



26 | amending s. 200.065, F.S.; revising the circumstances  
27 | under which a specified millage rate may be adopted;  
28 | providing applicability; amending s. 212.03, F.S.;  
29 | defining the terms "advertising platform" and  
30 | "vacation rental"; requiring advertising platforms to  
31 | collect and remit specified taxes for certain vacation  
32 | rental transactions; requiring certain entities to  
33 | allow advertising platforms to register, collect, and  
34 | remit such taxes; amending s. 212.08, F.S.; revising  
35 | the types of portable gas cans eligible for a certain  
36 | sales tax exemption; revising the exemption period for  
37 | a specified sales tax holiday; providing definitions;  
38 | providing a sales tax exemption for certain home  
39 | hardening products; requiring such exemption be in the  
40 | form of a specified refund; providing requirements for  
41 | such refund; providing requirements for the Department  
42 | of Revenue in issuing such refunds; authorizing the  
43 | department to adopt emergency rules; specifying the  
44 | timeframe such rules are effective; providing for  
45 | future repeal; amending s. 212.1832, F.S.; revising  
46 | the definition of the term "motor vehicle"; providing  
47 | for future repeal; amending s. 220.02, F.S.; revising  
48 | the order in which certain credits are intended to be  
49 | applied to incorporate changes made by the act;  
50 | amending s. 220.03, F.S.; amending the definition of

51 "Internal Revenue Code"; amending s. 220.13, F.S.;

52 providing for retroactive application; authorizing the

53 Department of Revenue to adopt rules; authorizing the

54 Department of Revenue to adopt emergency rules;

55 amending s. 220.13, F.S.; requiring the addition of

56 the amount taken for a specified credit to taxable

57 income; creating s. 220.1856, F.S.; providing a credit

58 against the corporate income tax for certain

59 contributions beginning on a specified date;

60 authorizing the credit on a consolidated return basis

61 under certain circumstances; providing applicability;

62 amending s. 220.1915, F.S.; revising the definition of

63 the term "qualifying railroad"; amending s. 402.261,

64 F.S.; revising fiscal years subject to a specified

65 maximum tax credit; prohibiting tax credits for

66 specified fiscal years from being approved; amending

67 s. 402.62, F.S.; providing that a taxpayer may not

68 apply for a Strong Families Tax Credit greater than a

69 specified amount; providing the maximum tax credits

70 authorized to be allocated to a single charity during

71 a specified time period; providing a directive to the

72 Division of Law Revision; creating part VII of ch.

73 420, F.S.; creating s. 420.951, F.S.; providing

74 definitions; creating s. 420.952, F.S., authorizing

75 certain taxpayers to receive a tax credit for

76 specified contributions; providing requirements for  
77 the use of such credit; requiring a taxpayer to submit  
78 a certain application beginning on a specified date;  
79 requiring the application include specified  
80 information and documentation; authorizing the tax  
81 credit to be used against certain taxes; requiring the  
82 Department of Revenue to approve applications in a  
83 specified manner; providing the maximum amount of  
84 credits authorized for specified fiscal years;  
85 authorizing unused credits to carryforward for a  
86 specified period of time in certain circumstances;  
87 prohibiting the sale or transfer of certain tax  
88 credits; authorizing the department to adopt rules;  
89 providing for future repeal; providing construction;  
90 amending s. 551.106, F.S.; providing that certain  
91 permitholders are exempt from a specified license fee;  
92 revising downward the tax rate on certain slot machine  
93 revenues; amending s. 563.01, F.S.; defining the terms  
94 "American brewery" and "foreign import malt beverage";  
95 amending s. 563.05, F.S.; revising excise taxes paid  
96 on certain malt beverages; providing for future  
97 repeal; amending s. 624.509, F.S.; revising the order  
98 in which certain credits are intended to be applied to  
99 incorporate changes made by the act; creating s.  
100 624.51065, F.S.; providing a credit against insurance

101 premium taxes for certain contributions beginning on a  
102 specified date; providing construction; providing  
103 applicability; amending s. 626.932, F.S.; creating an  
104 exemption from a specified tax for certain insurance  
105 coverage; defining the term "flood"; providing for  
106 future repeal; amending s. 689.261, F.S.; defining the  
107 terms "listing platform" and "property"; requiring  
108 certain listings to include estimated ad valorem  
109 taxes; prohibiting the current owner's ad valorem  
110 taxes from being displayed or used for certain  
111 purposes; providing an exception; providing  
112 requirements for listing platforms, the Department of  
113 Revenue, and property appraisers; providing protection  
114 from liability for specified parties who take certain  
115 actions; prohibiting certain materials from including  
116 specified information; requiring, beginning on a  
117 specified date, the department to annually publish a  
118 formula, countywide aggregate millage rate, and  
119 certain information on its website; authorizing the  
120 department to adopt rules; amending s. 849.086, F.S.;  
121 revising downward a certain tax paid by cardroom  
122 operators on certain receipts; creating a sales tax  
123 exemption for sales of certain items during a  
124 specified time period; authorizing the Department of  
125 Revenue to adopt emergency rules for specified

126 purposes; providing for future repeal; providing a  
 127 sales tax exemption for certain property leased to  
 128 private entities by Space Florida; providing emergency  
 129 rulemaking authority; creating a sales tax exemption  
 130 for certain firearm accessories; defining the term  
 131 "firearm"; creating a sales tax exemption for  
 132 specified hunting, fishing, and camping products;  
 133 providing definitions; authorizing the Department of  
 134 Revenue to adopt emergency rules; specifying the  
 135 timeframe such rules are effective; amending chapter  
 136 2024-159, Laws of Florida, extending by 3 years an  
 137 exemption from excise taxes for certain notes and  
 138 written obligations; providing effective dates.

139

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

141

142 **Section 1. Paragraph (c) of subsection (2) of section**  
 143 **163.387, Florida Statutes, is amended to read:**

144 163.387 Redevelopment trust fund.—

145 (2)

146 (c) The following public bodies or taxing authorities are  
 147 exempt from paragraph (a):

148 1. A special district that levies ad valorem taxes on  
 149 taxable real property in more than one county.

150 2. A special district for which the sole available source

151 of revenue the district has the authority to levy is ad valorem  
 152 taxes at the time an ordinance is adopted under this section.  
 153 However, revenues or aid that may be dispensed or appropriated  
 154 to a district as defined in s. 388.011 at the discretion of an  
 155 entity other than such district shall not be deemed available.

156 3. A library district, except a library district in a  
 157 jurisdiction where the community redevelopment agency had  
 158 validated bonds as of April 30, 1984.

159 4. A neighborhood improvement district created under the  
 160 Safe Neighborhoods Act.

161 5. A metropolitan transportation authority.

162 6. A water management district created under s. 373.069.

163 7. For a community redevelopment agency created on or  
 164 after July 1, 2016, a hospital district that is a special  
 165 district as defined in s. 189.012.

166 8. A special district created pursuant to s. 125.901.

167 **Section 2. Paragraphs (a) and (b) of subsection (8) of**  
 168 **section 193.155, Florida Statutes, are amended to read:**

169 193.155 Homestead assessments.—Homestead property shall be  
 170 assessed at just value as of January 1, 1994. Property receiving  
 171 the homestead exemption after January 1, 1994, shall be assessed  
 172 at just value as of January 1 of the year in which the property  
 173 receives the exemption unless the provisions of subsection (8)  
 174 apply.

175 (8) Property assessed under this section shall be assessed

176 at less than just value when the person who establishes a new  
177 homestead has received a homestead exemption as of January 1 of  
178 any of the 3 immediately preceding years. For purposes of this  
179 subsection, a husband and wife who owned and both permanently  
180 resided on a previous homestead shall each be considered to have  
181 received the homestead exemption even though only the husband or  
182 the wife applied for the homestead exemption on the previous  
183 homestead. The assessed value of the newly established homestead  
184 shall be determined as provided in this subsection.

185 (a) If the just value of the new homestead as of January 1  
186 is greater than or equal to the just value of the ~~immediate~~  
187 prior homestead as of January 1 of the year in which the  
188 ~~immediate~~ prior homestead was abandoned, the assessed value of  
189 the new homestead shall be the just value of the new homestead  
190 minus an amount equal to the lesser of \$500,000 or the  
191 difference between the just value and the assessed value of the  
192 ~~immediate~~ prior homestead as of January 1 of the year in which  
193 the prior homestead was abandoned. Thereafter, the homestead  
194 shall be assessed as provided in this section.

195 (b) If the just value of the new homestead as of January 1  
196 is less than the just value of the ~~immediate~~ prior homestead as  
197 of January 1 of the year in which the ~~immediate~~ prior homestead  
198 was abandoned, the assessed value of the new homestead shall be  
199 equal to the just value of the new homestead divided by the just  
200 value of the ~~immediate~~ prior homestead and multiplied by the

201 assessed value of the ~~immediate~~ prior homestead. However, if the  
 202 difference between the just value of the new homestead and the  
 203 assessed value of the new homestead calculated pursuant to this  
 204 paragraph is greater than \$500,000, the assessed value of the  
 205 new homestead shall be increased so that the difference between  
 206 the just value and the assessed value equals \$500,000.  
 207 Thereafter, the homestead shall be assessed as provided in this  
 208 section.

209 **Section 3.** The amendments made by this act to s. 193.155,  
 210 Florida Statutes, first apply to the 2027 ad valorem tax roll.

211 **Section 4. Section 193.626, Florida Statutes, is created**  
 212 **to read:**

213 193.626 Mobile homes and recreational vehicles.-

214 (1) As used in this section, the terms "mobile home park"  
 215 and "mobile home lot" have the same meaning as in s. 723.003.

216 (2) If, on January 1 of the taxable year, 75 percent of  
 217 the mobile home lots located in a mobile home park are subject  
 218 to written rental agreements for a term of at least 1 year and  
 219 if all ad valorem taxes levied on the property are required in  
 220 the written mobile home lot rental agreements to be passed  
 221 through, in proportionate shares, to the respective owners of  
 222 the mobile homes pursuant to s. 723.031(5)(c), then such  
 223 property may be assessed as follows:

224 (a) Beginning January 1, 2027, or January 1 of the year  
 225 following the year that the property qualifies under this

226 subsection, the property shall be assessed using the most recent  
227 year's assessed value as the basis for any change in assessment.  
228 Any change resulting from such assessment shall not exceed 3  
229 percent of the assessed value of the property for the most  
230 recent year.

231 (b) If the assessed value of the property as calculated  
232 under paragraph (a) exceeds the just value, the assessed value  
233 of the property shall be lowered to the just value of the  
234 property.

235 (3) If, on January 1 of the taxable year, a property that  
236 had been assessed pursuant to subsection (2) for the most recent  
237 taxable year is no longer eligible for assessment under that  
238 subsection, then such property shall be assessed pursuant to s.  
239 193.1555(3) and (4). Any change in assessment in the first year  
240 the property is assessed pursuant to s. 193.1555 shall use the  
241 most recent year's assessed value under subsection (2) as the  
242 basis for adjustment under s. 193.1555 and may not revert to  
243 just value unless the property experiences a qualified  
244 improvement or change of ownership or control as provided in s.  
245 193.1555(5).

