

1 A bill to be entitled
 2 An act relating to disclosure of estimated ad valorem
 3 taxes; amending s. 689.261, F.S.; defining the terms
 4 "listing platform" and "property"; requiring certain
 5 listings to include estimated ad valorem taxes;
 6 prohibiting the current owner's ad valorem taxes from
 7 being displayed or used for certain purposes;
 8 providing an exception; providing requirements for
 9 listing platforms, the Department of Revenue, and
 10 property appraisers; providing protection from
 11 liability for specified parties who take certain
 12 actions; providing construction; prohibiting certain
 13 materials from including specified information;
 14 requiring, beginning on a specified date, the
 15 department to annually publish a formula and certain
 16 information on its website; authorizing the department
 17 to adopt rules; providing an effective date.

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 19 Be It Enacted by the Legislature of the State of Florida:

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 21 **Section 1. Subsection (3) is added to section 689.261,**
 22 **Florida Statutes, to read:**

23 689.261 Sale of residential property; disclosure of ad
 24 valorem taxes to prospective purchaser.—

25 (3) (a) As used in this subsection, the term:

26 1. "Listing platform" means any public-facing online real
27 property listing platform, including, but not limited to,
28 websites, web applications, and mobile applications.

29 2. "Property" means residential real property located
30 within this state.

31 (b) Property visible on a listing platform must include
32 the estimated ad valorem taxes for such property.

33 1. The current owner's ad valorem taxes may not be
34 displayed or used to calculate the estimated ad valorem taxes.
35 However, the current owner's ad valorem taxes may be included as
36 part of historical tax information, if similar historical tax
37 information was included on the listing platform as of January
38 1, 2025, and if such information is displayed less prominently
39 than the tax estimate calculated under this subsection.

40 2. If the ad valorem taxes are estimated using a tax
41 estimator or buyer payment calculator, the listing platform must
42 calculate and display the ad valorem taxes that would be due if
43 the purchaser were taxed on the listing price of the property at
44 current millage rates using the data and formula published under
45 paragraph (d). The use of such data and formula constitutes a
46 reasonable estimate of ad valorem taxes. The listing platform
47 must include a disclaimer next to the estimated ad valorem taxes
48 that the millage rates of applicable taxing authorities may vary
49 within a county and that the estimated ad valorem taxes do not
50 include all applicable non-ad valorem assessments or exemptions,

51 discounts, and other tax benefits, including, but not limited
52 to, transfer of the homestead assessment difference under s. 4,
53 Art. VII of the State Constitution.

54 3. If ad valorem taxes are not estimated using a tax
55 estimator or buyer payment calculator as provided in sub-
56 paragraph 2., the listing platform shall include a link to the
57 property appraiser's tax estimator for the county in which the
58 property is located, if available, or to such property
59 appraiser's home page. The Department of Revenue must maintain a
60 table of links to each property appraiser's home page and tax
61 estimator, if available, on its website.

62 4. There shall be no liability on the part of, and no
63 cause of action of any nature shall arise against a listing
64 platform or licensee under chapter 475 for the accuracy of the
65 estimated ad valorem taxes of a property listed on a listing
66 platform when in compliance with this paragraph.

67 (c) The current owner's ad valorem taxes may not be
68 included within any:

- 69 1. Printed listing materials concerning a property.
70 2. Post on a social media platform pertaining to a
71 property listed for sale.

72 (d) The Department of Revenue shall annually develop a
73 formula that may be used by a listing platform to calculate the
74 estimated ad valorem taxes required under this subsection. The
75 department shall require each property appraiser to provide the

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76 department with any information needed to develop the formula,
77 including, at a minimum, the county name, tax district code,
78 summary school millage rate, and summary millage rate for all
79 other applicable taxing authorities. Beginning December 15,
80 2025, and annually thereafter, the department shall publish the
81 formula and the information collected from each property
82 appraiser under this paragraph on its website.

83 (e) The Department of Revenue may adopt rules to implement
84 paragraph (d).

85 **Section 2.** This act shall take effect January 1, 2026.