The Florida Senate

COMMITTEE MEETING EXPANDED AGENDA

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

MEETING DATE: Wednesday, November 5, 2025
TIME: 2:30—4:00 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
	Discussion on Ad Valorem Millages		
	Update on General Revenue Conference		
	Other Related Meeting Documents		

Ad Valorem Millages

THE FLORIDA SENATE

November 5, 2025

Overview

Millage is a tax rate, levied by various taxing authorities, on the value of real and tangible personal property to generate revenue.

This discussion highlights:

- The millage rates levied by school districts and other taxing authorities.
- Notice and hearing requirements for millage adoption.
- The limitations on millage rate increases.
- Historical millage rates and taxes levied.

Source: Chapters 192 and 200, F.S.

School Millage

- School millages are composed of five categories:
  - *Nonvoted required school operating millage - RLE*
  - *Nonvoted discretionary school operating millage - DLE*
  - *Voted district school operating millage*
  - *Nonvoted district school capital improvement millage*
  - *Voted district school debt service millage*
- School districts may not levy more than **10 mills**, except by referendum.

Source: Sections 200.001,F.S. and s. 9(b), Art. VII of the State Constitution.

School Millage
Florida Education Finance Program (FEFP)

- FEFP provides funding to schools using:
  - State funds appropriated by the Legislature, and
  - Local funds raised by school districts levying
    - The school operating millage, the "Required Local Effort" (RLE)
    - The discretionary school operating millage, the "Discretionary Local Effort" (DLE)
- RLE must be levied as a condition for participation in FEFP.
  - The process for calculating each school district's Required Local Effort (RLE) is provided in section 1011.62(4), Florida Statutes.
  - The statewide average RLE millage for FY 2025-2026 FEFP Second Calculation is 3.092 mills.

Source: Sections s. 1011.60, F.S. and Florida Department of Education, *Funding for Florida School Districts, 2024-25* (July 2024), https://www.fldoe.org/finance/fl-edu-finance-program-fefp/index.stml (last visited October 31, 2025)

School Millage

FEFP Millage

Type	Millage
Required Local Effort (RLE) s. 1011.62 (4), F.S.	Average 3.092
Nonvoted Current Operating Discretionary Millage (DLE) s. 1011.71(1), F.S. and 200.001(3)(b), F.S.	Max 0.748

Non-FEFP Millage

Type	Millage
Capital Outlay Millage s. 1011.71(2), F.S.	Max 1.5
Discretionary Capital Improvement Millage s. 1011.71(3), F.S.	Max 0.25
Additional Voted Millage (not to exceed two years) s. 9, Art. VII of the State Constitution and s. 1011.73(1), F.S.	Voted Levy
Additional Voted Millage (not to exceed four years) ss. 1011.71(9) and 1011.73(2), F.S.	Voted Levy
Voted District Debt Service Millage s. 12, Art. VII of the State Constitution and s. 200.001(3)(e), F.S.	Voted Levy

Non-School Millage

Counties, Municipalities, and other taxing authorities

- County and municipal millages are composed of four categories:
  - *Non-voted millage set by the respective governing body*
  - *Debt service millage necessary to pay for debt service as authorized by a vote of the electors*
  - *Voted millage set by the respective governing body as authorized by a vote of the electors*
  - *Dependent special district millage*
- Counties and municipalities may not levy more than **10 mills** each, except by referendum.

Source: Sections 200.001, 200.071 and 200.081, F.S. and s. 9, Art. VII of the State Constitution

Non-School Millage

Counties, Municipalities, and other taxing authorities

- Other Taxing authorities:
  - Dependent special district millage counts toward the 10-mill limitation of the county or the municipality to which they are dependent.
  - Water management districts are limited to 1 mill, except for 0.05 mill for Northwest Florida Water Management District.
  - Independent special district millage rates are limited by the law establishing such districts, or by statute. Independent special districts may be authorized to levy an ad valorem tax or a special assessment.
  - Municipal service taxing unit (MSTU) millage, although controlled by the county, counts toward the 10-mill limitation of the municipality wherein the service is provided. The millage levied by MSTUs and the municipality may not exceed the aggregate 10 mills.

