

By the Committee on Finance and Tax

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1                   A bill to be entitled  
2       An act relating to taxation; amending ss. 125.0168,  
3       166.223, and 189.052, F.S.; prohibiting counties,  
4       municipalities, and special districts, respectively,  
5       from levying certain special assessments against more  
6       than a specified square footage amount per  
7       recreational vehicle parking space or campsite;  
8       providing applicability; amending s. 196.1978, F.S.;  
9       revising a specified finding that a taxing authority  
10      must make in order to elect not to exempt certain  
11      property from certain ad valorem taxation; providing  
12      applicability; authorizing certain property owners in  
13      a multifamily project to apply for and continue to  
14      receive an exemption; amending s. 200.065, F.S.;  
15      providing requirements for levying certain millage  
16      rates for certain taxing authorities; amending s.  
17      202.18, F.S.; redirecting the transfer of certain  
18      communication services tax proceeds; amending s.  
19      212.08, F.S.; exempting certain liquefied petroleum  
20      gas tanks from sales and use tax; amending s. 212.20,  
21      F.S.; revising the distribution of sales and use tax  
22      revenue to include a transfer to fiscally constrained  
23      counties; amending s. 218.67, F.S.; revising the  
24      conditions required for a county to be considered a  
25      fiscally constrained county; authorizing eligible  
26      counties to receive a distribution of sales and use  
27      tax revenue; revising the sources that the Department  
28      of Revenue must use to determine the amount  
29      distributed to fiscally constrained counties; revising

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30 the factors for allocation of the distribution of  
31 revenue to fiscally constrained counties; requiring  
32 that the computation and amount distributed be  
33 calculated using certain methods; authorizing  
34 specified uses for the revenue; creating s. 377.817,  
35 F.S.; defining terms; providing legislative findings;  
36 providing a declaration of state policy; prohibiting  
37 governmental entities from adopting or requiring the  
38 adoption of net-zero policies; prohibiting  
39 governmental entities from expending government funds  
40 to support, implement, or advance net-zero policies;  
41 specifying prohibited expenditures; prohibiting  
42 governmental entities from imposing taxes, fees,  
43 penalties, charges, offsets, or assessments to advance  
44 net-zero policies; prohibiting governmental entities  
45 from implementing, administering, or enforcing a  
46 program that functions as a cap-and-trade program or  
47 has such effect; requiring, beginning on a specified  
48 date, the Department of Environmental Protection to  
49 require a specified annual affidavit from all  
50 governmental entities; providing applicability;  
51 amending s. 1011.71, F.S.; revising the definition of  
52 the term "school operational purposes"; providing  
53 applicability; amending ss. 125.01, 166.021, and  
54 166.201, F.S.; conforming provisions to changes made  
55 by the act; amending ss. 212.205, 288.11621,  
56 288.11631, 443.191, 571.26, and 571.265, F.S.;

57 conforming cross-references; reenacting ss.  
58 125.0104(5)(c), 193.624(3), 196.182(2), 218.12(1),

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59 218.125(1), 218.135(1), 218.136(1), 252.35(2)(cc),  
60 288.0655(2)(b), 288.102(4), 339.2816(4)(c),  
61 403.064(16)(h), 403.0741(6)(c), 589.08(2) and (3), and  
62 1011.62(1)(f), F.S., relating to authorized uses of  
63 tourist development tax revenue; applicability of  
64 assessments of renewable energy source devices;  
65 application of exemptions of renewable energy source  
66 devices; appropriations to offset reductions in ad  
67 valorem tax revenue in fiscally constrained counties;  
68 offset for tax loss associated with certain  
69 constitutional amendments affecting fiscally  
70 constrained counties; offset for tax loss associated  
71 with reductions in value of certain citrus fruit  
72 packing and processing equipment; offset for ad  
73 valorem revenue loss affecting fiscally constrained  
74 counties; Division of Emergency Management powers;  
75 Rural Infrastructure Fund; one-to-one match  
76 requirement under the Supply Chain Innovation Grant  
77 Program; prioritization of road projects under the  
78 Small County Road Assistance Program; applicability of  
79 provisions related to reuse of reclaimed water;  
80 regulation of grease waste removal and disposal by  
81 local governments; land acquisition restrictions; and  
82 funds for operation of schools, respectively, to  
83 incorporate the amendment made to s. 218.67, F.S., in  
84 references thereto; exempting from sales and use tax  
85 the retail sale of ammunition, firearms, certain  
86 firearm accessories, bows, and crossbows, certain bow  
87 and crossbow accessories, camping supplies, and

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88 fishing supplies; defining terms; authorizing the  
89 department to adopt emergency rules; specifying the  
90 timeframe in which such rules are effective;  
91 authorizing the renewal of such rules; providing  
92 effective dates.

93

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

95

96 Section 1. Effective upon becoming a law, section 125.0168,  
97 Florida Statutes, is amended to read:

98 125.0168 Special assessments levied on recreational vehicle  
99 parks regulated under chapter 513.—When a county levies a non-ad  
100 valorem special assessment on a recreational vehicle park  
101 regulated under chapter 513, the non-ad valorem special  
102 assessment may ~~shall~~ not be based on the assertion that the  
103 recreational vehicle park is composed ~~comprised~~ of residential  
104 units. Instead, recreational vehicle parks regulated under  
105 chapter 513 shall be assessed as a commercial entity in the same  
106 manner as a hotel, motel, or other similar facility. A non-ad  
107 valorem special assessment levied on a square footage basis may  
108 not be levied against more than 400 square feet per recreational  
109 vehicle parking space or campsite.

110 Section 2. Effective upon becoming a law, section 166.223,  
111 Florida Statutes, is amended to read:

112 166.223 Special assessments levied on recreational vehicle  
113 parks regulated under chapter 513.—When a municipality levies a  
114 non-ad valorem special assessment on a recreational vehicle park  
115 regulated under chapter 513, the non-ad valorem special  
116 assessment may ~~shall~~ not be based on the assertion that the

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117 recreational vehicle park is composed ~~comprised~~ of residential  
118 units. Instead, recreational vehicle parks regulated under  
119 chapter 513 shall be assessed as a commercial entity in the same  
120 manner as a hotel, motel, or other similar facility. A non-ad  
121 valorem special assessment levied on a square footage basis may  
122 not be levied against more than 400 square feet per recreational  
123 vehicle parking space or campsite.

124 Section 3. Effective upon becoming a law, section 189.052,  
125 Florida Statutes, is amended to read:

126 189.052 Assessments levied on facilities regulated under  
127 chapter 513.—When an independent or dependent special district  
128 levies an assessment on a facility regulated under chapter 513,  
129 the assessment may ~~shall~~ not be based on the assertion that the  
130 facility is composed ~~comprised~~ of residential units. Instead,  
131 facilities regulated under chapter 513 shall be assessed in the  
132 same manner as a hotel, motel, or other similar facility. An  
133 assessment levied on a square footage basis may not be levied  
134 against more than 400 square feet per recreational vehicle  
135 parking space or campsite.

136 Section 4. (1) The amendments made by this act to ss.  
137 125.0168, 166.223, and 189.052, Florida Statutes, first apply to  
138 the 2026 assessment roll.

139 (2) This section shall take effect upon becoming a law.

140 Section 5. Paragraph (o) of subsection (3) of section  
141 196.1978, Florida Statutes, is amended to read:

142 196.1978 Affordable housing property exemption.—

143 (3)

144 (o)1. Beginning with the 2025 tax roll, a taxing authority  
145 may elect, upon adoption of an ordinance or resolution approved

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146 by a two-thirds vote of the governing body, not to exempt  
147 property under sub-subparagraph (d)1.a. located in a county  
148 specified pursuant to subparagraph 2., subject to the conditions  
149 of this paragraph.

150 2. A taxing authority must make a finding in the ordinance  
151 or resolution that annual housing reports ~~the most recently~~  
152 published by the Shimberg Center for Housing Studies ~~Annual~~  
153 ~~Report, prepared~~ pursuant to s. 420.6075 identify, ~~identifies~~  
154 that a county that is part of the jurisdiction of the taxing  
155 authority is within a metropolitan statistical area or region  
156 where, for each of the previous 3 years, the number of  
157 affordable and available units in the metropolitan statistical  
158 area or region is greater than the number of renter households  
159 in the metropolitan statistical area or region for the category  
160 entitled "0-120 percent AMI."

