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A bill to be entitled
An act relating to a prohibition on levying ad valorem taxes on tangible personal property; amending ss. 166.131, 166.211, 192.001, 192.0105, 192.032, 192.042, and 192.091, F.S.; conforming provisions to proposed amendments made to the State Constitution which prohibit levying ad valorem taxes on tangible personal property by counties, school districts, and municipalities; repealing s. 193.016, F.S., relating to the property appraiser's assessments and effect of determinations by value adjustment boards; amending ss. 193.052 and 193.062, F.S.; conforming provisions to proposed amendments made to the State Constitution which prohibit levying ad valorem taxes on tangible personal property by counties, school districts, and municipalities; repealing s. 193.063, F.S., relating to extending the date for filing tangible personal property tax returns; repealing s. 193.073, F.S., relating to erroneous returns and estimates of assessment when no return is filed; amending ss. 193.114, 194.011, 194.013, 194.034, 194.035, 194.037, 195.027, 195.073, 195.101, 196.011, and 196.012, F.S.; conforming provisions to proposed amendments made to the State Constitution which prohibit levying ad valorem taxes on tangible personal property by

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26 counties, school districts, and municipalities;
27 repealing s. 196.021, F.S., relating to tax returns to
28 show all exemptions and claims; repealing s. 196.182,
29 F.S., relating to the exemption of renewable energy
30 source devices; repealing s. 196.183, F.S., relating
31 to the exemption for tangible personal property;
32 amending s. 196.192, F.S.; conforming provisions to
33 proposed amendments made to the State Constitution
34 which prohibit levying ad valorem taxes on tangible
35 personal property by counties, school districts, and
36 municipalities; amending ss. 196.1978 and 196.19782,
37 F.S.; conforming cross-references; amending s.
38 196.1995, F.S.; conforming provisions to proposed
39 amendments made to the State Constitution which
40 prohibit levying ad valorem taxes on tangible personal
41 property by counties, school districts, and
42 municipalities; repealing s. 197.146, F.S., relating
43 to uncollectible personal property taxes and
44 correction of the tax roll; amending ss. 197.343 and
45 197.374, F.S.; conforming provisions to proposed
46 amendments made to the State Constitution which
47 prohibit levying ad valorem taxes on tangible personal
48 property by counties, school districts, and
49 municipalities; repealing s. 197.412, F.S., relating
50 to attachment of tangible personal property in case of

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51 removal; amending ss. 200.065 and 212.08, F.S.;
52 conforming cross-references; providing a transitional
53 provision; providing a contingent effective date.

54

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

56

57 **Section 1. Section 166.131, Florida Statutes, is amended
58 to read:**

59 166.131 Levy of taxes for payment of debt.—The governing
60 body of a municipality may levy ad valorem taxes upon real ~~and~~
61 ~~tangible personal~~ property within the municipality as it deems
62 necessary to make payment, including principal and interest,
63 upon the general obligation and ad valorem bonded indebtedness
64 of the municipality or into any sinking funds created under s.
65 166.122.

66 **Section 2. Subsection (1) of section 166.211, Florida
67 Statutes, is amended to read:**

68 166.211 Ad valorem taxes.—

69 (1) Pursuant to s. 9, Art. VII of the State Constitution,
70 a municipality is hereby authorized, in a manner not
71 inconsistent with general law, to levy ad valorem taxes on real
72 ~~and tangible personal~~ property within the municipality in an
73 amount not to exceed 10 mills, exclusive of taxes levied for the
74 payment of bonds and taxes levied for periods of not longer than
75 2 years and approved by a vote of the electors.

76 **Section 3. Paragraph (d) of subsection (11) and**
77 **subsections (17) and (18) of section 192.001, Florida Statutes,**
78 **are amended to read:**

79 192.001 Definitions.—All definitions set out in chapters 1
80 and 200 that are applicable to this chapter are included herein.
81 In addition, the following definitions shall apply in the
82 imposition of ad valorem taxes:

83 (11) "Personal property," for the purposes of ad valorem
84 taxation, shall be divided into four categories as follows:

85 (d) ~~"Tangible personal property" means all goods,~~
86 ~~chattels, and other articles of value (but does not include the~~
87 ~~vehicular items enumerated in s. 1(b), Art. VII of the State~~
88 ~~Constitution and elsewhere defined) capable of manual possession~~
89 ~~and whose chief value is intrinsic to the article itself.~~
90 ~~"Construction work in progress" consists of those items of~~
91 ~~tangible personal property commonly known as fixtures,~~
92 ~~machinery, and equipment when in the process of being installed~~
93 ~~in new or expanded improvements to real property and whose value~~
94 ~~is materially enhanced upon connection or use with a~~
95 ~~preexisting, taxable, operational system or facility.~~
96 Construction work in progress shall be deemed substantially

97 completed when connected with the preexisting, taxable,

98 operational system or facility. For the purposes of tangible

99 personal property constructed or installed by an electric

100 utility, construction work in progress shall be deemed

101 ~~substantially completed upon the earlier of when all permits or~~
102 ~~approvals required for commercial operation have been received~~
103 ~~or approved, or 1 year after the construction work in progress~~
104 ~~has been connected with the preexisting, taxable, operational~~
105 ~~system or facility. Inventory and household goods are expressly~~
106 ~~excluded from this definition.~~

107 (17) "Floating structure" means a floating barge-like
108 entity, with or without accommodations built thereon, which is
109 not primarily used as a means of transportation on water but
110 which serves purposes or provides services typically associated
111 with a structure or other improvement to real property. The term
112 "floating structure" includes, but is not limited to, each
113 entity used as a residence, place of business, office, hotel or
114 motel, restaurant or lounge, clubhouse, meeting facility,
115 storage or parking facility, mining platform, dredge, dragline,
116 or similar facility or entity represented as such. Floating
117 structures are expressly excluded from the definition of the
118 term "vessel" provided in s. 327.02. Incidental movement upon
119 water does shall not, in and of itself, preclude an entity from
120 classification as a floating structure. ~~A floating structure is~~
121 ~~expressly included as a type of tangible personal property.~~

122 (18) "Complete submission of the rolls" includes, but is
123 not limited to, accurate tabular summaries of valuations as
124 prescribed by department rule; an electronic copy of the real
125 property assessment roll including for each parcel total value

126 of improvements, land value, the recorded selling prices, other
127 ownership transfer data required for an assessment roll under s.
128 193.114, the value of any improvement made to the parcel in the
129 12 months preceding the valuation date, the type and amount of
130 any exemption granted, and such other information as may be
131 required by department rule; an accurate tabular summary by
132 property class of any adjustments made to recorded selling
133 prices or fair market value in arriving at assessed value, as
134 prescribed by department rule; ~~an electronic copy of the~~
135 ~~tangible personal property assessment roll, including for each~~
136 ~~entry a unique account number and such other information as may~~
137 ~~be required by department rule;~~ and an accurate tabular summary
138 of per-acre land valuations used for each class of agricultural
139 property in preparing the assessment roll, as prescribed by
140 department rule.

141 **Section 4. Paragraph (i) of subsection (1), paragraph (e)**
142 **of subsection (3), and paragraph (a) of subsection (4) of**
143 **section 192.0105, Florida Statutes, are amended to read:**

144 192.0105 Taxpayer rights.—There is created a Florida
145 Taxpayer's Bill of Rights for property taxes and assessments to
146 guarantee that the rights, privacy, and property of the
147 taxpayers of this state are adequately safeguarded and protected
148 during tax levy, assessment, collection, and enforcement
149 processes administered under the revenue laws of this state. The
150 Taxpayer's Bill of Rights compiles, in one document, brief but

151 comprehensive statements that summarize the rights and
152 obligations of the property appraisers, tax collectors, clerks
153 of the court, local governing boards, the Department of Revenue,
154 and taxpayers. Additional rights afforded to payors of taxes and
155 assessments imposed under the revenue laws of this state are
156 provided in s. 213.015. The rights afforded taxpayers to assure
157 that their privacy and property are safeguarded and protected
158 during tax levy, assessment, and collection are available only
159 insofar as they are implemented in other parts of the Florida
160 Statutes or rules of the Department of Revenue. The rights so
161 guaranteed to state taxpayers in the Florida Statutes and the
162 departmental rules include:

163 (1) THE RIGHT TO KNOW.—

164 (i) ~~The right to an advertisement in a newspaper listing
165 names of taxpayers who are delinquent in paying tangible
166 personal property taxes, with amounts due, and giving notice
167 that interest is accruing at 18 percent and that, unless taxes
168 are paid, warrants will be issued, prior to petition made with
169 the circuit court for an order to seize and sell property (see
170 s. 197.402(2)).~~

171
172 Notwithstanding the right to information contained in this
173 subsection, under s. 197.122 property owners are held to know
174 that property taxes are due and payable annually and are charged
175 with a duty to ascertain the amount of current and delinquent

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176 taxes and obtain the necessary information from the applicable
177 governmental officials.

