

Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	_____	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

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1 Committee/Subcommittee hearing bill: Ways & Means Committee  
 2 Representative Shoaf offered the following:

**Amendment (with title amendment)**

Between lines 137 and 138, insert:

Section 3. Section 218.125, Florida Statutes, is amended to read:

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

(1) (a) Beginning in the 2010-2011 fiscal year, the Legislature shall appropriate moneys to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties, as defined in s. 218.67(1), which occur as a direct result of the implementation of revisions of ss. 3(f) and 4(b) of Art. VII of the State Constitution which were approved in the

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17 general election held in November 2008. The moneys appropriated  
18 for this purpose shall be distributed in January of each fiscal  
19 year among the fiscally constrained counties based on each  
20 county's proportion of the total reduction in ad valorem tax  
21 revenue resulting from the implementation of the revisions.

22 (b) Beginning in the 2023-2024 fiscal year, the  
23 Legislature shall appropriate moneys to offset the reductions in  
24 ad valorem tax revenue experienced by fiscally constrained  
25 counties, as described in s. 218.67(1), which occur as a direct  
26 result of the implementation of the addition of s. 6(g) of Art.  
27 VII of the State Constitution which was approved in the general  
28 election held in November 2022. The moneys appropriated for this  
29 purpose shall be distributed in January of each fiscal year  
30 among the fiscally constrained counties based on each county's  
31 proportion of the total reduction in ad valorem tax revenue  
32 resulting from the implementation of s. 6(g) of Art. VII of the  
33 State Constitution.

34 (2) On or before November 15 of each year, each fiscally  
35 constrained county shall apply to the Department of Revenue to  
36 participate in the distribution of the appropriation and provide  
37 documentation supporting the county's estimated reduction in ad  
38 valorem tax revenue in the form and manner prescribed by the  
39 Department of Revenue. The documentation must include an  
40 estimate of the reduction in taxable value directly attributable  
41 to revisions of Art. VII of the State Constitution for all

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42 county taxing jurisdictions within the county and shall be  
43 prepared by the property appraiser in each fiscally constrained  
44 county. The documentation must also include the county millage  
45 rates applicable in all such jurisdictions for the current year  
46 and the prior year, rolled-back rates determined as provided in  
47 s. 200.065 for each county taxing jurisdiction, and maximum  
48 millage rates that could have been levied by majority vote  
49 pursuant to s. 200.065(5).

50 (a) For purposes of paragraph (1)(a) ~~this section~~, each  
51 fiscally constrained county's reduction in ad valorem tax  
52 revenue shall be calculated as 95 percent of the estimated  
53 reduction in taxable value multiplied by the lesser of the 2010  
54 applicable millage rate or the applicable millage rate for each  
55 county taxing jurisdiction in the current year. If a fiscally  
56 constrained county fails to apply for the distribution, its  
57 share shall revert to the fund from which the appropriation was  
58 made.

59 (b) For purposes of paragraph (1)(b), each fiscally  
60 constrained county's reduction in ad valorem tax revenue shall  
61 be calculated as 95 percent of the estimated reduction in  
62 taxable value multiplied by the lesser of the 2023 applicable  
63 millage rate or the applicable millage rate for each county  
64 taxing jurisdiction in the current year. If a fiscally  
65 constrained county fails to apply for the distribution, its

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66 | share shall revert to the fund from which the appropriation was  
67 | made.

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**T I T L E   A M E N D M E N T**

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Between lines 20 and 21, insert:

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amending s. 218.125, F.S.; requiring the Legislature

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to appropriate moneys to offset reductions in ad

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valorem tax revenues experienced by fiscally

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constrained counties due to certain constitutional

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amendments; specifying procedures for distributing

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such moneys; specifying procedures for applying for

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and receiving such moneys; specifying necessary

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documentation; specifying the method for calculating

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each fiscally constrained county's reduction in ad

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valorem tax revenue; specifying a mechanism for

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reversion of funds under specified circumstances;