161 3. An election made pursuant to this paragraph may apply  
162 only to the ad valorem property tax levies imposed within a  
163 county specified pursuant to subparagraph 2. by the taxing  
164 authority making the election.

165 4. The ordinance or resolution must take effect on the  
166 January 1 immediately succeeding adoption and shall expire on  
167 the second January 1 after the January 1 in which the ordinance  
168 or resolution takes effect. The ordinance or resolution may be  
169 renewed prior to its expiration pursuant to this paragraph.

170 5. The taxing authority proposing to make an election under  
171 this paragraph must advertise the ordinance or resolution or  
172 renewal thereof pursuant to the requirements of s. 50.011(1)  
173 prior to adoption.

174 6. The taxing authority must provide to the property

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175 appraiser the adopted ordinance or resolution or renewal thereof  
176 by the effective date of the ordinance or resolution or renewal  
177 thereof.

178 7. Notwithstanding an ordinance or resolution or renewal  
179 thereof adopted pursuant to this paragraph, property in a  
180 multifamily project that received an exemption pursuant to sub-  
181 subparagraph (d)1.a. before the adoption or renewal of such  
182 ordinance or resolution may continue to receive such exemption  
183 for each subsequent consecutive year that the same owner or each  
184 successive owner applies for and is granted the exemption.

185 8. Notwithstanding an ordinance or a resolution or a  
186 renewal thereof adopted pursuant to this paragraph, the owner of  
187 a property in a multifamily project that received a final site  
188 plan approval within 4 years before the adoption of such  
189 ordinance or resolution may apply for and be granted the  
190 exemption under sub-subparagraph (d)1.a. after meeting the  
191 requirements of this subsection and may continue to receive such  
192 exemption for each subsequent consecutive year that the same  
193 owner or each successive owner applies for and is granted the  
194 exemption.

195 Section 6. The amendments made by this act to s. 196.1978,  
196 Florida Statutes, first apply to the 2027 property tax roll.

197 Section 7. Paragraph (b) of subsection (5) of section  
198 200.065, Florida Statutes, is amended to read:

199 200.065 Method of fixing millage.—

200 (5) In each fiscal year:

201 (b) The millage rate of a county or municipality, municipal  
202 service taxing unit of that county, and any special district  
203 dependent to that county or municipality may exceed the maximum

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204 millage rate calculated pursuant to this subsection if the total  
205 county ad valorem taxes levied or total municipal ad valorem  
206 taxes levied do not exceed the maximum total county ad valorem  
207 taxes levied or maximum total municipal ad valorem taxes levied  
208 respectively. Voted millage and taxes levied by a municipality  
209 or independent special district that has levied ad valorem taxes  
210 for less than 5 years are not subject to this limitation. The  
211 nonvoted millage rate that any other taxing authority that is  
212 subject to this limitation may levy in its first year or in a  
213 year immediately succeeding a year in which the millage rate was  
214 zero must be approved by a vote as provided in subparagraph  
215 (a)2. The millage rate of a county authorized to levy a county  
216 public hospital surtax under s. 212.055 may exceed the maximum  
217 millage rate calculated pursuant to this subsection to the  
218 extent necessary to account for the revenues required to be  
219 contributed to the county public hospital. Total taxes levied  
220 may exceed the maximum calculated pursuant to subsection (6) as  
221 a result of an increase in taxable value above that certified in  
222 subsection (1) if such increase is less than the percentage  
223 amounts contained in subsection (6) or if the administrative  
224 adjustment cannot be made because the value adjustment board is  
225 still in session at the time the tax roll is extended;  
226 otherwise, millage rates subject to this subsection may be  
227 reduced so that total taxes levied do not exceed the maximum.  
228  
229 Any unit of government operating under a home rule charter  
230 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State  
231 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the  
232 State Constitution, which is granted the authority in the State

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233 Constitution to exercise all the powers conferred now or  
234 hereafter by general law upon municipalities and which exercises  
235 such powers in the unincorporated area shall be recognized as a  
236 municipality under this subsection. For a downtown development  
237 authority established before the effective date of the State  
238 Constitution which has a millage that must be approved by a  
239 municipality, the governing body of that municipality shall be  
240 considered the governing body of the downtown development  
241 authority for purposes of this subsection.

242 Section 8. Paragraph (c) of subsection (2) of section  
243 202.18, Florida Statutes, is amended, and paragraph (b) of  
244 subsection (2) of that section is republished, to read:

245 202.18 Allocation and disposition of tax proceeds.—The  
246 proceeds of the communications services taxes remitted under  
247 this chapter shall be treated as follows:

248 (2) The proceeds of the taxes remitted under s.  
249 202.12(1)(b) shall be allocated as follows:

250 (b) Fifty-five and nine-tenths percent of the remainder  
251 shall be allocated to the state and distributed pursuant to s.  
252 212.20(6), except that the proceeds allocated pursuant to s.  
253 212.20(6)(d)2.b. shall be prorated to the participating counties  
254 in the same proportion as that month's collection of the taxes  
255 and fees imposed pursuant to chapter 212 and paragraph (1)(b).

256 (c)1. After the distribution required under paragraph (b),  
257 the remainder ~~During each calendar year, the remaining portion~~  
258 ~~of the proceeds~~ shall be transferred to the Local Government  
259 Half-cent Sales Tax Clearing Trust Fund and. ~~Seventy percent of~~  
260 ~~such proceeds shall be~~ allocated in the same proportion as the  
261 allocation of total receipts of the half-cent sales tax under s.

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262 218.61 and the emergency distribution under s. 218.65 in the  
263 prior state fiscal year. ~~Thirty percent of such proceeds shall~~  
264 ~~be distributed pursuant to s. 218.67.~~

265 2. The proportion of the proceeds allocated based on the  
266 emergency distribution under s. 218.65 shall be distributed  
267 pursuant to s. 218.65.

268 3. In each calendar year, the proportion of the proceeds  
269 allocated based on the half-cent sales tax under s. 218.61 shall  
270 be allocated to each county in the same proportion as the  
271 county's percentage of total sales tax allocation for the prior  
272 state fiscal year and distributed pursuant to s. 218.62.

273 4. The department shall distribute the appropriate amount  
274 to each municipality and county each month at the same time that  
275 local communications services taxes are distributed pursuant to  
276 subsection (3).

277 Section 9. Paragraph (ffff) is added to subsection (7) of  
278 section 212.08, Florida Statutes, to read:

279 212.08 Sales, rental, use, consumption, distribution, and  
280 storage tax; specified exemptions.—The sale at retail, the  
281 rental, the use, the consumption, the distribution, and the  
282 storage to be used or consumed in this state of the following  
283 are hereby specifically exempt from the tax imposed by this  
284 chapter.

285 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
286 entity by this chapter do not inure to any transaction that is  
287 otherwise taxable under this chapter when payment is made by a  
288 representative or employee of the entity by any means,  
289 including, but not limited to, cash, check, or credit card, even  
290 when that representative or employee is subsequently reimbursed

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291 by the entity. In addition, exemptions provided to any entity by  
292 this subsection do not inure to any transaction that is  
293 otherwise taxable under this chapter unless the entity has  
294 obtained a sales tax exemption certificate from the department  
295 or the entity obtains or provides other documentation as  
296 required by the department. Eligible purchases or leases made  
297 with such a certificate must be in strict compliance with this  
298 subsection and departmental rules, and any person who makes an  
299 exempt purchase with a certificate that is not in strict  
300 compliance with this subsection and the rules is liable for and  
301 shall pay the tax. The department may adopt rules to administer  
302 this subsection.

303 (ffff) Liquefied petroleum gas tanks.—Portable tanks for  
304 butane gas, propane gas, natural gas, or all other forms of  
305 liquefied petroleum gases with a capacity of 20 pounds or less  
306 are exempt from the tax imposed by this chapter.

307 Section 10. Paragraph (d) of subsection (6) of section  
308 212.20, Florida Statutes, is amended to read:

309 212.20 Funds collected, disposition; additional powers of  
310 department; operational expense; refund of taxes adjudicated  
311 unconstitutionally collected.—

312 (6) Distribution of all proceeds under this chapter and ss.  
313 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

314 (d) The proceeds of all other taxes and fees imposed  
315 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
316 and (2)(b) shall be distributed as follows:

317 1. In any fiscal year, the greater of \$500 million, minus  
318 an amount equal to 4.6 percent of the proceeds of the taxes  
319 collected pursuant to chapter 201, or 5.2 percent of all other

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320 taxes and fees imposed pursuant to this chapter or remitted  
321 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
322 monthly installments into the General Revenue Fund.