Source: Sections 200.001, 200.071 and 200.081, F.S. and s. 9, Art. VII of the State Constitution

Non-School Millage

Millage Type	Maximum Millage
Counties (and dependent special districts) Section 9, Art. VII of the Florida Constitution and s. 200.071, F.S.	10 mills, excludes voted levies
Municipality (and dependent special districts, MSTUs) Section 9, Art. VII of the Florida Constitution and s. 200.081, F.S.	10 mills, excludes voted levies
Independent Special Districts Section 9, Art. VII of the Florida Constitution	Limited by law establishing district or statute
Water Management Districts Section 9, Art. VII of the Florida Constitution	1 mill, except for 0.05 mill for Northwest Florida Water Management District

What is a “Rolled-Back” Rate?

2024
Taxable Value: $100,000
Millage Rate: 10
Taxes Levied: $1,000

The rolled-back rate is the millage rate that would provide the same ad valorem tax revenue for the taxing authority as was levied the previous year, excluding certain adjustments like new construction, deletions, and annexations.

2025
Taxable Value: $115,000
Rolled-back Rate: 8.6957
Taxes Levied: $1,000

Source: Section 200.065 (1), F.S.

Establishing the Millage Rate

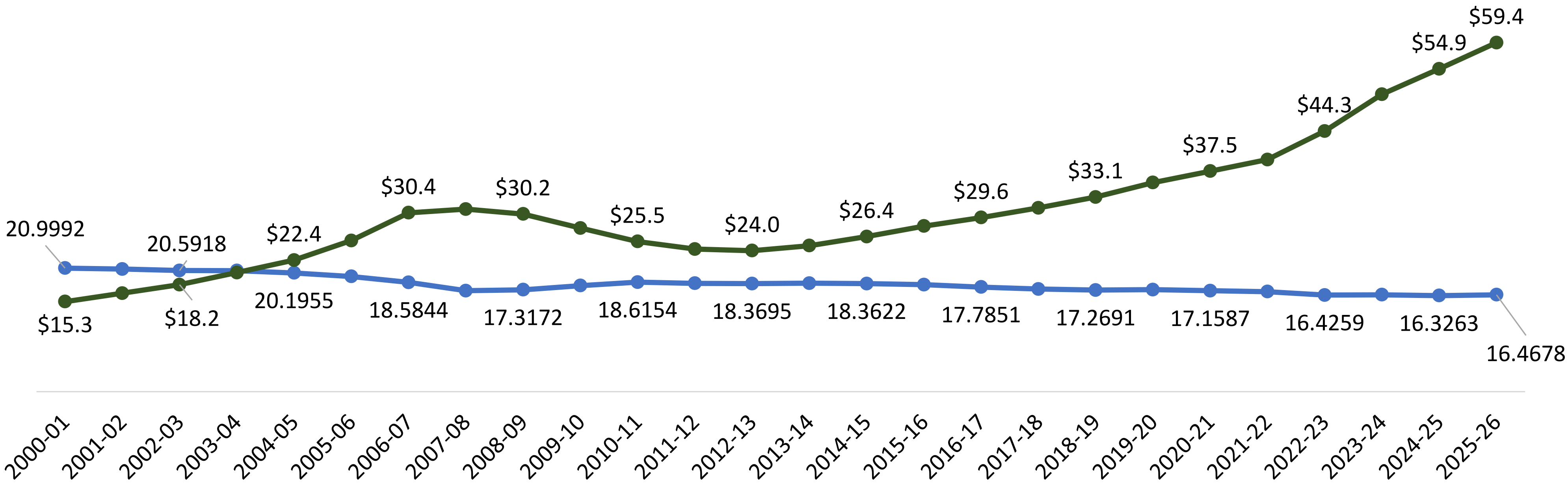
- July 1: Certification of taxable value (**all taxing authorities)**
- **School –** July 19: RLE certification by Department of Education
- **School –** July 29: School districts advertise intent to adopt tentative budget and millage rates.
- **School –** Late July/early August: School districts hold tentative hearings.
- August 4: Each taxing authority and school district shares with the property appraiser the prior year millage rate, the current year proposed millage rate, the current year “rolled back rate” and the date, time, and the meeting place of the tentative budget hearing.
- August 24: Property appraiser mails the Notice of Proposed Taxes (TRIM Notice).
- **Non-School –** September 3-18: Taxing authorities hold tentative and final hearings. Final public hearings begin as early as September 6.
- **School –** September 3-18. School districts hold final public hearings.

