking of fish and wildlife to
560 sustain human life.

561 4. The operation or purchase of a vessel for transporting a
562 person or an object by use of an energy source.

563 5. The use of methods authorized by authorities to take
564 fish and wildlife resources.

565 6. The mining, exploration, or manufacturing of products to
566 support the continued livelihood of mankind.

567 (e) "Carbon-intensive product" means any of the following,
568 including a product containing a component of such:

569 1. Products containing iron; steel; steel mill products,
570 including pipe and tube; aluminum; cement; glass, including
571 flat, container, and specialty glass and fiberglass; oil or a
572 component thereof; minerals and metals; pulp; and paper.

573 2. An agricultural commodity or product, whether raw or
574 processed, including a commodity or product derived from
575 livestock which is marketed in the United States for human or
576 livestock consumption. The term also includes agricultural,
577 aquacultural, horticultural, viticultural, and dairy products;
578 livestock and the products thereof; the products of poultry and
579 bee raising; the edible products of forestry; and products
580 raised or produced on farms and the processed or manufactured

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581 products thereof transported or intended to be transported in
 582 interstate or foreign commerce.

583 (f) "Emissions" means the release of greenhouse gases into
 584 the atmosphere or air by a person.

585 (g) "Governmental entity" means the state or any political
 586 subdivision thereof, including the executive, legislative, and
 587 judicial branches of government; the independent establishments
 588 of the state, counties, municipalities, districts, authorities,
 589 boards, or commissions; and any agencies subject to this
 590 chapter. The term also includes community development districts,
 591 improvement districts, and homeowners' associations.

592 (h) "Government funds" means state funds, as that term is
 593 described in s. 215.31, and any moneys of the state or of any
 594 Florida College System institution or state university, county,
 595 school district, political subdivision, special district,
 596 metropolitan government, or municipality, including agencies,
 597 boards, bureaus, commissions, and institutions of any of the
 598 foregoing, or of any court, and includes the moneys of all
 599 county officers, including constitutional officers.

600 (i) "Greenhouse gas" means any of the following gases:
 601 carbon dioxide, methane, nitrous oxide, hydrofluorocarbons,
 602 perfluorocarbons, sulfur hexafluoride, or nitrogen trifluoride.

603 (j) "Net-zero policy" means any target, threshold,
 604 initiative, action, framework, requirement, or policy related to
 605 reducing the use of a carbon-intensive product or activity,
 606 including:

607 1. A requirement imposed by a governmental entity which
 608 requires the governmental entity to meet a statewide, regional,
 609 or geographically specific reduction in carbon dioxide or

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610 greenhouse gas emissions equal to zero or when annual
 611 anthropogenic emissions of greenhouse gases or carbon dioxide
 612 equivalent emissions to the atmosphere are balanced by removals
 613 over a specific period.

614 2. A requirement imposed by a governmental entity which
 615 requires a person or business activity, including a carbon-
 616 intensive activity, to do any of the following:

617 a. Meet a specific reduction in greenhouse gas or carbon
 618 dioxide equivalent emissions equal to zero or when annual
 619 anthropogenic emissions of greenhouse gases into the atmosphere
 620 are balanced by removals over a specific period.

621 b. Meet any goal of the Paris Agreement, defined as the
 622 resolution adopted by the United Nations Framework Convention on
 623 Climate Change's 21st Conference of the Parties in Paris,
 624 France; or any similar initiative adopted by the Federal
 625 Government or any geopolitical organization affiliated with the
 626 World Bank or World Economic Forum related to such.

627 c. Support the goal of a regional governing authority or
 628 multistate entity that commits to a reduction in greenhouse gas
 629 emissions equal to zero or when annual anthropogenic emissions
 630 of greenhouse gases to the atmosphere are balanced by removals
 631 over a specific period.

632 d. Restrict a carbon-intensive activity from which a person
 633 would not otherwise be restricted, for the sole purpose of
 634 meeting a net-zero policy. This may not be construed to legalize
 635 an otherwise illegal action by a person.

636 e. Prohibit the use, sale, purchase, or exchange of a
 637 carbon-intensive product or carbon for the sole purpose of
 638 meeting a net-zero policy. This may not be construed to legalize

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639 an otherwise illegal action by a person.

640 (2) DECLARATION OF POLICY.—The Legislature finds that net-
 641 zero policies, carbon taxes and assessments, and carbon
 642 emissions trading programs, commonly known as “cap-and-trade” or
 643 “cap-and-tax” programs, are detrimental to the state’s energy
 644 security and economic interests. It is the policy of this state
 645 to govern under the energy policy outlined in s. 377.601 and to
 646 prohibit the adoption or implementation of a net-zero policy by
 647 a governmental entity in any way, including through government
 648 expenditures, taxes, assessments, or carbon emissions trading
 649 programs.

650 (3) PROHIBITED POLICIES.—A governmental entity may not
 651 adopt, or require a person to adopt, a net-zero policy. This
 652 prohibition includes references to or the inclusion of such
 653 policies in comprehensive plans, land development regulations,
 654 transportation plans, or any published or adopted government
 655 policy or procedure.

656 (4) PROHIBITED EXPENDITURES.—A governmental entity may not
 657 expend government funds to a person in a manner that supports,
 658 implements, or advances a net-zero policy, including by doing
 659 any of the following:

660 (a) Providing procurement or purchasing preferences for
 661 non-carbon-intensive products.

662 (b) Instituting purchasing preferences for passenger
 663 vehicles, commercial vehicles, or heavy equipment based solely
 664 on the fuel source of such vehicles or equipment.

665 (c) Expending government funds to pay dues for a
 666 nongovernmental organization, including a trade association or
 667 league of government entities, that has adopted or supports a

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668 net-zero policy.

669 (5) PROHIBITED TAXATION AND ASSESSMENTS.—A governmental
 670 entity may not impose a tax, a fee, a penalty, a charge, an
 671 offset, or an assessment to advance a net-zero policy. This
 672 includes, but shall not be limited to, a tax, a fee, a penalty,
 673 a charge, an offset, or an assessment on any of the following:

674 (a) The carbon content of a fuel.

675 (b) The emission of carbon dioxide or other greenhouse gas
 676 which results from the use, production, or consumption of a good
 677 or service.

678 (c) A carbon-intensive activity.

679 (d) The use, sale, purchase, or exchange of a carbon-
 680 intensive product or carbon-intensive activity to advance a net-
 681 zero policy.

682 (6) PROHIBITED CAP-AND-TRADE PROGRAMS.—A governmental
 683 entity may not implement, administer, or enforce a program that
 684 has the effect of doing any of the following:

685 (a) Establishing a statewide, regional, or geographic
 686 specific limit or cap on the amount of emissions of carbon
 687 dioxide or other greenhouse gas which result from the use,
 688 production, or consumption of a carbon-intensive product or
 689 carbon-intensive activity.

690 (b) Providing for the allocation, auction, or transfer of
 691 emissions allowances or credits among pollutant sources as a
 692 means of compliance with emissions limits.

693 (c) Requiring a governmental entity or a person within this
 694 state to participate in a carbon emissions trading program.

695 (7) AFFIDAVIT.—Beginning January 1, 2027, the Department of
 696 Environmental Protection shall annually require all governmental

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697 entities to submit an affidavit signed under penalty of perjury
 698 by an authorized official of the governmental entity attesting
 699 compliance with this section.

700 (8) APPLICABILITY.—This section applies to a proposed
 701 action by a governmental entity on or after July 1, 2026, which
 702 is otherwise not allowable by law.

703 Section 13. Subsection (9) of section 1011.71, Florida
 704 Statutes, is amended to read:

705 1011.71 District school tax.—

706 (9) In addition to the maximum millage levied under this
 707 section and the General Appropriations Act, a school district
 708 may levy, by local referendum or in a general election,
 709 additional millage for school operational purposes up to an
 710 amount that, when combined with nonvoted millage levied under
 711 this section, does not exceed the 10-mill limit established in
 712 s. 9(b), Art. VII of the State Constitution. Any such levy shall
 713 be for a maximum of 4 years and shall be counted as part of the
 714 10-mill limit established in s. 9(b), Art. VII of the State
 715 Constitution. For the purpose of distributing taxes collected
 716 pursuant to this subsection, the term "school operational
 717 purposes" includes charter schools ~~sponsored by a school~~
 718 ~~district~~. Millage elections conducted under the authority
 719 granted pursuant to this section are subject to s. 1011.73.
 720 Funds generated by such additional millage do not become a part
 721 of the calculation of the Florida Education Finance Program
 722 total potential funds in 2001-2002 or any subsequent year and
 723 must not be incorporated in the calculation of any hold-harmless
 724 or other component of the Florida Education Finance Program
 725 formula in any year. If an increase in required local effort,

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726 when added to existing millage levied under the 10-mill limit,
 727 would result in a combined millage in excess of the 10-mill
 728 limit, any millage levied pursuant to this subsection shall be
 729 considered to be required local effort to the extent that the
 730 district millage would otherwise exceed the 10-mill limit. Funds
 731 levied under this subsection shall be shared with charter
 732 schools based on each charter school's proportionate share of
 733 the district's total unweighted full-time equivalent student
 734 enrollment and used in a manner consistent with the purposes of
 735 the levy. The referendum must contain an explanation of the
 736 distribution methodology consistent with the requirements of
 737 this subsection.

738 Section 14. Unless a resolution authorizing the levying of
 739 additional millage for school operational purposes expressly
 740 limits the distribution of such millage to charter schools
 741 sponsored by the school district, the amendments made by this
 742 act to s. 1011.71(9), Florida Statutes, apply to the 2026
 743 property tax roll.

744 Section 15. Paragraphs (g), (h), and (r) of subsection (1)
 745 of section 125.01, Florida Statutes, are amended to read:

746 125.01 Powers and duties.—

747 (1) The legislative and governing body of a county shall
 748 have the power to carry on county government. To the extent not
 749 inconsistent with general or special law, this power includes,
 750 but is not restricted to, the power to:

751 (g) Prepare and enforce comprehensive plans for the
 752 development of the county. Such plans must comply with s.
 753 377.817.

754 (h) Establish, coordinate, and enforce zoning and such

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755 business regulations as are necessary for the protection of the
756 public. Such zoning and business regulations must comply with s.
757 377.817.

758 (r) Except as prohibited in s. 377.817, levy and collect
759 taxes, both for county purposes and for the providing of
760 municipal services within any municipal service taxing unit, and
761 special assessments; borrow and expend money; and issue bonds,
762 revenue certificates, and other obligations of indebtedness,
763 which power shall be exercised in such manner, and subject to
764 such limitations, as may be provided by general law. There shall
765 be no referendum required for the levy by a county of ad valorem
766 taxes, both for county purposes and for the providing of
767 municipal services within any municipal service taxing unit.

768 1. Notwithstanding any other provision of law, a county may
769 not levy special assessments on lands classified as agricultural
770 lands under s. 193.461 unless the revenue from such assessments
771 has been pledged for debt service and is necessary to meet
772 obligations of bonds or certificates issued by the county which
773 remain outstanding on July 1, 2023, including refundings thereof
774 for debt service savings where the maturity of the debt is not
775 extended. For bonds or certificates issued after July 1, 2023,
776 special assessments securing such bonds may not be levied on
777 lands classified as agricultural under s. 193.461.