323 2. After the distribution under subparagraph 1., 8.9744  
324 percent of the amount remitted by a sales tax dealer located  
325 within a participating county pursuant to s. 218.61 shall be  
326 transferred in two parts:

327 a. The total amount of \$50 million of the communications  
328 services taxes remitted pursuant to s. 202.18(1)(b) and (2)(b),  
329 in any fiscal year, shall be distributed by the department by a  
330 nonoperating transfer to the Department of Commerce in monthly  
331 installments to the Grants and Donations Trust Fund within the  
332 Department of Commerce for the Utility Relocation Reimbursement  
333 Grant Program created in s. 337.4031; and

334 b. The remainder shall be transferred into the Local  
335 Government Half-cent Sales Tax Clearing Trust Fund. Beginning  
336 October 1, 2025, the amount to be transferred shall be reduced  
337 by 0.1018 percent, and the department shall distribute this  
338 amount to the Public Employees Relations Commission Trust Fund  
339 less \$5,000 each month, which shall be added to the amount  
340 calculated in subparagraph 3. and distributed accordingly.

341 3. After the distribution under subparagraphs 1. and 2.,  
342 0.0966 percent shall be transferred to the Local Government  
343 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
344 to s. 218.65.

345 4. After the distributions under subparagraphs 1., 2., and  
346 3., 2.0810 percent of the available proceeds shall be  
347 transferred monthly to the Revenue Sharing Trust Fund for  
348 Counties pursuant to s. 218.215.

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349           5. After the distributions under subparagraphs 1., 2., and  
350 3., 1.3653 percent of the available proceeds shall be  
351 transferred monthly to the Revenue Sharing Trust Fund for  
352 Municipalities pursuant to s. 218.215. If the total revenue to  
353 be distributed pursuant to this subparagraph is at least as  
354 great as the amount due from the Revenue Sharing Trust Fund for  
355 Municipalities and the former Municipal Financial Assistance  
356 Trust Fund in state fiscal year 1999-2000, no municipality shall  
357 receive less than the amount due from the Revenue Sharing Trust  
358 Fund for Municipalities and the former Municipal Financial  
359 Assistance Trust Fund in state fiscal year 1999-2000. If the  
360 total proceeds to be distributed are less than the amount  
361 received in combination from the Revenue Sharing Trust Fund for  
362 Municipalities and the former Municipal Financial Assistance  
363 Trust Fund in state fiscal year 1999-2000, each municipality  
364 shall receive an amount proportionate to the amount it was due  
365 in state fiscal year 1999-2000.

366           6. After the distributions required under subparagraphs 1.-  
367 5., the greater of \$50 million or 0.1412 percent of the  
368 available proceeds shall be transferred in each fiscal year to  
369 fiscally constrained counties pursuant to s. 218.67.

370           7. Of the remaining proceeds:

371           a. In each fiscal year, the sum of \$29,915,500 shall be  
372 divided into as many equal parts as there are counties in this  
373 ~~the~~ state, and one part shall be distributed to each county. The  
374 distribution among the several counties must begin each fiscal  
375 year on or before January 5th and continue monthly for a total  
376 of 4 months. If a local or special law required that any moneys  
377 accruing to a county in fiscal year 1999-2000 under the then-

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378 existing provisions of s. 550.135 be paid directly to the  
379 district school board, special district, or a municipal  
380 government, such payment must continue until the local or  
381 special law is amended or repealed. The state covenants with  
382 holders of bonds or other instruments of indebtedness issued by  
383 local governments, special districts, or district school boards  
384 before July 1, 2000, that it is not the intent of this  
385 subparagraph to adversely affect the rights of those holders or  
386 relieve local governments, special districts, or district school  
387 boards of the duty to meet their obligations as a result of  
388 previous pledges or assignments or trusts entered into which  
389 obligated funds received from the distribution to county  
390 governments under then-existing s. 550.135. This distribution  
391 specifically is in lieu of funds distributed under s. 550.135  
392 before July 1, 2000.

393       b. The department shall distribute \$166,667 monthly to each  
394 applicant certified as a facility for a new or retained  
395 professional sports franchise pursuant to s. 288.1162. Up to  
396 \$41,667 shall be distributed monthly by the department to each  
397 certified applicant as defined in s. 288.11621 for a facility  
398 for a spring training franchise. However, not more than \$416,670  
399 may be distributed monthly in the aggregate to all certified  
400 applicants for facilities for spring training franchises.  
401 Distributions begin 60 days after such certification and  
402 continue for not more than 30 years, except as otherwise  
403 provided in s. 288.11621. A certified applicant identified in  
404 this sub-subparagraph may not receive more in distributions than  
405 expended by the applicant for the public purposes provided in s.  
406 288.1162(5) or s. 288.11621(3).

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407 c. The department shall distribute up to \$83,333 monthly to  
408 each certified applicant as defined in s. 288.11631 for a  
409 facility used by a single spring training franchise, or up to  
410 \$166,667 monthly to each certified applicant as defined in s.  
411 288.11631 for a facility used by more than one spring training  
412 franchise. Monthly distributions begin 60 days after such  
413 certification or July 1, 2016, whichever is later, and continue  
414 for not more than 20 years to each certified applicant as  
415 defined in s. 288.11631 for a facility used by a single spring  
416 training franchise or not more than 25 years to each certified  
417 applicant as defined in s. 288.11631 for a facility used by more  
418 than one spring training franchise. A certified applicant  
419 identified in this sub-subparagraph may not receive more in  
420 distributions than expended by the applicant for the public  
421 purposes provided in s. 288.11631(3).

422 d. The department shall distribute \$15,333 monthly to the  
423 State Transportation Trust Fund.

424 e. Beginning July 1, 2023, in each fiscal year, the  
425 department shall distribute \$27.5 million to the Florida  
426 Agricultural Promotional Campaign Trust Fund under s. 571.26,  
427 for further distribution in accordance with s. 571.265.

428 8.7. All other proceeds must remain in the General Revenue  
429 Fund.

430 Section 11. Section 218.67, Florida Statutes, is amended to  
431 read:

432 218.67 Distribution for fiscally constrained counties.-

433 (1) Each county ~~that is entirely within a rural area of~~  
434 ~~opportunity as designated by the Governor pursuant to s.~~  
435 ~~288.0656 or each county~~ for which the value of a mill will raise

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436 no more than \$10 ~~\$5~~ million in revenue, based on the taxable  
437 value certified pursuant to s. 1011.62(4)(a)1.a., from the  
438 previous July 1, is ~~shall be~~ considered a fiscally constrained  
439 county.

440 (2) Each fiscally constrained county government that  
441 participates in the local government half-cent sales tax shall  
442 be eligible to receive an additional distribution ~~from the Local~~  
443 ~~Government Half-cent Sales Tax Clearing Trust Fund~~, as provided  
444 in s. 212.20(6)(d)6. ~~s. 202.18(2)(e)1.~~, in addition to its  
445 regular monthly distribution provided under this part and any  
446 emergency or supplemental distribution under s. 218.65.

447 (3) The amount to be distributed to each fiscally  
448 constrained county shall be determined by the Department of  
449 Revenue at the beginning of the fiscal year, using the prior  
450 fiscal year's sales and use tax collections from the most recent  
451 fiscal year that reports 12 months of collections ~~July 1 taxable~~  
452 ~~value certified pursuant to s. 1011.62(4)(a)1.a., tax data, the~~  
453 population as defined in s. 218.21, and the most current  
454 calendar year per capita personal income, as initially reported  
455 by the Bureau of Economic Analysis of the United States  
456 Department of Commerce ~~millage rate levied for the prior fiscal~~  
457 ~~year~~. The amount distributed shall be allocated based upon the  
458 following factors:

459 (a) The contribution-to-revenue ~~relative revenue-raising-~~  
460 ~~capacity~~ factor for each participating county must equal 100  
461 multiplied by a quotient, the numerator of which is the county's  
462 population and the denominator of which is the state sales and  
463 use tax collections attributable to the county ~~shall be the~~  
464 ~~ability of the eligible county to generate ad valorem revenues~~

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465 ~~from 1 mill of taxation on a per capita basis. A county that~~  
466 ~~raises no more than \$25 per capita from 1 mill shall be assigned~~  
467 ~~a value of 1; a county that raises more than \$25 but no more~~  
468 ~~than \$30 per capita from 1 mill shall be assigned a value of~~  
469 ~~0.75; and a county that raises more than \$30 but no more than~~  
470 ~~\$50 per capita from 1 mill shall be assigned a value of 0.5. No~~  
471 ~~value shall be assigned to counties that raise more than \$50 per~~  
472 ~~capita from 1 mill of ad valorem taxation.~~

473 (b) The personal-income local-effort factor must equal a  
474 quotient, the numerator of which is the median per capita  
475 personal income of participating counties and the denominator of  
476 which is the county's per capita personal income shall be a  
477 measure of the relative level of local effort of the eligible  
478 county as indicated by the millage rate levied for the prior  
479 fiscal year. The local-effort factor shall be the most recently  
480 adopted countywide operating millage rate for each eligible  
481 county multiplied by 0.1.