178 (3) THE RIGHT TO REDRESS.—

179 ~~(e) The right to an extension to file a tangible personal~~
180 ~~property tax return upon making proper and timely request (see~~
181 ~~s. 193.063).~~

182 (4) THE RIGHT TO CONFIDENTIALITY.—

183 (a) The right to have information kept confidential,
184 including federal tax information, ad valorem tax returns,
185 social security numbers, all financial records produced by the
186 taxpayer, Form DR-219 returns for documentary stamp tax
187 information, and sworn statements of gross income, copies of
188 federal income tax returns for the prior year, wage and earnings
189 statements (W-2 forms), and other documents (see ss. 192.105,
190 193.074, 193.114(4) ~~193.114(5)~~, 195.027(3) and (5) ~~(6)~~, and
191 196.101(4) (c)).

192 **Section 5. Section 192.032, Florida Statutes, is amended
193 to read:**

194 192.032 Situs of property for assessment purposes.~~All~~
195 ~~property shall be assessed according to its situs as follows:~~

196 (1) Real property, ~~shall be assessed in the that county~~
197 ~~and taxing jurisdiction in which it is located and in that~~
198 ~~taxing jurisdiction in which it may be located.~~

199 (2) All tangible personal property which is not immune
200 ~~under the state or federal constitutions from ad valorem~~

201 taxation, in that county and taxing jurisdiction in which it is
202 physically present on January 1 of each year unless such
203 property has been physically present in another county of this
204 state at any time during the preceding 12-month period, in which
205 case the provisions of subsection (3) apply. Additionally,
206 tangible personal property brought into the state after January
207 1 and before April 1 of any year shall be taxable for that year
208 if the property appraiser has reason to believe that such
209 property will be removed from the state prior to January 1 of
210 the next succeeding year. However, tangible personal property
211 physically present in the state on or after January 1 for
212 temporary purposes only, which property is in the state for 30
213 days or less, shall not be subject to assessment. This
214 subsection does not apply to goods in transit as described in
215 subsection (4) or supersede the provisions of s. 193.085(4).

216 (3) If more than one county of this state assesses the
217 same tangible personal property in the same assessment year,
218 resolution of such multicounty dispute shall be governed by the
219 following provisions:

220 (a) Tangible personal property which was physically
221 present in one county of this state on January 1, but present in
222 another county of this state at any time during the preceding
223 year, shall be assessed in the county and taxing jurisdiction
224 where it was habitually located or typically present. All
225 tangible personal property which is removed from one county in

226 this state to another county after January 1 of any year shall
227 be subject to taxation for that year in the county where located
228 on January 1; except that this subsection does not apply to
229 tangible personal property located in a county on January 1 on a
230 temporary or transitory basis if such property is included in
231 the tax return being filed in the county in this state where
232 such tangible personal property is habitually located or
233 typically present.

234 (b) For purposes of this subsection, an item of tangible
235 personal property is "habitually located or typically present" in the county where it is generally kept for use or storage or where it is consistently returned for use or storage. For purposes of this subsection, an item of tangible personal property is located in a county on a "temporary or transitory basis" if it is located in that county for a short duration or limited utilization with an intention to remove it to another county where it is usually used or stored.

243 (4) (a) Personal property manufactured or produced outside this state and brought into this state only for transshipment out of the United States, or manufactured or produced outside the United States and brought into this state for transshipment out of this state, for sale in the ordinary course of trade or business is considered goods in transit and shall not be deemed to have acquired a taxable situs within a county even though the property is temporarily halted or stored within the state.

251 (b) The term "goods in transit" implies that the personal
252 property manufactured or produced outside this state and brought
253 into this state has not been diverted to domestic use and has
254 not reached its final destination, which may be evidenced by the
255 fact that the individual unit packaging device utilized in the
256 shipping of the specific personal property has not been opened
257 except for inspection, storage, or other process utilized in the
258 transportation of the personal property.

259 (c) Personal property transshipped into this state and
260 subjected in this state to a subsequent manufacturing process or
261 used in this state in the production of other personal property
262 is not goods in transit. Breaking in bulk, labeling, packaging,
263 relabeling, or repacking of such property solely for its
264 inspection, storage, or transportation to its final destination
265 outside the state shall not be considered to be a manufacturing
266 process or the production of other personal property within the
267 meaning of this subsection. However, such storage shall not
268 exceed 180 days.

269 (5) (a) Notwithstanding the provisions of subsection (2),
270 personal property used as a marine cargo container in the
271 conduct of foreign or interstate commerce shall not be deemed to
272 have acquired a taxable situs within a county when the property
273 is temporarily halted or stored within the state for a period
274 not exceeding 180 days.

275 (b) "Marine cargo container" means a nondisposable

276 receptacle which is of a permanent character, strong enough to
277 be suitable for repeated use; which is specifically designed to
278 facilitate the carriage of goods by one or more modes of
279 transport, one of which shall be by ocean vessel, without
280 intermediate reloading; and which is fitted with devices
281 permitting its ready handling, particularly in the transfer from
282 one transport mode to another. The term "marine cargo container"
283 includes a container when carried on a chassis but does not
284 include a vehicle or packaging.

285 (6) Notwithstanding any other provision of this section,
286 tangible personal property used in traveling shows such as
287 carnivals, ice shows, or circuses shall be deemed to be
288 physically present or habitually located or typically present
289 only to the extent the value of such property is multiplied by a
290 fraction, the numerator of which is the number of days such
291 property is present in Florida during the taxable year and the
292 denominator of which is the number of days in the taxable year.
293 However, railroad property of such traveling shows shall be
294 taxable under s. 193.085(4)(b) and not under this section.

295 **Section 6. Section 192.042, Florida Statutes, is amended
296 to read:**

297 192.042 Date of assessment.—All property shall be assessed
298 according to its just value as follows:

299 (1) Real property shall be assessed according to its just
300 value, on January 1 of each year. Improvements or portions not

301 substantially completed on January 1 shall have no value placed
302 thereon. The term "substantially completed" means shall mean
303 that the improvement or some self-sufficient unit within it can
304 be used for the purpose for which it was constructed.

305 ~~(2) Tangible personal property, on January 1, except~~
306 ~~construction work in progress shall have no value placed thereon~~
307 ~~until substantially completed as defined in s. 192.001(11)(d).~~

308 **Section 7. Subsection (2) of section 192.091, Florida
309 Statutes, is amended to read:**

310 192.091 Commissions of property appraisers and tax
311 collectors.—

312 (2) The tax collectors of the several counties of the
313 state shall be entitled to receive, upon the amount of all real
314 ~~and tangible personal~~ property taxes and special assessments
315 collected and remitted, the following commissions:

316 (a) On the county tax:

317 1. Ten percent on the first \$100,000;
318 2. Five percent on the next \$100,000;

319 3. Three percent on the balance up to the amount of taxes
320 collected and remitted on an assessed valuation of \$50 million;
321 and

322 4. Two percent on the balance.

323 (b) On collections on behalf of each taxing district and
324 special assessment district:

325 1.a. Three percent on the amount of taxes collected and

326 remitted on an assessed valuation of \$50 million; and
327 b. Two percent on the balance; and
328 2. Actual costs of collection, not to exceed 2 percent, on
329 the amount of special assessments collected and remitted.

330
331 For the purposes of this subsection, the commissions on the
332 amount of taxes collected from the nonvoted school millage, and
333 on the amount of additional taxes that would be collected for
334 school districts if the exemptions applicable to homestead
335 property for school district taxation were the same as
336 exemptions applicable for all other ad valorem taxation, shall
337 be paid by the board of county commissioners.

338 **Section 8.** Section 193.016, Florida Statutes, is repealed.

339 **Section 9. Subsections (1), (3), and (7) of section
340 193.052, Florida Statutes, are amended to read:**

341 193.052 Preparation and serving of returns.—
342 (1) ~~The following returns shall be filed:~~
343 (a) ~~Tangible personal property; and~~
344 (b) ~~Property specifically required to be returned by other~~
345 ~~provisions in this title must be filed.~~

346 (3) ~~A return for the above types of property required to~~
347 ~~be returned must shall be filed in each county which is the~~
348 ~~situs of such property, as set out under s. 192.032.~~

349 (7) ~~A property appraiser may accept a tangible personal~~
350 ~~property tax return in a form initiated through an electronic~~

351 data interchange. The department shall prescribe by rule the
352 format and instructions necessary for such filing to ensure that
353 all property is properly listed. The acceptable method of
354 transfer, the method, form, and content of the electronic data
355 interchange, the method by which the taxpayer will be provided
356 with an acknowledgment, and the duties of the property appraiser
357 with respect to such filing shall be prescribed by the
358 department. The department's rules shall provide: a uniform
359 format for all counties; that the format shall resemble form DR-
360 405 as closely as possible; and that adequate safeguards for
361 verification of taxpayers' identities are established to avoid
362 filing by unauthorized persons.

363 **Section 10. Subsection (1) of section 193.062, Florida
364 Statutes, is amended to read:**

365 193.062 Dates for filing returns.—All returns shall be
366 filed according to the following schedule:

367 (1) Tangible personal property April 1.