778 2. ~~The provisions of~~ Subparagraph 1. does de not apply to
779 residential structures and their curtilage.

780 Section 16. Subsection (2) of section 166.021, Florida
781 Statutes, is amended to read:

782 166.021 Powers.—

783 (2) "Municipal purpose" means any activity or power which

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784 may be exercised by the state or its political subdivisions. The
785 term does not include the prohibitions listed in s. 377.817.

786 Section 17. Section 166.201, Florida Statutes, is amended
787 to read:

788 166.201 Taxes and charges.—Except as prohibited in s.
789 377.817, a municipality may raise, by taxation and licenses
790 authorized by the constitution or general law, or by user
791 charges or fees authorized by ordinance, amounts of money which
792 are necessary for the conduct of municipal government and may
793 enforce their receipt and collection in the manner prescribed by
794 ordinance not inconsistent with law.

795 Section 18. Section 212.205, Florida Statutes, is amended
796 to read:

797 212.205 Sales tax distribution reporting.—By March 15 of
798 each year, each person who received a distribution pursuant to
799 s. 212.20(6)(d)7.b. and c. ~~s. 212.20(6)(d)6.b. and e.~~ in the
800 preceding calendar year shall report to the Office of Economic
801 and Demographic Research the following information:

802 (1) An itemized accounting of all expenditures of the funds
803 distributed in the preceding calendar year, including amounts
804 spent on debt service.

805 (2) A statement indicating what portion of the distributed
806 funds have been pledged for debt service.

807 (3) The original principal amount and current debt service
808 schedule of any bonds or other borrowing for which the
809 distributed funds have been pledged for debt service.

810 Section 19. Paragraphs (a) and (d) of subsection (3) of
811 section 288.11621, Florida Statutes, are amended to read:

812 288.11621 Spring training baseball franchises.—

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813 (3) USE OF FUNDS.—

814 (a) A certified applicant may use funds provided under s.
815 212.20(6)(d)7.b. ~~s. 212.20(6)(d)6.b.~~ only to:816 1. Serve the public purpose of acquiring, constructing,
817 reconstructing, or renovating a facility for a spring training
818 franchise.819 2. Pay or pledge for the payment of debt service on, or to
820 fund debt service reserve funds, arbitrage rebate obligations,
821 or other amounts payable with respect thereto, bonds issued for
822 the acquisition, construction, reconstruction, or renovation of
823 such facility, or for the reimbursement of such costs or the
824 refinancing of bonds issued for such purposes.825 3. Assist in the relocation of a spring training franchise
826 from one unit of local government to another only if the
827 governing board of the current host local government by a
828 majority vote agrees to relocation.829 (d)1. All certified applicants must place unexpended state
830 funds received pursuant to s. 212.20(6)(d)7.b. ~~s.~~
831 ~~212.20(6)(d)6.b.~~ in a trust fund or separate account for use
832 only as authorized in this section.833 2. A certified applicant may request that the Department of
834 Revenue suspend further distributions of state funds made
835 available under s. 212.20(6)(d)7.b. ~~s. 212.20(6)(d)6.b.~~ for 12
836 months after expiration of an existing agreement with a spring
837 training franchise to provide the certified applicant with an
838 opportunity to enter into a new agreement with a spring training
839 franchise, at which time the distributions shall resume.840 3. The expenditure of state funds distributed to an
841 applicant certified before July 1, 2010, must begin within 48

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842 months after the initial receipt of the state funds. In
843 addition, the construction of, or capital improvements to, a
844 spring training facility must be completed within 24 months
845 after the project's commencement.846 Section 20. Paragraph (c) of subsection (2) and paragraphs
847 (a), (c), and (d) of subsection (3) of section 288.11631,
848 Florida Statutes, are amended to read:849 288.11631 Retention of Major League Baseball spring
850 training baseball franchises.—

851 (2) CERTIFICATION PROCESS.—

852 (c) Each applicant certified on or after July 1, 2013,
853 shall enter into an agreement with the department which:854 1. Specifies the amount of the state incentive funding to
855 be distributed. The amount of state incentive funding per
856 certified applicant may not exceed \$20 million. However, if a
857 certified applicant's facility is used by more than one spring
858 training franchise, the maximum amount may not exceed \$50
859 million, and the Department of Revenue shall make distributions
860 to the applicant pursuant to s. 212.20(6)(d)7.c. ~~s.~~
861 ~~212.20(6)(d)6.e.~~862 2. States the criteria that the certified applicant must
863 meet in order to remain certified. These criteria must include a
864 provision stating that the spring training franchise must
865 reimburse the state for any funds received if the franchise does
866 not comply with the terms of the contract. If bonds were issued
867 to construct or renovate a facility for a spring training
868 franchise, the required reimbursement must be equal to the total
869 amount of state distributions expected to be paid from the date
870 the franchise violates the agreement with the applicant through

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871 the final maturity of the bonds.

872 3. States that the certified applicant is subject to
873 decertification if the certified applicant fails to comply with
874 this section or the agreement.

875 4. States that the department may recover state incentive
876 funds if the certified applicant is decertified.

877 5. Specifies the information that the certified applicant
878 must report to the department.

879 6. Includes any provision deemed prudent by the department.

880 (3) USE OF FUNDS.—

881 (a) A certified applicant may use funds provided under s.
882 212.20(6)(d)7.c. ~~s. 212.20(6)(d)6.e.~~ only to:

883 1. Serve the public purpose of constructing or renovating a
884 facility for a spring training franchise.

885 2. Pay or pledge for the payment of debt service on, or to
886 fund debt service reserve funds, arbitrage rebate obligations,
887 or other amounts payable with respect thereto, bonds issued for
888 the construction or renovation of such facility, or for the
889 reimbursement of such costs or the refinancing of bonds issued
890 for such purposes.

891 (c) The Department of Revenue may not distribute funds
892 under s. 212.20(6)(d)7.c. ~~s. 212.20(6)(d)6.e.~~ until July 1,
893 2016. Further, the Department of Revenue may not distribute
894 funds to an applicant certified on or after July 1, 2013, until
895 it receives notice from the department that:

896 1. The certified applicant has encumbered funds under
897 either subparagraph (a)1. or subparagraph (a)2.; and

898 2. If applicable, any existing agreement with a spring
899 training franchise for the use of a facility has expired.

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900 (d)1. All certified applicants shall place unexpended state
901 funds received pursuant to s. 212.20(6)(d)7.c. ~~s.~~
902 ~~212.20(6)(d)6.e.~~ in a trust fund or separate account for use
903 only as authorized in this section.

904 2. A certified applicant may request that the department
905 notify the Department of Revenue to suspend further
906 distributions of state funds made available under s.
907 212.20(6)(d)7.c. ~~s. 212.20(6)(d)6.e.~~ for 12 months after
908 expiration of an existing agreement with a spring training
909 franchise to provide the certified applicant with an opportunity
910 to enter into a new agreement with a spring training franchise,
911 at which time the distributions shall resume.

912 3. The expenditure of state funds distributed to an
913 applicant certified after July 1, 2013, must begin within 48
914 months after the initial receipt of the state funds. In
915 addition, the construction or renovation of a spring training
916 facility must be completed within 24 months after the project's
917 commencement.

918 Section 21. Subsection (1) of section 443.191, Florida
919 Statutes, is amended to read:

920 443.191 Unemployment Compensation Trust Fund; establishment
921 and control.—

922 (1) There is established, as a separate trust fund apart
923 from all other public funds of this state, an Unemployment
924 Compensation Trust Fund, which shall be administered by the
925 Department of Commerce exclusively for the purposes of this
926 chapter. The fund must consist of all of the following:

927 (a) All contributions and reimbursements collected under
928 this chapter. ~~+~~

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929 (b) Interest earned on any moneys in the fund~~;~~
 930 (c) Any property or securities acquired through the use of
 931 moneys belonging to the fund~~;~~
 932 (d) All earnings of these properties or securities~~;~~
 933 (e) All money credited to this state's account in the
 934 federal Unemployment Compensation Trust Fund under 42 U.S.C. s.
 935 1103~~;~~
 936 (f) All money collected for penalties imposed pursuant to
 937 s. 443.151(6)(a)~~;~~
 938 (g) Advances on the amount in the federal Unemployment
 939 Compensation Trust Fund credited to the state under 42 U.S.C. s.
 940 1321, as requested by the Governor or the Governor's designee~~;~~
 941 ~~and~~
 942 (h) All money deposited in this account as a distribution
 943 pursuant to s. 212.20(6)(d)7.e. ~~s. 212.20(6)(d)6.e.~~
 944
 945 Except as otherwise provided in s. 443.1313(4), all moneys in
 946 the fund must be mingled and undivided.
 947 Section 22. Section 571.26, Florida Statutes, is amended to
 948 read:
 949 571.26 Florida Agricultural Promotional Campaign Trust
 950 Fund.—There is hereby created the Florida Agricultural
 951 Promotional Campaign Trust Fund within the Department of
 952 Agriculture and Consumer Services to receive all moneys related
 953 to the Florida Agricultural Promotional Campaign. Moneys
 954 deposited in the trust fund shall be appropriated for the sole
 955 purpose of implementing the Florida Agricultural Promotional
 956 Campaign, except for money deposited in the trust fund pursuant
 957 to s. 212.20(6)(d)7.e. ~~s. 212.20(6)(d)6.e.~~, which shall be held

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958 separately and used solely for the purposes identified in s.
 959 571.265.
 960 Section 23. Subsection (2) of section 571.265, Florida
 961 Statutes, is amended to read:
 962 571.265 Promotion of Florida thoroughbred breeding and of
 963 thoroughbred racing at Florida thoroughbred tracks; distribution
 964 of funds.—
 965 (2) Funds deposited into the Florida Agricultural
 966 Promotional Campaign Trust Fund pursuant to s. 212.20(6)(d)7.e.
 967 ~~s. 212.20(6)(d)6.e.~~ shall be used by the department to encourage
 968 the agricultural activity of breeding thoroughbred racehorses in
 969 this state and to enhance thoroughbred racing conducted at
 970 thoroughbred tracks in this state as provided in this section.
 971 If the funds made available under this section are not fully
 972 used in any one fiscal year, any unused amounts shall be carried
 973 forward in the trust fund into future fiscal years and made
 974 available for distribution as provided in this section.
 975 Section 24. For the purpose of incorporating the amendment
 976 made by this act to section 218.67, Florida Statutes, in a
 977 reference thereto, paragraph (c) of subsection (5) of section
 978 125.0104, Florida Statutes, is reenacted to read:
 979 125.0104 Tourist development tax; procedure for levying;
 980 authorized uses; referendum; enforcement.—
 981 (5) AUTHORIZED USES OF REVENUE.—
 982 (c) A county located adjacent to the Gulf of America or the
 983 Atlantic Ocean, except a county that receives revenue from taxes
 984 levied pursuant to s. 125.0108, which meets the following
 985 criteria may use up to 10 percent of the tax revenue received
 986 pursuant to this section to reimburse expenses incurred in

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987 providing public safety services, including emergency medical
 988 services as defined in s. 401.107(3), and law enforcement
 989 services, which are needed to address impacts related to
 990 increased tourism and visitors to an area. However, if taxes
 991 collected pursuant to this section are used to reimburse
 992 emergency medical services or public safety services for tourism
 993 or special events, the governing board of a county or
 994 municipality may not use such taxes to supplant the normal
 995 operating expenses of an emergency medical services department,
 996 a fire department, a sheriff's office, or a police department.
 997 To receive reimbursement, the county must:

998 1.a. Generate a minimum of \$10 million in annual proceeds
 999 from any tax, or any combination of taxes, authorized to be
 1000 levied pursuant to this section;

1001 b. Have at least three municipalities; and

1002 c. Have an estimated population of less than 275,000,
 1003 according to the most recent population estimate prepared
 1004 pursuant to s. 186.901, excluding the inmate population; or

1005 2. Be a fiscally constrained county as described in s.
 1006 218.67(1).

