



THE FLORIDA SENATE
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2026 Tax Relief Package Expands Historic Tax Relief for Families & Small Businesses
Targeted, permanent tax savings on essentials for families and seniors keeps Florida affordable

Tallahassee—The Florida Senate today passed a conference committee report on House Bill (HB) 7031E, Taxation. The legislation helps keep Florida affordable by building on the historic tax relief passed over the last several years that offers broad-based tax relief for families and seniors with a focus on tax-free essentials. Next week, the Senate will take up legislation proposed by Governor DeSantis to place historic property tax relief on the ballot for voter approval this fall.

In honor of America’s 250th anniversary, HB 7031E includes a four-month sales tax holiday on camping, fishing, and hunting supplies. Building on 2025 legislation that made many hurricane preparedness and household safety items tax-free, HB 7031E includes a three-year sales tax exemption on impact-resistant windows and doors and removes the sales tax on propane tanks with a capacity of 20 pounds or less. The bill adjusts the timing of Florida’s month-long Back-to-School Sales Tax Holiday to better align with school start dates. Under the bill, the Back-to-School Sales Tax Holiday would begin on July 20, 2026. In total, HB 7031E includes \$272.2 million in state and local tax cuts to support Florida families and businesses.

“Long before American ingenuity and free market entrepreneurship built the greatest economy the world has ever known, America was a nation of patriot pioneers – small towns and hard-working farm families who survived by living off the land, minutemen ready in a moment’s notice to take up arms in defense of their families and their property. As we prepare for the historic celebration of the 250th anniversary of the Declaration of Independence, there is no better time to honor our constitutional right to hunt and fish. Tax-free savings on camping, fishing, and hunting supplies honors our heritage and provides Floridians with savings as they exercise their constitutional right to hunt and fish. Meanwhile, annual state park passes remain tax-free, creating savings for healthy, family-friendly adventures in our nationally recognized state park system,” **said Senate President Ben Albritton (R-Wauchula)**. “The bill also expands our farm-to-market transportation infrastructure by increasing the distribution of current tax dollars to support roads and bridges in small counties. Farm-to-market transportation costs impact the price of goods. We can do our part by making certain our infrastructure is safe and reliable.”

“We know severe weather can strike at any time. Last year, we passed year-round, permanent savings on key disaster preparedness items, which help families and seniors get and stay

prepared, fostering safer homes and communities across the state. Making impact-resistant windows and doors tax-free for the next three years will help Floridians fortify their homes and improve safety with the added benefit of helping to bring down the cost of property insurance,” **said Senator Bryan Avila (R-Miami Springs)**. “We know our back-to-school sales tax holiday is popular and highly utilized as families and seniors map out and plan for specific purchases on clothing, shoes, school supplies, and personal computers. Adjusting the timing of this month-long holiday to better align with school start dates adds flexibility before the start of the school year, helping Florida students hit the ground running on the first day of school. Additionally, the rising cost of childcare is a huge affordability issue for families. Extending our childcare tax credit program incentivizes businesses to build on-site childcare facilities that are extremely beneficial to families, especially nursing mothers and infants. This program also provides tax incentives for employers who help their employees defray the cost of childcare for their children or grandchildren.”

“Meaningful, broad-based tax relief keeps more money in the pockets of the hard-working Floridians and local businesses who earn it. Global inflation has led to significant cost increases, impacting families and seniors, but tax-free essentials help keep Florida affordable. Every little bit saved on taxes helps families and seniors trying to make ends meet,” **said Senator Ed Hooper (R-Clearwater), Chair of the Senate Committee on Appropriations**. “With no state income tax and universal school choice for every Florida family, parents can keep more of their hard-earned income with flexibility to choose the best education environment for their children, which can be a savings of nearly \$10,000 per child, per year. Meanwhile, tax relief on clothing and shoes is meaningful for families and seniors alike, and permanent tax savings on key home and personal safety supplies helps keep these items affordable for Floridians of every age and stage of life.”

HB 7031E increases tax credits allowed for the Strong Families program, which allows businesses to support eligible charitable organizations that provide services focused on child welfare and well-being. Charitable organizations will be eligible to receive up to \$10 million in credits each year, and donors can contribute up to \$2 million each year, changes that encourage a broader range of participants in the program. Additionally, the program will have a total of \$23.4 million in additional credits available for the 2026-2027 and 2027-2028 fiscal years, for a total of \$53.1 million each year.

