

1 A bill to be entitled
2 An act relating to maximum millage rates for the 2027-
3 2028 fiscal year; providing a short title; creating s.
4 200.1851, F.S.; providing a method for determining the
5 maximum county millage rate and school millage rate
6 for the 2027-2028 fiscal year; providing for future
7 repeal; providing an effective date.
8

9 Be It Enacted by the Legislature of the State of Florida:
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11 **Section 1.** This act may be cited the "Freedom 1: Property
12 Tax Relief Rollback for All Floridians Act."

13 **Section 2. Section 200.1851, Florida Statutes, is created**
14 **to read:**

15 200.1851 Maximum millage rates for the 2027-2028 fiscal
16 year.—

17 (1) Notwithstanding any other law, the maximum county
18 millage rate that may be levied for the 2027-2028 fiscal year is
19 the rate which will provide the same ad valorem tax revenue for
20 the taxing authority as was levied during the 2022-2023 fiscal
21 year.

22 (2) Notwithstanding any other law, the maximum school
23 millage rate that may be levied for the 2027-2028 fiscal year is
24 the rate which will provide the same ad valorem tax revenue for
25 the taxing authority as was levied during the 2022-2023 fiscal

HB 149

2026

26 year.

27 (3) This section is repealed January 1, 2029.

28 **Section 3.** This act shall take effect July 1, 2026.