1007
 1008 The board of county commissioners must by majority vote approve
 1009 reimbursement made pursuant to this paragraph upon receipt of a
 1010 recommendation from the tourist development council.

1011 Section 25. For the purpose of incorporating the amendment
 1012 made by this act to section 218.67, Florida Statutes, in a
 1013 reference thereto, subsection (3) of section 193.624, Florida
 1014 Statutes, is reenacted to read:

1015 193.624 Assessment of renewable energy source devices.—

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1016 (3) This section applies to the installation of a renewable
 1017 energy source device installed on or after January 1, 2013, to
 1018 new and existing residential real property. This section applies
 1019 to a renewable energy source device installed on or after
 1020 January 1, 2018, to all other real property, except when
 1021 installed as part of a project planned for a location in a
 1022 fiscally constrained county, as defined in s. 218.67(1), and for
 1023 which an application for a comprehensive plan amendment or
 1024 planned unit development zoning has been filed with the county
 1025 on or before December 31, 2017.

1026 Section 26. For the purpose of incorporating the amendment
 1027 made by this act to section 218.67, Florida Statutes, in a
 1028 reference thereto, subsection (2) of section 196.182, Florida
 1029 Statutes, is reenacted to read:

1030 196.182 Exemption of renewable energy source devices.—

1031 (2) The exemption provided in this section does not apply
 1032 to a renewable energy source device that is installed as part of
 1033 a project planned for a location in a fiscally constrained
 1034 county, as defined in s. 218.67(1), and for which an application
 1035 for a comprehensive plan amendment or planned unit development
 1036 zoning has been filed with the county on or before December 31,
 1037 2017.

1038 Section 27. For the purpose of incorporating the amendment
 1039 made by this act to section 218.67, Florida Statutes, in a
 1040 reference thereto, subsection (1) of section 218.12, Florida
 1041 Statutes, is reenacted to read:

1042 218.12 Appropriations to offset reductions in ad valorem
 1043 tax revenue in fiscally constrained counties.—

1044 (1) Beginning in fiscal year 2008-2009, the Legislature

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1045 shall appropriate moneys to offset the reductions in ad valorem
 1046 tax revenue experienced by fiscally constrained counties, as
 1047 defined in s. 218.67(1), which occur as a direct result of the
 1048 implementation of revisions of Art. VII of the State
 1049 Constitution approved in the special election held on January
 1050 29, 2008. The moneys appropriated for this purpose shall be
 1051 distributed in January of each fiscal year among the fiscally
 1052 constrained counties based on each county's proportion of the
 1053 total reduction in ad valorem tax revenue resulting from the
 1054 implementation of the revision.

1055 Section 28. For the purpose of incorporating the amendment
 1056 made by this act to section 218.67, Florida Statutes, in a
 1057 reference thereto, subsection (1) of section 218.125, Florida
 1058 Statutes, is reenacted to read:

1059 218.125 Offset for tax loss associated with certain
 1060 constitutional amendments affecting fiscally constrained
 1061 counties.—

1062 (1) Beginning in the 2010-2011 fiscal year, the Legislature
 1063 shall appropriate moneys to offset the reductions in ad valorem
 1064 tax revenue experienced by fiscally constrained counties, as
 1065 defined in s. 218.67(1), which occur as a direct result of the
 1066 implementation of revisions of ss. 3(f) and 4(b), Art. VII of
 1067 the State Constitution which were approved in the general
 1068 election held in November 2008. The moneys appropriated for this
 1069 purpose shall be distributed in January of each fiscal year
 1070 among the fiscally constrained counties based on each county's
 1071 proportion of the total reduction in ad valorem tax revenue
 1072 resulting from the implementation of the revisions.

1073 Section 29. For the purpose of incorporating the amendment

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1074 made by this act to section 218.67, Florida Statutes, in a
 1075 reference thereto, subsection (1) of section 218.135, Florida
 1076 Statutes, is reenacted to read:

1077 218.135 Offset for tax loss associated with reductions in
 1078 value of certain citrus fruit packing and processing equipment.—

1079 (1) For the 2018-2019 fiscal year, the Legislature shall
 1080 appropriate moneys to offset the reductions in ad valorem tax
 1081 revenue experienced by fiscally constrained counties, as defined
 1082 in s. 218.67(1), which occur as a direct result of the
 1083 implementation of s. 193.4516. The moneys appropriated for this
 1084 purpose shall be distributed in January 2019 among the fiscally
 1085 constrained counties based on each county's proportion of the
 1086 total reduction in ad valorem tax revenue resulting from the
 1087 implementation of s. 193.4516.

1088 Section 30. For the purpose of incorporating the amendment
 1089 made by this act to section 218.67, Florida Statutes, in a
 1090 reference thereto, subsection (1) of section 218.136, Florida
 1091 Statutes, is reenacted to read:

1092 218.136 Offset for ad valorem revenue loss affecting
 1093 fiscally constrained counties.—

1094 (1) Beginning in fiscal year 2025-2026, the Legislature
 1095 shall appropriate moneys to offset the reductions in ad valorem
 1096 tax revenue experienced by fiscally constrained counties, as
 1097 defined in s. 218.67(1), which occur as a direct result of the
 1098 implementation of revisions of s. 6(a), Art. VII of the State
 1099 Constitution approved in the November 2024 general election. The
 1100 moneys appropriated for this purpose shall be distributed in
 1101 January of each fiscal year among the fiscally constrained
 1102 counties based on each county's proportion of the total

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1103 reduction in ad valorem tax revenue resulting from the
 1104 implementation of the revision of s. 6(a), Art. VII of the State
 1105 Constitution.

1106 Section 31. For the purpose of incorporating the amendment
 1107 made by this act to section 218.67, Florida Statutes, in a
 1108 reference thereto, paragraph (cc) of subsection (2) of section
 1109 252.35, Florida Statutes, is reenacted to read:

1110 252.35 Emergency management powers; Division of Emergency
 1111 Management.—

1112 (2) The division is responsible for carrying out the
 1113 provisions of ss. 252.31-252.90. In performing its duties, the
 1114 division shall:

1115 (cc) Administer a revolving loan program for local
 1116 government hazard mitigation projects.

1117 Section 32. For the purpose of incorporating the amendment
 1118 made by this act to section 218.67, Florida Statutes, in a
 1119 reference thereto, paragraph (b) of subsection (2) of section
 1120 288.0655, Florida Statutes, is reenacted to read:

1121 288.0655 Rural Infrastructure Fund.—

1122 (2)

1123 (b) To facilitate access of rural communities and rural
 1124 areas of opportunity as defined by the Rural Economic
 1125 Development Initiative to infrastructure funding programs of the
 1126 Federal Government, such as those offered by the United States
 1127 Department of Agriculture and the United States Department of
 1128 Commerce, and state programs, including those offered by Rural
 1129 Economic Development Initiative agencies, and to facilitate
 1130 local government or private infrastructure funding efforts, the
 1131 department may award grants for up to 75 percent of the total

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1132 infrastructure project cost, or up to 100 percent of the total
 1133 infrastructure project cost for a project located in a rural
 1134 community as defined in s. 288.0656(2) which is also located in
 1135 a fiscally constrained county as defined in s. 218.67(1) or a
 1136 rural area of opportunity as defined in s. 288.0656(2). Eligible
 1137 uses of funds may include improving any inadequate
 1138 infrastructure that has resulted in regulatory action that
 1139 prohibits economic or community growth and reducing the costs to
 1140 community users of proposed infrastructure improvements that
 1141 exceed such costs in comparable communities. Eligible uses of
 1142 funds include improvements to public infrastructure for
 1143 industrial or commercial sites and upgrades to or development of
 1144 public tourism infrastructure. Authorized infrastructure may
 1145 include the following public or public-private partnership
 1146 facilities: storm water systems; telecommunications facilities;
 1147 roads or other remedies to transportation impediments; nature-
 1148 based tourism facilities; or other physical requirements
 1149 necessary to facilitate tourism, trade, and economic development
 1150 activities in the community. Authorized infrastructure may also
 1151 include publicly or privately owned self-powered nature-based
 1152 tourism facilities, publicly owned telecommunications
 1153 facilities, and additions to the distribution facilities of the
 1154 existing natural gas utility as defined in s. 366.04(3)(c), the
 1155 existing electric utility as defined in s. 366.02, or the
 1156 existing water or wastewater utility as defined in s.
 1157 367.021(12), or any other existing water or wastewater facility,
 1158 which owns a gas or electric distribution system or a water or
 1159 wastewater system in this state when:

1160 1. A contribution-in-aid of construction is required to

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1161 serve public or public-private partnership facilities under the
 1162 tariffs of any natural gas, electric, water, or wastewater
 1163 utility as defined herein; and

1164 2. Such utilities as defined herein are willing and able to
 1165 provide such service.

1166 Section 33. For the purpose of incorporating the amendment
 1167 made by this act to section 218.67, Florida Statutes, in a
 1168 reference thereto, subsection (4) of section 288.102, Florida
 1169 Statutes, is reenacted to read:

1170 288.102 Supply Chain Innovation Grant Program.—

1171 (4) A minimum of a one-to-one match of nonstate resources,
 1172 including local, federal, or private funds, to the state
 1173 contribution is required. An award may not be made for a project
 1174 that is receiving or using state funding from another state
 1175 source or statutory program, including tax credits. The one-to-
 1176 one match requirement is waived for a public entity located in a
 1177 fiscally constrained county as defined in s. 218.67(1).

1178 Section 34. For the purpose of incorporating the amendment
 1179 made by this act to section 218.67, Florida Statutes, in a
 1180 reference thereto, paragraph (c) of subsection (4) of section
 1181 339.2816, Florida Statutes, is reenacted to read:

1182 339.2816 Small County Road Assistance Program.—

1183 (4)

1184 (c) The following criteria must be used to prioritize road
 1185 projects for funding under the program:

1186 1. The primary criterion is the physical condition of the
 1187 road as measured by the department.

1188 2. As secondary criteria the department may consider:

1189 a. Whether a road is used as an evacuation route.

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1190 b. Whether a road has high levels of agricultural travel.

1191 c. Whether a road is considered a major arterial route.

1192 d. Whether a road is considered a feeder road.

1193 e. Whether a road is located in a fiscally constrained
 1194 county, as defined in s. 218.67(1).

1195 f. Other criteria related to the impact of a project on the
 1196 public road system or on the state or local economy as
 1197 determined by the department.