482 (c) Each eligible county's proportional allocation of the  
483 total amount available to be distributed to all of the eligible  
484 counties must ~~shall~~ be in the same proportion as the sum of the  
485 county's two factors is to the sum of the two factors for all  
486 eligible counties. The proportional rate computation must be  
487 carried to the fifth decimal place, and the amount to distribute  
488 to each county must be rounded to the nearest whole dollar  
489 amount. The counties that are eligible to receive an allocation  
490 under this subsection and the amount available to be distributed  
491 to such counties do ~~shall~~ not include counties participating in  
492 the phaseout period under subsection (4) or the amounts they  
493 remain eligible to receive during the phaseout.

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494 (4) For those counties that no longer qualify under the  
495 requirements of subsection (1) after the effective date of this  
496 act, there shall be a 2-year phaseout period. Beginning on July  
497 1 of the year following the year in which the value of a mill  
498 for that county exceeds \$10 ~~\$5~~ million in revenue, the county  
499 shall receive two-thirds of the amount received in the prior  
500 year, and beginning on July 1 of the second year following the  
501 year in which the value of a mill for that county exceeds \$10 ~~\$5~~  
502 million in revenue, the county shall receive one-third of the  
503 amount received in the last year that the county qualified as a  
504 fiscally constrained county. Following the 2-year phaseout  
505 period, the county is ~~shall~~ no longer be eligible to receive any  
506 distributions under this section unless the county can be  
507 considered a fiscally constrained county as provided in  
508 subsection (1).

509 (5) (a) The revenues received under this section must be  
510 allocated ~~may be used~~ by a county to be used for the following  
511 purposes:

512 1. Fifty percent for public safety, including salary  
513 expenditures for law enforcement officers or correctional  
514 officers, as those terms are defined in s. 943.10(1) and (2),  
515 respectively, firefighters as defined in s. 633.102, and  
516 emergency medical technicians or paramedics as those terms are  
517 defined in s. 401.23.

518 2. Thirty percent for infrastructure needs.

519 3. Twenty percent for any public purpose.

520 (b) The revenues received under this section any public  
521 purpose, ~~except that such revenues~~ may not be used to pay debt  
522 service on bonds, notes, certificates of participation, or any

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523 other forms of indebtedness.

524 Section 12. Section 377.817, Florida Statutes, is created  
525 to read:

526 377.817 Net-zero and carbon policies, expenditures, taxes,  
527 assessments, or trade programs; prohibition.-

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

529 (a) "Business activity" means any activity or series of  
530 activities that:

531 1. Involve the emission of a greenhouse gas or a  
532 combination thereof; and

533 2. Form a single undertaking or enterprise with regard to  
534 any relevant circumstances.

535 (b) "Carbon dioxide" means a naturally occurring gas  
536 composed of one carbon atom and two oxygen atoms which occurs as  
537 a byproduct of burning fossil fuels, such as oil, gas, or coal;  
538 a byproduct of burning biomass; a byproduct of land use changes;  
539 or a byproduct of industrial processes.

540 (c) "Carbon dioxide equivalent emissions" means the number  
541 of metric tons of carbon dioxide emissions with the same global  
542 warming potential as 1 metric ton of another greenhouse gas.

543 (d) "Carbon-intensive activity" means any business activity  
544 or other activity performed by a person which supports any of  
545 the following:

546 1. The movement of people or goods through methods of  
547 transportation, including automobiles, commercial vehicles,  
548 freight haulers, aircraft, vessels, pipelines, delivery devices,  
549 and similar methods, and the use of energy resources to power or  
550 operate such transportation methods.

551 2. The creation or transmission of energy resources for the

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552 following commercial and residential uses: electricity;  
553 manufacturing; sustaining human life, including refrigeration  
554 and cooling in enclosed or partially enclosed spaces; waste  
555 management; or the operation or manufacturing of appliances for  
556 human use.

557 3. The performance of activities to support the production  
558 of a carbon-intensive product, including farming, agriculture,  
559 hunting and gathering, or the taking of fish and wildlife to  
560 sustain human life.

561 4. The operation or purchase of a vessel for transporting a  
562 person or an object by use of an energy source.

563 5. The use of methods authorized by authorities to take  
564 fish and wildlife resources.

565 6. The mining, exploration, or manufacturing of products to  
566 support the continued livelihood of mankind.

567 (e) "Carbon-intensive product" means any of the following,  
568 including a product containing a component of such:

569 1. Products containing iron; steel; steel mill products,  
570 including pipe and tube; aluminum; cement; glass, including  
571 flat, container, and specialty glass and fiberglass; oil or a  
572 component thereof; minerals and metals; pulp; and paper.

573 2. An agricultural commodity or product, whether raw or  
574 processed, including a commodity or product derived from  
575 livestock which is marketed in the United States for human or  
576 livestock consumption. The term also includes agricultural,  
577 aquacultural, horticultural, viticultural, and dairy products;  
578 livestock and the products thereof; the products of poultry and  
579 bee raising; the edible products of forestry; and products  
580 raised or produced on farms and the processed or manufactured

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581 products thereof transported or intended to be transported in  
582 interstate or foreign commerce.

583 (f) "Emissions" means the release of greenhouse gases into  
584 the atmosphere or air by a person.

585 (g) "Governmental entity" means the state or any political  
586 subdivision thereof, including the executive, legislative, and  
587 judicial branches of government; the independent establishments  
588 of the state, counties, municipalities, districts, authorities,  
589 boards, or commissions; and any agencies subject to this  
590 chapter. The term also includes community development districts,  
591 improvement districts, and homeowners' associations.

592 (h) "Government funds" means state funds, as that term is  
593 described in s. 215.31, and any moneys of the state or of any  
594 Florida College System institution or state university, county,  
595 school district, political subdivision, special district,  
596 metropolitan government, or municipality, including agencies,  
597 boards, bureaus, commissions, and institutions of any of the  
598 foregoing, or of any court, and includes the moneys of all  
599 county officers, including constitutional officers.

600 (i) "Greenhouse gas" means any of the following gases:  
601 carbon dioxide, methane, nitrous oxide, hydrofluorocarbons,  
602 perfluorocarbons, sulfur hexafluoride, or nitrogen trifluoride.

603 (j) "Net-zero policy" means any target, threshold,  
604 initiative, action, framework, requirement, or policy related to  
605 reducing the use of a carbon-intensive product or activity,  
606 including:

607 1. A requirement imposed by a governmental entity which  
608 requires the governmental entity to meet a statewide, regional,  
609 or geographically specific reduction in carbon dioxide or

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610 greenhouse gas emissions equal to zero or when annual  
611 anthropogenic emissions of greenhouse gases or carbon dioxide  
612 equivalent emissions to the atmosphere are balanced by removals  
613 over a specific period.

614 2. A requirement imposed by a governmental entity which  
615 requires a person or business activity, including a carbon-  
616 intensive activity, to do any of the following:

617 a. Meet a specific reduction in greenhouse gas or carbon  
618 dioxide equivalent emissions equal to zero or when annual  
619 anthropogenic emissions of greenhouse gases into the atmosphere  
620 are balanced by removals over a specific period.

621 b. Meet any goal of the Paris Agreement, defined as the  
622 resolution adopted by the United Nations Framework Convention on  
623 Climate Change's 21st Conference of the Parties in Paris,  
624 France; or any similar initiative adopted by the Federal  
625 Government or any geopolitical organization affiliated with the  
626 World Bank or World Economic Forum related to such.

