

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Military and Veterans Affairs, Space, and Domestic Security

BILL: SM 1714

INTRODUCER: Senator Martin

SUBJECT: No Tax Dollars for Terrorists Act

DATE: January 23, 2026

REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Bellamy	Proctor	MS	Favorable
2. _____	_____	FP	_____

I. Summary:

SM 1714 urges the United States (U.S.) Congress to pass H.R. 260, the No Tax Dollars for Terrorists Act, which requires the U.S. Department of State to develop and implement a strategy to discourage foreign countries and nongovernmental organizations (NGOs) from providing financial or material assistance to the Taliban.

A memorial is an official legislative document addressed to Congress, the President of the U.S. or some other governmental entity that expresses the will of the Legislature on a matter within the jurisdiction of the recipient. A memorial requires passage by both legislative houses but does not require the Governor's approval nor is it subject to a veto.

II. Present Situation:

No Tax Dollars for Terrorists Act

The No Tax Dollars for Terrorists Act, H.R. 260, was introduced on January 9, 2025.¹ The bill passed the House of Representatives and was sent to the Senate on June 24, 2025.² The bill requires the U.S. Department of State to develop and implement a strategy to discourage foreign countries and NGOs from providing financial or material support to the Taliban, including by using foreign assistance provided by the U.S. The bill requires the Secretary of State to report to Congress:

- Foreign countries and NGOs that have provided support to the Taliban and any efforts undertaken by the U.S. government since August 2021 to oppose such support;
- The strategy to discourage foreign countries and NGOs from providing foreign assistance to the Taliban;
- The status of direct cash assistance programs in Afghanistan funded by the U.S.; and

¹ Congress.Gov, *H.R. 260 – No Tax Dollars for Terrorists Act*, <https://www.congress.gov/bill/119th-congress/house-bill/260> (last visited Jan. 21, 2026).

² *Id.*

- The status of the Afghan Fund, including Taliban influence over the Central Bank of Afghanistan, Da Afghanistan Bank (DAB).³

The Taliban

The Taliban is a Sunni Islamist nationalist and pro-Pashtun Islamic fundamentalist group operating primarily in Afghanistan.⁴ The word “Taliban” is Pashto for “students”, alluding to the group’s beginnings being primarily composed of peasant farmers and men studying Islam in religious schools.⁵ The Taliban, took control of Afghanistan in 1994 after the Soviet backed government fell. Leading up to September 11, 2001, the Taliban provided a safe-haven for Al-Qaida and allowed Al-Qaida to freely recruit, train, and deploy terrorists to other countries.⁶ The Taliban lost control of Afghanistan in 2001 during the Global War on Terror, but regained control in 2021 following the withdrawal of U.S. forces. Since regaining power, the Taliban has engaged in widespread serious abuses, including gender-based persecutions against women and girls that likely constitute crimes against humanity.⁷ One such persecution was the killing of a former female member of the parliament who remained in the country after the Taliban regained power in 2021.⁸

From October 2021 and December 2024, the U.S. allocated nearly \$3 billion for humanitarian and development assistance in Afghanistan.⁹ According to the Department of Defense’s Special Inspector General for Afghanistan Reconstruction (SIGAR), an audit of U.S. government donor support found that \$10.9 million of U.S. taxpayer money has been paid for taxes, fees, duties, or utilities to the Taliban-controlled government since August 2021.¹⁰ Additionally, SIGAR found the \$10.9 million is likely only a fraction of the total amount of U.S. assistance funds provided to the Taliban due to the United Nations (UN) not collecting data on payments by sub awardees.¹¹ John Sopko, an inspector of SIGAR said, “it is no longer a question of whether the Taliban are diverting assistance from our programs to help the Afghan people, but rather how much they are diverting.”¹²

³ *Id.*

⁴ Counter Terrorism Guide, *Afghan Taliban*, available at https://www.dni.gov/nctc/groups/afghan_taliban.html (last visited Jan. 20, 2026).

⁵ *Id.*

⁶ *Id.*

⁷ Congress.Gov, *Afghanistan: Background and U.S. Policy In Brief*, available at <https://www.congress.gov/crs-product/R45122> (last visited Jan. 20, 2026).

⁸ United States Holocaust Museum, *More Dangerous By the Day: The Taliban’s Attack on Women and Girls*, available at <https://www.ushmm.org/genocide-prevention/blog/more-dangerous-by-the-day-the-talibans-attack-on-women-and-girls> (last visited Jan. 20, 2026).

⁹ Congress.Gov, *Afghanistan: Background and U.S. Policy In Brief*, available at <https://www.congress.gov/crs-product/R45122> (last visited Jan. 20, 2026).

¹⁰ Department of Defense Lead Inspector General Report to the United States Congress, *Operation Enduring Sentinel and Other U.S. Government Activities Related to Afghanistan*, p. 39 (April 1, 2024-June 30-2024) available at https://media.defense.gov/2024/Aug/29/2003534907/-1/-1/1/OES_Q3_JUN2024_FINAL_508.PDF?utm_source (last visited Jan. 20, 2026).

¹¹ *Id.*

¹² Congress.Gov, *Afghanistan: Background and U.S. Policy In Brief*, available at <https://www.congress.gov/crs-product/R45122> (last visited Jan. 20, 2026).