Voting Thresholds

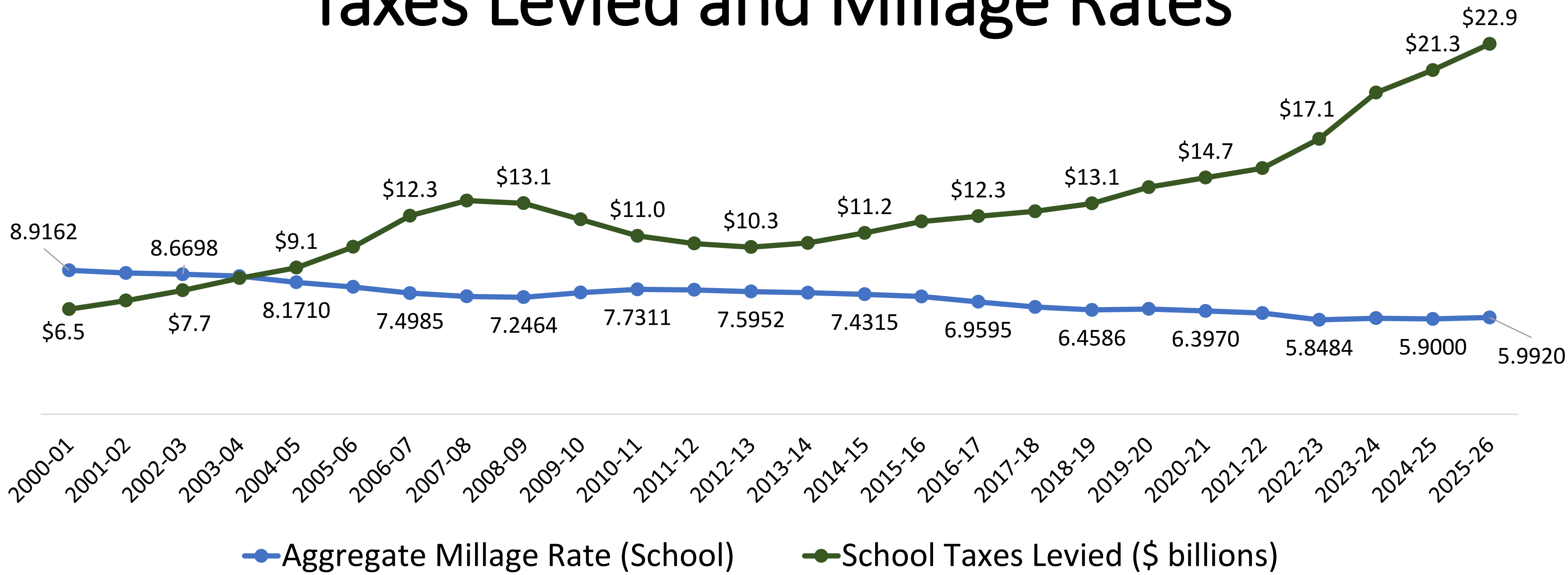
Rate	Vote
Maximum millage rate	Majority vote
Prior year's adopted millage rate	Majority vote
110% of maximum millage rate	Two-thirds vote
Over 110% of maximum millage rate	Unanimous vote or by a three-fourths vote (if nine members or more) or if approved by referendum