368 **Section 11. Section 193.063, Florida Statutes, is
369 repealed.**

370 **Section 12. Section 193.073, Florida Statutes, is
371 repealed.**

372 **Section 13. Subsections (1) and (3) of section 193.114,
373 Florida Statutes, are amended to read:**

374 193.114 Preparation of assessment rolls.—

375 (1) Each property appraiser shall prepare the following

376 ~~assessment rolls:~~

377 (a) ~~real property assessment roll.~~

378 (b) ~~Tangible personal property assessment roll. This roll~~
~~shall include taxable household goods and all other taxable~~
~~tangible personal property.~~

381 (3) ~~The tangible personal property roll shall include:~~

382 (a) ~~An industry code.~~

383 (b) ~~A code reference to tax returns showing the property.~~

384 (c) ~~The just value of furniture, fixtures, and equipment.~~

385 (d) ~~The just value of leasehold improvements.~~

386 (e) ~~The assessed value.~~

387 (f) ~~The difference between just value and school district~~
~~and nonschool district assessed value for each statutory~~
~~provision resulting in such difference.~~

390 (g) ~~The taxable value.~~

391 (h) ~~The amount of each exemption or discount causing a~~
~~difference between assessed and taxable value.~~

393 (i) ~~The penalty rate.~~

394 (j) ~~The name and address of the owner or fiduciary~~
~~responsible for the payment of taxes on the property and an~~
~~indicator of fiduciary capacity, as appropriate.~~

397 (k) ~~The state of domicile of the owner.~~

398 (l) ~~The physical address of the property.~~

399 (m) ~~The millage for each taxing authority levying tax on~~
~~the property.~~

401 **Section 14. Paragraph (g) of subsection (3) of section**
402 **194.011, Florida Statutes, is amended to read:**

403 194.011 Assessment notice; objections to assessments.—

404 (3) A petition to the value adjustment board must be in
405 substantially the form prescribed by the department.

406 Notwithstanding s. 195.022, a county officer may not refuse to
407 accept a form provided by the department for this purpose if the
408 taxpayer chooses to use it. A petition to the value adjustment
409 board must be signed by the taxpayer or be accompanied at the
410 time of filing by the taxpayer's written authorization or power
411 of attorney, unless the person filing the petition is listed in
412 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
413 petition with a value adjustment board without the taxpayer's
414 signature or written authorization by certifying under penalty
415 of perjury that he or she has authorization to file the petition
416 on behalf of the taxpayer. If a taxpayer notifies the value
417 adjustment board that a petition has been filed for the
418 taxpayer's property without his or her consent, the value
419 adjustment board may require the person filing the petition to
420 provide written authorization from the taxpayer authorizing the
421 person to proceed with the appeal before a hearing is held. If
422 the value adjustment board finds that a person listed in s.
423 194.034(1)(a) willfully and knowingly filed a petition that was
424 not authorized by the taxpayer, the value adjustment board shall
425 require such person to provide the taxpayer's written

426 authorization for representation to the value adjustment board
427 clerk before any petition filed by that person is heard, for 1
428 year after imposition of such requirement by the value
429 adjustment board. A power of attorney or written authorization
430 is valid for 1 assessment year, and a new power of attorney or
431 written authorization by the taxpayer is required for each
432 subsequent assessment year. A petition shall also describe the
433 property by parcel number and shall be filed as follows:

434 ~~(g) An owner of multiple tangible personal property
435 accounts may file with the value adjustment board a single joint
436 petition if the property appraiser determines that the tangible
437 personal property accounts are substantially similar in nature.~~

438 **Section 15. Subsection (1) of section 194.013, Florida
439 Statutes, is amended to read:**

440 194.013 Filing fees for petitions; disposition; waiver.—

441 (1) If required by resolution of the value adjustment
442 board, a petition filed pursuant to s. 194.011 must shall be
443 accompanied by a filing fee to be paid to the clerk of the value
444 adjustment board in an amount determined by the board not to
445 exceed \$50 for each separate parcel of real property, ~~real or~~
446 ~~personal~~, covered by the petition and subject to appeal.
447 However, such filing fee may not be required with respect to an
448 appeal from the disapproval of homestead exemption under s.
449 196.151 or from the denial of tax deferral under s. 197.2425.
450 Only a single filing fee may shall be charged under this section

451 as to any particular parcel of real property ~~or tangible~~
452 ~~personal property account~~ despite the existence of multiple
453 issues and hearings pertaining to such parcel ~~or account~~. For
454 joint petitions filed pursuant to s. 194.011(3)(e) ~~or~~ (f), ~~or~~
455 ~~(g)~~, a single filing fee shall be charged. Such fee must shall
456 be calculated as the cost of the special magistrate for the time
457 involved in hearing the joint petition and may shall not exceed
458 \$5 per parcel of real property ~~or tangible property account~~.
459 Such fee is to be proportionately paid by affected parcel
460 owners.

461 **Section 16. Paragraph (j) of subsection (1) of section
462 194.034, Florida Statutes, is amended to read:**

463 194.034 Hearing procedures; rules.—

464 (1)

465 (j) An assessment may not be contested unless a return as
466 required by s. 193.052 was timely filed. For purposes of this
467 paragraph, the term "timely filed" means filed by the deadline
468 established in s. 193.062 ~~or before the expiration of any~~
469 ~~extension granted under s. 193.063. If notice is mailed pursuant~~
470 ~~to s. 193.073(1)(a), a complete return must be submitted under~~
471 ~~s. 193.073(1)(a) for the assessment to be contested.~~

472 **Section 17. Subsections (1) and (3) of section 194.035,
473 Florida Statutes, are amended to read:**

474 194.035 Special magistrates; property evaluators.—

475 (1) In counties having a population of more than 75,000,

476 the board shall appoint special magistrates for the purpose of
477 taking testimony and making recommendations to the board, which
478 recommendations the board may act upon without further hearing.
479 These special magistrates may not be elected or appointed
480 officials or employees of the county but shall be selected from
481 a list of those qualified individuals who are willing to serve
482 as special magistrates. Employees and elected or appointed
483 officials of a taxing jurisdiction or of the state may not serve
484 as special magistrates. The clerk of the board shall annually
485 notify such individuals or their professional associations to
486 make known to them that opportunities to serve as special
487 magistrates exist. The Department of Revenue shall provide a
488 list of qualified special magistrates to any county with a
489 population of 75,000 or less. Subject to appropriation, the
490 department shall reimburse counties with a population of 75,000
491 or less for payments made to special magistrates appointed for
492 the purpose of taking testimony and making recommendations to
493 the value adjustment board pursuant to this section. The
494 department shall establish a reasonable range for payments per
495 case to special magistrates based on such payments in other
496 counties. Requests for reimbursement of payments outside this
497 range shall be justified by the county. If the total of all
498 requests for reimbursement in any year exceeds the amount
499 available pursuant to this section, payments to all counties
500 must ~~shall~~ be prorated accordingly. If a county having a

501 population less than 75,000 does not appoint a special
502 magistrate to hear each petition, the person or persons
503 designated to hear petitions before the value adjustment board
504 or the attorney appointed to advise the value adjustment board
505 must ~~shall~~ attend the training provided pursuant to subsection
506 (3), regardless of whether the person would otherwise be
507 required to attend, but may ~~shall~~ not be required to pay the
508 tuition fee specified in subsection (3). A special magistrate
509 appointed to hear issues of exemptions, classifications, and
510 determinations that a change of ownership, a change of ownership
511 or control, or a qualifying improvement has occurred shall be a
512 member of The Florida Bar with no less than 5 years' experience
513 in the area of ad valorem taxation. A special magistrate
514 appointed to hear issues regarding the valuation of real estate
515 shall be a state certified real estate appraiser with not less
516 than 5 years' experience in real property valuation. ~~A special~~
517 ~~magistrate appointed to hear issues regarding the valuation of~~
518 ~~tangible personal property shall be a designated member of a~~
519 ~~nationally recognized appraiser's organization with not less~~
520 ~~than 5 years' experience in tangible personal property~~
521 ~~valuation.~~ A special magistrate need not be a resident of the
522 county in which he or she serves. A special magistrate may not
523 represent a person before the board in any tax year during which
524 he or she has served that board as a special magistrate. An
525 appraisal may not be submitted as evidence to a value adjustment

526 board in any year that the person who performed the appraisal
527 serves as a special magistrate to that value adjustment board.
528 Before appointing a special magistrate, a value adjustment board
529 shall verify the special magistrate's qualifications. The value
530 adjustment board shall ensure that the selection of special
531 magistrates is based solely upon the experience and
532 qualifications of the special magistrate and is not influenced
533 by the property appraiser. The special magistrate shall
534 accurately and completely preserve all testimony and, in making
535 recommendations to the value adjustment board, shall include
536 proposed findings of fact, conclusions of law, and reasons for
537 upholding or overturning the determination of the property
538 appraiser. The expense of hearings before magistrates and any
539 compensation of special magistrates shall be borne three-fifths
540 by the board of county commissioners and two-fifths by the
541 school board. When appointing special magistrates or when
542 scheduling special magistrates for specific hearings, the board,
543 the board attorney, and the board clerk may not consider the
544 dollar amount or percentage of any assessment reductions
545 recommended by any special magistrate in the current year or in
546 any previous year.