1198 Section 35. For the purpose of incorporating the amendment
 1199 made by this act to section 218.67, Florida Statutes, in a
 1200 reference thereto, paragraph (h) of subsection (16) of section
 1201 403.064, Florida Statutes, is reenacted to read:

1202 403.064 Reuse of reclaimed water.—

1203 (16) By November 1, 2021, domestic wastewater utilities
 1204 that dispose of effluent, reclaimed water, or reuse water by
 1205 surface water discharge shall submit to the department for
 1206 review and approval a plan for eliminating nonbeneficial surface
 1207 water discharge by January 1, 2032, subject to the requirements
 1208 of this section. The plan must include the average gallons per
 1209 day of effluent, reclaimed water, or reuse water that will no
 1210 longer be discharged into surface waters and the date of such
 1211 elimination, the average gallons per day of surface water
 1212 discharge which will continue in accordance with the
 1213 alternatives provided for in subparagraphs (a)2. and 3., and the
 1214 level of treatment that the effluent, reclaimed water, or reuse
 1215 water will receive before being discharged into a surface water
 1216 by each alternative.

1217 (h) This subsection does not apply to any of the following:

1218 1. A domestic wastewater treatment facility that is located

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1219 in a fiscally constrained county as described in s. 218.67(1).

1220 2. A domestic wastewater treatment facility that is located
1221 in a municipality that is entirely within a rural area of
1222 opportunity as designated pursuant to s. 288.0656.

1223 3. A domestic wastewater treatment facility that is located
1224 in a municipality that has less than \$10 million in total
1225 revenue, as determined by the municipality's most recent annual
1226 financial report submitted to the Department of Financial
1227 Services in accordance with s. 218.32.

1228 4. A domestic wastewater treatment facility that is
1229 operated by an operator of a mobile home park as defined in s.
1230 723.003 and has a permitted capacity of less than 300,000
1231 gallons per day.

1232 Section 36. For the purpose of incorporating the amendments
1233 made by this act to section 218.67, Florida Statutes, in
1234 references thereto, paragraph (c) of subsection (6) of section
1235 403.0741, Florida Statutes, is reenacted to read:

1236 403.0741 Grease waste removal and disposal.—

1237 (6) REGULATION BY LOCAL GOVERNMENTS.—

1238 (c) Fiscally constrained counties as described in s.
1239 218.67(1) and small counties as defined in s. 339.2818(2) may
1240 opt out of the requirements of this section.

1241 Section 37. For the purpose of incorporating the amendment
1242 made by this act to section 218.67, Florida Statutes, in
1243 references thereto, subsections (2) and (3) of section 589.08,
1244 Florida Statutes, are reenacted to read:

1245 589.08 Land acquisition restrictions.—

1246 (2) The Florida Forest Service may receive, hold the
1247 custody of, and exercise the control of any lands, and set aside

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1248 into a separate, distinct and inviolable fund, any proceeds
1249 derived from the sales of the products of such lands, the use
1250 thereof in any manner, or the sale of such lands save the 25
1251 percent of the proceeds to be paid into the State School Fund as
1252 provided by law. The Florida Forest Service may use and apply
1253 such funds for the acquisition, use, custody, management,
1254 development, or improvement of any lands vested in or subject to
1255 the control of the Florida Forest Service. After full payment
1256 has been made for the purchase of a state forest to the Federal
1257 Government or other grantor, 15 percent of the gross receipts
1258 from a state forest shall be paid to the fiscally constrained
1259 county or counties, as described in s. 218.67(1), in which it is
1260 located in proportion to the acreage located in each county for
1261 use by the county or counties for school purposes.

1262 (3) The Florida Forest Service shall pay 15 percent of the
1263 gross receipts from the Goethe State Forest to each fiscally
1264 constrained county, as described in s. 218.67(1), in which a
1265 portion of the respective forest is located in proportion to the
1266 forest acreage located in such county. The funds must be equally
1267 divided between the board of county commissioners and the school
1268 board of each fiscally constrained county.

1269 Section 38. For the purpose of incorporating the amendment
1270 made by this act to section 218.67, Florida Statutes, in a
1271 reference thereto, paragraph (f) of subsection (1) of section
1272 1011.62, Florida Statutes, is reenacted to read:

1273 1011.62 Funds for operation of schools.—If the annual
1274 allocation from the Florida Education Finance Program to each
1275 district for operation of schools is not determined in the
1276 annual appropriations act or the substantive bill implementing

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1277 the annual appropriations act, it shall be determined as
 1278 follows:

1279 (1) COMPUTATION OF THE BASE FLORIDA EDUCATION FINANCE
 1280 PROGRAM.—The following procedure shall be followed in
 1281 determining the base Florida Education Finance Program funds for
 1282 each district:

1283 (f) Small district factor.—An additional value per full-
 1284 time equivalent student membership is provided to each school
 1285 district with a full-time equivalent student membership of fewer
 1286 than 20,000 full-time equivalent students which is in a fiscally
 1287 constrained county as described in s. 218.67(1). The amount of
 1288 the additional value shall be specified in the General
 1289 Appropriations Act.

1290 Section 39. Hunting, fishing, and camping sales tax
 1291 holiday.—

1292 (1) The tax levied under chapter 212, Florida Statutes, may
 1293 not be collected during the period from September 7, 2026,
 1294 through December 31, 2026, on the retail sale of:

1295 (a) Ammunition, as defined in s. 790.001(1), Florida
 1296 Statutes.

1297 (b) A firearm. For purposes of this section, the term
 1298 “firearm” means a weapon capable of firing a missile and
 1299 includes a pistol, rifle, or shotgun using an explosive charge
 1300 as a propellant.

1301 (c) The following accessories used for firearms:

1302 1. Charging handles.

1303 2. Cleaning kits.

1304 3. Holsters.

1305 4. Pistol grips.

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1306 5. Sights or optics.

1307 6. Stocks.

1308 (d) A bow. For purposes of this section, the term “bow”
 1309 means a device consisting of flexible material having a string
 1310 connecting its two ends, either indirectly by cables or pulleys
 1311 or directly, for the purpose of discharging arrows; which
 1312 propels arrows only by the energy stored by the drawing of the
 1313 device; and which is handheld, hand-drawn, and hand-released.

1314 (e) A crossbow. For purposes of this section, the term
 1315 “crossbow” means a device consisting of flexible material having
 1316 a string connecting its two ends, either indirectly by cables or
 1317 pulleys or directly, affixed to a stock for the purpose of
 1318 discharging quarrels, bolts, or arrows; which propels quarrels,
 1319 bolts, or arrows only by the energy stored by the drawing of the
 1320 device; and which uses a non-handheld locking mechanism to
 1321 maintain the device in a drawn or ready-to-discharge condition.

1322 (f) The following accessories used for bows or crossbows:

1323 1. Arrows.

1324 2. Bolts.

1325 3. Quarrels.

1326 4. Quivers.

1327 5. Releases.

1328 6. Sights or optics.

1329 7. Wristguards.

1330 (g) Camping supplies. For purposes of this section, the
 1331 term “camping supplies” means tents with a sales price of \$200
 1332 or less; sleeping bags, portable hammocks, camping stoves, and
 1333 collapsible camping chairs with a sales price of \$50 or less;
 1334 and camping lanterns and flashlights with a sales price of \$30

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1335 or less.

1336 (h) Fishing supplies. For purposes of this section, the
1337 term "fishing supplies" means rods and reels with a sales price
1338 of \$75 or less if sold individually, or \$150 or less if sold as
1339 a set; tackle boxes or bags with a sales price of \$30 or less;
1340 and bait or fishing tackle with a sales price of \$10 or less if
1341 sold individually, or \$20 or less if multiple items are sold
1342 together. The term does not include supplies used for commercial
1343 fishing purposes.

1344 (2) The Department of Revenue is authorized, and all
1345 conditions are deemed met, to adopt emergency rules pursuant to
1346 s. 120.54(4), Florida Statutes, for the purpose of implementing
1347 this section.

1348 Section 40. The Department of Revenue is authorized, and
1349 all conditions are deemed met, to adopt emergency rules pursuant
1350 to s. 120.54(4), Florida Statutes, for the purpose of
1351 implementing provisions related to the tax exemption for
1352 liquified petroleum gas tanks. Notwithstanding any other law,
1353 emergency rules adopted under this section are effective for 6
1354 months after adoption and may be renewed during the pendency of
1355 procedures to adopt permanent rules addressing the subject of
1356 the emergency rules.

1357 Section 41. Except as otherwise provided in this act and
1358 except for this section, which shall take effect upon becoming a
1359 law, this act shall take effect July 1, 2026.

APPEARANCE RECORD

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

7046

Bill Number or Topic

2-25-26

Meeting Date

Finance Tax

Committee

Amendment Barcode (if applicable)

Name

Dale Calhoun

Phone

850 681 0496

Address

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Email

dale@floridagas.org

Street

Tallahassee FL 32302

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 Propane Gas 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. [2020-2022 Joint Rules.pdf](#) (flsenate.gov)

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

The Florida Senate

APPEARANCE RECORD

2-25-2020

Meeting Date

7046

Bill Number or Topic

F&T

Committee

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

Amendment Barcode (if applicable)

Name

Chris Doolin

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Street

Tasl.

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32308

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:

SMALL COUNTY COALITION



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

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

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

S-001 (08/10/2021)

The Florida Senate
APPEARANCE RECORD

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

2/5/26

Meeting Date

SB 7046

Bill Number or Topic

Income + Tax

Committee

Amendment Barcode (if applicable)

Name Jeff Scott

Phone (772) 412-4111

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Email jscott@nra.com

Street

Deltona 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 Association of Counties

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

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

5-001 (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 7048
INTRODUCER: Finance and Tax Committee
SUBJECT: Internal Revenue Code
DATE: February 25, 2026 REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Gross	Khan		FT Submitted as Comm. Bill/FAV

I. Summary:

SB 7048 updates Florida’s corporate income tax code by adopting the federal Internal Revenue Code in effect on January 1, 2026, which will ensure the Florida code reflects changes to the Internal Revenue Code made during the prior year. House Concurrent Resolution 1, H.R.1, popularly known as the One Big Beautiful bill Act (OBBBA), amended the Internal Revenue Code and became law on July 4, 2026. A number of these changes will affect Florida’s corporate income tax collections:

- Acceleration of depreciation of certain assets. (Bonus depreciation).
- Allowing immediate expensing for certain research and experimental expenditures.
- Increasing the deduction for business interest expenses.
- Increasing the amount of business meals eligible for deduction for certain employers.

The bill disallows changes made by the OBBBA from affecting Florida taxpayers’ computation of taxable income for taxable years beginning before January 1, 2026. For bonus depreciation of qualified property placed in service before January 1, 2027, taxpayers must add back to and deduct from taxable income those amounts taken as bonus depreciation in a manner consistent with the phase-down process established under the Tax Cuts and Jobs Act of 2017.

The bill does not adopt the provisions accelerating depreciation of certain assets or the immediate expensing for certain research and experimental expenditures. Instead, for bonus depreciation of qualified property placed in service on or after January 1, 2027, bonus depreciation of qualified production property, and the deduction for section 179 property, a taxpayer would add back the amount deducted for federal purposes and then spread the deduction over a 7-year period. For amendments to expensing research and experimental expenditures, business meals, and business interest, the bill requires a taxpayer to add back the amount deducted for federal purposes and subtract an amount that would have been deductible had the OBBBA not taken effect.

