

1 A bill to be entitled
 2 An act relating to improvements to structures on
 3 agricultural lands; amending s. 193.461, F.S.;
 4 prohibiting assessment of any agricultural
 5 improvements used for certain purposes on specified
 6 lands; providing applicability; providing an effective
 7 date.

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

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 11 **Section 1. Subsection (9) is added to section 193.461,**
 12 **Florida Statutes, to read:**

13 193.461 Agricultural lands; classification and assessment;
 14 mandated eradication or quarantine program; natural disasters.—

15 (9) Notwithstanding any other law, any agricultural
 16 improvements used for an agricultural purpose located on lands
 17 classified for assessment purposes as agricultural lands are
 18 exempt from assessment under this section.

19 **Section 2.** The amendments made by this act to s. 193.461,
 20 Florida Statutes, first apply to the 2026 ad valorem tax roll.

21 **Section 3.** This act shall take effect July 1, 2025.