627 c. Support the goal of a regional governing authority or  
628 multistate entity that commits to a reduction in greenhouse gas  
629 emissions equal to zero or when annual anthropogenic emissions  
630 of greenhouse gases to the atmosphere are balanced by removals  
631 over a specific period.

632 d. Restrict a carbon-intensive activity from which a person  
633 would not otherwise be restricted, for the sole purpose of  
634 meeting a net-zero policy. This may not be construed to legalize  
635 an otherwise illegal action by a person.

636 e. Prohibit the use, sale, purchase, or exchange of a  
637 carbon-intensive product or carbon for the sole purpose of  
638 meeting a net-zero policy. This may not be construed to legalize

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639 an otherwise illegal action by a person.

640 (2) DECLARATION OF POLICY.—The Legislature finds that net-  
641 zero policies, carbon taxes and assessments, and carbon  
642 emissions trading programs, commonly known as “cap-and-trade” or  
643 “cap-and-tax” programs, are detrimental to the state’s energy  
644 security and economic interests. It is the policy of this state  
645 to govern under the energy policy outlined in s. 377.601 and to  
646 prohibit the adoption or implementation of a net-zero policy by  
647 a governmental entity in any way, including through government  
648 expenditures, taxes, assessments, or carbon emissions trading  
649 programs.

650 (3) PROHIBITED POLICIES.—A governmental entity may not  
651 adopt, or require a person to adopt, a net-zero policy. This  
652 prohibition includes references to or the inclusion of such  
653 policies in comprehensive plans, land development regulations,  
654 transportation plans, or any published or adopted government  
655 policy or procedure.

656 (4) PROHIBITED EXPENDITURES.—A governmental entity may not  
657 expend government funds to a person in a manner that supports,  
658 implements, or advances a net-zero policy, including by doing  
659 any of the following:

660 (a) Providing procurement or purchasing preferences for  
661 non-carbon-intensive products.

662 (b) Instituting purchasing preferences for passenger  
663 vehicles, commercial vehicles, or heavy equipment based solely  
664 on the fuel source of such vehicles or equipment.

665 (c) Expending government funds to pay dues for a  
666 nongovernmental organization, including a trade association or  
667 league of government entities, that has adopted or supports a

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668 net-zero policy.

669 (5) PROHIBITED TAXATION AND ASSESSMENTS.—A governmental  
670 entity may not impose a tax, a fee, a penalty, a charge, an  
671 offset, or an assessment to advance a net-zero policy. This  
672 includes, but shall not be limited to, a tax, a fee, a penalty,  
673 a charge, an offset, or an assessment on any of the following:

674 (a) The carbon content of a fuel.

675 (b) The emission of carbon dioxide or other greenhouse gas  
676 which results from the use, production, or consumption of a good  
677 or service.

678 (c) A carbon-intensive activity.

679 (d) The use, sale, purchase, or exchange of a carbon-  
680 intensive product or carbon-intensive activity to advance a net-  
681 zero policy.

682 (6) PROHIBITED CAP-AND-TRADE PROGRAMS.—A governmental  
683 entity may not implement, administer, or enforce a program that  
684 has the effect of doing any of the following:

685 (a) Establishing a statewide, regional, or geographic  
686 specific limit or cap on the amount of emissions of carbon  
687 dioxide or other greenhouse gas which result from the use,  
688 production, or consumption of a carbon-intensive product or  
689 carbon-intensive activity.

690 (b) Providing for the allocation, auction, or transfer of  
691 emissions allowances or credits among pollutant sources as a  
692 means of compliance with emissions limits.

693 (c) Requiring a governmental entity or a person within this  
694 state to participate in a carbon emissions trading program.

695 (7) AFFIDAVIT.—Beginning January 1, 2027, the Department of  
696 Environmental Protection shall annually require all governmental

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697 entities to submit an affidavit signed under penalty of perjury  
698 by an authorized official of the governmental entity attesting  
699 compliance with this section.

700 (8) APPLICABILITY.—This section applies to a proposed  
701 action by a governmental entity on or after July 1, 2026, which  
702 is otherwise not allowable by law.

703 Section 13. Subsection (9) of section 1011.71, Florida  
704 Statutes, is amended to read:

705 1011.71 District school tax.—

706 (9) In addition to the maximum millage levied under this  
707 section and the General Appropriations Act, a school district  
708 may levy, by local referendum or in a general election,  
709 additional millage for school operational purposes up to an  
710 amount that, when combined with nonvoted millage levied under  
711 this section, does not exceed the 10-mill limit established in  
712 s. 9(b), Art. VII of the State Constitution. Any such levy shall  
713 be for a maximum of 4 years and shall be counted as part of the  
714 10-mill limit established in s. 9(b), Art. VII of the State  
715 Constitution. For the purpose of distributing taxes collected  
716 pursuant to this subsection, the term "school operational  
717 purposes" includes charter schools ~~sponsored by a school~~  
718 ~~district~~. Millage elections conducted under the authority  
719 granted pursuant to this section are subject to s. 1011.73.  
720 Funds generated by such additional millage do not become a part  
721 of the calculation of the Florida Education Finance Program  
722 total potential funds in 2001-2002 or any subsequent year and  
723 must not be incorporated in the calculation of any hold-harmless  
724 or other component of the Florida Education Finance Program  
725 formula in any year. If an increase in required local effort,

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726 when added to existing millage levied under the 10-mill limit,  
727 would result in a combined millage in excess of the 10-mill  
728 limit, any millage levied pursuant to this subsection shall be  
729 considered to be required local effort to the extent that the  
730 district millage would otherwise exceed the 10-mill limit. Funds  
731 levied under this subsection shall be shared with charter  
732 schools based on each charter school's proportionate share of  
733 the district's total unweighted full-time equivalent student  
734 enrollment and used in a manner consistent with the purposes of  
735 the levy. The referendum must contain an explanation of the  
736 distribution methodology consistent with the requirements of  
737 this subsection.

738 Section 14. The amendments made by this act to s.  
739 1011.71(9), Florida Statutes, amending the distribution of taxes  
740 collected from certain voted discretionary operating millages  
741 levied by school districts, apply to such levies authorized by a  
742 vote of the electors on or after July 1, 2026.

743 Section 15. Paragraphs (g), (h), and (r) of subsection (1)  
744 of section 125.01, Florida Statutes, are amended to read:

745 125.01 Powers and duties.—

746 (1) The legislative and governing body of a county shall  
747 have the power to carry on county government. To the extent not  
748 inconsistent with general or special law, this power includes,  
749 but is not restricted to, the power to:

750 (g) Prepare and enforce comprehensive plans for the  
751 development of the county. Such plans must comply with s.  
752 377.817.

753 (h) Establish, coordinate, and enforce zoning and such  
754 business regulations as are necessary for the protection of the

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755 public. Such zoning and business regulations must comply with s.  
756 377.817.

757 (r) Except as prohibited in s. 377.817, levy and collect  
758 taxes, both for county purposes and for the providing of  
759 municipal services within any municipal service taxing unit, and  
760 special assessments; borrow and expend money; and issue bonds,  
761 revenue certificates, and other obligations of indebtedness,  
762 which power shall be exercised in such manner, and subject to  
763 such limitations, as may be provided by general law. There shall  
764 be no referendum required for the levy by a county of ad valorem  
765 taxes, both for county purposes and for the providing of  
766 municipal services within any municipal service taxing unit.

767 1. Notwithstanding any other provision of law, a county may  
768 not levy special assessments on lands classified as agricultural  
769 lands under s. 193.461 unless the revenue from such assessments  
770 has been pledged for debt service and is necessary to meet  
771 obligations of bonds or certificates issued by the county which  
772 remain outstanding on July 1, 2023, including refundings thereof  
773 for debt service savings where the maturity of the debt is not  
774 extended. For bonds or certificates issued after July 1, 2023,  
775 special assessments securing such bonds may not be levied on  
776 lands classified as agricultural under s. 193.461.

777 2. ~~The provisions of~~ Subparagraph 1. does ~~de~~ not apply to  
778 residential structures and their curtilage.

779 Section 16. Subsection (2) of section 166.021, Florida  
780 Statutes, is amended to read:

781 166.021 Powers.—

782 (2) "Municipal purpose" means any activity or power which  
783 may be exercised by the state or its political subdivisions. The

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784 term does not include the prohibitions listed in s. 377.817.