547 (3) The department shall provide and conduct training for
548 special magistrates at least once each state fiscal year in at
549 least five locations throughout the state. Such training must
550 shall emphasize the department's standard measures of value,

551 including the guidelines for real and tangible personal
552 property. Notwithstanding subsection (1), a person who has 3
553 years of relevant experience and who has completed the training
554 provided by the department under this subsection may be
555 appointed as a special magistrate. The training must ~~shall~~ be
556 open to the public. The department shall charge tuition fees to
557 any person attending this training in an amount sufficient to
558 fund the department's costs to conduct all aspects of the
559 training. The department shall deposit the fees collected into
560 the Certification Program Trust Fund pursuant to s. 195.002(2).

**Section 18. Paragraph (g) of subsection (2) of section
194.037, Florida Statutes, is amended to read:**

194.037 Disclosure of tax impact.—

(2) There must be a line entry in each of the columns
described in subsection (1), for each of the following property
classes:

~~(g) Tangible personal property, which must be identified
as "Business Machinery and Equipment."~~

**Section 19. Subsection (4) of section 195.027, Florida
Statutes, is amended to read:**

195.027 Rules and regulations.—

~~(4) (a) The rules and regulations prescribed by the
department shall require a return of tangible personal property
which shall include:~~

~~1. A general identification and description of the~~

576 property or, when more than one item constitutes a class of
577 similar items, a description of the class.

578 2. The location of such property.

579 3. The original cost of such property and, in the case of
580 a class of similar items, the average cost.

581 4. The age of such property and, in the case of a class of
582 similar items, the average age.

583 5. The condition, including functional and economic
584 depreciation or obsolescence.

585 6. The taxpayer's estimate of fair market value.

586 (b) For purposes of this subsection, a class of property
587 shall include only those items which are substantially similar
588 in function and use. Nothing in this chapter shall authorize the
589 department to prescribe a return requiring information other
590 than that contained in this subsection; nor shall the department
591 issue or promulgate any rule or regulation directing the
592 assessment of property by the consideration of factors other
593 than those enumerated in s. 193.011.

594 **Section 20. Subsection (2) of section 195.073, Florida
595 Statutes, is amended to read:**

596 195.073 Classification of property.—All items required by
597 law to be on the assessment rolls must receive a classification
598 based upon the use of the property. The department shall
599 promulgate uniform definitions for all classifications. The
600 department may designate other subclassifications of property.

601 No assessment roll may be approved by the department which does
602 not show proper classifications.

603 ~~(2) Personal property shall be classified as:~~

604 ~~(a) Floating structures residential.~~

605 ~~(b) Floating structures nonresidential.~~

606 ~~(c) Mobile homes and attachments.~~

607 ~~(d) Household goods.~~

608 ~~(e) Other tangible personal property.~~

609 **Section 21. Section 195.101, Florida Statutes, is amended**

610 **to read:**

611 195.101 Withholding of state funds.—

612 (1) The Department of Revenue is hereby directed to
613 determine each year whether the several counties of this state
614 are assessing the real ~~and tangible personal~~ property within
615 their jurisdiction in accordance with law. If the Department of
616 Revenue determines that any county is assessing property at less
617 than that prescribed by law, the Chief Financial Officer must
618 ~~shall~~ withhold from such county a portion of any state funds to
619 which the county may be entitled equal to the difference of the
620 amount assessed and the amount required to be assessed by law.

621 (2) The Department of Revenue is hereby directed to
622 determine each year whether the several municipalities of this
623 state are assessing the real ~~and tangible personal~~ property
624 within their jurisdiction in accordance with law. If the
625 Department of Revenue determines that any municipality is

626 assessing property at less than that prescribed by law, the
627 Chief Financial Officer must ~~shall~~ withhold from such
628 municipality a portion of any state funds to which that
629 municipality may be entitled equal to the difference of the
630 amount assessed and the amount required to be assessed by law.

631 **Section 22. Subsection (3) of section 196.011, Florida
632 Statutes, is amended to read:**

633 196.011 Annual application required for exemption.—
634 (3) It is ~~shall~~ not be necessary to make annual
635 application for exemption on houses of public worship, the lots
636 on which they are located, personal property located therein or
637 thereon, parsonages, burial grounds and tombs owned by houses of
638 public worship, individually owned burial rights not held for
639 speculation, or other such property not rented or hired out for
640 other than religious or educational purposes at any time;
641 ~~household goods and personal effects of permanent residents of~~
642 ~~this state;~~ and property of the state or any county, any
643 municipality, any school district, or community college district
644 thereof.

645 **Section 23. Subsection (6) of section 196.012, Florida
646 Statutes, is amended to read:**

647 196.012 Definitions.—For the purpose of this chapter, the
648 following terms are defined as follows, except where the context
649 clearly indicates otherwise:

650 (6) Governmental, municipal, or public purpose or function

651 shall be deemed to be served or performed when the lessee under
652 any leasehold interest created in property of the United States,
653 the state or any of its political subdivisions, or any
654 municipality, agency, special district, authority, or other
655 public body corporate of the state is demonstrated to perform a
656 function or serve a governmental purpose which could properly be
657 performed or served by an appropriate governmental unit or which
658 is demonstrated to perform a function or serve a purpose which
659 would otherwise be a valid subject for the allocation of public
660 funds. For purposes of the preceding sentence, an activity
661 undertaken by a lessee which is permitted under the terms of its
662 lease of real property designated as an aviation area on an
663 airport layout plan which has been approved by the Federal
664 Aviation Administration and which real property is used for the
665 administration, operation, business offices and activities
666 related specifically thereto in connection with the conduct of
667 an aircraft full service fixed base operation which provides
668 goods and services to the general aviation public in the
669 promotion of air commerce shall be deemed an activity which
670 serves a governmental, municipal, or public purpose or function.
671 Any activity undertaken by a lessee which is permitted under the
672 terms of its lease of real property designated as a public
673 airport as defined in s. 332.004(14) by municipalities,
674 agencies, special districts, authorities, or other public bodies
675 corporate and public bodies politic of the state, a spaceport as

676 defined in s. 331.303, or which is located in a deepwater port
677 identified in s. 403.021(9)(b) and owned by one of the foregoing
678 governmental units, subject to a leasehold or other possessory
679 interest of a nongovernmental lessee that is deemed to perform
680 an aviation, airport, aerospace, maritime, or port purpose or
681 operation shall be deemed an activity that serves a
682 governmental, municipal, or public purpose. The use by a lessee,
683 licensee, or management company of real property or a portion
684 thereof as a convention center, visitor center, sports facility
685 with permanent seating, concert hall, arena, stadium, park, or
686 beach is deemed a use that serves a governmental, municipal, or
687 public purpose or function when access to the property is open
688 to the general public with or without a charge for admission. If
689 property deeded to a municipality by the United States is
690 subject to a requirement that the Federal Government, through a
691 schedule established by the Secretary of the Interior, determine
692 that the property is being maintained for public historic
693 preservation, park, or recreational purposes and if those
694 conditions are not met the property will revert back to the
695 Federal Government, then such property is shall be deemed to
696 serve a municipal or public purpose. The term "governmental
697 purpose" also includes a direct use of property on federal lands
698 in connection with the Federal Government's Space Exploration
699 Program or spaceport activities as defined in s. 212.02(22).
700 Real property ~~and tangible personal property~~ owned by the

701 Federal Government or Space Florida and used for defense and
702 space exploration purposes or which is put to a use in support
703 thereof is shall be deemed to perform an essential national
704 governmental purpose and is shall be exempt. "Owned by the
705 lessee" as used in this chapter does not include personal
706 property, buildings, or other real property improvements used
707 for the administration, operation, business offices and
708 activities related specifically thereto in connection with the
709 conduct of an aircraft full service fixed based operation which
710 provides goods and services to the general aviation public in
711 the promotion of air commerce provided that the real property is
712 designated as an aviation area on an airport layout plan
713 approved by the Federal Aviation Administration. For purposes of
714 determination of "ownership," buildings and other real property
715 improvements which will revert to the airport authority or other
716 governmental unit upon expiration of the term of the lease shall
717 be deemed "owned" by the governmental unit and not the lessee.
718 Also, for purposes of determination of ownership under this
719 section or s. 196.199(5), flight simulation training devices
720 qualified by the Federal Aviation Administration, and the
721 equipment and software necessary for the operation of such
722 devices, shall be deemed "owned" by a governmental unit and not
723 the lessee if such devices will revert to that governmental unit
724 upon the expiration of the term of the lease, provided the
725 governing body of the governmental unit has approved the lease

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726 in writing. Providing two-way telecommunications services to the
727 public for hire by the use of a telecommunications facility, as
728 defined in s. 364.02(14), and for which a certificate is
729 required under chapter 364 does not constitute an exempt use for
730 purposes of s. 196.199, unless the telecommunications services
731 are provided by the operator of a public-use airport, as defined
732 in s. 332.004, for the operator's provision of
733 telecommunications services for the airport or its tenants,
734 concessionaires, or licensees, or unless the telecommunications
735 services are provided by a public hospital.

