

Amendment No.

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WITHDRAWN \_\_\_\_\_ (Y/N)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

1 Committee/Subcommittee hearing bill: State Affairs Committee  
2 Representative Buchanan offered the following:

3

4 **Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

6 Section 1. Paragraph (b) of subsection (1) of section  
7 196.031, Florida Statutes, is amended to read:

8 196.031 Exemption of homesteads.—

9 (1)

10 (b) Every person who qualifies to receive the exemption  
11 provided in paragraph (a) is entitled to an additional exemption  
12 of up to \$25,000 on the assessed valuation greater than \$50,000  
13 for all levies other than school district levies. The \$25,000  
14 value of the additional exemption provided in this paragraph  
15 shall be adjusted annually on January 1 of each year for  
16 inflation using the percentage change in the Consumer Price

Amendment No.

17 Index for All Urban Consumers, U.S. City Average, all items  
18 1967=100, or successor reports for the preceding calendar year  
19 as initially reported by the United States Department of Labor,  
20 Bureau of Labor Statistics, if such percent change is positive.

21 Section 2. Section 218.136, Florida Statutes, is created  
22 to read:

23 218.136 Offset for ad valorem revenue loss affecting  
24 fiscally constrained counties.-

25 (1) Beginning in fiscal year 2025-2026, the Legislature  
26 shall appropriate moneys to offset the reductions in ad valorem  
27 tax revenue experienced by fiscally constrained counties, as  
28 defined in s. 218.67(1), which occur as a direct result of the  
29 implementation of revisions of s. 6(a) of Art. VII of the State  
30 Constitution approved in the November 2024 general election. The  
31 moneys appropriated for this purpose shall be distributed in  
32 January of each fiscal year among the fiscally constrained  
33 counties based on each county's proportion of the total  
34 reduction in ad valorem tax revenue resulting from the  
35 implementation of the revision of s. 6(a) of Art. VII of the  
36 State Constitution.

37 (2) On or before November 15 of each year, each fiscally  
38 constrained county shall apply to the Department of Revenue to  
39 participate in the distribution of the appropriation and provide  
40 documentation supporting the county's estimated reduction in ad  
41 valorem tax revenue in the form and manner prescribed by the

453791 - h7019-strike.docx

Published On: 1/22/2024 2:17:57 PM

Amendment No.

42 Department of Revenue. The documentation must include an  
43 estimate of the reduction in taxable value directly attributable  
44 to revisions of s. 6(a) of Art. VII of the State Constitution  
45 approved in the November 2024 general election for all county  
46 taxing jurisdictions within the county and shall be prepared by  
47 the property appraiser in each fiscally constrained county. The  
48 documentation must also include the county millage rates  
49 applicable in all such jurisdictions for the current year and  
50 the prior year, rolled-back rates determined as provided in s.  
51 200.065 for each county taxing jurisdiction, and maximum millage  
52 rates that could have been levied by majority vote pursuant to  
53 s. 200.065(5). For purposes of this section, each fiscally  
54 constrained county's reduction in ad valorem tax revenue shall  
55 be calculated as 95 percent of the estimated reduction in  
56 taxable value multiplied by the lesser of the 2024 applicable  
57 millage rate or the applicable millage rate for each county  
58 taxing jurisdiction in the current year. If a fiscally  
59 constrained county fails to apply for the distribution, its  
60 share shall revert to the fund from which the appropriation was  
61 made.

62 Section 3. (1) The Department of Revenue may, and all  
63 conditions are deemed met, to adopt emergency rules pursuant to  
64 s. 120.54(4), Florida Statutes, to administer this act.

65 (2) Notwithstanding any other provision of law, emergency  
66 rules adopted pursuant to this section are effective for 6

453791 - h7019-strike.docx

Published On: 1/22/2024 2:17:57 PM

Amendment No.

67 months after adoption and may be renewed during the pendency of  
68 procedures to adopt permanent rules.

69 Section 4. The amendments made by this act to s. 196.031,  
70 Florida Statutes and the creation by this act of s. 218.136,  
71 Florida Statutes, first apply to the 2025 tax roll.

72 Section 5. This act shall take effect on the effective  
73 date of the amendment to the State Constitution proposed by HJR  
74 7017 or a similar joint resolution having substantially the same  
75 specific intent and purpose, if such amendment to the State  
76 Constitution is approved at the next general election or at an  
77 earlier special election specifically authorized by law for that  
78 purpose.

79

80

81

-----  
**T I T L E   A M E N D M E N T**

82 Remove everything before the enacting clause and insert:  
83 An act relating to exemption of homesteads; amending s. 196.031,  
84 F.S.; requiring the value of certain homestead exemptions be  
85 adjusted annually; creating s. 218.136, F.S.; requiring the  
86 Legislature to appropriate funds to offset reductions in ad  
87 valorem tax revenue as a result of annual inflation adjustments  
88 to certain homestead exemptions; specifying requirements for  
89 fiscally constrained counties to apply to participate in the  
90 distribution; specifying the calculation of such reductions;  
91 providing for a reversion of a share of funds if such county

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 7019 (2024)

Amendment No.

92 fails to apply; authorizing the Department of Revenue to adopt  
93 emergency rules; providing applicability; providing a contingent  
94 effective date.