

The Florida Senate  
**HOUSE MESSAGE SUMMARY**

---

Prepared By: The Professional Staff of the Committee on Community Affairs

---

[2026h01389.hms.ca]

BILL: CS/CS/HB 1389 (SB 1548)  
INTRODUCER: Reps. Redondo and Nix (Senator Calatayud)  
SUBJECT: Affordable Housing  
DATE: March 13, 2026

---

**I. Amendments Contained in Message:**

**House Amendment – 680391 to Senate Amendment - 668106 (body with title)**

**II. Summary of Amendments Contained in Message:**

**House Amendment – 680391** reintroduces language permitting certain affordable housing development on property owned by a religious institution. Such property must be more than 3 acres in size and have contained a house of public worship for at least 10 years. The amendment further moves expiration of provision related to the makeup of multifamily or mixed use residential developments from 2028 to 2030.

The amendment reintroduces provisions related to the affordable housing property tax exemption, which define multifamily project to include a development which is held under common ownership or control and approved and developed in compliance with the same site plan approval or development order, while excluding individual detached single-family residences or multiple parcels separated by more than 200 feet.

In the same section, the amendment also revises the subsection permitting local governments to opt out of the tax exemption under certain circumstances to require the taxing authority to find that the local availability of affordable units has exceeded the demand for each of the previous 3 years, rather than the most recent year.

Further, the amendment provides that, notwithstanding an ordinance or resolution opting out of the tax exemption, the owner of a property that was issued a building permit on or after July 1, 2026, for the development within 4 years before the effective date of such ordinance or resolution, may apply for and continue to be granted the exemption provided the requirements are otherwise met. These amendments first apply to the 2027 tax roll.

The amendment removes section 9, related to accessory dwelling units.