736 **Section 24.** Section 196.021, Florida Statutes, is
737 repealed.

738 **Section 25.** Section 196.182, Florida Statutes, is
739 repealed.

740 **Section 26.** Section 196.183, Florida Statutes, is
741 repealed.

742 **Section 27. Subsection (3) of section 196.192, Florida**
743 **Statutes, is amended to read:**

744 196.192 Exemptions from ad valorem taxation.—Subject to
745 the provisions of this chapter:

746 (3) ~~All tangible personal property loaned or leased by a~~
747 ~~natural person, by a trust holding property for a natural~~
748 ~~person, or by an exempt entity to an exempt entity for public~~
749 ~~display or exhibition on a recurrent schedule is exempt from ad~~
750 ~~valorem taxation if the property is loaned or leased for no~~

751 ~~consideration or for nominal consideration.~~

752

753 For purposes of this section, each use to which the property is
754 being put must be considered in granting an exemption from ad
755 valorem taxation, including any economic use in addition to any
756 physical use. For purposes of this section, property owned by a
757 limited liability company, the sole member of which is an exempt
758 entity, shall be treated as if the property were owned directly
759 by the exempt entity. This section does not apply in determining
760 the exemption for property owned by governmental units pursuant
761 to s. 196.199.

762 **Section 28. Paragraph (a) of subsection (3) and paragraph
(b) of subsection (4) of section 196.1978, Florida Statutes, are
764 amended to read:**

765 196.1978 Affordable housing property exemption.—

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

767 1. "Corporation" means the Florida Housing Finance
768 Corporation.

769 2. "Newly constructed" means an improvement to real
770 property which was substantially completed within 5 years before
771 the date of an applicant's first submission of a request for a
772 certification notice pursuant to this subsection.

773 3. "Substantially completed" has the same meaning as in s.
774 192.042 ~~s. 192.042(1).~~

775 (4)

776 (b) The multifamily project must:

777 1. Be composed of an improvement to land where an
778 improvement did not previously exist or the construction of a
779 new improvement where an old improvement was removed, which was
780 substantially completed within 2 years before the first
781 submission of an application for exemption under this
782 subsection. For purposes of this subsection, the term
783 "substantially completed" has the same definition as in s.
784 192.042 ~~s. 192.042(1).~~

785 2. Contain more than 70 units ~~that are~~ used to provide
786 affordable housing to natural persons or families meeting the
787 extremely-low-income, very-low-income, or low-income limits
788 specified in s. 420.0004.

789 3. Be subject to a land use restriction agreement with the
790 Florida Housing Finance Corporation, or a housing finance
791 authority pursuant to part IV of chapter 159, recorded in the
792 official records of the county in which the property is located
793 that requires that the property be used for 99 years to provide
794 affordable housing to natural persons or families meeting the
795 extremely-low-income, very-low-income, low-income, or moderate-
796 income limits specified in s. 420.0004. The agreement must
797 include a provision for a penalty for ceasing to provide
798 affordable housing under the agreement before the end of the
799 agreement term that is equal to 100 percent of the total amount
800 financed by the corporation, or a housing finance authority

801 pursuant to part IV of chapter 159, multiplied by each year
802 remaining in the agreement. The agreement may be terminated or
803 modified without penalty if the exemption under this subsection
804 is repealed.

805

806 The property is no longer eligible for this exemption if the
807 property no longer serves extremely-low-income, very-low-income,
808 or low-income persons pursuant to the recorded agreement.

809 **Section 29. Paragraph (c) of subsection (1) of section
810 196.19782, Florida Statutes, is amended to read:**

811 196.19782 Exemption for affordable housing on governmental
812 property.—

813 (1) As used in this section, the term:

814 (c) "Substantially completed" has the same meaning as in
815 s. 192.042 s. 192.042(1).

816 **Section 30. Subsections (5) and (8) of section 196.1995,
817 Florida Statutes, are amended to read:**

818 196.1995 Economic development ad valorem tax exemption.—

819 (5) Upon a majority vote in favor of such authority, the
820 board of county commissioners or the governing authority of the
821 municipality, at its discretion, by ordinance may exempt from ad
822 valorem taxation up to 100 percent of the assessed value of all
823 improvements to real property made by or for the use of a new
824 business ~~and of all tangible personal property of such new~~
825 ~~business~~, or up to 100 percent of the assessed value of all

826 added improvements to real property made to facilitate the
827 expansion of an existing business ~~and of the net increase in all~~
828 ~~tangible personal property acquired to facilitate such expansion~~
829 ~~of an existing business~~. To qualify for this exemption, the
830 improvements to real property must be made ~~or the tangible~~
831 ~~personal property must be added or increased after approval~~ by
832 motion or resolution of the local governing body, subject to
833 ordinance adoption or on or after the day the ordinance is
834 adopted. However, if the authority to grant exemptions is
835 approved in a referendum in which the ballot question contained
836 in subsection (3) appears on the ballot, the authority of the
837 board of county commissioners or the governing authority of the
838 municipality to grant exemptions is limited solely to new
839 businesses and expansions of existing businesses that are
840 located in an area which was designated as an enterprise zone
841 pursuant to chapter 290 as of December 30, 2015, or in a
842 brownfield area. New businesses and expansions of existing
843 businesses located in an area that was designated as an
844 enterprise zone pursuant to chapter 290 as of December 30, 2015,
845 but is not in a brownfield area, may qualify for the ad valorem
846 tax exemption only if approved by motion or resolution of the
847 local governing body, subject to ordinance adoption, or by
848 ordinance, enacted before December 31, 2015. Property acquired
849 to replace existing property may ~~shall~~ not be considered to
850 facilitate a business expansion. All data center equipment for a

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851 data center is ~~shall~~ be exempt from ad valorem taxation for the
852 term of the approved exemption. The exemption applies only to
853 taxes levied by the respective unit of government granting the
854 exemption. The exemption does not apply, however, to taxes
855 levied for the payment of bonds or to taxes authorized by a vote
856 of the electors pursuant to s. 9(b) or s. 12, Art. VII of the
857 State Constitution. Any such exemption shall remain in effect
858 for up to 10 years with respect to any particular facility, or
859 up to 20 years for a data center, regardless of any change in
860 the authority of the county or municipality to grant such
861 exemptions or the expiration of the Enterprise Zone Act pursuant
862 to chapter 290. The exemption may ~~shall~~ not be prolonged or
863 extended by granting exemptions from additional taxes or by
864 virtue of any reorganization or sale of the business receiving
865 the exemption.

866 (8) Any person, firm, or corporation which desires an
867 economic development ad valorem tax exemption shall, in the year
868 the exemption is desired to take effect, file a written
869 application on a form prescribed by the department with the
870 board of county commissioners or the governing authority of the
871 municipality, or both. The application shall request the
872 adoption of an ordinance granting the applicant an exemption
873 pursuant to this section and shall include all of the following
874 information:

875 (a) The name and location of the new business or the

876 expansion of an existing business.~~r~~

877 (b) A description of the improvements to real property for
878 which an exemption is requested and the date of commencement of
879 construction of such improvements.~~r~~

880 ~~(c) A description of the tangible personal property for
881 which an exemption is requested and the dates when such property
882 was or is to be purchased;~~

883 (d) Proof, to the satisfaction of the board of county
884 commissioners or the governing authority of the municipality,
885 that the applicant is a new business or an expansion of an
886 existing business, as defined in s. 196.012.~~r~~

887 (d)~~(e)~~ The number of jobs the applicant expects to create
888 along with the average wage of the jobs and whether the jobs are
889 full-time or part-time.~~r~~

890 (e)~~(f)~~ The expected time schedule for job creation.~~r~~ and

891 (f)~~(g)~~ Other information deemed necessary or appropriate
892 by the department, county, or municipality.

893 **Section 31.** Section 197.146, Florida Statutes, is
894 repealed.

895 **Section 32. Subsection (1) of section 197.343, Florida**
896 **Statutes, is amended to read:**

897 197.343 Tax notices; additional notice required.—

898 (1) An additional tax notice shall be sent, electronically
899 or by postal mail, by April 30 to each taxpayer whose payment
900 has not been received. Electronic transmission of the additional

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901 tax notice may be used only with the express consent of the
902 property owner. If the electronic transmission is returned as
903 undeliverable, a second notice must be sent. However, the
904 original electronic transmission used with the consent of the
905 property owner is the official notice for the purposes of this
906 subsection. The notice shall include a description of the
907 property and a statement that if the taxes are not paid:

908 (a) For real property, a tax certificate may be sold; and

909 (b) For tangible personal property, the property may be
910 sold.

911 **Section 33. Subsection (2) of section 197.374, Florida
912 Statutes, is amended to read:**

913 197.374 Partial payment of current year taxes.—

914 (2) At the discretion of the tax collector, the tax
915 collector may accept one or more partial payments of any amount
916 per parcel for payment of current taxes and assessments on real
917 property or tangible personal property as long as such payment
918 is made prior to the date of delinquency. The remaining amount
919 of tax due, when paid, must be paid in full.