785 Section 17. Section 166.201, Florida Statutes, is amended  
786 to read:

787 166.201 Taxes and charges.—Except as prohibited in s.  
788 377.817, a municipality may raise, by taxation and licenses  
789 authorized by the constitution or general law, or by user  
790 charges or fees authorized by ordinance, amounts of money which  
791 are necessary for the conduct of municipal government and may  
792 enforce their receipt and collection in the manner prescribed by  
793 ordinance not inconsistent with law.

794 Section 18. Section 212.205, Florida Statutes, is amended  
795 to read:

796 212.205 Sales tax distribution reporting.—By March 15 of  
797 each year, each person who received a distribution pursuant to  
798 s. 212.20(6)(d)7.b. and c. ~~s. 212.20(6)(d)6.b. and c.~~ in the  
799 preceding calendar year shall report to the Office of Economic  
800 and Demographic Research the following information:

801 (1) An itemized accounting of all expenditures of the funds  
802 distributed in the preceding calendar year, including amounts  
803 spent on debt service.

804 (2) A statement indicating what portion of the distributed  
805 funds have been pledged for debt service.

806 (3) The original principal amount and current debt service  
807 schedule of any bonds or other borrowing for which the  
808 distributed funds have been pledged for debt service.

809 Section 19. Paragraphs (a) and (d) of subsection (3) of  
810 section 288.11621, Florida Statutes, are amended to read:

811 288.11621 Spring training baseball franchises.—

812 (3) USE OF FUNDS.—

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813 (a) A certified applicant may use funds provided under s.  
814 212.20(6)(d)7.b. ~~s. 212.20(6)(d)6.b.~~ only to:

815 1. Serve the public purpose of acquiring, constructing,  
816 reconstructing, or renovating a facility for a spring training  
817 franchise.

818 2. Pay or pledge for the payment of debt service on, or to  
819 fund debt service reserve funds, arbitrage rebate obligations,  
820 or other amounts payable with respect thereto, bonds issued for  
821 the acquisition, construction, reconstruction, or renovation of  
822 such facility, or for the reimbursement of such costs or the  
823 refinancing of bonds issued for such purposes.

824 3. Assist in the relocation of a spring training franchise  
825 from one unit of local government to another only if the  
826 governing board of the current host local government by a  
827 majority vote agrees to relocation.

828 (d)1. All certified applicants must place unexpended state  
829 funds received pursuant to s. 212.20(6)(d)7.b. ~~s.~~  
830 ~~212.20(6)(d)6.b.~~ in a trust fund or separate account for use  
831 only as authorized in this section.

832 2. A certified applicant may request that the Department of  
833 Revenue suspend further distributions of state funds made  
834 available under s. 212.20(6)(d)7.b. ~~s. 212.20(6)(d)6.b.~~ for 12  
835 months after expiration of an existing agreement with a spring  
836 training franchise to provide the certified applicant with an  
837 opportunity to enter into a new agreement with a spring training  
838 franchise, at which time the distributions shall resume.

839 3. The expenditure of state funds distributed to an  
840 applicant certified before July 1, 2010, must begin within 48  
841 months after the initial receipt of the state funds. In

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842 addition, the construction of, or capital improvements to, a  
843 spring training facility must be completed within 24 months  
844 after the project's commencement.

845 Section 20. Paragraph (c) of subsection (2) and paragraphs  
846 (a), (c), and (d) of subsection (3) of section 288.11631,  
847 Florida Statutes, are amended to read:

848 288.11631 Retention of Major League Baseball spring  
849 training baseball franchises.—

850 (2) CERTIFICATION PROCESS.—

851 (c) Each applicant certified on or after July 1, 2013,  
852 shall enter into an agreement with the department which:

853 1. Specifies the amount of the state incentive funding to  
854 be distributed. The amount of state incentive funding per  
855 certified applicant may not exceed \$20 million. However, if a  
856 certified applicant's facility is used by more than one spring  
857 training franchise, the maximum amount may not exceed \$50  
858 million, and the Department of Revenue shall make distributions  
859 to the applicant pursuant to s. 212.20(6)(d)7.c. ~~s.~~  
860 ~~212.20(6)(d)6.c.~~

861 2. States the criteria that the certified applicant must  
862 meet in order to remain certified. These criteria must include a  
863 provision stating that the spring training franchise must  
864 reimburse the state for any funds received if the franchise does  
865 not comply with the terms of the contract. If bonds were issued  
866 to construct or renovate a facility for a spring training  
867 franchise, the required reimbursement must be equal to the total  
868 amount of state distributions expected to be paid from the date  
869 the franchise violates the agreement with the applicant through  
870 the final maturity of the bonds.

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871 3. States that the certified applicant is subject to  
872 decertification if the certified applicant fails to comply with  
873 this section or the agreement.

874 4. States that the department may recover state incentive  
875 funds if the certified applicant is decertified.

876 5. Specifies the information that the certified applicant  
877 must report to the department.

878 6. Includes any provision deemed prudent by the department.

879 (3) USE OF FUNDS.—

880 (a) A certified applicant may use funds provided under s.  
881 212.20(6)(d)7.c. ~~s. 212.20(6)(d)6.e.~~ only to:

882 1. Serve the public purpose of constructing or renovating a  
883 facility for a spring training franchise.

884 2. Pay or pledge for the payment of debt service on, or to  
885 fund debt service reserve funds, arbitrage rebate obligations,  
886 or other amounts payable with respect thereto, bonds issued for  
887 the construction or renovation of such facility, or for the  
888 reimbursement of such costs or the refinancing of bonds issued  
889 for such purposes.

890 (c) The Department of Revenue may not distribute funds  
891 under s. 212.20(6)(d)7.c. ~~s. 212.20(6)(d)6.e.~~ until July 1,  
892 2016. Further, the Department of Revenue may not distribute  
893 funds to an applicant certified on or after July 1, 2013, until  
894 it receives notice from the department that:

895 1. The certified applicant has encumbered funds under  
896 either subparagraph (a)1. or subparagraph (a)2.; and

897 2. If applicable, any existing agreement with a spring  
898 training franchise for the use of a facility has expired.

899 (d)1. All certified applicants shall place unexpended state

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900 funds received pursuant to s. 212.20(6)(d)7.c. ~~s.~~  
 901 ~~212.20(6)(d)6.e.~~ in a trust fund or separate account for use  
 902 only as authorized in this section.

903 2. A certified applicant may request that the department  
 904 notify the Department of Revenue to suspend further  
 905 distributions of state funds made available under s.  
 906 212.20(6)(d)7.c. ~~s. 212.20(6)(d)6.e.~~ for 12 months after  
 907 expiration of an existing agreement with a spring training  
 908 franchise to provide the certified applicant with an opportunity  
 909 to enter into a new agreement with a spring training franchise,  
 910 at which time the distributions shall resume.

911 3. The expenditure of state funds distributed to an  
 912 applicant certified after July 1, 2013, must begin within 48  
 913 months after the initial receipt of the state funds. In  
 914 addition, the construction or renovation of a spring training  
 915 facility must be completed within 24 months after the project's  
 916 commencement.

917 Section 21. Subsection (1) of section 443.191, Florida  
 918 Statutes, is amended to read:

919 443.191 Unemployment Compensation Trust Fund; establishment  
 920 and control.—

921 (1) There is established, as a separate trust fund apart  
 922 from all other public funds of this state, an Unemployment  
 923 Compensation Trust Fund, which shall be administered by the  
 924 Department of Commerce exclusively for the purposes of this  
 925 chapter. The fund must consist of all of the following:

926 (a) All contributions and reimbursements collected under  
 927 this chapter. †

928 (b) Interest earned on any moneys in the fund. †

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929 (c) Any property or securities acquired through the use of  
930 moneys belonging to the fund.~~†~~

931 (d) All earnings of these properties or securities.~~†~~

932 (e) All money credited to this state's account in the  
933 federal Unemployment Compensation Trust Fund under 42 U.S.C. s.  
934 1103.~~†~~

935 (f) All money collected for penalties imposed pursuant to  
936 s. 443.151(6) (a).~~†~~

937 (g) Advances on the amount in the federal Unemployment  
938 Compensation Trust Fund credited to the state under 42 U.S.C. s.  
939 1321, as requested by the Governor or the Governor's designee.~~†~~  
940 and

941 (h) All money deposited in this account as a distribution  
942 pursuant to s. 212.20(6)(d)7.e. ~~s. 212.20(6)(d)6.e.~~

943

944 Except as otherwise provided in s. 443.1313(4), all moneys in  
945 the fund must be mingled and undivided.

946 Section 22. Section 571.26, Florida Statutes, is amended to  
947 read:

948 571.26 Florida Agricultural Promotional Campaign Trust  
949 Fund.—There is hereby created the Florida Agricultural  
950 Promotional Campaign Trust Fund within the Department of  
951 Agriculture and Consumer Services to receive all moneys related  
952 to the Florida Agricultural Promotional Campaign. Moneys  
953 deposited in the trust fund shall be appropriated for the sole  
954 purpose of implementing the Florida Agricultural Promotional  
955 Campaign, except for money deposited in the trust fund pursuant  
956 to s. 212.20(6)(d)7.e. ~~s. 212.20(6)(d)6.e.~~, which shall be held  
957 separately and used solely for the purposes identified in s.

