

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

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

MEETING DATE: Thursday, February 12, 2026

TIME: 4:30—6:00 p.m.

PLACE: 301 Senate Building

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

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

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4	CS/SB 680 Regulated Industries / Mayfield (Compare H 653)	Electric Vehicle Charging Taxation; Exempting certain electricity sold to owners or operators of an electric vehicle charging station from the sales and use tax; requiring owners or operators of electric vehicle charging stations to furnish a specified affidavit under certain circumstances; providing civil and criminal penalties; requiring the Department of Revenue to look solely to owners or operators for recovery of the tax under certain circumstances, etc. RI 01/27/2026 Fav/CS FT 02/12/2026 Favorable AP	Favorable Yeas 6 Nays 0
5	SB 1074 Gaetz (Similar CS/CS/H 951)	One-cent Piece; Requiring dealers to round to the nearest nickel in certain circumstances; providing procedures for such rounding; requiring that the tax due on rounded transactions be calculated on the price before rounding; providing that rounding to the nearest nickel is not a deceptive and unfair trade practice in certain circumstances, etc. CM 01/21/2026 Favorable FT 02/12/2026 Fav/CS AP	Fav/CS Yeas 6 Nays 0
6	SB 1520 Calatayud	Affordable Housing Property Tax Exemption; Revising a specified finding that a taxing authority must make in order to elect not to exempt certain property from certain ad valorem taxation; authorizing certain property owners in a multifamily project to apply for and continue to receive an exemption, etc. FT 02/12/2026 Favorable AP RC	Favorable Yeas 6 Nays 0

Other Related Meeting Documents