246 (4) If, after assessment under subsection (3), the  
247 property meets the conditions for assessment pursuant to  
248 subsection (2) on January 1 of a subsequent year, this section  
249 shall apply beginning with such year, and the application of the  
250 limitation in subsection (2) shall use the most recent year's

251 assessed value as the basis for adjustment.

252 **Section 5.** The creation of s. 193.626, Florida Statutes,  
253 by this act first applies to the 2027 ad valorem tax roll.

254 **Section 6. Paragraph (a) of subsection (7) of section**  
255 **196.011, Florida Statutes, is amended to read:**

256 196.011 Annual application required for exemption.—

257 (7) (a) Once an original application for tax exemption has  
258 been granted, in each succeeding year on or before February 1,  
259 the property appraiser shall mail a renewal application to the  
260 applicant, and the property appraiser shall accept from each  
261 such applicant a renewal application on a form prescribed by the  
262 Department of Revenue. Such renewal application shall be  
263 accepted as evidence of exemption by the property appraiser  
264 unless he or she denies the application. Upon denial, the  
265 property appraiser shall serve, on or before July 1 of each  
266 year, a notice setting forth the grounds for denial on the  
267 applicant by first-class mail. If additional information is  
268 obtained after July 1, any notice of disapproval must be served  
269 upon the applicant on or before the mailing of the notice of  
270 proposed property taxes as provided in s. 200.069. Any applicant  
271 objecting to such denial may file a petition as provided for in  
272 s. 194.011(3).

273 **Section 7. Subsection (6) of section 196.012, Florida**  
274 **Statutes, is amended to read:**

275 196.012 Definitions.—For the purpose of this chapter, the

276 following terms are defined as follows, except where the context  
277 clearly indicates otherwise:

278 (6) Governmental, municipal, or public purpose or function  
279 shall be deemed to be served or performed when the lessee under  
280 any leasehold interest created in property of the United States,  
281 the state or any of its political subdivisions, or any  
282 municipality, agency, special district, authority, or other  
283 public body corporate of the state is demonstrated to perform a  
284 function or serve a governmental purpose which could properly be  
285 performed or served by an appropriate governmental unit or which  
286 is demonstrated to perform a function or serve a purpose which  
287 would otherwise be a valid subject for the allocation of public  
288 funds. For purposes of the preceding sentence, an activity  
289 undertaken by a lessee which is permitted under the terms of its  
290 lease of real property designated as an aviation area on an  
291 airport layout plan which has been approved by the Federal  
292 Aviation Administration and which real property is used for the  
293 administration, operation, business offices and activities  
294 related specifically thereto in connection with the conduct of  
295 an aircraft full service fixed base operation which provides  
296 goods and services to the general aviation public in the  
297 promotion of air commerce shall be deemed an activity which  
298 serves a governmental, municipal, or public purpose or function.  
299 Any activity undertaken by a lessee which is permitted under the  
300 terms of its lease of real property designated as a public

301 airport as defined in s. 332.004(14) by municipalities,  
302 agencies, special districts, authorities, or other public bodies  
303 corporate and public bodies politic of the state, a spaceport as  
304 defined in s. 331.303, or which is located in a deepwater port  
305 identified in s. 403.021(9)(b) and owned by one of the foregoing  
306 governmental units, subject to a leasehold or other possessory  
307 interest of a nongovernmental lessee that is deemed to perform  
308 an aviation, airport, aerospace, maritime, or port purpose or  
309 operation shall be deemed an activity that serves a  
310 governmental, municipal, or public purpose. The use by a lessee,  
311 licensee, or management company of real property or a portion  
312 thereof as a convention center, visitor center, sports facility  
313 with permanent seating, concert hall, arena, stadium, park, or  
314 beach is deemed a use that serves a governmental, municipal, or  
315 public purpose or function when access to the property is open  
316 to the general public with or without a charge for admission. If  
317 property deeded to a municipality by the United States is  
318 subject to a requirement that the Federal Government, through a  
319 schedule established by the Secretary of the Interior, determine  
320 that the property is being maintained for public historic  
321 preservation, park, or recreational purposes and if those  
322 conditions are not met the property will revert back to the  
323 Federal Government, then such property shall be deemed to serve  
324 a municipal or public purpose. The term "governmental purpose"  
325 also includes a direct use of property on federal lands in

326 connection with the Federal Government's Space Exploration  
327 Program, a defense or aerospace use, or spaceport activities as  
328 defined in s. 212.02(22). Real property and tangible personal  
329 property owned by the Federal Government or Space Florida and  
330 used for defense and space exploration purposes, including any  
331 use within this state by a private lessee for a defense or  
332 aerospace contract, program, or project authorized by the board  
333 of directors of Space Florida, or which is put to a use in  
334 support thereof shall be deemed to perform an essential national  
335 governmental purpose and shall be exempt. "Owned by the lessee"  
336 as used in this chapter does not include personal property,  
337 buildings, or other real property improvements used for the  
338 administration, operation, business offices and activities  
339 related specifically thereto in connection with the conduct of  
340 an aircraft full service fixed based operation which provides  
341 goods and services to the general aviation public in the  
342 promotion of air commerce provided that the real property is  
343 designated as an aviation area on an airport layout plan  
344 approved by the Federal Aviation Administration. For purposes of  
345 determination of "ownership," buildings and other real property  
346 improvements which will revert to the airport authority or other  
347 governmental unit upon expiration of the term of the lease shall  
348 be deemed "owned" by the governmental unit and not the lessee.  
349 Also, for purposes of determination of ownership under this  
350 section or s. 196.199(5), flight simulation training devices

351 qualified by the Federal Aviation Administration, and the  
352 equipment and software necessary for the operation of such  
353 devices, shall be deemed "owned" by a governmental unit and not  
354 the lessee if such devices will revert to that governmental unit  
355 upon the expiration of the term of the lease, provided the  
356 governing body of the governmental unit has approved the lease  
357 in writing. Providing two-way telecommunications services to the  
358 public for hire by the use of a telecommunications facility, as  
359 defined in s. 364.02(14), and for which a certificate is  
360 required under chapter 364 does not constitute an exempt use for  
361 purposes of s. 196.199, unless the telecommunications services  
362 are provided by the operator of a public-use airport, as defined  
363 in s. 332.004, for the operator's provision of  
364 telecommunications services for the airport or its tenants,  
365 concessionaires, or licensees, or unless the telecommunications  
366 services are provided by a public hospital.

367 **Section 8.** The amendments made by this act to s. 196.012,  
368 Florida Statutes, first apply to the 2027 ad valorem tax roll.

369 **Section 9. Subsection (2) of section 196.061, Florida**  
370 **Statutes, is amended to read:**

371 196.061 Rental of homestead to constitute abandonment.—

372 (2) This section does not apply to:

373 (a) A member of the Armed Forces of the United States  
374 whose service is the result of a mandatory obligation imposed by  
375 the federal Selective Service Act or who volunteers for service

376 as a member of the Armed Forces of the United States. Moreover,  
377 valid military orders transferring such member are sufficient to  
378 maintain permanent residence for the purpose of s. 196.015 for  
379 the member and his or her spouse.

380 (b) An individual who is appointed or employed on a full-  
381 time basis by the United States Government as a diplomatic,  
382 intelligence, consular, or foreign service officer and who, as a  
383 result, is directed to reside or required to be stationed or  
384 deployed outside of the state. In order to maintain permanent  
385 residency for the purpose of s. 196.015, such individual must  
386 provide the property appraiser with documentation from the  
387 United States Government providing the terms of such appointment  
388 or employment, including the direction or requirement for such  
389 individual to reside, be stationed, or be deployed, outside the  
390 state.

391 **Section 10.** The amendments made by this act to s. 196.061,  
392 Florida Statutes, first apply to the 2027 ad valorem tax roll.

393 **Section 11. Section 196.151, Florida Statutes, is amended**  
394 **to read:**

395 196.151 Homestead exemptions; approval, refusal,  
396 hearings.—The property appraisers of the counties of the state  
397 shall, as soon as practicable after March 1 of each current year  
398 and on or before July 1 of that year, carefully consider all  
399 applications for tax exemptions that have been filed in their  
400 respective offices on or before March 1 of that year. If, upon

401 investigation, the property appraiser finds that the applicant  
402 is entitled to the tax exemption applied for under the law, he  
403 or she shall make such entries upon the tax rolls of the county  
404 as are necessary to allow the exemption to the applicant. If,  
405 after due consideration, the property appraiser finds that the  
406 applicant is not entitled under the law to the exemption asked  
407 for, he or she shall immediately make out a notice of such  
408 disapproval, giving his or her reasons therefor, a copy of which  
409 notice must be served upon the applicant by the property  
410 appraiser either by personal delivery or by registered mail to  
411 the post office address given by the applicant. If additional  
412 information is obtained after July 1, any notice of disapproval  
413 must be served upon the applicant on or before the mailing of  
414 the notice of proposed property taxes as provided in s. 200.069.  
415 The applicant may appeal to the value adjustment board the  
416 decision of the property appraiser refusing to allow the  
417 exemption for which application was made, and the board shall  
418 review the application and evidence presented to the property  
419 appraiser upon which the applicant based the claim for exemption  
420 and shall hear the applicant in person or by agent on behalf of  
421 his or her right to such exemption. The value adjustment board  
422 shall reverse the decision of the property appraiser in the  
423 cause and grant exemption to the applicant if in its judgment  
424 the applicant is entitled thereto or shall affirm the decision  
425 of the property appraiser. The action of the board is final in

426 | the cause unless the applicant shall, within 15 days from the  
 427 | date of refusal of the application by the board, file in the  
 428 | circuit court of the county in which the homestead is situated a  
 429 | proceeding against the property appraiser for a declaratory  
 430 | judgment as is provided by chapter 86 or other appropriate  
 431 | proceeding. The failure of the taxpayer to appear before the  
 432 | property appraiser or value adjustment board or to file any  
 433 | paper other than the application above provided does not  
 434 | constitute any bar or defense to the proceedings.

435 | **Section 12. Paragraph (a) of subsection (5) of section**  
 436 | **196.193, Florida Statutes, is amended to read:**

437 | 196.193 Exemption applications; review by property  
 438 | appraiser.—

439 | (5) (a) If the property appraiser determines that any  
 440 | property claimed as wholly or partially exempt under this  
 441 | section is not entitled to any exemption or is entitled to an  
 442 | exemption to an extent other than that requested in the  
 443 | application, he or she shall notify the person or organization  
 444 | filing the application on such property of that determination in  
 445 | writing on or before July 1 of the year for which the  
 446 | application was filed. If additional information is obtained  
 447 | after July 1, any notice of disapproval must be served upon the  
 448 | applicant on or before the mailing of the notice of proposed  
 449 | property taxes as provided in s. 200.069.