Source: Section 200.065 (5)(a) Florida Statutes

Total Taxes Levied and Millage Rates

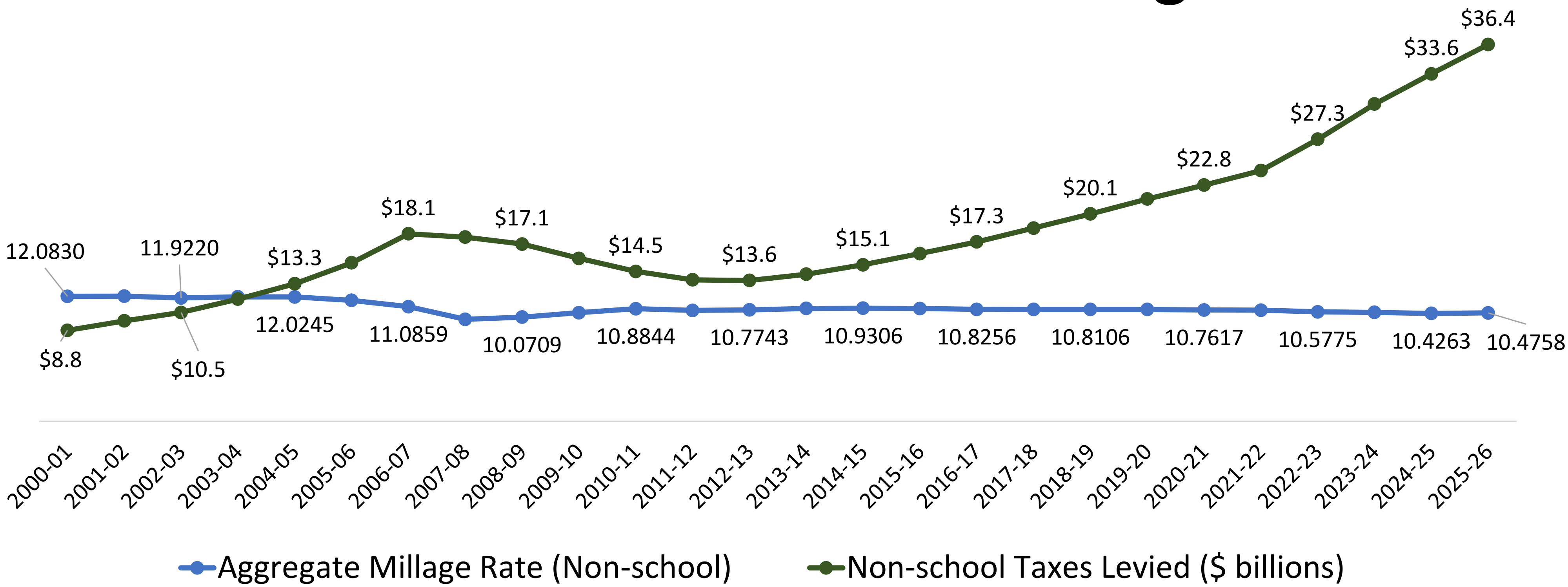


School (FEFP and Non-FEFP) Taxes Levied and Millage Rates



Source: Florida Department of Revenue Data (on file with Senate Finance and Tax).

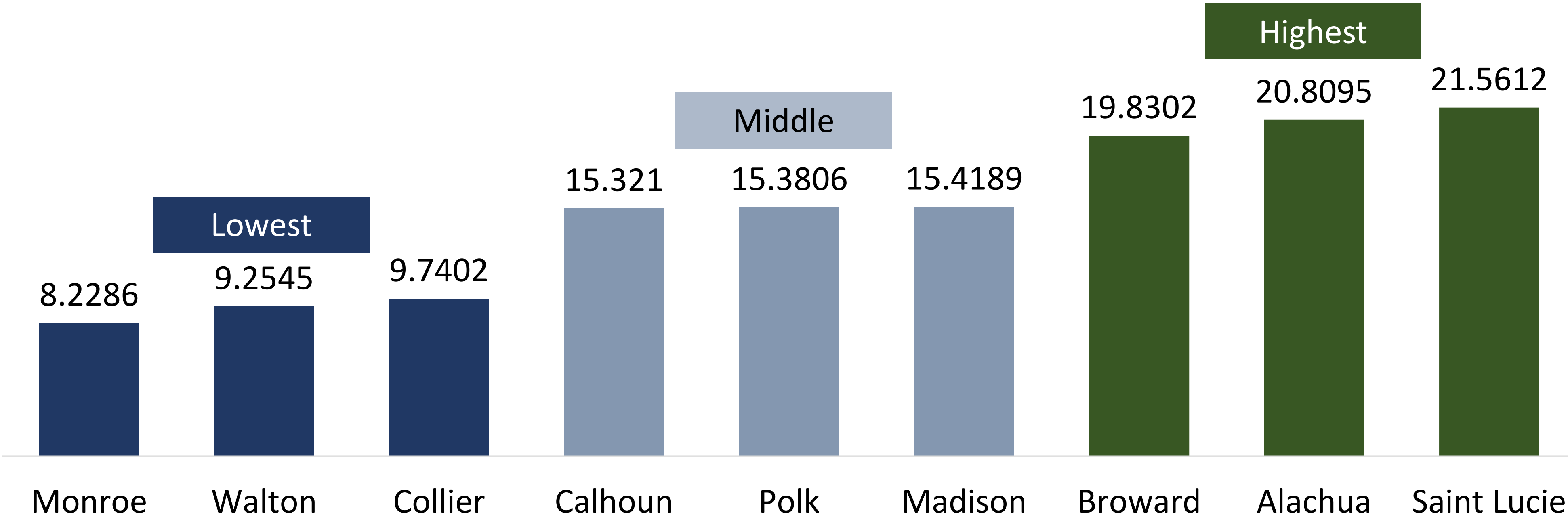
Non-school Taxes Levied and Millage Rates