The Revenue Estimating Conference (REC) has not analyzed this bill, which modifies how a Florida corporate income taxpayer calculates taxable income for Florida purposes. However, the

REC determined that adopting the Internal Revenue Code in effect on January 1, 2026, without any modifications, would result in a reduction to the General Revenue Fund of \$3,484.0 million in Fiscal Year 2026-2027. **See Section V. Fiscal Impact Statement for more information.**

The bill takes effect upon becoming a law and operates retroactively to January 1, 2027.

II. Present Situation:

Annual Adoption of the Internal Revenue Code

Florida imposes a 5.5 percent tax on the taxable income of corporations and financial institutions doing business in Florida.¹ The relationship between Florida and the Internal Revenue Code (IRC) is maintained each year by adopting the IRC as it exists on January 1. When expressly authorized by law, any amendment to the IRC shall be given effect under this code in such manner and for such periods as are prescribed in the IRC, to the same extent as if such amendment had been adopted by the Legislature.²

Addbacks, Subtractions, and Florida Taxable Income

Because Florida relies on federal taxable income to determine Florida taxable income, changes to the calculation of federal taxable income affects the calculation of Florida taxable income and may increase or decrease Florida tax receipts upon adoption of an updated Internal Revenue Code. In some instances, Florida has adopted an updated federal IRC but excluded specific changes.

To calculate Florida corporate income tax due, the federal taxable income is adjusted by applying specific addbacks and subtractions, apportioning and allocating certain income, and reducing the result by Florida's standard exemption (\$50,000). The addbacks and subtractions reflect federal provisions or treatments that the state has elected not to accept. Some items that are added back to the federal taxable income, pursuant to s. 220.13(1)(a), F.S., include federal deductions taken for interest,³ tax credits taken for research and development,⁴ and deductions taken for certain depreciation.⁵ Section 220.13(1)(b), F.S., provides for specific items to be subtracted from taxable income, including net operating losses,⁶ foreign source dividends,⁷ and foreign income.⁸

The One Big Beautiful Bill Act

House Concurrent Resolution 1, H.R.1, popularly known as the One Big Beautiful bill Act (OBBBA), "reduces taxes, reduces or increases spending for various federal programs, increases the statutory debt limit, and otherwise addresses agencies and programs throughout the federal

¹ Sections 220.11(2) and 220.63(2), F.S.

² Section 220.03(3), F.S.

³ Section 220.13(1)(a)(2), F.S.

⁴ Section 220.13(1)(a)(12), F.S.

⁵ Section 220.13 (1)(e), F.S.

⁶ Section 220.13(1)(b)(1), F.S.

⁷ Section 22013(1)(b)(2)(a), F.S.

⁸ Section 22013(1)(b)(2)(b), F.S.

government.”⁹ Since Florida does not levy a tax on the income of individuals, the effect of the OBBBA is limited corporations and entities subject to Florida’s corporate income tax.

The changes most significantly affecting the state’s revenues include the:

- Acceleration of depreciation of certain assets. (Bonus depreciation).
- Increasing first-year expensing for certain research and experimental expenditures.
- Increasing the deduction for business interest expenses.
- Increasing the amount of business meals eligible for deduction for certain employers.

Currently, the taxation of corporate income in Florida is consistent with the Internal Revenue Code as it existed on January 1, 2025, as modified by the state, which is before the OBBBA became law.¹⁰

Bonus Depreciation¹¹

Federal Law Change

Federal law allows as a depreciation deduction a reasonable allowance for the exhaustion, and wear and tear of property used in the trade or business or of property held for the production of income. For qualified property, federal law allows for the deduction to be accelerated.

Before the OBBBA became law, qualified property¹² was eligible for bonus depreciation if placed in service before 2027.

The OBBBA provides a 100% deduction for qualified property acquired after Jan. 19, 2025, and makes the accelerated deduction permanent, which differs from previously adopted bonus depreciation that lasted for an established period of time.

“Qualified property” under the OBBBA means, in part, property used in trade or business or held for the production of income which has a recovery period of 20 years or less; is computer software; water utility property; qualified film, television, or live theatrical production, or qualified sound recording production, in which the original use of the property begins with the taxpayer or if used property, it meets certain requirements.¹³

Effective date: This change applies to property acquired after January 19, 2025.

Depreciation for Qualified Production Property¹⁴

Federal Law Change

⁹ H.R.1 - 119th Congress (2025-2026): An act to provide for reconciliation pursuant to title II of H. Con. Res. 14, H.R.1, 119th Cong. (2025), <https://www.congress.gov/bill/119th-congress/house-bill/1> (last visited Feb. 11, 2026).

¹⁰ Florida Department of Revenue, *Florida Corporate Income Tax Adoption of 2025 Internal Revenue Code*. Tax Information Publication Number 25C01-01, (Dec. 1, 2025), https://floridarevenue.com/taxes/tips/Documents/TIP_25C01-01.pdf (last visited Feb. 11, 2026).

¹¹ 26 U.S.C s. 168(k)

¹² 26 U.S.C s. 168(k) (2024).

¹³ 26 U.S.C s. 168(k)(2)

¹⁴ 26 U.S.C s. 168(n)

The OBBBA establishes a temporary 100% bonus depreciation allowance for qualified production property constructed after Jan. 19, 2025, and before Jan 1, 2029, and placed in service before Jan 1, 2031.

“Qualified production property” under the OBBBA means non-residential real property that is used by the taxpayer as an integral part of a qualified production activity. Such activity is the manufacturing, production, or refining of qualified products. “Production” is limited to agricultural and chemical production.¹⁵

A qualified product is any tangible personal property if such property is not a food or beverage prepared in the same building as a retail establishment in which such property is sold.

Qualified production property may not include that portion of any non-residential real property which is used for offices, administrative services, lodging, parking, sales activities, research activities, software development or engineering activities, or other functions unrelated to the manufacturing, production, or refining of tangible personal property.

Non-residential real property is not residential rental property or property with a class life of less than 27.5 years. Additionally, this type of property has a cost-recovery period of 39 years.

Effective date: This change is available for property constructed after January 19, 2025, and before January 1, 2029, and must be placed in service before January 1, 2031.

Section 179 Expensing¹⁶

Federal Law Change

A taxpayer may elect to treat the cost of any section 179 property as an expense which is not chargeable to capital account. Any cost so treated is allowed as a deduction for the taxable year in which the section 179 property is placed in service.¹⁷

Section 179 property is depreciable tangible property, certain computer software, or qualified real property used in the active conduct of a trade or business.¹⁸ Generally, this type of property is similar to property eligible for bonus depreciation and includes qualified improvement property.

The OBBBA increased the maximum amount that may be deducted for certain assets from \$1.25 million to \$2.5 million, increased by inflation annually. The amount by which the benefit begins to phase out is increased from \$3.13 million to \$4 million, increased by inflation annually. The costs greater than the minimum phase-out (\$4 million before inflation adjustment) directly reduce the maximum deduction dollar-for-dollar.¹⁹ Generally, this provision allows a taxpayer to expense (deduct) the cost of an asset rather than charge it to a capital account and amortize the cost over a given period of time.

¹⁵ 26 U.S.C s. 168(n)(2)

¹⁶ 26 U.S.C s. 179

¹⁷ 26 U.S.C s. 179(a)

¹⁸ 26 U.S.C s. 179(d)

¹⁹ 26 U.S.C s. 179(b)

Effective date: This change applies to property placed in service in taxable years beginning after December 31, 2024.

Research and Experimental Expenses²⁰

Federal Law Change

Generally, federal law allows as a deduction any domestic research or experimental (R&E) expenditures which are paid or incurred by the taxpayer during the taxable year.²¹

For domestic R&E expenditures, the OBBBA provides for the immediate deduction for such expenditures paid or incurred in taxable years beginning after Dec. 31, 2024. The TCJA removed the immediate deduction for expenditures paid or incurred in taxable years beginning after Dec. 31, 2021. Alternatively, a taxpayer may continue to elect to capitalize and amortize over at least 60 months.²²

A taxpayer with limited gross receipts may deduct domestic R&E expenses retroactively to tax years beginning after Dec. 31, 2021.²³

A taxpayer may also accelerate amortization attributable to domestic R&E expenses paid or incurred after Dec. 31, 2021, but before Jan 1, 2025.²⁴

Effective date: Except for retroactivity, these amendments apply to amounts paid or incurred in taxable years beginning after December 31, 2024.

Business Interest Deduction²⁵

Federal Law Change

Generally, federal law allows as a deduction all interest paid or accrued within the taxable year on indebtedness, with prescribed limitations.²⁶

The OBBBA:

- Changes the definition of adjusted taxable income to be 30% of EBITDA (earnings before interest, taxes, depreciation, and amortization) rather than 30% of EBIT (earnings before interest and taxes) for purposes of determining how much business interest may be expensed in a given taxable year. EBITDA is greater than EBIT.
- Expands the exclusion of interest on floor plan financing from the limit on the tax deduction for business interest expense to include interest on floor plan financing for campers and trailers. Floor plan financing means interest paid or accrued on floor plan financing

²⁰ 26 U.S.C s. 174A

²¹ 26 U.S.C s. 174A(a)

²² 26 U.S.C s. 174A(c)(1)

²³ Pub. L. 119–21, s. 70302(f)

²⁴ Pub. L. 119–21, s. 70302(f)

²⁵ IRC section 163

²⁶ IRC section 163(j)

indebtedness. Floor plan financing indebtedness means indebtedness used to finance the acquisition of motor vehicles for sale or lease and secured by the inventory acquired.²⁷

- Changes Floor plan financing to cover trailers or campers that provide temporary living quarters for recreation, camping, or seasonal use. These types of vehicles are designed to be towed or affixed to a motor vehicle.

In addition to those changes above, the bill also provides that the limitation is calculated before capitalizable interest is calculated. Foreign income, including the new net controlled foreign corporation tested income (previously GILTI) calculation for foreign taxable income is excluded.

Effective date: This change applies to taxable years beginning after December 31, 2024.

Business Meals

Federal Law Change

Generally, deductions for food or beverage expenses may not exceed 50 percent of the amount of the expense and the food or beverage expense may not be lavish or extravagant.²⁸

The OBBBA adds two exceptions from limits on the amount allowed to be deducted for food or beverage expenses:

- The expense is for food or beverage for employees of certain fishing processing facilities in Alaska that are not located in a metropolitan area. This is a new exception and allows for a full deduction.
- Employer provided meals:
 - Costs associated with providing food or beverages to employees through an eating facility operated by the employer for employees that meets de minimis requirements for fringe benefits (snacks, coffee, etc.).
 - Meals provided by the employer for the convenience of the employer on the employer's premises to employees and their spouses and dependents.

The TCJA would have made employer provided meal expenditures non-deductible beginning after December 31, 2025. Instead, a taxpayer may be eligible for a deduction of those costs if the taxpayer charges an adequate or full consideration or meets other exceptions.²⁹

Effective date: This change applies to amounts paid or incurred after December 31, 2025.

Other States Respond to Passage of OBBBA

A number of states have responded to the passage of the OBBBA by choosing not to conform to provisions in the Act. "States have selectively decoupled from numerous HR 1 provisions, most often focusing on corporate tax deductions, which often have a large-scale revenue impact.