450 | **Section 13. The amendments made by this act to ss.**

451 196.011, 196.151, and 196.193, Florida Statutes, first apply to  
 452 the 2026 ad valorem tax roll.

453 **Section 14. Subsection (6) is added to section 196.19781,**  
 454 **Florida Statutes, to read:**

455 196.19781 Affordable housing exemption for properties  
 456 owned by this state.—

457 (6) For purposes of compliance with subsection (1)(a),  
 458 property located on land that was owned by this state at the  
 459 time the property first qualified for the exemption under this  
 460 section shall continue to qualify for the exemption under this  
 461 section, notwithstanding the sale of the property to an entity  
 462 other than this state, so long as the property otherwise  
 463 continues to be used in compliance with this section and annual  
 464 application continues to be made.

465 **Section 15. The amendment made by this act to s.**  
 466 **196.19781, Florida Statutes, first applies to the 2027 ad**  
 467 **valorem tax roll.**

468 **Section 16. Paragraph (a) of subsection (5) of section**  
 469 **200.065, Florida Statutes, is amended to read:**

470 200.065 Method of fixing millage.—

471 (5) In each fiscal year:

472 (a) The maximum millage rate that a county, municipality,  
 473 special district dependent to a county or municipality,  
 474 municipal service taxing unit, or independent special district  
 475 may levy is a rolled-back rate based on the amount of taxes

476 | which would have been levied in the prior year if the maximum  
477 | millage rate had been applied, adjusted for change in per capita  
478 | Florida personal income, unless a higher rate was adopted, in  
479 | which case the maximum is the adopted rate. The maximum millage  
480 | rate applicable to a county authorized to levy a county public  
481 | hospital surtax under s. 212.055 and which did so in fiscal year  
482 | 2007 shall exclude the revenues required to be contributed to  
483 | the county public general hospital in the current fiscal year  
484 | for the purposes of making the maximum millage rate calculation,  
485 | but shall be added back to the maximum millage rate allowed  
486 | after the roll back has been applied, the total of which shall  
487 | be considered the maximum millage rate for such a county for  
488 | purposes of this subsection. The revenue required to be  
489 | contributed to the county public general hospital for the  
490 | upcoming fiscal year shall be calculated as 11.873 percent times  
491 | the millage rate levied for countywide purposes in fiscal year  
492 | 2007 times 95 percent of the preliminary tax roll for the  
493 | upcoming fiscal year. A higher rate may be adopted only under  
494 | the following conditions:

495 |       1. A rate of not more than 110 percent of the rolled-back  
496 | rate based on the previous year's maximum millage rate, adjusted  
497 | for change in per capita Florida personal income, may be adopted  
498 | if approved by a two-thirds vote of the membership of the  
499 | governing body of the county, municipality, or independent  
500 | district; or

501           2. A rate in excess of 110 percent may be adopted if  
502 approved by a unanimous vote of the membership of the governing  
503 body of the county, municipality, or independent district or by  
504 a three-fourths vote of the membership of the governing body if  
505 the governing body has nine or more members, or if the rate is  
506 approved by a referendum.

507           3. Any rate for a special district dependent to a county  
508 or municipality or municipal service taxing unit, if no rate was  
509 levied by such entity in the prior year, must be adopted by a  
510 unanimous vote of the membership of the governing body of the  
511 county or municipality, or by a three-fourths vote of the  
512 membership of the governing body if the governing body has nine  
513 or more members, or be approved by a referendum. Thereafter, the  
514 maximum millage must be calculated as prescribed in  
515 subparagraphs 1. and 2.

516  
517 Any unit of government operating under a home rule charter  
518 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State  
519 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the  
520 State Constitution, which is granted the authority in the State  
521 Constitution to exercise all the powers conferred now or  
522 hereafter by general law upon municipalities and which exercises  
523 such powers in the unincorporated area shall be recognized as a  
524 municipality under this subsection. For a downtown development  
525 authority established before the effective date of the State

526 Constitution which has a millage that must be approved by a  
 527 municipality, the governing body of that municipality shall be  
 528 considered the governing body of the downtown development  
 529 authority for purposes of this subsection.

530 **Section 17.** The amendment made by this act to s. 200.065,  
 531 Florida Statutes, is remedial and clarifying in nature.

532 **Section 18. Effective January 1, 2027, subsection (2) of**  
 533 **section 212.03, Florida Statutes, is amended to read:**

534 212.03 Transient rentals tax; rate, procedure,  
 535 enforcement, exemptions.—

536 (2) (a) The tax provided for in this section is herein  
 537 ~~shall be~~ in addition to the total amount of the rental, must  
 538 ~~shall~~ be charged by the lessor or person receiving the rent in  
 539 and by said rental arrangement to the lessee or person paying  
 540 the rental, and is ~~shall be~~ due and payable at the time of the  
 541 receipt of such rental payment by the lessor or person, as  
 542 defined in this chapter, who receives such ~~said~~ rental or  
 543 payment. The owner, lessor, or person receiving the rent shall  
 544 remit the tax to the department at the times and in the manner  
 545 hereinafter provided for dealers to remit taxes under this  
 546 chapter. The same duties imposed by this chapter upon dealers in  
 547 tangible personal property respecting the collection and  
 548 remission of the tax; the making of returns; the keeping of  
 549 books, records, and accounts; and the compliance with the rules  
 550 and regulations of the department in the administration of this

551 chapter ~~shall~~ apply to and are ~~be~~ binding upon all persons who  
552 manage or operate hotels, apartment houses, roominghouses,  
553 tourist and trailer camps, and the rental of condominium units,  
554 and to all persons who collect or receive such rents on behalf  
555 of such owner or lessor taxable under this chapter.

556 (b) For purposes of this subsection, the term:

557 1. "Advertising platform" means a person which:

558 a. Provides an online application, software, a website, or  
559 a system through which a vacation rental located in this state  
560 is advertised or held out to the public as available to rent for  
561 transient occupancy;

562 b. Provides or maintains a marketplace for the renting of  
563 a vacation rental for transient occupancy; and

564 c. Provides a reservation or payment system that  
565 facilitates a transaction for the renting of a vacation rental  
566 for transient occupancy and for which the person collects or  
567 receives, directly or indirectly, a fee in connection with the  
568 reservation or payment service provided for the rental  
569 transaction.

570 2. "Vacation rental" has the same meaning as in s. 509.242

571 (1) (c).

572 (c) If a guest uses a payment system on or through an  
573 advertising platform to pay for the rental of a vacation rental  
574 located in this state, the advertising platform must collect and  
575 remit taxes as provided in this paragraph.

576 1. An advertising platform that owns, operates, or manages  
577 a vacation rental or that is related within the meaning of s.  
578 267(b), s. 707(b), or s. 1504 of the Internal Revenue Code of  
579 1986, as amended, to a person who owns, operates, or manages the  
580 vacation rental shall collect and remit all taxes due under this  
581 section and ss. 125.0104, 125.0108, 212.0305, and 212.055 which  
582 are related to the rental.

583 2. An advertising platform to which subparagraph 1. does  
584 not apply shall collect and remit all taxes due from the owner,  
585 operator, or manager under this section and ss. 125.0104,  
586 125.0108, 212.0305, and 212.055 which are related to the rental.  
587 Of the total amount paid by the lessee or rentee, the amount  
588 retained by the advertising platform for reservation or payment  
589 services is not taxable under this section or ss. 125.0104,  
590 125.0108, 212.0305, and 212.055.

591  
592 In order to facilitate the remittance of such taxes, the  
593 department and counties that have elected to self-administer the  
594 taxes imposed under chapter 125 shall allow advertising  
595 platforms to register, collect, and remit such taxes.

596 **Section 19. Paragraph (bbbb) of subsection (7) and**  
597 **paragraph (a) of subsection (20) of section 212.08, Florida**  
598 **Statutes, are amended, and subsection (21) is added to that**  
599 **section, to read:**

600 212.08 Sales, rental, use, consumption, distribution, and

601 storage tax; specified exemptions.—The sale at retail, the  
602 rental, the use, the consumption, the distribution, and the  
603 storage to be used or consumed in this state of the following  
604 are hereby specifically exempt from the tax imposed by this  
605 chapter.

606 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
607 entity by this chapter do not inure to any transaction that is  
608 otherwise taxable under this chapter when payment is made by a  
609 representative or employee of the entity by any means,  
610 including, but not limited to, cash, check, or credit card, even  
611 when that representative or employee is subsequently reimbursed  
612 by the entity. In addition, exemptions provided to any entity by  
613 this subsection do not inure to any transaction that is  
614 otherwise taxable under this chapter unless the entity has  
615 obtained a sales tax exemption certificate from the department  
616 or the entity obtains or provides other documentation as  
617 required by the department. Eligible purchases or leases made  
618 with such a certificate must be in strict compliance with this  
619 subsection and departmental rules, and any person who makes an  
620 exempt purchase with a certificate that is not in strict  
621 compliance with this subsection and the rules is liable for and  
622 shall pay the tax. The department may adopt rules to administer  
623 this subsection.

624 (bbbb) Portable gas cans.—Portable gas or diesel fuel cans  
625 with a capacity of 5 gallons or less and propane tanks with a

626 | capacity of 20 lbs. or less are exempt from the tax imposed by  
 627 | this chapter.

628 | (20) ANNUAL BACK-TO-SCHOOL SALES TAX HOLIDAY.—

629 | (a) The tax imposed by this chapter may not be collected  
 630 | on sales made from July 20 through August 20 ~~during the month of~~  
 631 | ~~August~~ on the following items:

632 | 1. Clothing, wallets, or bags, including handbags,  
 633 | backpacks, fanny packs, and diaper bags, but excluding  
 634 | briefcases, suitcases, and other garment bags, having a sales  
 635 | price of \$100 or less per item. As used in this subparagraph,  
 636 | the term "clothing" means:

637 | a. Any article of wearing apparel intended to be worn on  
 638 | or about the human body, excluding watches, watchbands, jewelry,  
 639 | umbrellas, and handkerchiefs; and

640 | b. All footwear, excluding skis, swim fins, roller blades,  
 641 | and skates.

642 | 2. School supplies having a sales price of \$50 or less per  
 643 | item. As used in this subparagraph, the term "school supplies"  
 644 | means pens, pencils, erasers, crayons, notebooks, notebook  
 645 | filler paper, legal pads, binders, lunch boxes, construction  
 646 | paper, markers, folders, poster board, composition books, poster  
 647 | paper, scissors, cellophane tape, glue or paste, rulers,  
 648 | computer disks, staplers and staples used to secure paper  
 649 | products, protractors, and compasses.

650 | 3. Learning aids and jigsaw puzzles having a sales price

651 of \$30 or less. As used in this subparagraph, the term "learning  
652 aids" means flashcards or other learning cards, matching or  
653 other memory games, puzzle books and search-and-find books,  
654 interactive or electronic books and toys intended to teach  
655 reading or math skills, and stacking or nesting blocks or sets.