THE FLORIDA SENATE

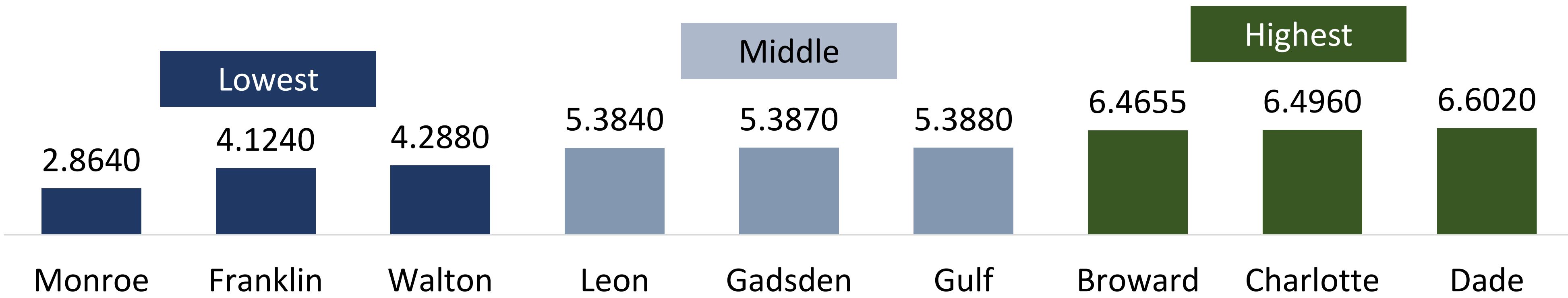
Note: Non-school includes counties, municipalities, and independent special districts.
Source: Florida Department of Revenue Data (on file with Senate Finance and Tax).

Total (School and Non-School) Millage Rate Range (2024)



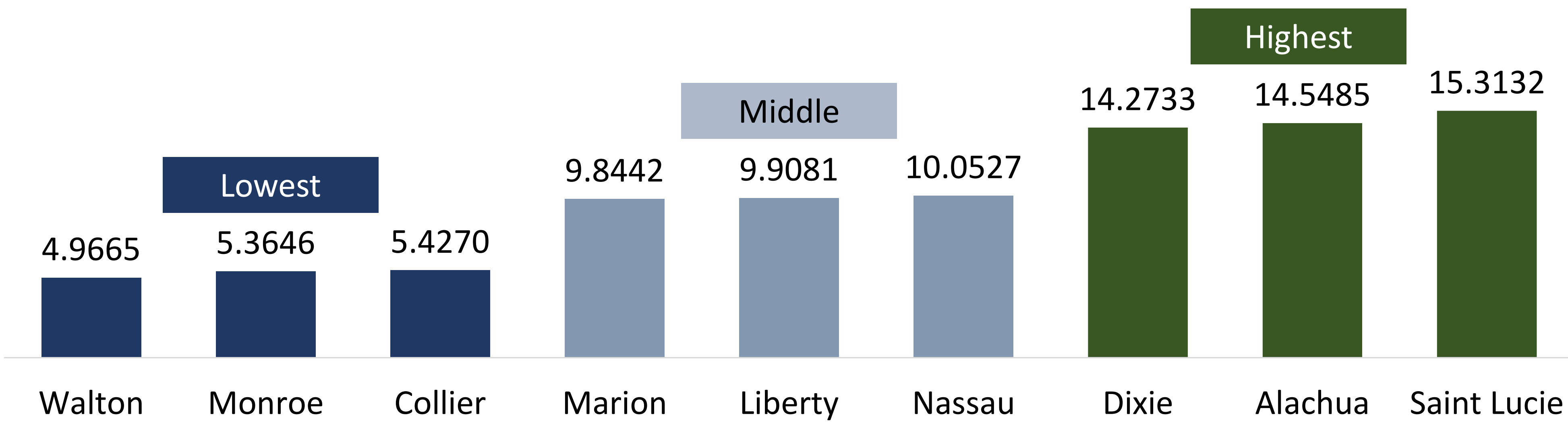
Source: Florida Department of Revenue Data (on file with Senate Finance and Tax).

School (FEFP and Non-FEFP) Millage Rate Range (2024)



Source: Florida Department of Revenue Data (on file with Senate Finance and Tax).