Additionally, the bill allows Floridians who purchase a pick-up truck or other heavy vehicle to donate the sales tax from the purchase to an eligible nonprofit scholarship funding organization to provide scholarships for children to attend the school of their choice. This addition is expected to result in an additional \$5.8 million annually for such organizations.

Tax Savings for Mobile Home Renters

For mobile homeowners and renters who pay property taxes through their rental agreements with mobile home park owners, the bill caps increases in assessed value, used to calculate property tax due, requiring the parks to pass the savings to the homeowners and renters as required in their rental agreements.

Tax Savings for Deployed Servicemembers

HB 7031E adds additional named military operations for the tax exemption available to deployed servicemembers, which provides an exemption for servicemembers who were deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of named operations. A servicemember deployed in 2023, 2024, and 2025 on these additional operations can apply for the exemption by August 1 for application to the 2026 taxes due. If the exemption amount is more than the 2026 tax liability, the servicemember is eligible for a refund of taxes previously paid in 2024 and 2025. The percent of the taxable value exempt for the current year corresponds to the percent of time during the previous year when the service member was deployed.

Extending Child Care Tax Credits for Businesses

HB 7031E incentivizes employers that create on-site child care or subsidize child care for the children or grandchildren of their employees by extending the current child care tax credit for an additional year, through June 2028. Employers can earn an annual tax credit, with a total of \$5 million available in tax credits for the statewide program.

Expanding Farm to Market Transportation Infrastructure

The bill also provides \$35.2 million in increased funding for our rural roads and bridges by providing new, recurring funding for the Small County Outreach Program (SCOP) and the Small County Road Assistance Program (SCRAP) at the Department of Transportation.

SCRAP assists small county governments in resurfacing and reconstructing county roads. The bill redirects a portion of documentary stamp tax revenues to the State Transportation Trust Fund to increase funding available for the program. The Department of Transportation (DOT) is currently required to spend \$25 million on the program each year. HB 7031E increases funding to more than \$40 million.

SCOP assists small county governments in repairing or rehabilitating county bridges, paving unpaved roads, addressing road-related drainage improvements, resurfacing or reconstructing county roads, or constructing capacity or safety improvements to county roads. HB 7031E increases the distribution to SCOP by \$20 million annually for a total of more than \$100 million.

Reducing Taxes on Recreational Vehicle Parks

Senate Bill (SB) 118 by Senator Keith Truenow (R-Tavaras), passed during the 2026 Regular Session, revises the way special assessments may be levied against recreational vehicle (RV) parks, tailoring assessments to actual usage. The bill helps differentiate between taxes on hotels and motels, and those on RV parks, which have more long-term or permanent residents. In total, the changes should help reduce overall taxes on RV parks.

Tax Updates to Live Local Act Promote Workforce Housing Opportunities

HB 1389 by Senator Alexis Calatayud (R-Miami), passed during the 2026 Regular Session, updates the missing middle property tax exemption, created in the Live Local Act of 2023, to expand availability of the exemption statewide. The bill clarifies that a multifamily project

includes multiple parcels held under common ownership or developed as one plan. The bill requires the taxing authority to find that the local availability of affordable units has exceeded the demand for each of the previous three years, rather than the most recent year, prior to opting out of the exemption, and allows a development to apply for the exemption if the development received a building permit within four years of a local government opting out of the exemption. The bill also provides that local governments may provide density bonus incentives to landowners who donate real estate to assist local governments in providing affordable housing to military families who receive the basic housing allowance.

To encourage new or recently constructed developments, and those substantially rehabilitated, to offer attainable units, the missing middle tax exemption is available for developments that set aside at least 70 units for affordable housing. These tax exemptions target moderate- and low-income brackets. In addition to meeting affordable housing requirements (rent and income limits), rent for the units set aside must be at least 10% below market rate.

Transparency for Homeownership

Similar to SB 856, filed by Senator Nick DiCeglie (R-Indian Rocks Beach) during the 2026 Regular Session, HB 7031E includes provisions to require online property listing platforms to include the estimated property taxes, pursuant to calculations developed by the Department of Revenue, for any residential property visible on their platforms.

The bill also allows the Save Our Homes benefit to transfer or “port” to a new homestead from any homestead abandoned in the prior three years. Under current law, a port is only allowed from the immediate prior homestead.

Background: The Florida Legislature continues to prioritize broad-based tax relief for Florida’s families and small businesses.