920 **Section 34. Section 197.412, Florida Statutes, is
921 repealed.**

922 **Section 35. Subsection (1) of section 200.065, Florida
923 Statutes, is amended to read:**

924 200.065 Method of fixing millage.—

925 (1) Upon completion of the assessment of all property

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926 pursuant to s. 193.023, the property appraiser shall certify to
927 each taxing authority the taxable value within the jurisdiction
928 of the taxing authority. This certification shall include a copy
929 of the statement required to be submitted under s. 195.073(2) s.
930 ~~195.073(3)~~, as applicable to that taxing authority. The form on
931 which the certification is made shall include instructions to
932 each taxing authority describing the proper method of computing
933 a millage rate which, exclusive of new construction, additions
934 to structures, deletions, increases in the value of improvements
935 that have undergone a substantial rehabilitation which increased
936 the assessed value of such improvements by at least 100 percent,
937 property added due to geographic boundary changes, total taxable
938 value of tangible personal property within the jurisdiction in
939 excess of 115 percent of the previous year's total taxable
940 value, and any dedicated increment value, will provide the same
941 ad valorem tax revenue for each taxing authority as was levied
942 during the prior year less the amount, if any, paid or applied
943 as a consequence of an obligation measured by the dedicated
944 increment value. That millage rate shall be known as the
945 "rolled-back rate." The property appraiser shall also include
946 instructions, as prescribed by the Department of Revenue, to
947 each county and municipality, each special district dependent to
948 a county or municipality, each municipal service taxing unit,
949 and each independent special district describing the proper
950 method of computing the millage rates and taxes levied as

951 specified in subsection (5). The Department of Revenue shall
952 prescribe the instructions and forms that are necessary to
953 administer this subsection and subsection (5). The information
954 provided pursuant to this subsection shall also be sent to the
955 tax collector by the property appraiser at the time it is sent
956 to each taxing authority.

957 **Section 36. Paragraphs (g), (n), (o), (q), and (u) of
958 subsection (5) of section 212.08, Florida Statutes, are amended
959 to read:**

960 212.08 Sales, rental, use, consumption, distribution, and
961 storage tax; specified exemptions.—The sale at retail, the
962 rental, the use, the consumption, the distribution, and the
963 storage to be used or consumed in this state of the following
964 are hereby specifically exempt from the tax imposed by this
965 chapter.

966 (5) EXEMPTIONS; ACCOUNT OF USE.—

967 (g) *Building materials used in the rehabilitation of real
968 property located in an enterprise zone.—*

969 1. Building materials used in the rehabilitation of real
970 property located in an enterprise zone are exempt from the tax
971 imposed by this chapter upon an affirmative showing to the
972 satisfaction of the department that the items have been used for
973 the rehabilitation of real property located in an enterprise
974 zone. Except as provided in subparagraph 2., this exemption
975 inures to the owner, lessee, or lessor at the time the real

976 property is rehabilitated, but only through a refund of
977 previously paid taxes. To receive a refund pursuant to this
978 paragraph, the owner, lessee, or lessor of the rehabilitated
979 real property must file an application under oath with the
980 governing body or enterprise zone development agency having
981 jurisdiction over the enterprise zone where the business is
982 located, as applicable. A single application for a refund may be
983 submitted for multiple, contiguous parcels that were part of a
984 single parcel that was divided as part of the rehabilitation of
985 the property. All other requirements of this paragraph apply to
986 each parcel on an individual basis. The application must
987 include:

- 988 a. The name and address of the person claiming the refund.
- 989 b. An address and assessment roll parcel number of the
990 rehabilitated real property for which a refund of previously
991 paid taxes is being sought.
- 992 c. A description of the improvements made to accomplish
993 the rehabilitation of the real property.
- 994 d. A copy of a valid building permit issued by the county
995 or municipal building department for the rehabilitation of the
996 real property.
- 997 e. A sworn statement, under penalty of perjury, from the
998 general contractor licensed in this state with whom the
999 applicant contracted to make the improvements necessary to
1000 rehabilitate the real property, which lists the building

1001 materials used to rehabilitate the real property, the actual
1002 cost of the building materials, and the amount of sales tax paid
1003 in this state on the building materials. If a general contractor
1004 was not used, the applicant, not a general contractor, shall
1005 make the sworn statement required by this sub-subparagraph.
1006 Copies of the invoices that evidence the purchase of the
1007 building materials used in the rehabilitation and the payment of
1008 sales tax on the building materials must be attached to the
1009 sworn statement provided by the general contractor or by the
1010 applicant. Unless the actual cost of building materials used in
1011 the rehabilitation of real property and the payment of sales
1012 taxes is documented by a general contractor or by the applicant
1013 in this manner, the cost of the building materials is deemed to
1014 be an amount equal to 40 percent of the increase in assessed
1015 value for ad valorem tax purposes.

1016 f. The identifying number assigned pursuant to s. 290.0065
1017 to the enterprise zone in which the rehabilitated real property
1018 is located.

1019 g. A certification by the local building code inspector
1020 that the improvements necessary to rehabilitate the real
1021 property are substantially completed.

1022 h. A statement of whether the business is a small business
1023 as defined by s. 288.703.

1024 i. If applicable, the name and address of each permanent
1025 employee of the business, including, for each employee who is a

1026 resident of an enterprise zone, the identifying number assigned
1027 pursuant to s. 290.0065 to the enterprise zone in which the
1028 employee resides.

1029 2. This exemption inures to a municipality, county, other
1030 governmental unit or agency, or nonprofit community-based
1031 organization through a refund of previously paid taxes if the
1032 building materials used in the rehabilitation are paid for from
1033 the funds of a community development block grant, State Housing
1034 Initiatives Partnership Program, or similar grant or loan
1035 program. To receive a refund, a municipality, county, other
1036 governmental unit or agency, or nonprofit community-based
1037 organization must file an application that includes the same
1038 information required in subparagraph 1. In addition, the
1039 application must include a sworn statement signed by the chief
1040 executive officer of the municipality, county, other
1041 governmental unit or agency, or nonprofit community-based
1042 organization seeking a refund which states that the building
1043 materials for which a refund is sought were funded by a
1044 community development block grant, State Housing Initiatives
1045 Partnership Program, or similar grant or loan program.

1046 3. Within 10 working days after receipt of an application,
1047 the governing body or enterprise zone development agency shall
1048 review the application to determine if it contains all the
1049 information required by subparagraph 1. or subparagraph 2. and
1050 meets the criteria set out in this paragraph. The governing body

1051 or agency shall certify all applications that contain the
1052 required information and are eligible to receive a refund. If
1053 applicable, the governing body or agency shall also certify if
1054 20 percent of the employees of the business are residents of an
1055 enterprise zone, excluding temporary and part-time employees.
1056 The certification must be in writing, and a copy of the
1057 certification shall be transmitted to the executive director of
1058 the department. The applicant is responsible for forwarding a
1059 certified application to the department within the time
1060 specified in subparagraph 4.

1061 4. An application for a refund must be submitted to the
1062 department within 6 months after the rehabilitation of the
1063 property is deemed to be substantially completed by the local
1064 building code inspector or by November 1 after the rehabilitated
1065 property is first subject to assessment.

1066 5. Only one exemption through a refund of previously paid
1067 taxes for the rehabilitation of real property is permitted for
1068 any single parcel of property unless there is a change in
1069 ownership, a new lessor, or a new lessee of the real property. A
1070 refund may not be granted unless the amount to be refunded
1071 exceeds \$500. A refund may not exceed the lesser of 97 percent
1072 of the Florida sales or use tax paid on the cost of the building
1073 materials used in the rehabilitation of the real property as
1074 determined pursuant to sub subparagraph 1.e. or \$5,000, or, if
1075 at least 20 percent of the employees of the business are

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1076 residents of an enterprise zone, excluding temporary and part-
1077 time employees, the amount of refund may not exceed the lesser
1078 of 97 percent of the sales tax paid on the cost of the building
1079 materials or \$10,000. A refund shall be made within 30 days
1080 after formal approval by the department of the application for
1081 the refund.

1082 6. The department shall adopt rules governing the manner
1083 and form of refund applications and may establish guidelines as
1084 to the requisites for an affirmative showing of qualification
1085 for exemption under this paragraph.

1086 7. The department shall deduct an amount equal to 10
1087 percent of each refund granted under this paragraph from the
1088 amount transferred into the Local Government Half-cent Sales Tax
1089 Clearing Trust Fund pursuant to s. 212.20 for the county area in
1090 which the rehabilitated real property is located and shall
1091 transfer that amount to the General Revenue Fund.

1092 8. For the purposes of the exemption provided in this
1093 paragraph, the term:

1094 a. "Building materials" means tangible personal property
1095 that becomes a component part of improvements to real property.

1096 b. "Real property" has the same meaning as provided in s.
1097 192.001(12), except that the term does not include a condominium
1098 parcel or condominium property as defined in s. 718.103.

