

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Miller offered the following:

2  
3 **Amendment (with title amendment)**

4 Remove lines 291-324 and insert:

5 1, 2025, to perform any contract in existence on January 1,  
6 2025, or to service any bonds or other indebtedness pledged or  
7 assigned before July 1, 2025, pursuant to this section as this  
8 section existed before July 1, 2025. Any such contracts may not  
9 be renewed or extended. Bonds or other debt outstanding as of  
10 July 1, 2025, may be refinanced, but the duration of such debt  
11 may not be extended and the outstanding principal may not be  
12 increased, except to account for costs of issuance.

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13 2. Tax revenues received pursuant to this section not  
14 needed for projects, contracts, or debt service pursuant to  
15 subparagraph 1. shall be known as "adjusted collections" and  
16 shall be used as provided in paragraphs (b) and (c).

17 (b)1. Beginning with local fiscal year 2026-2027, each  
18 county shall reduce its ad valorem tax levy by an amount equal  
19 to at least 75 percent of the adjusted collections from the  
20 prior state fiscal year. Such reduction shall be through a  
21 credit against the county tax due on each affected tax notice  
22 issued pursuant to s. 197.322, beginning with the 2026 tax roll,  
23 in an amount equal to the adjusted collections used for relief  
24 under this paragraph:

25 a. Multiplied by the proportionate share of the county tax  
26 amount levied on each bill compared to the sum of all county tax  
27 amounts levied on all bills; or

28 b. As allocated pursuant to an ordinance adopted by the  
29 board of county commissioners that specifies a different method  
30 of applying credits to tax bills based on specific categories of  
31 properties.

32 2. For purposes of determining the rolled-back rate  
33 pursuant to s. 200.065 for county budgets enacted for local  
34 fiscal year 2027-2028 and thereafter, the amount of reduction in  
35 ad valorem tax revenue achieved through credits under this  
36 paragraph shall not reduce the ad valorem tax revenue levied in  
37 the prior local fiscal year.

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38        (c) Any adjusted collections not required to be used to  
39 provide ad valorem tax relief pursuant to paragraph (b) may be  
40 used for any public purpose, including, but not limited to,  
41 pledging such revenues for the repayment of current or future  
42 bonded indebtedness. ~~for the following purposes only:~~  
43

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

46        Remove line 14 and insert:  
47        construction; authorizing certain tax revenues to be  
48        used for specified purposes; removing requirements for  
49        automatic

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