2025: HB 7031 provided historic tax relief for Florida families and businesses by permanently eliminating the [business rent tax](#) and expanding efforts to keep [essentials tax-free](#). The bill permanently eliminated the sales tax on many disaster and hurricane preparedness supplies, as well as several safety and health-related items. The legislation created a permanent annual [Back-to-School Sales Tax Holiday](#) and a new temporary sales tax holiday for Floridians exercising their [constitutional right to hunt and fish](#). The bill [extended the freeze](#) on the local communications services tax rates until 2031.

2024: HB 7073 included over \$500 million in [one-time property insurance tax relief](#) and \$450 million in toll relief, as well as temporary disaster preparedness, back-to-school, freedom summer, and tool time sales tax holidays.

Property Tax Relief: HJR 7017 proposed an amendment to the Florida Constitution requiring the current \$25,000 homestead exemption, which applies to all ad valorem taxes other than school district taxes, to be adjusted annually for positive inflation. The amendment was approved by Florida voters at the 2024 general election and took effect on January 1, 2025.

2023: HB 7063 provided permanent tax relief on key items utilized by [growing families](#) and seniors. The bill created a permanent sales tax exemption on the sale of [baby and toddler diapers](#), wipes, clothing, shoes, strollers, cribs, and many other baby and toddler safety items. The legislation also created a permanent tax exemption on the retail sale of [adult diapers](#), [incontinence products](#), and [oral hygiene products](#), including toothbrushes, toothpaste, and floss. Further, the bill created a permanent sales tax exemption on certain materials used in [agricultural operations](#) and on [firearm safety devices](#), and reduced the business rent tax. The bill froze the local cell phone and TV tax (local communications services tax) rates for three years.

2022: HB 7071, delivered over \$1 billion in broad-based tax savings to families across Florida, with a focus on sales tax relief in the short-term. The legislation resulted in savings for Floridians preparing for hurricane season and the 2022-2023 school year, with added tax relief to benefit those raising young children and purchasing energy-efficient appliances or skilled-worker tools, as well as purchases by individuals and families enjoying outdoor activities and events. The bill also eliminated property taxes for homeowners who suffered losses in the Champlain Towers condominium collapse in Surfside, Florida. It also expanded existing property tax relief for deployed military service members, widows, widowers, and blind or disabled Floridians.

2021: HB 7061 established temporary Back-to-School, Disaster Preparedness, and Freedom Week Sales Tax Holidays, created a permanent tax exemption for [independent living items](#), and expanded the tax credit for affordable housing.

2020: HB 7097 established temporary Back-to-School and Hurricane Preparedness Sales Tax Holidays.

2018 and 2019: HBs 7087 (2018) and 7123 (2019) established temporary Back-to-School and Hurricane Preparedness Sales Tax Holidays, reduced the business rent tax, and created several exemptions related to hurricane response, preparedness, and recovery.

2017: HB 7109 established temporary Back-to-School and Hurricane Preparedness Sales Tax Holidays, created a sales tax exemption for [feminine hygiene products](#), and reduced the business rent tax.

Property Tax Relief: HJR 7105, passed by the Senate in 2017, added to the 2018 General Election ballot a proposed constitutional amendment that increased by up to \$25,000 the current homestead exemption, exempting the assessed valuation of homestead property greater than \$100,000 and up to \$125,000. This amendment was not adopted by Florida voters in 2018.

2016: HB 7099 [permanently eliminated the sales tax for machinery and manufacturing equipment](#) and established a temporary Back-to-School Sales Tax Holiday.

2015: HB 33-A permanently [decreased the communication services tax on Floridians' phones and television services](#), instituted a temporary Back-to-School Sales Tax Holiday, and, among

other tax relief measures, eliminated the sales tax charged to returning service members and their families who purchased a vehicle overseas.

2014: HB 5601 established temporary Back-to-School and Hurricane Preparedness Sales Tax Holidays, created [permanent sales tax exemptions for children's car seats, booster seats, and bicycle helmets](#), and provided a nearly \$400 million reduction in vehicle registration fees. The legislation reduced certain annual fees paid to register a motor vehicle to the amount paid prior to 2009. In addition to other tax relief measures passed in 2014, this legislation provided annual fee relief to every Floridian who registers a car or truck, and state fees have not been raised since this reduction took effect 12 years ago.

For more information, please visit www.FLSenate.gov.

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