656 4. Personal computers or personal computer-related  
657 accessories purchased for noncommercial home or personal use  
658 having a sale price of \$1,500 or less. As used in this  
659 subparagraph, the term:

660 a. "Personal computer-related accessories" includes  
661 keyboards, mice, personal digital assistants, monitors, other  
662 peripheral devices, modems, routers, and nonrecreational  
663 software, regardless of whether the accessories are used in  
664 association with a personal computer base unit. The term does  
665 not include furniture or systems, devices, software, monitors  
666 with a television tuner, or peripherals that are designed or  
667 intended primarily for recreational use.

668 b. "Personal computers" includes electronic book readers,  
669 calculators, laptops, desktops, handhelds, tablets, or tower  
670 computers. The term does not include cellular telephones, video  
671 game consoles, digital media receivers, or devices that are not  
672 primarily designed to process data.

673 (21) HOME HARDENING PRODUCTS; SALES TAX REFUND.-

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

675 1. "Eligible residential property" means a residential

676 property with a site-built dwelling for which a homestead  
677 exemption has been granted under s. 196.031 and which has a just  
678 value of \$700,000 or less.

679 2. "Home hardening product" means an impact-resistant  
680 door, an impact-resistant garage door, or an impact-resistant  
681 window.

682 3. "Impact-resistant door" means an exterior door system  
683 designed to resist wind and wind-borne debris forces which is  
684 rated for impact resistance and wind pressure in accordance with  
685 any of the following most recent sets of test methods,  
686 standards, and specifications:

687 a. ASTM International E1886 and E1996;

688 b. American Architectural Manufacturers Association 506;

689 or

690 c. Florida Building Code Testing Application Standard TAS  
691 201, TAS 202, and TAS 203.

692 4. "Impact-resistant garage door" means a garage door  
693 system designed to resist wind and wind-borne debris forces  
694 which is rated for impact resistance and wind pressure in  
695 accordance with any of the following most recent sets of test  
696 methods, standards, and specifications:

697 a. ASTM International E1886 and E1996;

698 b. American Architectural Manufacturers Association 506;

699 c. Florida Building Code Testing Application Standard TAS  
700 201, TAS 202, TAS 203; or

701 d. ANSI/DASMA 115.

702 5. "Impact-resistant window" means a window that is  
703 laminated or has been treated with a polycarbonate glazing  
704 system designed to resist wind and wind-borne debris forces  
705 which is rated for impact resistance and wind pressure in  
706 accordance with any of the following most recent sets of test  
707 methods, standards, and specifications:

708 a. ASTM International E1886 and E1996;

709 b. American Architectural Manufacturers Association 506;

710 or

711 c. Florida Building Code Testing Application Standard TAS  
712 201, TAS 202, and TAS 203.

713 6. "Owner" means a person who holds the legal title to an  
714 eligible residential property.

715 7. "Purchase period" means retail purchases made during  
716 the period of July 1, 2026, through June 30, 2028.

717 8. "Site-built dwelling" means a dwelling constructed at  
718 its permanent location. The term does not include mobile homes,  
719 manufactured homes, trailers, or any home or trailer that may be  
720 titled or registered in accordance with chapter 319 or chapter  
721 320.

722 (b) Home hardening products used on eligible residential  
723 property are exempt from the tax imposed by this chapter upon an  
724 affirmative showing to the satisfaction of the department that  
725 the requirements of this subsection have been met, in an amount

726 up to \$500 per eligible residential property for purchases made  
727 during the purchase period. This exemption inures to the owner  
728 through a refund of previously paid taxes. To be eligible to  
729 receive a refund, an owner must submit an application to the  
730 department on a form approved by the department which includes  
731 all of the following:

732 1. The name and address of the owner claiming the refund.

733 2. The address of the eligible residential property for  
734 which a refund of previously paid taxes is being sought.

735 3. A sworn statement, submitted under penalty of perjury,  
736 from the owner which specifies the actual cost of the exempt  
737 home hardening products, and the amount of sales tax paid in  
738 this state on the exempt home hardening products, and which  
739 states that the property is an eligible residential property,  
740 and that the home hardening products have been installed in the  
741 eligible residential property. Copies of receipts evidencing  
742 payment of sales tax must be attached to the form.

743 (c) The owner may submit an application for only one  
744 eligible residential property.

745 (d) The owner must submit the refund application to the  
746 department between July 1, 2026, and September 30, 2028. Within  
747 30 business days after receipt of the refund application, the  
748 department must determine if the application meets the  
749 requirements of this section. The department must issue a refund  
750 within 30 business days after the application is formally

751 approved.

752 (e) The department is authorized, and all conditions are  
753 deemed met, to adopt emergency rules pursuant to s. 120.54(4) to  
754 implement the provisions of this subsection. Emergency rules  
755 adopted under this subsection are exempt from s. 120.54(4)(c)  
756 and shall remain in effect until the expiration or repeal of  
757 this subsection, or until repeal of the emergency rule by the  
758 Department of Revenue pursuant to s. 120.54(4)(j), whichever  
759 occurs first.

760 (f) This subsection is repealed June 30, 2029.

761 **Section 20. Paragraph (d) of subsection (1) of section**  
762 **212.1832, Florida Statutes, is amended to read:**

763 212.1832 Credit for contributions to eligible nonprofit  
764 scholarship-funding organizations.—

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

766 (d) "Motor vehicle" has the same meaning as in s.  
767 320.01(1)(a), but does not include a heavy truck with a net  
768 vehicle weight of 8,000 pounds or more, truck tractor, trailer,  
769 or motorcycle. For purposes of this section, a motor vehicle  
770 includes a heavy truck with a net vehicle weight less than 8,000  
771 pounds.

772 **Section 21.** The amendments to s. 212.1832, Florida  
773 Statutes, made by this act shall stand repealed on June 30,  
774 2027, unless reviewed and saved from repeal through reenactment  
775 by the Legislature. If such amendments are not saved from

776 repeal, the text of s. 212.1832, Florida Statutes, shall revert  
777 to that in existence on June 30, 2026, except that any  
778 amendments to such text other than by this act shall be  
779 preserved and continue to operate to the extent that such  
780 amendments are not dependent upon the portions of text which  
781 expire pursuant to this section.

782 **Section 22. Subsection (8) of section 220.02, Florida**  
783 **Statutes, is amended to read:**

784 220.02 Legislative intent.—

785 (8) It is the intent of the Legislature that credits  
786 against either the corporate income tax or the franchise tax be  
787 applied in the following order: those enumerated in s. 631.828,  
788 those enumerated in s. 220.191, those enumerated in s. 220.181,  
789 those enumerated in s. 220.183, those enumerated in s. 220.182,  
790 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
791 those enumerated in s. 220.184, those enumerated in s. 220.186,  
792 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
793 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
794 those enumerated in s. 220.1876, those enumerated in s.  
795 220.1877, those enumerated in s. 220.18775, those enumerated in  
796 s. 220.1878, those enumerated in s. 288.062, those enumerated in  
797 former s. 288.9916, those enumerated in former s. 220.1899,  
798 those enumerated in former s. 220.194, those enumerated in s.  
799 220.196, those enumerated in s. 220.198, those enumerated in s.  
800 220.1915, those enumerated in s. 220.199, those enumerated in s.

801 220.1991, ~~and~~ those enumerated in s. 220.1992, and those  
 802 enumerated in s. 220.1856.

803 **Section 23. Effective upon becoming a law, paragraph (n)**  
 804 **of subsection (1) and paragraph (c) of subsection (2) of section**  
 805 **220.03, Florida Statutes, are amended to read:**

806 220.03 Definitions.—

807 (1) SPECIFIC TERMS.—When used in this code, and when not  
 808 otherwise distinctly expressed or manifestly incompatible with  
 809 the intent thereof, the following terms shall have the following  
 810 meanings:

811 (n) "Internal Revenue Code" means the United States  
 812 Internal Revenue Code of 1986, as amended and in effect on  
 813 January 1, 2026 ~~2025~~, except:

- 814 1. As provided in subsection (3);
- 815 2. Sections 168(k), 174(a), 163(j), 274, and 179 of the  
 816 United States Internal Revenue Code of 1986 are included as  
 817 amended and in effect on January 1, 2025; and
- 818 3. Sections 168(n) and 174A are not included.

819 (2) DEFINITIONAL RULES.—When used in this code and neither  
 820 otherwise distinctly expressed nor manifestly incompatible with  
 821 the intent thereof:

822 (c) Any term used in this code has the same meaning as  
 823 when used in a comparable context in the Internal Revenue Code  
 824 and other statutes of the United States relating to federal  
 825 income taxes, as such code and statutes are in effect on January

826 1, ~~2026 2025~~, except as provided in paragraph (1) (n). However,  
827 if subsection (3) is implemented, the meaning of a term shall be  
828 taken at the time the term is applied under this code.

829 **Section 24. Effective upon becoming a law, subsection (2)**  
830 **of section 220.13, Florida Statutes, is amended to read:**

831 220.13 "Adjusted federal income" defined.—

832 (2) For purposes of this section, a taxpayer's taxable  
833 income for the taxable year means taxable income as defined in  
834 s. 63 of the Internal Revenue Code and properly reportable for  
835 federal income tax purposes for the taxable year, except as  
836 provided in s. 220.03(1) (n) and (2) (c), but subject to the  
837 limitations set forth in paragraph (1) (b) with respect to the  
838 deductions provided by ss. 172 (relating to net operating  
839 losses), 170 (d) (2) (relating to excess charitable  
840 contributions), 404 (a) (1) (D) (relating to excess pension trust  
841 contributions), 404 (a) (3) (A) and (B) (to the extent relating to  
842 excess stock bonus and profit-sharing trust contributions), and  
843 1212 (relating to capital losses) of the Internal Revenue Code,  
844 except that, subject to the same limitations, the term:

845 (a) "Taxable income," in the case of a life insurance  
846 company subject to the tax imposed by s. 801 of the Internal  
847 Revenue Code, means life insurance company taxable income;  
848 however, for purposes of this code, the total of any amounts  
849 subject to tax under s. 815 (a) (2) of the Internal Revenue Code  
850 pursuant to s. 801 (c) of the Internal Revenue Code shall not

851 exceed, cumulatively, the total of any amounts determined under  
 852 s. 815(c)(2) of the Internal Revenue Code of 1954, as amended,  
 853 from January 1, 1972, to December 31, 1983;

854 (b) "Taxable income," in the case of an insurance company  
 855 subject to the tax imposed by s. 831(b) of the Internal Revenue  
 856 Code, means taxable investment income;

857 (c) "Taxable income," in the case of an insurance company  
 858 subject to the tax imposed by s. 831(a) of the Internal Revenue  
 859 Code, means insurance company taxable income;

860 (d) "Taxable income," in the case of a regulated  
 861 investment company subject to the tax imposed by s. 852 of the  
 862 Internal Revenue Code, means investment company taxable income;