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958 571.265.

959 Section 23. Subsection (2) of section 571.265, Florida  
960 Statutes, is amended to read:

961 571.265 Promotion of Florida thoroughbred breeding and of  
962 thoroughbred racing at Florida thoroughbred tracks; distribution  
963 of funds.—

964 (2) Funds deposited into the Florida Agricultural  
965 Promotional Campaign Trust Fund pursuant to s. 212.20(6)(d)7.e.  
966 ~~s. 212.20(6)(d)6.e.~~ shall be used by the department to encourage  
967 the agricultural activity of breeding thoroughbred racehorses in  
968 this state and to enhance thoroughbred racing conducted at  
969 thoroughbred tracks in this state as provided in this section.  
970 If the funds made available under this section are not fully  
971 used in any one fiscal year, any unused amounts shall be carried  
972 forward in the trust fund into future fiscal years and made  
973 available for distribution as provided in this section.

974 Section 24. For the purpose of incorporating the amendment  
975 made by this act to section 218.67, Florida Statutes, in a  
976 reference thereto, paragraph (c) of subsection (5) of section  
977 125.0104, Florida Statutes, is reenacted to read:

978 125.0104 Tourist development tax; procedure for levying;  
979 authorized uses; referendum; enforcement.—

980 (5) AUTHORIZED USES OF REVENUE.—

981 (c) A county located adjacent to the Gulf of America or the  
982 Atlantic Ocean, except a county that receives revenue from taxes  
983 levied pursuant to s. 125.0108, which meets the following  
984 criteria may use up to 10 percent of the tax revenue received  
985 pursuant to this section to reimburse expenses incurred in  
986 providing public safety services, including emergency medical

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987 services as defined in s. 401.107(3), and law enforcement  
988 services, which are needed to address impacts related to  
989 increased tourism and visitors to an area. However, if taxes  
990 collected pursuant to this section are used to reimburse  
991 emergency medical services or public safety services for tourism  
992 or special events, the governing board of a county or  
993 municipality may not use such taxes to supplant the normal  
994 operating expenses of an emergency medical services department,  
995 a fire department, a sheriff's office, or a police department.  
996 To receive reimbursement, the county must:

997 1.a. Generate a minimum of \$10 million in annual proceeds  
998 from any tax, or any combination of taxes, authorized to be  
999 levied pursuant to this section;

1000 b. Have at least three municipalities; and

1001 c. Have an estimated population of less than 275,000,  
1002 according to the most recent population estimate prepared  
1003 pursuant to s. 186.901, excluding the inmate population; or

1004 2. Be a fiscally constrained county as described in s.  
1005 218.67(1).

1006

1007 The board of county commissioners must by majority vote approve  
1008 reimbursement made pursuant to this paragraph upon receipt of a  
1009 recommendation from the tourist development council.

1010 Section 25. For the purpose of incorporating the amendment  
1011 made by this act to section 218.67, Florida Statutes, in a  
1012 reference thereto, subsection (3) of section 193.624, Florida  
1013 Statutes, is reenacted to read:

1014 193.624 Assessment of renewable energy source devices.—

1015 (3) This section applies to the installation of a renewable

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1016 energy source device installed on or after January 1, 2013, to  
1017 new and existing residential real property. This section applies  
1018 to a renewable energy source device installed on or after  
1019 January 1, 2018, to all other real property, except when  
1020 installed as part of a project planned for a location in a  
1021 fiscally constrained county, as defined in s. 218.67(1), and for  
1022 which an application for a comprehensive plan amendment or  
1023 planned unit development zoning has been filed with the county  
1024 on or before December 31, 2017.

1025 Section 26. For the purpose of incorporating the amendment  
1026 made by this act to section 218.67, Florida Statutes, in a  
1027 reference thereto, subsection (2) of section 196.182, Florida  
1028 Statutes, is reenacted to read:

1029 196.182 Exemption of renewable energy source devices.—

1030 (2) The exemption provided in this section does not apply  
1031 to a renewable energy source device that is installed as part of  
1032 a project planned for a location in a fiscally constrained  
1033 county, as defined in s. 218.67(1), and for which an application  
1034 for a comprehensive plan amendment or planned unit development  
1035 zoning has been filed with the county on or before December 31,  
1036 2017.

1037 Section 27. For the purpose of incorporating the amendment  
1038 made by this act to section 218.67, Florida Statutes, in a  
1039 reference thereto, subsection (1) of section 218.12, Florida  
1040 Statutes, is reenacted to read:

1041 218.12 Appropriations to offset reductions in ad valorem  
1042 tax revenue in fiscally constrained counties.—

1043 (1) Beginning in fiscal year 2008-2009, the Legislature  
1044 shall appropriate moneys to offset the reductions in ad valorem

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1045 tax revenue experienced by fiscally constrained counties, as  
1046 defined in s. 218.67(1), which occur as a direct result of the  
1047 implementation of revisions of Art. VII of the State  
1048 Constitution approved in the special election held on January  
1049 29, 2008. The moneys appropriated for this purpose shall be  
1050 distributed in January of each fiscal year among the fiscally  
1051 constrained counties based on each county's proportion of the  
1052 total reduction in ad valorem tax revenue resulting from the  
1053 implementation of the revision.

1054 Section 28. For the purpose of incorporating the amendment  
1055 made by this act to section 218.67, Florida Statutes, in a  
1056 reference thereto, subsection (1) of section 218.125, Florida  
1057 Statutes, is reenacted to read:

1058 218.125 Offset for tax loss associated with certain  
1059 constitutional amendments affecting fiscally constrained  
1060 counties.—

1061 (1) Beginning in the 2010-2011 fiscal year, the Legislature  
1062 shall appropriate moneys to offset the reductions in ad valorem  
1063 tax revenue experienced by fiscally constrained counties, as  
1064 defined in s. 218.67(1), which occur as a direct result of the  
1065 implementation of revisions of ss. 3(f) and 4(b), Art. VII of  
1066 the State Constitution which were approved in the general  
1067 election held in November 2008. The moneys appropriated for this  
1068 purpose shall be distributed in January of each fiscal year  
1069 among the fiscally constrained counties based on each county's  
1070 proportion of the total reduction in ad valorem tax revenue  
1071 resulting from the implementation of the revisions.

1072 Section 29. For the purpose of incorporating the amendment  
1073 made by this act to section 218.67, Florida Statutes, in a

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1074 reference thereto, subsection (1) of section 218.135, Florida  
1075 Statutes, is reenacted to read:

1076       218.135 Offset for tax loss associated with reductions in  
1077 value of certain citrus fruit packing and processing equipment.—

1078       (1) For the 2018-2019 fiscal year, the Legislature shall  
1079 appropriate moneys to offset the reductions in ad valorem tax  
1080 revenue experienced by fiscally constrained counties, as defined  
1081 in s. 218.67(1), which occur as a direct result of the  
1082 implementation of s. 193.4516. The moneys appropriated for this  
1083 purpose shall be distributed in January 2019 among the fiscally  
1084 constrained counties based on each county's proportion of the  
1085 total reduction in ad valorem tax revenue resulting from the  
1086 implementation of s. 193.4516.