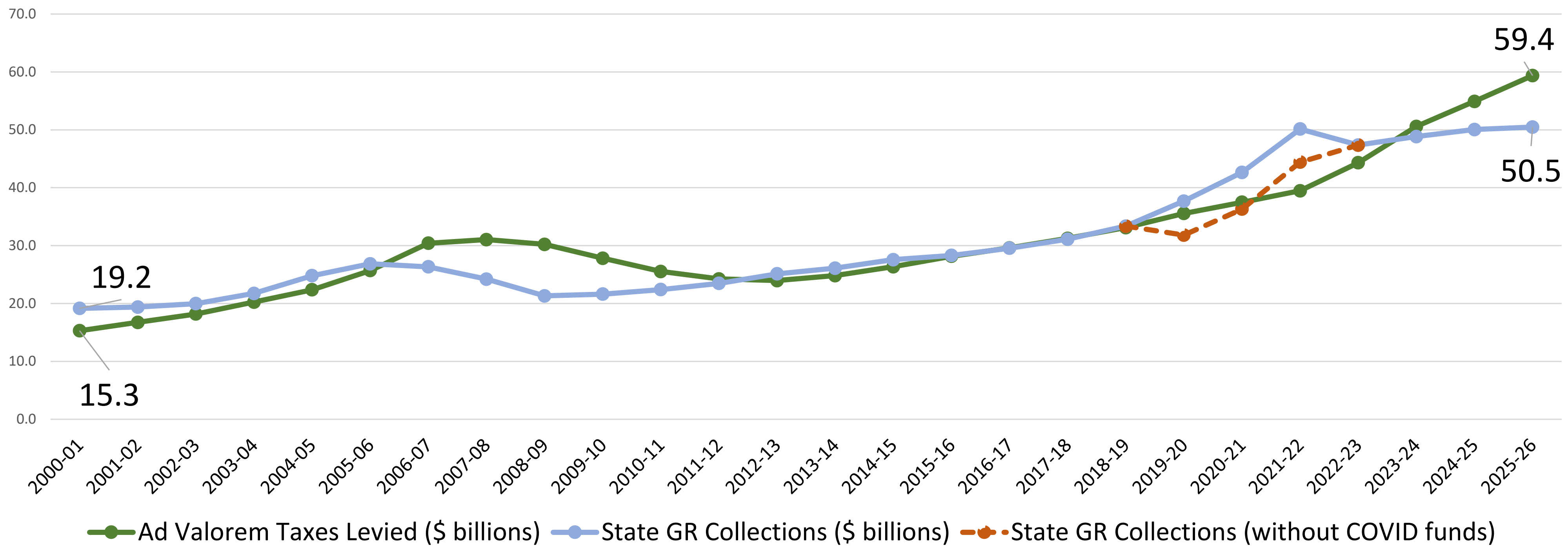
Non-school Millage Rate Range (2024)



THE FLORIDA SENATE

Note: Non-school includes counties, municipalities, and independent special districts.
Source: Florida Department of Revenue Data (on file with Senate Finance and Tax).

Ad Valorem Taxes Levied and State General Revenue Collections (GR)



Note: Numbers for Fiscal Year 2025-26 are estimates. GR collections includes total collections and transfers. It differs from Net GR, which includes service charges and refunds.

Source: Florida Department of Revenue Data (on file with Senate Finance and Tax) and Florida Revenue Estimating Conference, *Long-Term Revenue Analysis FY 1970-71 Through FY 2034-35 Volume 41*, available at: https://edr.state.fl.us/content/conferences/longtermrevenue/index.cfm (last visited 10/16/2025).