863 (e) "Taxable income," in the case of a real estate  
 864 investment trust subject to the tax imposed by s. 857 of the  
 865 Internal Revenue Code, means the income subject to tax, computed  
 866 as provided in s. 857 of the Internal Revenue Code;

867 (f) "Taxable income," in the case of a corporation which  
 868 is a member of an affiliated group of corporations filing a  
 869 consolidated income tax return for the taxable year for federal  
 870 income tax purposes, means taxable income of such corporation  
 871 for federal income tax purposes as if such corporation had filed  
 872 a separate federal income tax return for the taxable year and  
 873 each preceding taxable year for which it was a member of an  
 874 affiliated group, unless a consolidated return for the taxpayer  
 875 and others is required or elected under s. 220.131;

876 (g) "Taxable income," in the case of a cooperative  
877 corporation or association, means the taxable income of such  
878 organization determined in accordance with the provisions of ss.  
879 1381-1388 of the Internal Revenue Code;

880 (h) "Taxable income," in the case of an organization which  
881 is exempt from the federal income tax by reason of s. 501(a) of  
882 the Internal Revenue Code, means its unrelated business taxable  
883 income as determined under s. 512 of the Internal Revenue Code;

884 (i) "Taxable income," in the case of a corporation for  
885 which there is in effect for the taxable year an election under  
886 s. 1362(a) of the Internal Revenue Code, means the amounts  
887 subject to tax under s. 1374 or s. 1375 of the Internal Revenue  
888 Code for each taxable year;

889 (j) "Taxable income," in the case of a limited liability  
890 company, other than a limited liability company classified as a  
891 partnership for federal income tax purposes, as defined in and  
892 organized pursuant to chapter 605 or qualified to do business in  
893 this state as a foreign limited liability company or other than  
894 a similar limited liability company classified as a partnership  
895 for federal income tax purposes and created as an artificial  
896 entity pursuant to the statutes of the United States or any  
897 other state, territory, possession, or jurisdiction, if such  
898 limited liability company or similar entity is taxable as a  
899 corporation for federal income tax purposes, means taxable  
900 income determined as if such limited liability company were

901 required to file or had filed a federal corporate income tax  
 902 return under the Internal Revenue Code;

903 (k) "Taxable income," in the case of a taxpayer liable for  
 904 the alternative minimum tax as defined in s. 55 of the Internal  
 905 Revenue Code, means the alternative minimum taxable income as  
 906 defined in s. 55(b)(2) of the Internal Revenue Code, less the  
 907 exemption amount computed under s. 55(d) of the Internal Revenue  
 908 Code. A taxpayer is not liable for the alternative minimum tax  
 909 unless the taxpayer's federal tax return, or related federal  
 910 consolidated tax return, if included in a consolidated return  
 911 for federal tax purposes, reflect a liability on the return  
 912 filed for the alternative minimum tax as defined in s. 55(b)(2)  
 913 of the Internal Revenue Code;

914 (l) "Taxable income," in the case of a taxpayer whose  
 915 taxable income is not otherwise defined in this subsection,  
 916 means the sum of amounts to which a tax rate specified in s. 11  
 917 of the Internal Revenue Code plus the amount to which a tax rate  
 918 specified in s. 1201(a)(2) of the Internal Revenue Code are  
 919 applied for federal income tax purposes.

920 **Section 25.** (1) The amendments made by this act to s.  
 921 220.03(1)(n) and (2)(c) and s. 220.13(2), Florida Statutes,  
 922 operate retroactively to January 1, 2026.

923 (2) Pursuant to the rulemaking authority in s. 213.06,  
 924 Florida Statutes, and the specific authority in s. 213.05,  
 925 Florida Statutes, for the Department of Revenue to regulate,

926 | control, and administer all revenue laws therein, including all  
 927 | portions of chapter 220, Florida Statutes, the Department of  
 928 | Revenue shall adopt rules to implement the provisions of this  
 929 | act.

930 | (3) The Department of Revenue is authorized, and all  
 931 | conditions are deemed met, to adopt emergency rules under s.  
 932 | 120.54(4), Florida Statutes, for the purpose of implementing the  
 933 | provisions of this act. Notwithstanding any other law, emergency  
 934 | rules adopted under this section are effective for 6 months  
 935 | after adoption and may be renewed during the pendency of  
 936 | procedures to adopt permanent rules addressing the subject of  
 937 | the emergency rules.

938 | (4) This section shall take effect upon becoming a law.

939 | **Section 26. Paragraph (a) of subsection (1) of section**  
 940 | **220.13, Florida Statutes, is amended to read:**

941 | 220.13 "Adjusted federal income" defined.—

942 | (1) The term "adjusted federal income" means an amount  
 943 | equal to the taxpayer's taxable income as defined in subsection  
 944 | (2), or such taxable income of more than one taxpayer as  
 945 | provided in s. 220.131, for the taxable year, adjusted as  
 946 | follows:

947 | (a) Additions.—There shall be added to such taxable  
 948 | income:

949 | 1.a. The amount of any tax upon or measured by income,  
 950 | excluding taxes based on gross receipts or revenues, paid or

951 accrued as a liability to the District of Columbia or any state  
952 of the United States which is deductible from gross income in  
953 the computation of taxable income for the taxable year.

954       b. Notwithstanding sub-subparagraph a., if a credit taken  
955 under s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878 is  
956 added to taxable income in a previous taxable year under  
957 subparagraph 11. and is taken as a deduction for federal tax  
958 purposes in the current taxable year, the amount of the  
959 deduction allowed shall not be added to taxable income in the  
960 current year. The exception in this sub-subparagraph is intended  
961 to ensure that the credit under s. 220.1875, s. 220.1876, s.  
962 220.1877, or s. 220.1878 is added in the applicable taxable year  
963 and does not result in a duplicate addition in a subsequent  
964 year.

965       2. The amount of interest which is excluded from taxable  
966 income under s. 103(a) of the Internal Revenue Code or any other  
967 federal law, less the associated expenses disallowed in the  
968 computation of taxable income under s. 265 of the Internal  
969 Revenue Code or any other law, excluding 60 percent of any  
970 amounts included in alternative minimum taxable income, as  
971 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
972 taxpayer pays tax under s. 220.11(3).

973       3. In the case of a regulated investment company or real  
974 estate investment trust, an amount equal to the excess of the  
975 net long-term capital gain for the taxable year over the amount

976 of the capital gain dividends attributable to the taxable year.

977 4. That portion of the wages or salaries paid or incurred  
 978 for the taxable year which is equal to the amount of the credit  
 979 allowable for the taxable year under s. 220.181. This  
 980 subparagraph shall expire on the date specified in s. 290.016  
 981 for the expiration of the Florida Enterprise Zone Act.

982 5. That portion of the ad valorem school taxes paid or  
 983 incurred for the taxable year which is equal to the amount of  
 984 the credit allowable for the taxable year under s. 220.182. This  
 985 subparagraph shall expire on the date specified in s. 290.016  
 986 for the expiration of the Florida Enterprise Zone Act.

987 6. The amount taken as a credit under s. 220.195 which is  
 988 deductible from gross income in the computation of taxable  
 989 income for the taxable year.

990 7. That portion of assessments to fund a guaranty  
 991 association incurred for the taxable year which is equal to the  
 992 amount of the credit allowable for the taxable year.

993 8. In the case of a nonprofit corporation which holds a  
 994 pari-mutuel permit and which is exempt from federal income tax  
 995 as a farmers' cooperative, an amount equal to the excess of the  
 996 gross income attributable to the pari-mutuel operations over the  
 997 attributable expenses for the taxable year.

998 9. The amount taken as a credit for the taxable year under  
 999 s. 220.1895.

1000 10. Up to nine percent of the eligible basis of any

1001 designated project which is equal to the credit allowable for  
1002 the taxable year under s. 220.185.

1003 11. Any amount taken as a credit for the taxable year  
1004 under s. 220.1875, s. 220.1876, s. 220.1877, or s. 220.1878. The  
1005 addition in this subparagraph is intended to ensure that the  
1006 same amount is not allowed for the tax purposes of this state as  
1007 both a deduction from income and a credit against the tax. This  
1008 addition is not intended to result in adding the same expense  
1009 back to income more than once.

1010 12. The amount taken as a credit for the taxable year  
1011 under s. 220.196. The addition in this subparagraph is intended  
1012 to ensure that the same amount is not allowed for the tax  
1013 purposes of this state as both a deduction from income and a  
1014 credit against the tax. The addition is not intended to result  
1015 in adding the same expense back to income more than once.

1016 13. The amount taken as a credit for the taxable year  
1017 pursuant to s. 220.198.

1018 14. The amount taken as a credit for the taxable year  
1019 pursuant to s. 220.1915.

1020 15. The amount taken as a credit for the taxable year  
1021 pursuant to s. 220.199.

1022 16. The amount taken as a credit for the taxable year  
1023 pursuant to s. 220.1991.

1024 17. The amount taken as a credit for the taxable year  
1025 pursuant to s. 220.1856, which was deducted in the computation

1026 of taxable income for the taxable year.

1027 **Section 27. Section 220.1856, Florida Statutes, is created**  
 1028 **to read:**

1029 220.1856 Homebuyer Workforce Tax Credit.—

1030 (1) For taxable years beginning on or after January 1,  
 1031 2026, there is allowed a credit of 100 percent of an eligible  
 1032 contribution made under s. 420.952 against any tax due for a  
 1033 taxable year under this chapter. An eligible contribution must  
 1034 be made on or before the date the taxpayer is required to file a  
 1035 return pursuant to s. 220.222.

1036 (2) A taxpayer who files a Florida consolidated return as  
 1037 a member of an affiliated group pursuant to s. 220.131(1) may be  
 1038 allowed the credit on a consolidated return basis.

1039 (3) Section 420.952 applies to the credit authorized by  
 1040 this section.

1041 (4) If a taxpayer applies and is approved for a credit  
 1042 under s. 420.952 after timely requesting an extension to file  
 1043 under s. 220.222(2):

1044 (a) The credit does not reduce the amount of tax due for  
 1045 purposes of the department's determination as to whether the  
 1046 taxpayer was in compliance with the requirement to pay tentative  
 1047 taxes under ss. 220.222 and 220.32.

1048 (b) The taxpayer's noncompliance with the requirement to  
 1049 pay tentative taxes shall result in the revocation and  
 1050 rescindment of any such credit.

1051 (c) The taxpayer shall be assessed for any taxes,  
1052 penalties, or interest due from the taxpayer's noncompliance  
1053 with the requirement to pay tentative taxes.