1099 c. "Rehabilitation of real property" means the
1100 reconstruction, renovation, restoration, rehabilitation,

1101 construction, or expansion of improvements to real property.

1102 d. "Substantially completed" has the same meaning as
1103 provided in s. 192.042 ~~s. 192.042(1)~~.

1104 9. This paragraph expires on the date specified in s.
1105 290.016 for the expiration of the Florida Enterprise Zone Act.

1106 (n) *Materials for construction of single-family homes in*
1107 *certain areas.—*

1108 1. As used in this paragraph, the term:

1109 a. "Building materials" means tangible personal property
1110 that becomes a component part of a qualified home.

1111 b. "Qualified home" means a single-family home having an
1112 appraised value of no more than \$160,000 which is located in an
1113 enterprise zone, empowerment zone, or Front Porch Florida
1114 Community and which is constructed and occupied by the owner
1115 thereof for residential purposes.

1116 c. "Substantially completed" has the same meaning as
1117 provided in s. 192.042 ~~s. 192.042(1)~~.

1118 2. Building materials used in the construction of a
1119 qualified home and the costs of labor associated with the
1120 construction of a qualified home are exempt from the tax imposed
1121 by this chapter upon an affirmative showing to the satisfaction
1122 of the department that the requirements of this paragraph have
1123 been met. This exemption inures to the owner through a refund of
1124 previously paid taxes. To receive this refund, the owner must
1125 file an application under oath with the department which

1126 includes:

1127 a. The name and address of the owner.

1128 b. The address and assessment roll parcel number of the
1129 home for which a refund is sought.

1130 c. A copy of the building permit issued for the home.

1131 d. A certification by the local building code inspector
1132 that the home is substantially completed.

1133 e. A sworn statement, under penalty of perjury, from the
1134 general contractor licensed in this state with whom the owner
1135 contracted to construct the home, which statement lists the
1136 building materials used in the construction of the home and the
1137 actual cost thereof, the labor costs associated with such
1138 construction, and the amount of sales tax paid on these
1139 materials and labor costs. If a general contractor was not used,
1140 the owner shall provide this information in a sworn statement,
1141 under penalty of perjury. Copies of invoices evidencing payment
1142 of sales tax must be attached to the sworn statement.

1143 f. A sworn statement, under penalty of perjury, from the
1144 owner affirming that he or she is occupying the home for
1145 residential purposes.

1146 3. An application for a refund under this paragraph must
1147 be submitted to the department within 6 months after the date
1148 the home is deemed to be substantially completed by the local
1149 building code inspector. Within 30 working days after receipt of
1150 the application, the department shall determine if it meets the

1151 requirements of this paragraph. A refund approved pursuant to
1152 this paragraph shall be made within 30 days after formal
1153 approval of the application by the department.

1154 4. The department shall establish by rule an application
1155 form and criteria for establishing eligibility for exemption
1156 under this paragraph.

1157 5. The exemption shall apply to purchases of materials on
1158 or after July 1, 2000.

1159 (o) *Building materials in redevelopment projects.*—

1160 1. As used in this paragraph, the term:

1161 a. "Building materials" means tangible personal property
1162 that becomes a component part of a housing project or a mixed-
1163 use project.

1164 b. "Housing project" means the conversion of an existing
1165 manufacturing or industrial building to a housing unit which is
1166 in an urban high-crime area, an enterprise zone, an empowerment
1167 zone, a Front Porch Florida Community, a designated brownfield
1168 site for which a rehabilitation agreement with the Department of
1169 Environmental Protection or a local government delegated by the
1170 Department of Environmental Protection has been executed under
1171 s. 376.80 and any abutting real property parcel within a
1172 brownfield area, or an urban infill area; and in which the
1173 developer agrees to set aside at least 20 percent of the housing
1174 units in the project for low-income and moderate-income persons
1175 or the construction in a designated brownfield area of

1176 affordable housing for persons described in s. 420.0004(9),
1177 (11), (12), or (17) or in s. 159.603(7).

1178 c. "Mixed-use project" means the conversion of an existing
1179 manufacturing or industrial building to mixed-use units that
1180 include artists' studios, art and entertainment services, or
1181 other compatible uses. A mixed-use project must be located in an
1182 urban high-crime area, an enterprise zone, an empowerment zone,
1183 a Front Porch Florida Community, a designated brownfield site
1184 for which a rehabilitation agreement with the Department of
1185 Environmental Protection or a local government delegated by the
1186 Department of Environmental Protection has been executed under
1187 s. 376.80 and any abutting real property parcel within a
1188 brownfield area, or an urban infill area; and the developer must
1189 agree to set aside at least 20 percent of the square footage of
1190 the project for low-income and moderate-income housing.

1191 d. "Substantially completed" has the same meaning as
1192 provided in s. 192.042 ~~s. 192.042(1)~~.

1193 2. Building materials used in the construction of a
1194 housing project or mixed-use project are exempt from the tax
1195 imposed by this chapter upon an affirmative showing to the
1196 satisfaction of the department that the requirements of this
1197 paragraph have been met. This exemption inures to the owner
1198 through a refund of previously paid taxes. To receive this
1199 refund, the owner must file an application under oath with the
1200 department which includes:

1201 a. The name and address of the owner.

1202 b. The address and assessment roll parcel number of the

1203 project for which a refund is sought.

1204 c. A copy of the building permit issued for the project.

1205 d. A certification by the local building code inspector

1206 that the project is substantially completed.

1207 e. A sworn statement, under penalty of perjury, from the

1208 general contractor licensed in this state with whom the owner

1209 contracted to construct the project, which statement lists the

1210 building materials used in the construction of the project and

1211 the actual cost thereof, and the amount of sales tax paid on

1212 these materials. If a general contractor was not used, the owner

1213 shall provide this information in a sworn statement, under

1214 penalty of perjury. Copies of invoices evidencing payment of

1215 sales tax must be attached to the sworn statement.

1216 3. An application for a refund under this paragraph must

1217 be submitted to the department within 6 months after the date

1218 the project is deemed to be substantially completed by the local

1219 building code inspector. Within 30 working days after receipt of

1220 the application, the department shall determine if it meets the

1221 requirements of this paragraph. A refund approved pursuant to

1222 this paragraph shall be made within 30 days after formal

1223 approval of the application by the department.

1224 4. The department shall establish by rule an application

1225 form and criteria for establishing eligibility for exemption

1226 under this paragraph.

1227 5. The exemption shall apply to purchases of materials on
1228 or after July 1, 2000.

1229 (q) *Building materials, the rental of tangible personal*
1230 *property, and pest control services used in new construction*
1231 *located in a rural area of opportunity.*—

1232 1. As used in this paragraph, the term:

1233 a. "Building materials" means tangible personal property
1234 that becomes a component part of improvements to real property.

1235 b. "Exempt goods and services" means building materials,
1236 the rental of tangible personal property, and pest control
1237 services used in new construction.

1238 c. "New construction" means improvements to real property
1239 which did not previously exist. The term does not include the
1240 reconstruction, renovation, restoration, rehabilitation,
1241 modification, alteration, or expansion of buildings already
1242 located on the parcel on which the new construction is built.

1243 d. "Pest control" has the same meaning as in s. 482.021.

1244 e. "Real property" has the same meaning as provided in s.
1245 192.001, but does not include a condominium parcel or
1246 condominium property as defined in s. 718.103.

1247 f. "Substantially completed" has the same meaning as in s.
1248 192.042 ~~s. 192.042(1).~~

1249 2. Building materials, the rental of tangible personal
1250 property, and pest control services used in new construction

1251 located in a rural area of opportunity, as designated by the
1252 Governor pursuant to s. 288.0656, are exempt from the tax
1253 imposed by this chapter if an owner, lessee, or lessor can
1254 demonstrate to the satisfaction of the department that the
1255 requirements of this paragraph have been met. Except as provided
1256 in subparagraph 3., this exemption inures to the owner, lessee,
1257 or lessor at the time the new construction occurs, but only
1258 through a refund of previously paid taxes. To receive a refund
1259 pursuant to this paragraph, the owner, lessee, or lessor of the
1260 new construction must file an application under oath with the
1261 Department of Commerce. The application must include all of the
1262 following:

1263 a. The name and address of the person claiming the refund.

1264 b. An address and assessment roll parcel number of the
1265 real property that was improved by the new construction for
1266 which a refund of previously paid taxes is being sought.

1267 c. A description of the new construction.

1268 d. A copy of a valid building permit issued by the county
1269 or municipal building department for the new construction.

1270 e. A sworn statement, under penalty of perjury, from the
1271 general contractor licensed in this state with whom the
1272 applicant contracted to build the new construction, which
1273 specifies the exempt goods and services, the actual cost of the
1274 exempt goods and services, and the amount of sales tax paid in
1275 this state on the exempt goods and services, and which states

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1276 that the improvement to the real property was new construction.
1277 If a general contractor was not used, the applicant shall make
1278 the sworn statement required by this sub-subparagraph. Copies of
1279 the invoices evidencing the actual cost of the exempt goods and
1280 services and the amount of sales tax paid on such goods and
1281 services must be attached to the sworn statement provided by the
1282 general contractor or by the applicant. If copies of such
1283 invoices are not attached, the cost of the exempt goods and
1284 services is deemed to be an amount equal to 40 percent of the
1285 increase in assessed value of the property for ad valorem tax
1286 purposes.