These changes typically either revert to the pre-HR 1 landscape or find a balance somewhere in

²⁷ IRC section 163(j)(9)

²⁸ Section 1.274-12, Code of Federal Regulations

²⁹ 26 U.S.C. s. 274(n)(2)(C)

the middle of previous and new deductions.”³⁰ States such as Alabama, California, Delaware, Maine, and Pennsylvania and the District of Columbia decoupled from one or more provisions in the Act, including research and experimental expensing, bonus depreciation for qualified property and qualified production property, and changes made to the business interest deduction.³¹

Florida Laws Recognizing Changes to the Internal Revenue Code

The Tax Cuts and Jobs Act of 2017

On December 22, 2017, the Tax Cuts and Jobs Act of 2017 (TCJA) was signed into law. The TCJA made significant changes to federal income tax provisions related to individuals, corporations, and the treatment of foreign income.

Business Tax Reforms

The TCJA’s changes to corporate taxes generally:

- Reduced the federal income tax rate on corporate income.
- Significantly increased the first-year deductions related to equipment purchases (bonus depreciation).
- Beginning January 1, 2022, required deductions for research and experimental expenses to be deducted over five years for domestic research expenses or fifteen years for foreign research expenses.
- Repealed or curtailed certain tax credits and deductions.

Under the TCJA, and through 2023, taxpayers were allowed to deduct in the first-year 100 percent of qualifying purchases. This percentage was then phased down to 80 percent, 60 percent, 40 percent, and 20 percent, over the next four years, respectively. No bonus depreciation would have been granted after 2027.

International Tax Reforms

The U.S. has historically deferred taxation of foreign-source income until the income was repatriated to the U.S. The TCJA aimed to largely eliminate this deferral for corporations.

The TCJA’s foreign income changes generally:

- Required taxation of foreign-source income.
- Provided deductions for certain dividends from foreign corporations.
- Provided temporary, partial credits for certain foreign income to reduce the near-term taxation of that income.

Recognizing that changes made to the IRC by the TCJA would significantly affect Florida’s corporate income tax, Florida enacted a law composed of the following:³²

- **Adoption of the IRC** in effect on January 1, 2018.

³⁰ National Conference of State Legislatures, *Breaking Up Is Hard to Do: States Struggle to Conform to Tax Code Changes*, Jan. 19, 2026, https://www.ncsl.org/fiscal/2025-tax-conformity-changes?utm_source=act-on+software&utm_term=states (last visited Feb. 20, 2026).

³¹ *Id.*

³² Ch. 2018-119, Laws of Fla.

- **Creation of an automatic refund and rate adjustment mechanism.** The tax rate was adjusted downward for taxable years beginning on or after January 1, 2019, based on the amount of collections exceeding 107 percent of the FY 2018-2019 collections. The rate adjustment was created to last only 1 taxable year. Additionally, the amount of collections exceeding the forecasted collections for FY 2018-20219 were refunded to taxpayers.
- **Decouple from bonus depreciation.** A taxpayer was required to ‘add-back’ the amount of bonus depreciation deducted on its federal income tax return and instead use a 7-year straight-line depreciation schedule in Florida. This methodology applies to property placed in service after December 31, 2017, and before January 1, 2027, covering the time horizon of the federal bonus depreciation schedule.
- **Require the Department of Revenue to examine how the TCJA affected the state’s corporate income tax** as a result of the state's adoption of the Internal Revenue Code. A report from the Department to the Governor, President of the Senate, Speaker of the House, and chairs of appropriate legislative committees was due February 1, 2019. Additionally, status reports to the chairs of committees were due August 3, 2018, and November 16, 2018.

The 2019 Legislature amended Florida’s corporate income tax laws to address the ongoing effects from the TCJA.³³ Florida enacted a law composed of the following:

- **Adoption the IRC** in effect on January 1, 2019.
- **Extension of the rate adjustment mechanism** to apply for taxable years beginning January 1, 2020, and January 1, 2021.
- **Extension of the number of years in which refunds may be issued** to include excess amounts collected in FY 2019-2020 and 2020-2021.
- **Decouple from GILTI:** Global Intangible Low-Taxed Income. In general, this was a mechanism to account for and subject to tax certain profits of US controlled foreign corporations.³⁴
- **Require taxpayers submit to the Department of Revenue an informational return.** The return asked for information related to business specifics about credits, deductions, and base adjustment caused by the federal tax changes.

As a result of the aforementioned Florida law changes, the tax rate was reduced from 5.5 percent to 4.458 percent for taxable years beginning January 1, 2019, and down to 3.535 percent for taxable years beginning January 1, 2021.³⁵ The rate returned to 5.5 percent for taxable years beginning January 1, 2022. Reducing the corporate income tax rate lowered collections by an estimated \$2,651.8 million between Fiscal Years 2019-20 through 2024-2025.

Refunds issued by the Department of Revenue equaled \$531.0 million in FY 2019-20 and \$642.1 million for FY 2021-2022.³⁶

³³ Ch. 2019-168, Laws of Fla.

³⁴ A discussion on GILTI may be found in the bill analysis for CS/CS/SB 576 by the Senate Committee on Finance and Tax (Apr. 22, 2019), available at <https://flsenate.gov/Session/Bill/2019/576/Analyses/2019s00576.ap.PDF> (last visited Feb. 11, 2026).

³⁵ Florida Department of Revenue, Tax Information Publication, *Florida Corporate Income Tax 2021 Tax Rate Reduction*, Sept. 15, 2021, available at https://floridarevenue.com/taxes/tips/Documents/TIP_21C01-02.pdf (last visited Feb. 11, 2026).

³⁶ Office of Economic and Demographic Research, *General Revenue Consensus Estimating Conference Comparison Report*, Table 16, Jan. 23, 2026, available at <https://edr.state.fl.us/Content/conferences/generalrevenue/grpackage.pdf> (last visited Feb. 11, 2026).

CARES Act and the Consolidated Appropriations Act of 2021

On March 27, 2020, the CARES Act was signed into law. It provided emergency assistance and health care response for individuals, families, and businesses affected by the 2020 coronavirus pandemic³⁷ making a number of changes to the IRC, including temporarily relaxing some restrictions on tax deductions which were imposed by the TCJA.³⁸

The Act:

- Temporarily increased the allowable deduction for business interest expenses, from 30% to 50% of a corporation's adjusted taxable income, for 2019 and 2020.³⁹
- Retroactively amended IRC provisions first enacted in the TCJA⁴⁰ that required certain qualified improvement property costs to be depreciated over 39 years instead of 15 years.⁴¹
- Temporarily increased net operating loss (NOL) provisions, allowing net operating losses created in 2018 through 2020 to offset 100% of income if used in taxable years beginning before January 1, 2021, (instead of 80%), and allowing those NOLs to be carried back five years from the year of creation.⁴²
- Temporarily increased the allowable charitable deduction from 10% to 25% of a corporate taxpayer's taxable income for 2020.

On December 27, 2020, the Consolidated Appropriations Act of 2021 (CAA) was signed into law.⁴³ The annual appropriations act set forth the budget for the federal government but also included additional tax relief provisions for individuals and businesses. Some of the changes in the CAA included a temporary increase in the deduction for business meal expenses, an extension of expensing provisions for certain film, television, and live performances, as well as an extension through 2021 for the increased charitable deduction found in the CARES Act.

Recognizing that changes made to the IRC by these Acts would affect Florida's corporate income tax, Florida enacted a law composed of the following:⁴⁴

- **Adoption of the IRC** in effect on January 1, 2021.
- **Decouple from** the increased amount that may be deducted as business interest expense.
- **Decouple from** the increased amount that may be deducted for business meals.
- **Decouple from** a provision that altered the depreciable life of certain qualified improvement property.
- **Decouple from** expensing provision extensions for film, television, and live theatrical productions.

³⁷ Pub. L. No. 116-136 (2020).

³⁸ Pub. L. No. 115-97 (2017).

³⁹ Section 2306, Pub. Law No. 116-136 (2021). This provision also allows the 2020 50% limitation to be calculated based on 2019 income, which may allow for a larger deduction than would otherwise have been available.

⁴⁰ Section 13204, Pub. L. No. 115-97.

⁴¹ Section 2307, Pub. L. No. 116-136.

⁴² Section 2303, Pub. L. No. 116-136.

⁴³ Pub. L. No. 116-260 (2020).

⁴⁴ Ch. 2021-242, Laws of Fla.

III. Effect of Proposed Changes:

SB 7048 adopts the internal revenue code in effect on January 1, 2026, with modifications to disallow effects from specific provisions of the OBBBA.

The bill disallows changes made to the Internal Revenue Code by the OBBBA that affect the computation of taxable income for taxable years that begin before January 1, 2026.

For bonus depreciation of qualified property, the bill continues the TCJA's phase-down process through December 31, 2026, but decouples from the permanent, immediate deduction allowed to be taken under the OBBBA for taxable years that begin on and after January 1, 2027. To calculate Florida taxable income, the bill requires taxpayers to add back 100 percent of the amount deducted for federal purposes and subtract 1/7 in the taxable year for which the deduction is taken and the subsequent 6 years.

For bonus depreciation of qualified production property, the bill decouples from the temporary, immediate deduction allowed to be taken under the OBBBA. Instead, to calculate Florida taxable income, the bill requires taxpayers to add back 100 percent of the amount deducted for federal purposes and subtract 1/7 in the taxable year for which the deduction is taken and the subsequent 6 years.

For research and experimental expenses, business meals and business interest, the bill requires taxpayers add back 100 percent of the amount deducted for federal purposes and subtract any amount that would have been deductible had the changes made by the OBBBA not taken effect.

For section 179 property, the bill decouples from the immediate deduction allowed for section 179 property. Instead, to calculate Florida taxable income, the bill requires taxpayers to add back 100 percent of the amount deducted for federal purposes and subtract 1/7 in the taxable year for which the deduction is taken and the subsequent 6 years.

The bill provides the Department of Revenue with the authority to adopt rules necessary to administer the changes made to the computation of taxable income, including rules, forms, and guidelines for computing depreciation and for treatment of expenses related to these modifications from the Internal Revenue Code.

The amendments made to ss. 220.03 and 220.13(1)(e), F.S., operate retroactively to January 1, 2026.

The bill authorizes the Department of Revenue to adopt emergency rules, which may be in effect for 6 months after adoption and renewed during the pendency of procedures to adopt permanent rules. This authority expires July 1, 2027.

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 or that limit their ability to raise revenue or receive state tax revenues.

The mandates provisions do not apply because the bill does not require counties or municipalities to spend funds, reduce counties' or municipalities' ability to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

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 (REC) has not analyzed this bill, which modifies how a Florida corporate income taxpayer calculates taxable income for Florida purposes.

The REC determined that conforming to the Internal Revenue Code in effect on January 1, 2026, without any modification, would result in a reduction to the General Revenue Fund of \$3,484.0 million in Fiscal Year 2026-2027. The following table identifies the estimated revenue effects for select provisions that have been identified as having the most significant impact on the State's revenues.