1054 **Section 28. Paragraph (b) of subsection (1) of section**  
1055 **220.1915, Florida Statutes, is amended to read:**

1056 220.1915 Credit for qualified railroad reconstruction or  
1057 replacement expenditures.—

1058 (1) For purposes of this section:

1059 (b) "Qualifying railroad" means any Class II or Class III  
1060 railroad operating in this state; and, for taxable years  
1061 beginning on or after January 1, 2026, and before December 31,  
1062 2026, any railroad operating exclusively within this state; on  
1063 the last day of the calendar year prior to the taxable year for  
1064 which the credit is claimed, pursuant to the classifications in  
1065 effect for that year as set by the United States Surface  
1066 Transportation Board or its successor.

1067 **Section 29. Paragraph (e) of subsection (2) of section**  
1068 **402.261, Florida Statutes, is amended to read:**

1069 402.261 Child care tax credits.—

1070 (2)

1071 (e) For state fiscal years 2024-2025 through 2029-2030,  
1072 ~~2025-2026, and 2026-2027,~~ the maximum annual tax credit amount  
1073 is \$5 million. Tax credits may not be approved pursuant to this  
1074 section for a state fiscal year beginning on or after July 1,  
1075 2030.

1076           **Section 30. Paragraphs (b) through (g) of subsection (5)**  
 1077 **of section 402.62, Florida Statutes, are redesignated as**  
 1078 **paragraphs (c) through (h), respectively, paragraph (a) of**  
 1079 **subsection (1) and present paragraphs (c), (e), and (f) of**  
 1080 **subsection (5) are amended, and a new paragraph (b) is added to**  
 1081 **subsection (5) of that section, to read:**

1082           402.62 Strong Families Tax Credit.—

1083           (1) DEFINITIONS.—As used in this section, the term:

1084           (a) "Annual tax credit amount" means, for any state fiscal  
 1085 year, the sum of the amount of tax credits approved under  
 1086 paragraph (5) (c) ~~(5) (b)~~, including tax credits to be taken under  
 1087 s. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s.  
 1088 624.51057, which are approved for taxpayers whose taxable years  
 1089 begin on or after January 1 of the calendar year preceding the  
 1090 start of the applicable state fiscal year.

1091           (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,  
 1092 AND LIMITATIONS.—

1093           (b) Beginning January 1, 2027:

1094           1. A taxpayer may not apply for an tax credit greater than  
 1095 \$1 million per eligible charitable organization for each state  
 1096 fiscal year.

1097           2. The total amount of the tax credits for any single  
 1098 eligible charitable organization that may be approved by the  
 1099 department in each state fiscal year shall not exceed \$5 million  
 1100 for such fiscal year.

1101        (d)~~(e)~~ If a tax credit approved under paragraph (c)~~(b)~~ is  
1102 not fully used within the specified state fiscal year for  
1103 credits under s. 211.0253, s. 212.1834, or s. 561.1213 or  
1104 against taxes due for the specified taxable year for credits  
1105 under s. 220.1877 or s. 624.51057 because of insufficient tax  
1106 liability on the part of the taxpayer, the unused amount must be  
1107 carried forward for a period not to exceed 10 years. For  
1108 purposes of s. 220.1877, a credit carried forward may be used in  
1109 a subsequent year after applying the other credits and unused  
1110 carryovers in the order provided in s. 220.02(8).

1111        (f)~~(e)~~ Within any state fiscal year, a taxpayer may  
1112 rescind all or part of a tax credit approved under paragraph (c)  
1113 ~~(b)~~. The amount rescinded shall become available for that state  
1114 fiscal year to another eligible taxpayer as approved by the  
1115 Department of Revenue if the taxpayer receives notice from the  
1116 Department of Revenue that the rescindment has been accepted by  
1117 the Department of Revenue. The Department of Revenue must obtain  
1118 the division's approval before accepting the rescindment of a  
1119 tax credit under s. 561.1213. Any amount rescinded under this  
1120 paragraph must become available to an eligible taxpayer on a  
1121 first-come, first-served basis based on tax credit applications  
1122 received after the date the rescindment is accepted by the  
1123 Department of Revenue.

1124        (g)~~(f)~~ Within 10 days after approving or denying the  
1125 conveyance, transfer, or assignment of a tax credit under

1126 paragraph (e) ~~(d)~~, or the rescindment of a tax credit under  
 1127 paragraph (f) ~~(e)~~, the Department of Revenue shall provide a  
 1128 copy of its approval or denial letter to the eligible charitable  
 1129 organization specified by the taxpayer. The Department of  
 1130 Revenue shall also include the eligible charitable organization  
 1131 specified by the taxpayer on all letters or correspondence of  
 1132 acknowledgment for tax credits under s. 212.1834.

1133 **Section 31.** The Division of Law Revision is directed to  
 1134 create part VIII of chapter 420, Florida Statutes, consisting of  
 1135 ss. 420.951 and 420.952, Florida Statutes, to be entitled  
 1136 "Housing Tax Credits."

1137 **Section 32. Section 420.951, Florida Statutes, is created**  
 1138 **to read:**

1139 420.951 Definitions.—As used in this part, the term:

- 1140 (1) "Department" means the Department of Revenue.
- 1141 (2) "Eligible employee" means a full-time employee who:
  - 1142 (a) Has established permanent residency in this state;
  - 1143 (b) Is a moderate-income person as that term is defined in  
 1144 s. 420.602; and
  - 1145 (c) Has not owned property to which the homestead  
 1146 exemption provided in s. 196.031(1)(a) applied in the 3 calendar  
 1147 years before such purchase.
- 1148 (3) "Eligible expenses" means a down payment or any  
 1149 closing costs related to a qualifying home purchase.
- 1150 (4) "Eligible taxpayer" means a taxpayer as defined in s.

1151 220.03(1)(z) or an insurer as defined in s. 624.509(9) who has  
 1152 operated in this state for at least 3 consecutive years.

1153 (5) "Employer contribution" means a monetary contribution  
 1154 of at least \$1,000 from an employer to its employee pursuant to  
 1155 this part.

1156 (6) "Maximum annual tax credit amount" means, for any  
 1157 state fiscal year, the sum of the amount of tax credits approved  
 1158 under s. 420.952, including tax credits to be taken under s.  
 1159 220.1856 or s. 624.51065, which the department may approve for  
 1160 taxpayers whose taxable years begin on or after January 1 of the  
 1161 calendar year preceding the start of the applicable state fiscal  
 1162 year.

1163 (7) "Qualifying home purchase" means the purchase of a  
 1164 property by an eligible employee for use as his or her primary  
 1165 residence.

1166 (8) "Tax due" means any tax required under chapter 220 or  
 1167 chapter 624.

1168 **Section 33. Section 420.952, Florida Statutes, is created**  
 1169 **to read:**

1170 420.952 Homebuyer Workforce Tax Credit.—

1171 (1) An eligible taxpayer may receive a credit against any  
 1172 tax due, up to \$500,000 per taxable year, for 100 percent of an  
 1173 employer contribution to an eligible employee to pay for  
 1174 eligible expenses related to a qualifying home purchase. An  
 1175 eligible taxpayer may not receive more than \$5,000 of credit for

1176 employer contributions made to a single employee.

1177 (2) The credit shall be first applied to the taxable year  
1178 for which the contribution is made. If a tax credit approved  
1179 under this section is not fully used for the specified taxable  
1180 year because of insufficient tax liability on the part of the  
1181 eligible taxpayer, the unused amount may be carried forward for  
1182 a period not to exceed 5 taxable years. For purposes of s.  
1183 220.1856, the carryover credit may be used in a subsequent year  
1184 after applying the other credits and unused credit carryovers in  
1185 the order provided in s. 220.02(8).

1186 (3) The total credit taken by an eligible taxpayer in a  
1187 single taxable year may not exceed the total of the credit  
1188 approved by the department pursuant to subsection (4).

1189 (4) Beginning October 1, 2026, an eligible taxpayer may  
1190 submit an application to the department for the purposes of  
1191 determining qualification for a credit under this section. The  
1192 department must approve the application for the credit before  
1193 the eligible taxpayer is authorized to claim the credit on a  
1194 return.

1195 (a) An application must include, on a form prescribed by  
1196 the department, documentation including:

1197 1. A statement signed under oath by the eligible employee  
1198 that he or she received the eligible contribution, that the  
1199 employee's household met the applicable income limitation, and  
1200 that such contribution was used for a qualifying home purchase.

1201        2. Evidence that the eligible employee has been approved  
1202 by the property appraiser for a homestead exemption on the  
1203 applicable property.

1204        3. Any other information the department requires to verify  
1205 qualification for the credits authorized under subsection (1).

1206        (b) The eligible taxpayer shall specify in the application  
1207 each tax for which the taxpayer requests a credit and the  
1208 applicable taxable year. For purposes of s. 220.1856, a taxpayer  
1209 may apply for a credit to be used for a prior taxable year  
1210 before the date the taxpayer is required to file a return for  
1211 that year pursuant to s. 220.222. For purposes of s. 624.51065,  
1212 a taxpayer may apply for a credit to be used for a prior taxable  
1213 year before the date the taxpayer is required to file a return  
1214 for that prior taxable year pursuant to ss. 624.509 and  
1215 624.5092.

1216        (5) The department shall approve applications on a first-  
1217 come, first-served basis within 30 days after receipt of a  
1218 completed application. Within 10 days after approving or denying  
1219 an application, the department shall provide a copy of its  
1220 approval or denial letter to the taxpayer. If the department  
1221 determines that an application is incomplete, the department  
1222 shall notify the taxpayer in writing and the taxpayer shall have  
1223 30 days after receiving such notification to correct any  
1224 deficiency. If corrected in a timely manner, the application  
1225 must be deemed completed as of the date the application was

1226 first submitted.

1227 (6) For purposes of calculating the underpayment of  
1228 estimated corporate income taxes under s. 220.34 and tax  
1229 installment payments for taxes on insurance premiums or  
1230 assessments under s. 624.5092, the final amount due is the  
1231 amount after credits earned under s. 220.1856 or s. 624.51065  
1232 are deducted.

1233 (a) For purposes of determining if a penalty or interest  
1234 under s. 220.34(2)(d)1. will be imposed for underpayment of  
1235 estimated corporate income tax, a taxpayer may, after earning a  
1236 credit under s. 220.1856, reduce any estimated payment in that  
1237 taxable year by the amount of the credit.

1238 (b) For purposes of determining if a penalty under s.  
1239 624.5092 will be imposed, an insurer, after earning a credit  
1240 under s. 624.51065 for a taxable year, may reduce any  
1241 installment payment for such taxable year of 27 percent of the  
1242 amount of the net tax due as reported on the return for the  
1243 preceding year under s. 624.5092(2)(b) by the amount of the  
1244 credit.

1245 (7) For state fiscal years 2026-2027, 2027-2028, and 2028-  
1246 2029, the maximum annual tax credit amount is \$5 million.

1247 (8) An eligible taxpayer may not convey, transfer, or  
1248 assign an approved tax credit or carryforward tax credit to  
1249 another entity.

1250 (9) The department may adopt rules necessary to administer

1251 this section, including rules establishing application forms,  
1252 procedures governing the approval and carryforward of tax  
1253 credits, and procedures to be followed by taxpayers when  
1254 claiming approved tax credits on their returns.