1287 f. A certification by the local building code inspector
1288 that the new construction is substantially completed and is new
1289 construction.

1290 3. The exemption under this paragraph inures to a
1291 municipality, county, other governmental unit or agency, or
1292 nonprofit community-based organization through a refund of
1293 previously paid taxes if the exempt goods and services are paid
1294 for from the funds of a community development block grant, the
1295 State Housing Initiatives Partnership Program, or a similar
1296 grant or loan program. To receive a refund, a municipality,
1297 county, other governmental unit or agency, or nonprofit
1298 community-based organization must file an application that
1299 includes the same information required under subparagraph 2. In
1300 addition, the application must include a sworn statement signed

1301 by the chief executive officer of the municipality, county,
1302 other governmental unit or agency, or nonprofit community-based
1303 organization seeking a refund which states that the exempt goods
1304 and services for which a refund is sought were funded by a
1305 community development block grant, the State Housing Initiatives
1306 Partnership Program, or a similar grant or loan program.

1307 4. Within 10 working days after receiving an application,
1308 the Department of Commerce shall review the application to
1309 determine whether it contains all of the information required by
1310 subparagraph 2. or subparagraph 3., as appropriate, and meets
1311 the criteria set out in this paragraph. The Department of
1312 Commerce shall certify all applications that contain the
1313 required information and are eligible to receive a refund. The
1314 certification must be in writing and a copy must be transmitted
1315 by the Department of Commerce to the executive director of the
1316 department. The applicant is responsible for forwarding a
1317 certified application to the department within the period
1318 specified in subparagraph 5.

1319 5. An application for a refund must be submitted to the
1320 department within 6 months after the new construction is deemed
1321 to be substantially completed by the local building code
1322 inspector or by November 1 after the improved property is first
1323 subject to assessment.

1324 6. Only one exemption through a refund of previously paid
1325 taxes for the new construction may be claimed for any single

1326 parcel of property unless there is a change in ownership, a new
1327 lessor, or a new lessee of the real property. A refund may not
1328 be granted unless the amount to be refunded exceeds \$500. A
1329 refund may not exceed the lesser of 97.5 percent of the Florida
1330 sales or use tax paid on the cost of the exempt goods and
1331 services as determined pursuant to sub-subparagraph 2.e. or
1332 \$10,000. The department shall issue a refund within 30 days
1333 after it formally approves a refund application.

1334 7. The department shall deduct 10 percent of each refund
1335 amount granted under this paragraph from the amount transferred
1336 into the Local Government Half-cent Sales Tax Clearing Trust
1337 Fund pursuant to s. 212.20 for the county area in which the new
1338 construction is located and shall transfer that amount to the
1339 General Revenue Fund.

1340 8. The department may adopt rules governing the manner and
1341 format of refund applications and may establish guidelines as to
1342 the requisites for an affirmative showing of qualification for
1343 exemption under this paragraph.

1344 9. This exemption does not apply to improvements for which
1345 construction began before July 1, 2017.

1346 (u) *Building materials used in construction of affordable*
1347 *housing units.*—

1348 1. As used in this paragraph, the term:

1349 a. "Affordable housing development" means property that
1350 has units subject to an agreement with the Florida Housing

1351 Finance Corporation pursuant to chapter 420 recorded in the
1352 official records of the county in which the property is located
1353 to provide affordable housing to natural persons or families
1354 meeting the extremely-low-income, very-low-income, or low-income
1355 limits specified in s. 420.0004.

1356 b. "Building materials" means tangible personal property
1357 that becomes a component part of eligible residential units in
1358 an affordable housing development. The term includes appliances
1359 and does not include plants, landscaping, fencing, and
1360 hardscaping.

1361 c. "Eligible residential units" means newly constructed
1362 units within an affordable housing development which are
1363 restricted under the land use restriction agreement.

1364 d. "Newly constructed" means improvements to real property
1365 which did not previously exist or the construction of a new
1366 improvement where an old improvement was removed. The term does
1367 not include the renovation, restoration, rehabilitation,
1368 modification, alteration, or expansion of buildings already
1369 located on the parcel on which the eligible residential unit is
1370 built.

1371 e. "Real property" has the same meaning as provided in s.
1372 192.001(12).

1373 f. "Substantially completed" has the same meaning as in s.
1374 192.042 ~~s. 192.042(1).~~

1375 2. Building materials used in eligible residential units

1376 are exempt from the tax imposed by this chapter if an owner
1377 demonstrates to the satisfaction of the department that the
1378 requirements of this paragraph have been met. Except as provided
1379 in subparagraph 3., this exemption inures to the owner at the
1380 time an eligible residential unit is substantially completed,
1381 but only through a refund of previously paid taxes. To receive a
1382 refund pursuant to this paragraph, the owner of the eligible
1383 residential units must file an application with the department.
1384 The application must include all of the following:

1385 a. The name and address of the person claiming the refund.

1386 b. An address and assessment roll parcel number of the
1387 real property that was improved for which a refund of previously
1388 paid taxes is being sought.

1389 c. A description of the eligible residential units for
1390 which a refund of previously paid taxes is being sought,
1391 including the number of such units.

1392 d. A copy of a valid building permit issued by the county
1393 or municipal building department for the eligible residential
1394 units.

1395 e. A sworn statement, under penalty of perjury, from the
1396 general contractor licensed in this state with whom the owner
1397 contracted to build the eligible residential units which
1398 specifies the building materials, the actual cost of the
1399 building materials, and the amount of sales tax paid in this
1400 state on the building materials, and which states that the

1401 improvement to the real property was newly constructed. If a
1402 general contractor was not used, the owner must make the sworn
1403 statement required by this sub-subparagraph. Copies of the
1404 invoices evidencing the actual cost of the building materials
1405 and the amount of sales tax paid on such building materials must
1406 be attached to the sworn statement provided by the general
1407 contractor or by the owner. If copies of such invoices are not
1408 attached, the cost of the building materials is deemed to be an
1409 amount equal to 40 percent of the increase in the final assessed
1410 value of the eligible residential units for ad valorem tax
1411 purposes less the most recent assessed value of land for the
1412 units.

1413 f. A certification by the local building code inspector
1414 that the eligible residential unit is substantially completed.

1415 g. A copy of the land use restriction agreement with the
1416 Florida Housing Finance Corporation for the eligible residential
1417 units.

1418 3. The exemption under this paragraph inures to a
1419 municipality, county, other governmental unit or agency, or
1420 nonprofit community-based organization through a refund of
1421 previously paid taxes if the building materials are paid for
1422 from the funds of a community development block grant, the State
1423 Housing Initiatives Partnership Program, or a similar grant or
1424 loan program. To receive a refund, a municipality, county, other
1425 governmental unit or agency, or nonprofit community-based

1426 organization must submit an application that includes the same
1427 information required under subparagraph 2. In addition, the
1428 applicant must include a sworn statement signed by the chief
1429 executive officer of the municipality, county, other
1430 governmental unit or agency, or nonprofit community-based
1431 organization seeking a refund which states that the building
1432 materials for which a refund is sought were funded by a
1433 community development block grant, the State Housing Initiatives
1434 Partnership Program, or a similar grant or loan program.

1435 4. The person seeking a refund must submit an application
1436 for refund to the department within 6 months after the eligible
1437 residential unit is deemed to be substantially completed by the
1438 local building code inspector or by November 1 after the
1439 improved property is first subject to assessment.

1440 5. Only one exemption through a refund of previously paid
1441 taxes may be claimed for any eligible residential unit. A refund
1442 may not be granted unless the amount to be refunded exceeds
1443 \$500. A refund may not exceed the lesser of \$5,000 or 97.5
1444 percent of the Florida sales or use tax paid on the cost of
1445 building materials as determined pursuant to sub subparagraph
1446 2.e. The department shall issue a refund within 30 days after it
1447 formally approves a refund application.

1448 6. The department may adopt rules governing the manner and
1449 format of refund applications and may establish guidelines as to
1450 the requisites for an affirmative showing of qualification for

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1451 exemption under this paragraph.

1452 7. This exemption under this paragraph applies to sales of
1453 building materials that occur on or after July 1, 2023.

1454 **Section 37.** Notwithstanding this act, the levying,
1455 assessment, or collection of any ad valorem taxes on tangible
1456 personal property before January 1, 2027, shall continue to be
1457 governed by existing law before such repeal or amendment made by
1458 this act.

1459 **Section 38.** This act shall take effect on the effective
1460 date of the amendment to the State Constitution proposed by HJR
1461 1275 or a similar joint resolution having substantially the same
1462 specified intent and purpose, if such amendment to the State
1463 Constitution is approved at the next general election or at an
1464 earlier special election specifically authorized by law for that
1465 purpose.