SIGAR determined that the Taliban benefits from cash shipments because many private banks, some of which are depositories for UN aid funds, purchase local currency from the Taliban-controlled DAB. This has led the DAB, and thereby the Taliban, to accumulate a large supply of U.S. dollars through the conversion process of U.S. dollars for local currency.¹³

The Afghan Fund

When the Taliban took control of Afghanistan in 2021, the DAB lost access to its accounts at financial institutions around the world.¹⁴ The DAB had an estimated \$9.5 billion in international reserves.¹⁵ On February 11, 2022, President Biden signed Executive Order 14064. The goal of the executive order was to enable assets totaling up to \$3.5 billion held in the Afghan central bank reserves to be released to the people of Afghanistan for humanitarian aid.¹⁶ The Afghan Fund is maintained with the Bank International Settlements (BIS) in Switzerland. The BIS is an international financial organization that provides a range of financial services, including banking services to central banks, monetary authorities and international financial institutions. An external auditor monitors and audits the Afghan Fund as required by Swiss law.¹⁷ The Afghan Fund has a four-member board made up of a U.S. Treasury Department official (Counselor Andrew Baukol), a Swiss foreign ministry official (Ambassador Alexandra Elena Baumann), and two Afghans (former finance minister Anwar-ul-Haq Ahady and Shah Mehrabi, a U.S.-based economic expert who remains on the DAB governing board).¹⁸ The Afghan Fund has been the subject of litigation for victims of 9/11 seeking to recover damages from the Taliban.¹⁹ According to a 2024 report to congress on the proposed uses of the Afghan Fund, no disbursements have been made.²⁰

III. Effect of Proposed Changes:

SM 1714 urges the U.S. Congress to pass H.R. 260, the No Tax Dollars for Terrorists Act, which requires the U.S. Department of State to develop and implement a strategy to discourage foreign countries and NGOs from providing financial or material assistance to the Taliban.

¹³ Department of Defense Lead Inspector General Report to the United States Congress, *Operation Enduring Sentinel and Other U.S. Government Activities Related to Afghanistan*, p. 39 (April 1, 2024-June 30-2024) available at https://media.defense.gov/2024/Aug/29/2003534907/-1/-1/1/OES_Q3_JUN2024_FINAL_508.PDF?utm_source (last visited Jan. 20, 2026).

¹⁴ U.S. Department of State, *The United States and Partners Announce Establishment of Fund for the People of Afghanistan*, available at <https://2021-2025.state.gov/the-united-states-and-partners-announce-establishment-of-fund-for-the-people-of-afghanistan/#:~:text=14064%2C%20President%20Biden%20set%20a%20policy%20of,of%20the%20Taliban%20and%20ot%20her%20malign%20actors> (last visited Jan. 21, 2026).

¹⁵ Congressional Research Service, *Afghanistan Central Bank Reserves*, available at https://www.congress.gov/crs_external_products/IF/PDF/IF12052/IF12052.4.pdf (last visited Jan. 21, 2026).

¹⁶ U.S. Department of State, *The United States and Partners Announce Establishment of Fund for the People of Afghanistan*, available at <https://2021-2025.state.gov/the-united-states-and-partners-announce-establishment-of-fund-for-the-people-of-afghanistan/#:~:text=14064%2C%20President%20Biden%20set%20a%20policy%20of,of%20the%20Taliban%20and%20ot%20her%20malign%20actors> (last visited Jan. 21, 2026).

¹⁷ *Id.*

¹⁸ Congressional Research Service, *Afghanistan Central Bank Reserves*, available at https://www.congress.gov/crs_external_products/IF/PDF/IF12052/IF12052.4.pdf (last visited Jan. 21, 2026).

¹⁹ *Id.*

²⁰ Department of State, *Report to Congress on Proposed Uses of the Afghan Fund*, available at <https://www.state.gov/wp-content/uploads/2025/08/Report-Proposed-Uses-of-the-Afghan-Fund-006158-508-Accessible-HRC1161348.pdf> (last visited Jan. 21, 2026).

The memorial requires the Secretary of State to dispatch copies to the President of the U.S., President of the U.S. Senate, Speaker of the U.S. House of Representatives, and each member of the Florida delegation to the U.S. Congress.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The memorial does not require counties or municipalities to take an action requiring the expenditure of funds, reduce the authority that counties or municipalities have to raise revenue in the aggregate, nor reduce the percentage of state tax shared with counties or municipalities.

B. Public Records/Open Meetings Issues:

Not applicable. Article I, s. 24(c) of the State Constitution requires a two-thirds vote of the members present and voting for final passage of a bill creating or expanding an exemption to the public records disclosure requirements. The memorial does not create or expand an exemption. Thus, the memorial does not require an extraordinary vote for enactment.

C. Trust Funds Restrictions:

None identified.

D. State Tax or Fee Increases:

None identified.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None identified.

B. Private Sector Impact:

None identified.

C. Government Sector Impact:

None identified.

VI. Technical Deficiencies:

None identified.

VII. Related Issues:

None identified.

VIII. Statutes Affected:

None.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.