1255 (10) (a) This section is repealed January 1, 2032, unless  
1256 reviewed and saved from repeal through reenactment by the  
1257 Legislature.

1258 (b) Notwithstanding the repeal of this section contained in  
1259 paragraph (a), carryover credits authorized under subsection (2)  
1260 remain valid until their scheduled expiration.

1261 **Section 34. Paragraph (a) of subsection (1) and paragraph**  
1262 **(a) of subsection (2) of section 551.106, Florida Statutes, are**  
1263 **amended to read:**

1264 551.106 License fee; tax rate; penalties.—

1265 (1) LICENSE FEE.—

1266 (a) Upon submission of the initial application for a slot  
1267 machine license and annually thereafter, on the anniversary date  
1268 of the issuance of the initial license, the licensee must pay to  
1269 the commission a nonrefundable license fee of \$3 million for the  
1270 succeeding 12 months of licensure. The licensee must pay the  
1271 commission a nonrefundable license fee of \$2 million for the  
1272 succeeding 12 months of licensure. Beginning July 1, 2025, each  
1273 thoroughbred permitholder in compliance with this chapter is not  
1274 required to pay an annual license fee to the commission as a  
1275 condition of renewal. Beginning July 1, 2026, any permitholder

1276 that held a valid slot license as of January 1, 2026, that is  
 1277 prohibited from conducting live racing by the Florida  
 1278 Constitution and is located in a county where the Seminole Tribe  
 1279 of Florida operates at least two casinos, is exempt from paying  
 1280 the annual license fee pursuant to this subsection and is not  
 1281 required to pay an annual license fee to the commission as a  
 1282 condition of renewal. The license fee shall be deposited into  
 1283 the Pari-mutuel Wagering Trust Fund to be used by the commission  
 1284 and the Department of Law Enforcement for investigations,  
 1285 regulation of slot machine gaming, and enforcement of slot  
 1286 machine gaming provisions under this chapter. These payments  
 1287 shall be accounted for separately from taxes or fees paid  
 1288 pursuant to the provisions of chapter 550.

1289 (2) TAX ON SLOT MACHINE REVENUES.—

1290 (a) The tax rate on slot machine revenues at each facility  
 1291 shall be 34 ~~35~~ percent. If, during any state fiscal year, the  
 1292 aggregate amount of tax paid to the state by all slot machine  
 1293 licensees in Broward and Miami-Dade Counties is less than the  
 1294 aggregate amount of tax paid to the state by all slot machine  
 1295 licensees in the 2008-2009 fiscal year, each slot machine  
 1296 licensee shall pay to the state within 45 days after the end of  
 1297 the state fiscal year a surcharge equal to its pro rata share of  
 1298 an amount equal to the difference between the aggregate amount  
 1299 of tax paid to the state by all slot machine licensees in the  
 1300 2008-2009 fiscal year and the amount of tax paid during the

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1301 fiscal year. Each licensee's pro rata share shall be an amount  
1302 determined by dividing the number 1 by the number of facilities  
1303 licensed to operate slot machines during the applicable fiscal  
1304 year, regardless of whether the facility is operating such  
1305 machines.

1306 **Section 35. Subsections (1) and (2) of section 563.01,**  
1307 **Florida Statutes, are renumbered as subsections (2) and (4),**  
1308 **respectively, and a new subsection (1) and subsection (3) are**  
1309 **added to that section, to read:**

1310 563.01 Definitions.—The term:

1311 (1) "American brewery" means the land and buildings  
1312 located in the United States of America where malt beverages are  
1313 manufactured and packaged.

1314 (3) "Foreign import malt beverages" means malt beverages  
1315 manufactured and imported from outside the United States of  
1316 America.

1317  
1318 The terms "beer" and "malt beverage" have the same meaning when  
1319 either term is used in the Beverage Law. The terms do not  
1320 include alcoholic beverages that require a certificate of label  
1321 approval by the Federal Government as wine or as distilled  
1322 spirits.

1323 **Section 36. Section 563.05, Florida Statutes, is amended**  
1324 **to read:**

1325 563.05 Excise taxes on malt beverages.—

1326           (1) As to malt beverages manufactured in an American  
 1327 brewery containing 0.5 percent or more of alcohol by volume,  
 1328 there shall be paid by all such manufacturers and associated,  
 1329 distributors, and vendors, as herein defined, a tax of 40 ~~48~~  
 1330 cents per gallon upon all such beverages in bulk or in kegs or  
 1331 barrels; and, when such beverages are sold in containers of less  
 1332 than 1 gallon, the tax will be 5 ~~6~~ cents on each pint or  
 1333 fraction thereof in the container. However, the excise taxes  
 1334 required to be paid by this section upon malt beverages are not  
 1335 required to be paid upon such beverages when they are sold to  
 1336 post exchanges, ship service stores, and base exchanges located  
 1337 in military, naval, or air force reservations within this state.

1338           (2) As to foreign import malt beverages containing 0.5  
 1339 percent or more of alcohol by volume, there shall be paid by all  
 1340 such manufacturers and associated distributors, and vendors, as  
 1341 herein defined, a tax of 48 cents per gallon upon all such  
 1342 beverages in bulk or in kegs or barrels; and, when such  
 1343 beverages are sold in containers of less than 1 gallon, the tax  
 1344 will be 6 cents on each pint or fraction thereof in the  
 1345 container. However, the excise taxes required to be paid by this  
 1346 section upon malt beverages are not required to be paid upon  
 1347 such beverages when they are sold to post exchanges, ship  
 1348 service stores, and base exchanges located in military, naval,  
 1349 or air force reservations within this state.

1350           **Section 37.** The amendments to ss. 563.01 and 563.05,

1351 Florida Statutes, made by this act shall stand repealed on June  
 1352 30, 2027, unless reviewed and saved from repeal through  
 1353 reenactment by the Legislature. If such amendments are not saved  
 1354 from repeal, the text of ss. 563.01 and 563.05, Florida  
 1355 Statutes, shall revert to that in existence on June 30, 2026,  
 1356 except that any amendments to such text other than by this act  
 1357 shall be preserved and continue to operate to the extent that  
 1358 such amendments are not dependent upon the portions of text  
 1359 which expire pursuant to this section.

1360 **Section 38. Subsection (7) of section 624.509, Florida**  
 1361 **Statutes, is amended to read:**

1362 624.509 Premium tax; rate and computation.—

1363 (7) Credits and deductions against the tax imposed by this  
 1364 section shall be taken in the following order: deductions for  
 1365 assessments made pursuant to s. 440.51; credits for taxes paid  
 1366 under ss. 175.101 and 185.08; credits for income taxes paid  
 1367 under chapter 220 and the credit allowed under subsection (5),  
 1368 as these credits are limited by subsection (6); the credit  
 1369 allowed under s. 624.51055; the credit allowed under s.  
 1370 624.51056; the credit allowed under s. 624.51057; the credit  
 1371 allowed under s. 624.51058; the credit allowed under s.  
 1372 624.5107; the credit allowed under s. 624.51059; the credit  
 1373 allowed under s. 288.062; the credit allowed under s. 624.51065;  
 1374 all other available credits and deductions.

1375 **Section 39. The changes made by this act to s. 624.509,**

1376 Florida Statutes, apply to taxable years beginning on or after  
1377 January 1, 2027.

1378 **Section 40. Section 624.51065, Florida Statutes, is**  
1379 **created to read:**

1380 624.51065 Homebuyer Workforce Tax Credit.—

1381 (1) For taxable years beginning on or after January 1,  
1382 2026, there is allowed a credit of 100 percent of an eligible  
1383 contribution made under s. 420.952 against any tax due for a  
1384 taxable year under this chapter after deducting from such tax  
1385 credits and deductions in the order provided in s. 624.509(7).

1386 (2) An eligible contribution must be made on or before the  
1387 date the taxpayer is required to file a return pursuant to ss.  
1388 624.509 and 624.5092. An insurer claiming a credit against  
1389 premium tax liability under this section is not required to pay  
1390 any additional retaliatory tax levied under s. 624.5091 as a  
1391 result of claiming such credit. Section 624.5091 does not limit  
1392 such credit in any manner.

1393 (3) Section 420.952 applies to the credit authorized by  
1394 this section.

1395 **Section 41. Subsection (4) of section 626.932, Florida**  
1396 **Statutes, is amended to read:**

1397 626.932 Surplus lines tax.—

1398 (4) This section does not apply as to insurance of, or  
1399 with respect to, vessels, cargo, or aircraft written under s.  
1400 626.917, ~~or~~ as to insurance of risks of the state government or

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1401 its agencies, or of any county or municipality or of any agency  
1402 thereof, or as to any policy, contract, or endorsement providing  
1403 personal or commercial lines coverage for the peril of flood or  
1404 excess coverage for the peril of flood on any structure or the  
1405 contents of personal property contained therein. As used in this  
1406 subsection, the term "flood" has the same meaning as provided in  
1407 s. 627.715(1)(b).

1408 **Section 42.** The amendments to s. 626.932, Florida  
1409 Statutes, made by this act shall stand repealed on June 30,  
1410 2029, unless reviewed and saved from repeal through reenactment  
1411 by the Legislature. If such amendments are not saved from  
1412 repeal, the text of s. 626.932, Florida Statutes, shall revert  
1413 to that in existence on June 30, 2026, except that any  
1414 amendments to such text other than by this act shall be  
1415 preserved and continue to operate to the extent that such  
1416 amendments are not dependent upon the portions of text which  
1417 expire pursuant to this section.

1418 **Section 43. Subsection (3) is added to section 689.261,**  
1419 **Florida Statutes, to read:**

1420 689.261 Sale of residential property; disclosure of  
1421 estimated ad valorem taxes to prospective purchaser.-

1422 (3)(a) As used in this subsection, the term:

1423 1. "Listing platform" means any public-facing online real  
1424 property listing platform, including, but not limited to,  
1425 websites, web applications, and mobile applications.

1426 2. "Property" means residential real property located  
1427 within this state.

1428 (b) Beginning February 1, 2027, property visible on a  
1429 listing platform must include the estimated ad valorem taxes for  
1430 such property.

1431 1. If the ad valorem taxes are estimated using a tax  
1432 estimator or buyer payment calculator, the current owner's ad  
1433 valorem assessment or taxes may not be used to calculate the  
1434 estimated ad valorem taxes. The listing platform must calculate  
1435 and display the estimated ad valorem taxes by showing the ad  
1436 valorem taxes that would be due if the purchaser were taxed on  
1437 the listing price of the property at either:

1438 a. The current millage rates using the data and formula  
1439 published under subparagraph (d)1.; or

1440 b. The countywide aggregate average millage rate using the  
1441 data published under subparagraph (d)2.

