

By Senator DiCeglie

18-00893-25

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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 that
5 certain property listings include estimated ad valorem
6 taxes; prohibiting the current owner's ad valorem
7 taxes from being displayed or used for certain
8 purposes; providing an exception; providing
9 requirements for listing platforms, the Department of
10 Revenue, and property appraisers; providing protection
11 from 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 publish a formula and certain
16 information annually on its website; authorizing the
17 department to adopt rules; providing an effective
18 date.

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

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

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

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

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

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30 2. "Property" means residential real property located
31 within the state.

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

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

41 2. If the ad valorem taxes are estimated using a tax
42 estimator or buyer payment calculator, the listing platform must
43 calculate and display the ad valorem taxes that would be due if
44 the purchaser were taxed on the listing price of the property at
45 current millage rates using the data and formula published under
46 paragraph (d). The use of such data and formula constitutes a
47 reasonable estimate of ad valorem taxes. The listing platform
48 must include a disclaimer next to the estimated ad valorem taxes
49 that the millage rates of applicable taxing authorities may vary
50 within a county and that the estimated ad valorem taxes do not
51 include all applicable non-ad valorem assessments or exemptions,
52 discounts, and other tax benefits, including, but not limited
53 to, transfer of the homestead assessment difference under s. 4,
54 Art. VII of the State Constitution.

55 3. If ad valorem taxes are not estimated using a tax
56 estimator or buyer payment calculator as provided in
57 subparagraph 2., the listing platform must include a link to the
58 property appraiser's tax estimator for the county in which the

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59 property is located, if available, or to such property
60 appraiser's home page. The Department of Revenue shall maintain
61 a table of links to each property appraiser's home page and tax
62 estimator, if available, on its website.

63 4. There shall be no liability on the part of, and no cause
64 of action of any nature shall arise against, a listing platform
65 nor licensee under chapter 475 for the accuracy of the estimated
66 ad valorem taxes of a property listed on a listing platform when
67 in compliance with this paragraph.

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

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

73 (d) The Department of Revenue shall annually develop a
74 formula that may be used by a listing platform to calculate the
75 estimated ad valorem taxes required under this subsection. The
76 department shall require each property appraiser to provide the
77 department with any information needed to develop the formula,
78 including, at a minimum, the county name, tax district code,
79 summary school millage rate, and summary millage rate for all
80 other applicable taxing authorities. Beginning December 15,
81 2025, and annually thereafter, the department shall publish the
82 formula and the information collected from each property
83 appraiser under this paragraph on its website.

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

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