Finance and Tax Committee Staff

Azhar Khan
Steve Gross
Marina Byrd
Misha Black
Stephanie Bell-Parke

Need assistance or have questions?
Please call us at 850.487.5920

THE FLORIDA SENATE

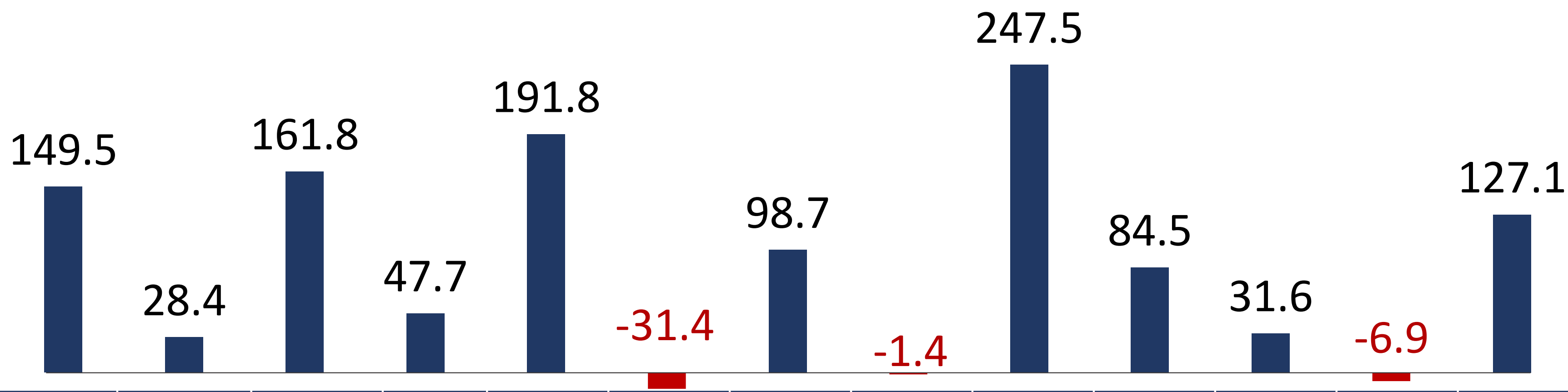
Update on General Revenue Conference

THE FLORIDA SENATE

November 5, 2025

Collections vs Estimates

August 2024 to August 2025 ($ in millions)



Month	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Net GR Estimates	3,489.5	4,147.3	3,286.0	3,797.7	4,218.0	4,215.9	3,648.1	3,795.2	5,348.4	4,474.9	4,818.7	3,754.1	3,747.1
Net GR Collections	3,639.0	4,175.6	3,447.8	3,845.4	4,409.8	4,184.5	3,746.8	3,793.8	5,595.9	4,559.4	4,850.3	3,747.2	3,874.2
Amount Over Estimate	149.5	28.4	161.8	47.7	191.8	-31.4	98.7	-1.4	247.5	84.5	31.6	-6.9	127.1

THE FLORIDA SENATE

The Office of Economic and Demographic Research, *Monthly Revenue Reports,* https://edr.state.fl.us/Content/revenues/reports/monthly-revenue-report/index.cfm (last visited October 24, 2025).

Top 5 General Revenue Sources

($ in millions)

Revenue Source	FY 2024-2025 Actual	FY 2025-2026 Forecast	Change	FY 2026-2027 Forecast	Change
Sales Tax/GR	36,907.0	36,822.4	94.0	37,577.6	-8.4
Corporate Income Tax	5,808.9	5,736.1	-220.2	5,765.7	-275.8
Insurance Premium Tax	1,831.2	1,558.9	87.9	2,336.0	29.3
Earnings on Investments	1,537.7	1,427.6	255.9	1,256.3	463.5
Documentary Stamp Tax	1,309.6	1,395.5	-15.2	1,466.3	3.6
Other	3,014.7	4,078.5		4,099.1	
Net General Revenue (Total minus refunds)	49,676.0	50,485.0	246.8	52,031.0	252.0
% change from prior year	2.8%	1.6%		3.1%	

Note: The change columns represent the change in the new forecast compared to the prior forecast adjusted for measures.
Source: The Florida Revenue Estimating Conference, *Changes to the Estimate, August 15, 2025*, https://edr.state.fl.us/Content/conferences/generalrevenue/index.cfm (last visited October 24, 2025).