1442  
1443 The use of the data and formulas provided in this subparagraph  
1444 constitutes a reasonable estimate of ad valorem taxes. The  
1445 listing platform must include a disclaimer on the same website  
1446 or application as the estimated ad valorem taxes that the  
1447 millage rates of applicable taxing authorities may vary within a  
1448 county and that the estimated ad valorem taxes do not include  
1449 all applicable non-ad valorem assessments or exemptions,  
1450 discounts, and other tax benefits, including, but not limited

1451 to, transfer of the homestead assessment difference under s. 4,  
1452 Art. VII of the State Constitution. The ad valorem taxes of the  
1453 current owner of the property and for any previous year may only  
1454 be displayed as part of historical tax information.

1455 2. If ad valorem taxes are not estimated using a tax  
1456 estimator or buyer payment calculator as provided in  
1457 subparagraph 1., the listing platform shall include a link to  
1458 the property appraiser's tax estimator for the county in which  
1459 the property is located, if available, or to such property  
1460 appraiser's home page. The ad valorem taxes of the current owner  
1461 of the property and for any previous year may not be displayed  
1462 as part of historical tax information. The Department of Revenue  
1463 must maintain a table of links to each property appraiser's home  
1464 page and tax estimator, if available, on its website.

1465 3. There shall be no liability on the part of, and no  
1466 cause of action of any nature shall arise against a listing  
1467 platform or licensee under chapter 475 for the accuracy of the  
1468 estimated ad valorem taxes of a property listed on a listing  
1469 platform.

1470 (c) Beginning February 1, 2027, the current owner's ad  
1471 valorem taxes may not be included within any printed listing  
1472 materials concerning a property.

1473 (d) The Department of Revenue shall annually develop a:

1474 1. Formula that may be used by a listing platform to  
1475 calculate the estimated ad valorem taxes required under sub-

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1476 subparagraph (b)1.a. The department shall require each property  
1477 appraiser to provide the department with any information needed  
1478 to develop the formula, including, at a minimum, the county  
1479 name, tax district code, summary school millage rate, and  
1480 summary millage rate for all other applicable taxing  
1481 authorities.

1482 2. Countywide aggregate average millage rate for each  
1483 county that may be used by a listing platform as required under  
1484 sub-subparagraph (b)1.b.

1485  
1486 The department shall require each property appraiser to provide  
1487 the department with any information needed to develop formula  
1488 under this subparagraph 1., and the countywide aggregate average  
1489 millage rate under this subparagraph 2. Beginning December 15,  
1490 2026, and annually thereafter, the department shall publish the  
1491 information, formula, and countywide aggregate average millage  
1492 rate for each county collected pursuant to this paragraph on its  
1493 website.

1494 (e) The Department of Revenue may adopt rules to implement  
1495 paragraph (d).

1496 **Section 44. Paragraph (a) of subsection (13) of section**  
1497 **849.086, Florida Statutes, is amended to read:**

1498 849.086 Cardrooms authorized.—

1499 (13) TAXES AND OTHER PAYMENTS.—

1500 (a) Each cardroom operator shall pay a tax to the state of

1501 ~~5~~ percent of the cardroom operation's monthly gross receipts.

1502 **Section 45.** Exemption for defense or aerospace machinery  
1503 and equipment leased to private entities by Space Florida.-

1504 (1) Tangible personal property owned by Space Florida and  
1505 leased to a private entity pursuant to a lease, license, or  
1506 other written agreement is exempt from the tax imposed by  
1507 chapter 212, Florida Statutes, if the lease requires that the  
1508 property be used by the lessee solely in connection with a  
1509 defense or aerospace contract, program, or project authorized by  
1510 the board of directors of Space Florida pursuant to its powers  
1511 under s. 331.305, Florida Statutes.

1512 (2) The exemption provided for in subsection (1) only  
1513 applies to lease payments that entitle the lessee to use  
1514 tangible personal property owned by Space Florida during the  
1515 period of July 1, 2026, through June 30, 2027, irrespective of  
1516 when such lease payments are due or paid. The taxability of such  
1517 payments may not be affected by delaying or accelerating  
1518 payments for periods outside the exemption provided in this  
1519 section.

1520 (3) The lessee must furnish Space Florida with an  
1521 affidavit affirming that the leased property will meet the  
1522 conditions specified in subsection (1) for the entire duration  
1523 of the lease, license, or other written agreement. The lessee  
1524 shall maintain a copy of such affidavit and is liable for the  
1525 tax imposed by this chapter if the leased property is used for a

1526 nonqualifying purpose at any time during the term of the lease,  
 1527 license, or other written agreement.

1528 (4) A person furnishing a false affidavit to the vendor  
 1529 for the purpose of evading payment of the tax imposed under this  
 1530 chapter is subject to the penalty set forth in s. 212.085,  
 1531 Florida Statutes, and as otherwise provided by law.

1532 (5) The Department of Revenue is authorized, and all  
 1533 conditions are deemed met, to adopt emergency rules pursuant to  
 1534 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 1535 this section. Notwithstanding any other law, emergency rules  
 1536 adopted under this section are effective for 6 months after  
 1537 adoption and may be renewed once.

1538 **Section 46.** Exemption for firearm accessories.-

1539 (1) For purposes of this section, the term "firearm" means  
 1540 a weapon capable of firing a missile and includes a pistol,  
 1541 rifle, or shotgun using an explosive charge as a propellant.

1542 (2) The following firearm accessories are exempt from the  
 1543 tax imposed by chapter 212, Florida Statutes, from July 1, 2026,  
 1544 through June 30, 2027:

- 1545 (a) Firearm barrels.
- 1546 (b) Firearm cases or range bags.
- 1547 (c) Firearm charging handles.
- 1548 (d) Firearm grips.
- 1549 (e) Firearm handguards.
- 1550 (f) Firearm holsters.

- 1551        (g) Internal firearm parts and components.
- 1552        (h) Firearm magazines or other ammunition feeding devices  
 1553 or carriers.
- 1554        (i) Firearm muzzle devices.
- 1555        (j) Firearm shooting mats, rests, or bipods.
- 1556        (k) Firearm shooting chronographs.
- 1557        (l) Firearm sights or optics.
- 1558        (m) Firearm slides or cylinders.
- 1559        (n) Firearm slings.
- 1560        (o) Firearm stocks or braces.
- 1561        (p) Firearm cleaning kits.
- 1562        (q) Firearm suppressors or silencers.
- 1563        (r) Firearm triggers.
- 1564        (3) The Department of Revenue is authorized, and all  
 1565 conditions are deemed met, to adopt emergency rules pursuant to  
 1566 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 1567 this section. Notwithstanding any other law, emergency rules  
 1568 adopted under this section are effective for 6 months after  
 1569 adoption.
- 1570        (4) This section is repealed June 30, 2027.
- 1571        **Section 47.** Hunting, fishing, and camping sales tax  
 1572 holiday.—
- 1573        (1) The tax levied under chapter 212, Florida Statutes,  
 1574 may not be collected during the period from September 1, 2026,  
 1575 through December 31, 2026, on the retail sale of:

1576 (a) Ammunition, as defined in s. 790.001, Florida  
1577 Statutes.

1578 (b) A firearm. For purposes of this section, the term  
1579 "firearm" means a weapon capable of firing a missile and  
1580 includes a pistol, rifle, or shotgun using an explosive charge  
1581 as a propellant.

1582 (c) A bow. For purposes of this section, the term "bow"  
1583 means a device consisting of flexible material having a string  
1584 connecting its two ends, either indirectly by cables or pulleys  
1585 or directly, for the purpose of discharging arrows; which  
1586 propels arrows only by the energy stored by the drawing of the  
1587 device; and which is handheld, hand-drawn, and hand-released.

1588 (d) A crossbow. For purposes of this section, the term  
1589 "crossbow" means a device consisting of flexible material having  
1590 a string connecting its two ends, either indirectly by cables or  
1591 pulleys or directly, affixed to a stock for the purpose of  
1592 discharging quarrels, bolts, or arrows; which propels quarrels,  
1593 bolts, or arrows only by the energy stored by the drawing of the  
1594 device; and which uses a non-handheld locking mechanism to  
1595 maintain the device in a drawn or ready-to-discharge condition.

1596 (e) The following accessories used for bows or crossbows:

1597 1. Arrows.

1598 2. Bolts.

1599 3. Quarrels.

1600 4. Quivers.

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1601        5. Releases.

1602        6. Sights or optics.

1603        7. Wristguards.

1604        (f) Fishing supplies. For purposes of this section, the  
1605 term "fishing supplies" means rods and reels with a sales price  
1606 of \$75 or less if sold individually, or \$150 or less if sold as  
1607 a set; tackle boxes or bags with a sales price of \$30 or less;  
1608 and bait or fishing tackle with a sales price of \$5 or less if  
1609 sold individually, or \$10 or less if multiple items are sold  
1610 together. The term does not include supplies used for commercial  
1611 fishing purposes.

1612        (g) Camping supplies. For purposes of this section, the  
1613 term "camping supplies" means tents with a sales price of \$200  
1614 or less; sleeping bags, portable hammocks, camping stoves, and  
1615 collapsible camping chairs with a sales price of \$50 or less;  
1616 and camping lanterns and flashlights with a sales price of \$30  
1617 or less.

1618        (2) The Department of Revenue is authorized, and all  
1619 conditions are deemed met, to adopt emergency rules pursuant to  
1620 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1621 this section. Notwithstanding any other law, emergency rules  
1622 adopted under this section are effective for 6 months after  
1623 adoption.

1624        **Section 48.** (1) The Department of Revenue is authorized,  
1625 and all conditions are deemed met, to adopt emergency rules

1626 under s. 120.54(4), Florida Statutes, for the purpose of  
1627 implementing provisions related to the creation of the Homebuyer  
1628 Workforce Tax Credit, the exemptions provided in s. 212.08,  
1629 Florida Statutes, and the exclusion from surplus lines tax  
1630 provided in s. 626.932, Florida Statutes, by this act.  
1631 Notwithstanding any other law, emergency rules adopted under  
1632 this section are effective for 6 months after adoption and may  
1633 be renewed during the pendency of procedures to adopt permanent  
1634 rules addressing the subject of the emergency rules.

1635 (2) This section shall take effect upon becoming a law and  
1636 expires July 1, 2029.

1637 **Section 49. Section 21 of chapter 2024-158, Laws of**  
1638 **Florida, is amended to read:**

1639 Section 21. The amendments to s. 201.21, Florida Statutes,  
1640 made by this act shall stand repealed on June 30, 2030 ~~2027~~,  
1641 unless reviewed and saved from repeal through reenactment by the  
1642 Legislature. If such amendments are not saved from repeal, the  
1643 text of s. 201.21, Florida Statutes, shall revert to that in  
1644 existence on June 30, 2024, except that any amendments to such  
1645 text other than by this act shall be preserved and continue to  
1646 operate to the extent that such amendments are not dependent  
1647 upon the portions of text which expire pursuant to this section.

1648 **Section 50.** Except as otherwise provided by this act, and  
1649 except this section, which shall take effect upon becoming a  
1650 law, this act shall take effect July 1, 2026.