	FY 2026-2027	
	Cash	Recur
Research and Experimental Expensing	(1,175.1)	(25.7)
Bonus Depreciation for Qualified Property	(1,316.4)	(289.6)
Dep. Allowance for Qualified Production Property	(691.5)	-
179 Expensing	(108.4)	(21.4)
Deduction for Business Meals	(1.4)	(1.0)
Deduction for Business Interest Expense	(224.8)	(69.9)
BIE – Coordination of Business Interest Limitation with Interest Capitalization Provisions	12.5	9.1
BIE – Definition of Adjusted Taxable Income for Business Interest Limitation	21.1	14.8
Total	(3,484.0)	(383.7)

B. Private Sector Impact:

The bill would allow taxpayers to generally use the same calculations to determine both their federal and state taxable income, except for the modified calculations that would be required for certain depreciable assets and expenses.

C. Government Sector Impact:

The Department of Revenue may adopt rules necessary to administer this act.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends ss. 220.03 and 220.13 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.

FOR CONSIDERATION By the Committee on Finance and Tax

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1 A bill to be entitled
 2 An act relating to the Internal Revenue Code; amending
 3 s. 220.03, F.S.; revising the date of adoption of the
 4 Internal Revenue Code and other federal income tax
 5 statutes for purposes of the state corporate income
 6 tax; prohibiting retroactivity of certain Internal
 7 Revenue Code amendments; specifying that a limitation,
 8 a deduction, an expense, or an amortization may only
 9 affect the computation of certain taxable income
 10 beginning after a specified date; providing an
 11 exception; specifying that certain provisions of the
 12 Internal Revenue Code are disregarded for certain
 13 taxable years; requiring taxpayers to add to and
 14 deduct from taxable income in a specified manner;
 15 amending s. 220.13, F.S.; revising adjustments
 16 taxpayers must make to adjusted federal income with
 17 respect to certain tax benefits; authorizing the
 18 Department of Revenue to adopt rules; providing
 19 retroactive operation; authorizing the department to
 20 adopt emergency rules; providing that such emergency
 21 rules are effective for a specified period of time;
 22 providing that such emergency rules may be renewed
 23 under certain circumstances; providing an expiration
 24 date; providing an effective date.

25
 26 Be It Enacted by the Legislature of the State of Florida:

27
 28 Section 1. Paragraph (n) of subsection (1) and paragraph
 29 (c) of subsection (2) of section 220.03, Florida Statutes, are

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30 amended, and subsection (6) is added to that section, to read:
 31 220.03 Definitions.—
 32 (1) SPECIFIC TERMS.—When used in this code, and when not
 33 otherwise distinctly expressed or manifestly incompatible with
 34 the intent thereof, the following terms shall have the following
 35 meanings:
 36 (n) "Internal Revenue Code" means the United States
 37 Internal Revenue Code of 1986, as amended and in effect on
 38 January 1, 2026 ~~2025~~, except as provided in subsection (3).
 39 (2) DEFINITIONAL RULES.—When used in this code and neither
 40 otherwise distinctly expressed nor manifestly incompatible with
 41 the intent thereof:
 42 (c) Any term used in this code has the same meaning as when
 43 used in a comparable context in the Internal Revenue Code and
 44 other statutes of the United States relating to federal income
 45 taxes, as such code and statutes are in effect on January 1,
 46 2026 ~~2025~~. However, if subsection (3) is implemented, the
 47 meaning of a term shall be taken at the time the term is applied
 48 under this code.
 49 (6) COMPUTATION OF TAXABLE INCOME.—Notwithstanding any
 50 other provision of this code, amendments to the Internal Revenue
 51 Code of 1986, as amended by Pub. L. No. 119-21, which affect the
 52 computation of taxable income for taxable years beginning before
 53 January 1, 2026, may not be given effect under this code
 54 retroactively to such effective date. A limitation, a deduction,
 55 an expense, or an amortization may only affect the computation
 56 of taxable income for taxable years beginning on or after
 57 January 1, 2026, except as provided in this chapter. The
 58 amendment to the Internal Revenue Code made by s. 70301 of Pub.

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59 L. No. 119-21 is disregarded for taxable years beginning before
 60 January 1, 2027, and a taxpayer must add to and deduct from
 61 taxable income those amounts deducted for federal income tax
 62 purposes as bonus depreciation in a manner consistent with s.
 63 220.13(1)(e) and the Internal Revenue Code of 1986, as amended
 64 by s. 13201 of Pub. L. No. 115-97.

65 Section 2. Paragraph (e) of subsection (1) of section
 66 220.13, Florida Statutes, is amended to read:

67 220.13 "Adjusted federal income" defined.—

68 (1) The term "adjusted federal income" means an amount
 69 equal to the taxpayer's taxable income as defined in subsection
 70 (2), or such taxable income of more than one taxpayer as
 71 provided in s. 220.131, for the taxable year, adjusted as
 72 follows:

73 (e) *Adjustments related to federal acts.*—Taxpayers shall be
 74 required to make the adjustments prescribed in this paragraph
 75 for Florida tax purposes with respect to certain tax benefits
 76 received pursuant to the Economic Stimulus Act of 2008; the
 77 American Recovery and Reinvestment Act of 2009; the Small
 78 Business Jobs Act of 2010; the Tax Relief, Unemployment
 79 Insurance Reauthorization, and Job Creation Act of 2010; the
 80 American Taxpayer Relief Act of 2012; the Tax Increase
 81 Prevention Act of 2014; the Consolidated Appropriations Act,
 82 2016; the Tax Cuts and Jobs Act of 2017; ~~and~~ the Coronavirus
 83 Aid, Relief, and Economic Security Act of 2020; and the One Big
 84 Beautiful Bill Act of 2025.

85 1.a. There shall be added to such taxable income an amount
 86 equal to 100 percent of any amount deducted for federal income
 87 tax purposes as bonus depreciation for the taxable year pursuant

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88 to ss. 167 and 168(k) of the Internal Revenue Code of 1986, as
 89 amended by s. 103 of Pub. L. No. 110-185; s. 1201 of Pub. L. No.
 90 111-5; s. 2022 of Pub. L. No. 111-240; s. 401 of Pub. L. No.
 91 111-312; s. 331 of Pub. L. No. 112-240; s. 125 of Pub. L. No.
 92 113-295; s. 143 of Division Q of Pub. L. No. 114-113; and s.
 93 13201 of Pub. L. No. 115-97, for property placed in service
 94 after December 31, 2007, and before January 1, 2027.

95 b. For the taxable year and for each of the 6 subsequent
 96 taxable years, there shall be subtracted from such taxable
 97 income an amount equal to one-seventh of the amount by which
 98 taxable income was increased pursuant to this subparagraph,
 99 notwithstanding any sale or other disposition of the property
 100 that is the subject of the adjustments and regardless of whether
 101 such property remains in service in the hands of the taxpayer.

102 c. The provisions of sub-subparagraph b. do not apply to
 103 amounts by which taxable income was increased pursuant to this
 104 subparagraph for amounts deducted for federal income tax
 105 purposes as bonus depreciation for qualified improvement
 106 property as defined in s. 168(e)(6) of the Internal Revenue Code
 107 of 1986, as amended by s. 13204 of Pub. L. No. 115-97.

108 2. There shall be added to such taxable income an amount
 109 equal to 100 percent of any amount in excess of \$128,000
 110 deducted for federal income tax purposes for the taxable year
 111 pursuant to s. 179 of the Internal Revenue Code of 1986, as
 112 amended by s. 102 of Pub. L. No. 110-185; s. 1202 of Pub. L. No.
 113 111-5; s. 2021 of Pub. L. No. 111-240; s. 402 of Pub. L. No.
 114 111-312; s. 315 of Pub. L. No. 112-240; and s. 127 of Pub. L.
 115 No. 113-295, for taxable years beginning after December 31,
 116 2007, and before January 1, 2015. For the taxable year and for

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117 each of the 6 subsequent taxable years, there shall be
 118 subtracted from such taxable income one-seventh of the amount by
 119 which taxable income was increased pursuant to this
 120 subparagraph, notwithstanding any sale or other disposition of
 121 the property that is the subject of the adjustments and
 122 regardless of whether such property remains in service in the
 123 hands of the taxpayer.

124 3. There shall be added to such taxable income an amount
 125 equal to the amount of deferred income not included in such
 126 taxable income pursuant to s. 108(i)(1) of the Internal Revenue
 127 Code of 1986, as amended by s. 1231 of Pub. L. No. 111-5. There
 128 shall be subtracted from such taxable income an amount equal to
 129 the amount of deferred income included in such taxable income
 130 pursuant to s. 108(i)(1) of the Internal Revenue Code of 1986,
 131 as amended by s. 1231 of Pub. L. No. 111-5.

132 4. For taxable years beginning after December 31, 2018, and
 133 before January 1, 2021, there shall be added to such taxable
 134 income an amount equal to the excess, if any, of:

135 a. One hundred percent of any amount deducted for federal
 136 income tax purposes as business interest expense for the taxable
 137 year pursuant to s. 163(j) of the Internal Revenue Code of 1986,
 138 as amended by s. 2306 of Pub. L. No. 116-136; over

139 b. One hundred percent of the amount that would be
 140 deductible for federal income tax purposes as business interest
 141 expense for the taxable year if calculated pursuant to s. 163(j)
 142 of the Internal Revenue Code of 1986, as amended by s. 13301 of
 143 Pub. L. No. 115-97.

144
 145 Any expense added back pursuant to this subparagraph shall be

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146 treated as a disallowed business expense carryforward from prior
 147 years for the year or years following the addition, until such
 148 time as the expense has been used.

149 5. With respect to qualified improvement property as
 150 defined in s. 168(e)(6) of the Internal Revenue Code of 1986, as
 151 amended by s. 13204 of Pub. L. No. 115-97, that was placed in
 152 service on or after January 1, 2018:

153 a. There shall be added to such taxable income an amount
 154 equal to 100 percent of any amount deducted for federal income
 155 tax purposes under s. 167(a) of the Internal Revenue Code of
 156 1986. There shall be subtracted an amount equal to the amount of
 157 depreciation that would have been deductible pursuant to s.
 158 167(a) of the Internal Revenue Code of 1986 in effect on January
 159 1, 2020 and without regard to s. 2307 of Pub. L. No. 116-136,
 160 notwithstanding any sale or other disposition of the property
 161 that is the subject of the adjustments and regardless of whether
 162 such property remains in service in the hands of the taxpayer.

163 b. The department may adopt rules necessary to administer
 164 the provisions of this subparagraph, including rules, forms, and
 165 guidelines for computing depreciation on qualified improvement
 166 property, as defined in s. 168(e)(6) of the Internal Revenue
 167 Code of 1986.

168 6. For taxable years beginning after December 31, 2020, and
 169 before January 1, 2026, the changes made to the Internal Revenue
 170 Code by Pub. L. No. 116-260, Division EE, Title I, s. 116 and
 171 Title II, s. 210 shall not apply to this chapter. Taxable income
 172 under this section shall be calculated as though changes made by
 173 those sections were not made to the Internal Revenue Code. The
 174 Department of Revenue may adopt rules necessary to administer

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175 the provisions of this subparagraph, including rules, forms, and
 176 guidelines for treatment of expenses and depreciation related to
 177 these changes.

178 7.a. For taxable years beginning on and after January 1,
 179 2027, there shall be added to taxable income an amount equal to
 180 100 percent of any amount deducted for the taxable year as bonus
 181 depreciation pursuant to s. 70301 of Pub. L. No. 119-21 for
 182 qualified property as defined in s. 168(k)(2) of the Internal
 183 Revenue Code of 1986.