Other General Revenue Sources

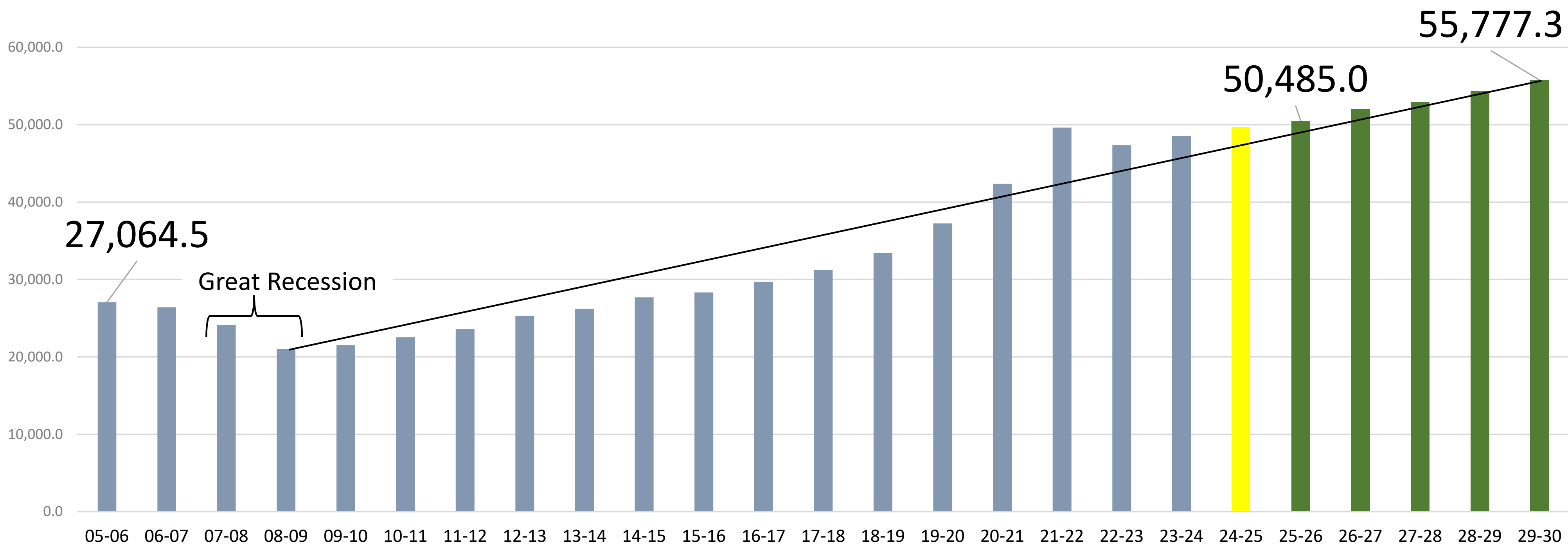
($ in millions)

Revenue Source	FY 2024-2025 Actual	FY 2025-2026 Forecast	Change	FY 2026-2027 Forecast	Change
Corporate Filing Fees	588.8	605.9	0.0	626.9	0.0
Intangibles Tax	502.9	515.7	20.0	529.5	22.1
Highway Safety Lic. & Fees	399.7	429.8	10.0	433.2	9.5
Service Charges	380.4	571.2	2.5	578.4	3.8
Counties' Medicaid Share	368.7	426.7	0.0	411.6	0.1
Beverage Tax & Licenses	274.7	232.0	-20.4	223.9	-30.6
Other Nonop. Revenue	212.9	153.1	25.8	129.6	5.8
Tobacco Taxes	113.9	101.2	-6.7	95.0	-8.8
Article V Fees	63.4	66.3	9.6	56.5	0.7
Other Taxes & Fees	58.0	57.5	4.2	57.5	4.2
Indian Gaming Revenues	32.7	903.3	34.3	941.1	28.7
Pari-mutuels Tax	11.2	9.2	0.1	9.3	0.0
Severance Tax	7.4	6.6	-0.3	6.6	-0.3

Note: The change columns represent the change in the new forecast compared to the prior forecast adjusted for measures.
Source: The Florida Revenue Estimating Conference, *Changes to the Estimate, August 15, 2025*, https://edr.state.fl.us/Content/conferences/generalrevenue/index.cfm (last visited October 24, 2025).

August 2025 General Revenue Forecast

($ in millions)



Note: Historical numbers include transfers. The actual for FY 2024-2025 and the estimates for FY 2025-2026 through 2029-2030 exclude transfers.
Source: The Florida Revenue Estimating Conference, *Changes to the Estimate, August 15, 2025*, https://edr.state.fl.us/Content/conferences/generalrevenue/index.cfm (last visited October 24, 2025) and The Office of Economic and Demographic Research, *Florida Revenue Estimating Conference Long-Term Revenue Analysis FY 1970-71 Through FY 2034-35 Volume 41,* https://edr.state.fl.us/content/conferences/longtermrevenue/index.cfm (last visited October 24, 2025).

Finance and Tax Committee Staff

Azhar Khan
Steve Gross
Marina Byrd
Misha Black
Stephanie Bell-Parke

Need assistance or have questions?
Please call us at 850.487.5920

THE FLORIDA SENATE