184 b. For the taxable year and for each of the 6 subsequent
 185 taxable years, there shall be subtracted from such taxable
 186 income an amount equal to one-seventh of the amount by which
 187 taxable income was increased pursuant to this subparagraph,
 188 notwithstanding any sale or other disposition of the property
 189 that is the subject of the adjustments and regardless of whether
 190 such property remains in service in the hands of the taxpayer.

191 c. The department may adopt rules necessary to administer
 192 this subparagraph, including rules, forms, and guidelines for
 193 computing depreciation on property defined in this subparagraph.

194 8.a. For taxable years beginning on and after January 1,
 195 2026, there shall be added to taxable income an amount equal to
 196 100 percent of any amount deducted for the taxable year as bonus
 197 depreciation pursuant to s. 70307 of Pub. L. No. 119-21 for
 198 qualified production property as defined in s. 168(n)(2) of the
 199 Internal Revenue Code of 1986.

200 b. For the taxable year and for each of the 6 subsequent
 201 taxable years, there shall be subtracted from such taxable
 202 income an amount equal to one-seventh of the amount by which
 203 taxable income was increased pursuant to this subparagraph,

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204 notwithstanding any sale or other disposition of the property
 205 that is the subject of the adjustments and regardless of whether
 206 such property remains in service in the hands of the taxpayer.

207 c. The department may adopt rules necessary to administer
 208 this subparagraph, including rules, forms, and guidelines for
 209 computing depreciation on property defined in this subparagraph.

210 9. For taxable years beginning on and after January 1,
 211 2026, the changes made to the Internal Revenue Code to s. 174
 212 and the creation of s. 174A of the Internal Revenue Code by s.
 213 70302 of Pub. L. No. 119-21 do not apply to this chapter.

214 a. For taxable years beginning on and after January 1,
 215 2026, there shall be added to taxable income an amount equal to
 216 100 percent of any amount deducted for s. 174 or s. 174A of the
 217 Internal revenue Code.

218 b. There shall be subtracted from such taxable income an
 219 amount that would have been deductible pursuant to s. 174 of the
 220 Internal Revenue Code of 1986 had the amendments made to s. 174
 221 and the creation of s. 174A of the Internal Revenue Code by s.
 222 70302 of Pub. L. No. 119-21 not taken effect.

223 c. The department may adopt rules necessary to administer
 224 this subparagraph, including rules, forms, and guidelines for
 225 computing the deduction related to these changes.

226 10.a. For taxable years beginning on and after January 1,
 227 2026, there shall be added to such taxable income an amount
 228 equal to 100 percent of any amount deducted for federal income
 229 tax purposes pursuant to s. 179 of the Internal Revenue Code of
 230 1986, as amended by s. 70306 of Pub. L. No. 119-21.

231 b. For the taxable year and for each of the 6 subsequent
 232 taxable years, there shall be subtracted from such taxable

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233 income one-seventh of the amount by which taxable income was
 234 increased pursuant to this subparagraph, notwithstanding any
 235 sale or other disposition of the property that is the subject of
 236 the adjustments and regardless of whether such property remains
 237 in service in the hands of the taxpayer.

238 c. The department may adopt rules necessary to administer
 239 this subparagraph, including rules, forms, and guidelines for
 240 computing depreciation as provided in this subparagraph.

241 11.a. For taxable years beginning on and after January 1,
 242 2026, there shall be added to such taxable income an amount
 243 equal to 100 percent of any amount deducted for federal income
 244 tax purposes pursuant to s. 274 of the Internal Revenue Code as
 245 amended by s. 70305 of Pub. L. No. 119-21.

246 b. There shall be subtracted from such taxable income an
 247 amount that would have been deductible pursuant to s. 274 of the
 248 Internal Revenue Code of 1986 had the amendments by Pub. L. No.
 249 119-21 to s. 274 of the Internal Revenue Code not taken effect.

250 c. The department may adopt rules necessary to administer
 251 this subparagraph, including rules, forms, and guidelines for
 252 computing the deduction as provided in this subparagraph.

253 12.a. For taxable years beginning on and after January 1,
 254 2026, there shall be added to such taxable income an amount
 255 equal to 100 percent of any amount deducted for federal income
 256 tax purposes pursuant to s. 163 of the Internal Revenue Code as
 257 amended by s. 70303, s. 70341, and s. 70342 of Pub. L. No. 119-
 258 21.

259 b. There shall be subtracted from such taxable income an
 260 amount that would have been deductible pursuant to s. 163 of the
 261 Internal Revenue Code of 1986 had the amendments by Pub. L. No.

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262 119-21 to s. 163 of the Internal Revenue Code not taken effect.

263 c. The department may adopt rules necessary to administer
 264 this subparagraph, including rules, forms, and guidelines for
 265 computing the deduction as provided in this subparagraph.

266 13.7- Subtractions available under this paragraph may be
 267 transferred to the surviving or acquiring entity following a
 268 merger or acquisition and used in the same manner and with the
 269 same limitations as specified by this paragraph.

270 14.8- The additions and subtractions specified in this
 271 paragraph are intended to adjust taxable income for Florida tax
 272 purposes, and, notwithstanding any other provision of this code,
 273 such additions and subtractions shall be permitted to change a
 274 taxpayer's net operating loss for Florida tax purposes.

275 Section 3. The amendments made by this act to ss. 220.03
 276 and 220.13, Florida Statutes, operate retroactively to January
 277 1, 2026.

278 Section 4. (1) The Department of Revenue is authorized,
 279 and all conditions are deemed met, to adopt emergency rules
 280 under s. 120.54(4), Florida Statutes, for the purpose of
 281 administering this act. Notwithstanding any other law, emergency
 282 rules adopted under this section are effective for 6 months
 283 after adoption and may be renewed during the pendency of
 284 procedures to adopt permanent rules addressing the subject of
 285 the emergency rules.

286 (2) This section expires July 1, 2027.

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

The Florida Senate

APPEARANCE RECORD

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

2/25/2026

Meeting Date

TINALE S. JAY

Committee

SB 7048

Bill Number or Topic

Amendment Barcode (if applicable)

950-455-0952

Name

FRENCH BROWN

Phone

Address

116 E. College Ave Suite 1200

Email

thfrance@joneswalk.com

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:

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

Florida Chamber of Commerce

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

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

5-001 (08/10/2021)



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Appropriations, *Vice Chair*
Agriculture
Appropriations Committee on Criminal and
Civil Justice
Appropriations Committee on Health and
Human Services
Children, Families, and Elder Affairs
Ethics and Elections
Rules

JOINT COMMITTEE:

Joint Legislative Budget Commission

SENATOR DARRYL ERVIN ROUSON

16th District

February 25, 2026

Senator Bryan Avila
Chair, Committee on Finance and Tax
215 Knott Building
404 S Monroe St
Tallahassee, FL 32399

Dear Chairman Avila,

I am writing to respectfully request an excused absence from the February 25, 2026, meeting of the Committee on Finance and Tax.

I appreciate your consideration.

Sincerely –

A handwritten signature in green ink that reads "Darryl E. Rouson".

Senator Darryl E. Rouson
Florida Senate District 16

REPLY TO:

- ☐ 535 Central Avenue, Suite 302, St. Petersburg, Florida 33701 (727) 822-6828
- ☐ 212 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5016

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore

CourtSmart Tag Report

Room: SB 301
Caption: Senate Finance And Tax Committee

Case No.:

Type:
Judge:

Started: 2/25/2026 1:32:32 PM
Ends: 2/25/2026 2:29:42 PM **Length:** 00:57:11

1:32:33 PM Chair Avila calls meeting to order
1:32:37 PM Roll call
1:32:54 PM Quorum announced
1:33:02 PM Chair Avila with opening comments
1:33:42 PM Gavel passed to Senator Passidomo
1:33:49 PM Tab 1, SPB 7046 relating to Taxation introduced by Chair Passidomo
1:34:03 PM Chair Avila explains the Bill
1:40:46 PM Chair Passidomo
1:40:57 PM Amendment Barcode No. 363594 introduced by Chair Passidomo
1:41:08 PM Senator Avila explains the Amendment
1:41:40 PM Chair Passidomo
1:41:42 PM Questions
1:41:48 PM Senator Jones
1:41:52 PM Senator Avila
1:42:47 PM Senator Jones
1:43:14 PM Senator Avila
1:44:13 PM Senator Jones
1:44:50 PM Senator Avila
1:47:26 PM Chair Passidomo
1:47:39 PM Closure waived
1:47:41 PM Amendment adopted
1:47:45 PM Chair Passidomo
1:47:52 PM Questions
1:47:56 PM Senator Bernard
1:48:18 PM Senator Avila
1:49:25 PM Senator Bernard
1:49:38 PM Senator Avila
1:50:31 PM Senator Bernard
1:50:42 PM Senator Avila
1:51:18 PM Senator Bernard
1:51:24 PM Senator Avila
1:52:31 PM Senator Bernard
1:53:06 PM Senator Avila
1:53:46 PM Senator Bernard
1:54:09 PM Senator Avila
1:54:39 PM Senator Gaetz
1:55:20 PM Mr. Azhar Khan, Staff Director
1:56:39 PM Senator Gaetz
1:57:41 PM Mr. Khan Azhar
1:58:15 PM Senator Gaetz
1:58:17 PM Mr. Khan Azhar
1:58:20 PM Senator Gaetz

1:58:32 PM Mr. Khan Azhar
1:58:39 PM Chair Passidomo
1:59:13 PM Speaker Dale Calhoun, Florida Propane Gas Association
1:59:24 PM Speaker Chris Doolin, Small County Coalition
2:04:47 PM Speaker Jeff Scala, Florida Association of Counties
2:07:24 PM Chair Passidomo
2:07:41 PM Late-filed Amendment Barcode No. 673046 introduced by Chair Passidomo
2:08:08 PM Senator Gaetz explains Late-filed Amendment
2:08:15 PM Questions
2:08:20 PM Senator Gaetz
2:08:29 PM Mr. Khan Azhar
2:08:45 PM Senator Gaetz
2:09:08 PM Amendment withdrawn
2:09:11 PM Chair Passidomo
2:09:13 PM Debate
2:09:16 PM Senator Jones
2:11:33 PM Senator Hooper
2:13:22 PM Senator Bernard
2:14:15 PM Chair Passidomo
2:14:18 PM Senator Avila
2:18:46 PM Senator Gaetz moves that SPB 7046 be submitted as a Committee Bill
2:18:49 PM Roll call
2:19:19 PM SPB 7046 reported favorably as Committee Bill
2:19:40 PM Gavel passed to Senator Gaetz
2:19:59 PM Tab 2, SPB 7048 relating to Internal Revenue Code introduced by Chair Gaetz
2:20:10 PM Senator Avila explains the Bill
2:23:04 PM Chair Gaetz
2:23:29 PM Speaker French Brown, Florida Chamber of Commerce
2:26:07 PM Chair Gaetz
2:26:19 PM Debate
2:26:26 PM Senator Hooper
2:28:21 PM Chair Gaetz
2:28:33 PM Senator Hooper moves
2:28:35 PM Roll call
2:28:52 PM SPB 7048 reported favorably as a Committee Bill
2:29:01 PM Gavel passed back to Senator Avila
2:29:06 PM Chair Avila
2:29:31 PM Senator Bernard moves to adjourn
2:29:34 PM Meeting adjourned