1087       Section 30. For the purpose of incorporating the amendment  
1088 made by this act to section 218.67, Florida Statutes, in a  
1089 reference thereto, subsection (1) of section 218.136, Florida  
1090 Statutes, is reenacted to read:

1091       218.136 Offset for ad valorem revenue loss affecting  
1092 fiscally constrained counties.—

1093       (1) Beginning in fiscal year 2025-2026, the Legislature  
1094 shall appropriate moneys to offset the reductions in ad valorem  
1095 tax revenue experienced by fiscally constrained counties, as  
1096 defined in s. 218.67(1), which occur as a direct result of the  
1097 implementation of revisions of s. 6(a), Art. VII of the State  
1098 Constitution approved in the November 2024 general election. The  
1099 moneys appropriated for this purpose shall be distributed in  
1100 January of each fiscal year among the fiscally constrained  
1101 counties based on each county's proportion of the total  
1102 reduction in ad valorem tax revenue resulting from the

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1103 implementation of the revision of s. 6(a), Art. VII of the State  
1104 Constitution.

1105 Section 31. For the purpose of incorporating the amendment  
1106 made by this act to section 218.67, Florida Statutes, in a  
1107 reference thereto, paragraph (cc) of subsection (2) of section  
1108 252.35, Florida Statutes, is reenacted to read:

1109 252.35 Emergency management powers; Division of Emergency  
1110 Management.—

1111 (2) The division is responsible for carrying out the  
1112 provisions of ss. 252.31-252.90. In performing its duties, the  
1113 division shall:

1114 (cc) Administer a revolving loan program for local  
1115 government hazard mitigation projects.

1116 Section 32. For the purpose of incorporating the amendment  
1117 made by this act to section 218.67, Florida Statutes, in a  
1118 reference thereto, paragraph (b) of subsection (2) of section  
1119 288.0655, Florida Statutes, is reenacted to read:

1120 288.0655 Rural Infrastructure Fund.—

1121 (2)

1122 (b) To facilitate access of rural communities and rural  
1123 areas of opportunity as defined by the Rural Economic  
1124 Development Initiative to infrastructure funding programs of the  
1125 Federal Government, such as those offered by the United States  
1126 Department of Agriculture and the United States Department of  
1127 Commerce, and state programs, including those offered by Rural  
1128 Economic Development Initiative agencies, and to facilitate  
1129 local government or private infrastructure funding efforts, the  
1130 department may award grants for up to 75 percent of the total  
1131 infrastructure project cost, or up to 100 percent of the total

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1132 infrastructure project cost for a project located in a rural  
1133 community as defined in s. 288.0656(2) which is also located in  
1134 a fiscally constrained county as defined in s. 218.67(1) or a  
1135 rural area of opportunity as defined in s. 288.0656(2). Eligible  
1136 uses of funds may include improving any inadequate  
1137 infrastructure that has resulted in regulatory action that  
1138 prohibits economic or community growth and reducing the costs to  
1139 community users of proposed infrastructure improvements that  
1140 exceed such costs in comparable communities. Eligible uses of  
1141 funds include improvements to public infrastructure for  
1142 industrial or commercial sites and upgrades to or development of  
1143 public tourism infrastructure. Authorized infrastructure may  
1144 include the following public or public-private partnership  
1145 facilities: storm water systems; telecommunications facilities;  
1146 roads or other remedies to transportation impediments; nature-  
1147 based tourism facilities; or other physical requirements  
1148 necessary to facilitate tourism, trade, and economic development  
1149 activities in the community. Authorized infrastructure may also  
1150 include publicly or privately owned self-powered nature-based  
1151 tourism facilities, publicly owned telecommunications  
1152 facilities, and additions to the distribution facilities of the  
1153 existing natural gas utility as defined in s. 366.04(3)(c), the  
1154 existing electric utility as defined in s. 366.02, or the  
1155 existing water or wastewater utility as defined in s.  
1156 367.021(12), or any other existing water or wastewater facility,  
1157 which owns a gas or electric distribution system or a water or  
1158 wastewater system in this state when:

1159       1. A contribution-in-aid of construction is required to  
1160 serve public or public-private partnership facilities under the

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1161 tariffs of any natural gas, electric, water, or wastewater  
1162 utility as defined herein; and

1163 2. Such utilities as defined herein are willing and able to  
1164 provide such service.

1165 Section 33. For the purpose of incorporating the amendment  
1166 made by this act to section 218.67, Florida Statutes, in a  
1167 reference thereto, subsection (4) of section 288.102, Florida  
1168 Statutes, is reenacted to read:

1169 288.102 Supply Chain Innovation Grant Program.—

1170 (4) A minimum of a one-to-one match of nonstate resources,  
1171 including local, federal, or private funds, to the state  
1172 contribution is required. An award may not be made for a project  
1173 that is receiving or using state funding from another state  
1174 source or statutory program, including tax credits. The one-to-  
1175 one match requirement is waived for a public entity located in a  
1176 fiscally constrained county as defined in s. 218.67(1).

1177 Section 34. For the purpose of incorporating the amendment  
1178 made by this act to section 218.67, Florida Statutes, in a  
1179 reference thereto, paragraph (c) of subsection (4) of section  
1180 339.2816, Florida Statutes, is reenacted to read:

1181 339.2816 Small County Road Assistance Program.—

1182 (4)

1183 (c) The following criteria must be used to prioritize road  
1184 projects for funding under the program:

1185 1. The primary criterion is the physical condition of the  
1186 road as measured by the department.

1187 2. As secondary criteria the department may consider:

1188 a. Whether a road is used as an evacuation route.

1189 b. Whether a road has high levels of agricultural travel.

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1190 c. Whether a road is considered a major arterial route.

1191 d. Whether a road is considered a feeder road.

1192 e. Whether a road is located in a fiscally constrained  
1193 county, as defined in s. 218.67(1).

1194 f. Other criteria related to the impact of a project on the  
1195 public road system or on the state or local economy as  
1196 determined by the department.

1197 Section 35. For the purpose of incorporating the amendment  
1198 made by this act to section 218.67, Florida Statutes, in a  
1199 reference thereto, paragraph (h) of subsection (16) of section  
1200 403.064, Florida Statutes, is reenacted to read:

1201 403.064 Reuse of reclaimed water.—

1202 (16) By November 1, 2021, domestic wastewater utilities  
1203 that dispose of effluent, reclaimed water, or reuse water by  
1204 surface water discharge shall submit to the department for  
1205 review and approval a plan for eliminating nonbeneficial surface  
1206 water discharge by January 1, 2032, subject to the requirements  
1207 of this section. The plan must include the average gallons per  
1208 day of effluent, reclaimed water, or reuse water that will no  
1209 longer be discharged into surface waters and the date of such  
1210 elimination, the average gallons per day of surface water  
1211 discharge which will continue in accordance with the  
1212 alternatives provided for in subparagraphs (a)2. and 3., and the  
1213 level of treatment that the effluent, reclaimed water, or reuse  
1214 water will receive before being discharged into a surface water  
1215 by each alternative.

1216 (h) This subsection does not apply to any of the following:

1217 1. A domestic wastewater treatment facility that is located  
1218 in a fiscally constrained county as described in s. 218.67(1).

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1219           2. A domestic wastewater treatment facility that is located  
1220 in a municipality that is entirely within a rural area of  
1221 opportunity as designated pursuant to s. 288.0656.

1222           3. A domestic wastewater treatment facility that is located  
1223 in a municipality that has less than \$10 million in total  
1224 revenue, as determined by the municipality's most recent annual  
1225 financial report submitted to the Department of Financial  
1226 Services in accordance with s. 218.32.

1227           4. A domestic wastewater treatment facility that is  
1228 operated by an operator of a mobile home park as defined in s.  
1229 723.003 and has a permitted capacity of less than 300,000  
1230 gallons per day.

1231           Section 36. For the purpose of incorporating the amendments  
1232 made by this act to section 218.67, Florida Statutes, in  
1233 references thereto, paragraph (c) of subsection (6) of section  
1234 403.0741, Florida Statutes, is reenacted to read:

1235           403.0741 Grease waste removal and disposal.—

1236           (6) REGULATION BY LOCAL GOVERNMENTS.—

1237           (c) Fiscally constrained counties as described in s.  
1238 218.67(1) and small counties as defined in s. 339.2818(2) may  
1239 opt out of the requirements of this section.

1240           Section 37. For the purpose of incorporating the amendment  
1241 made by this act to section 218.67, Florida Statutes, in  
1242 references thereto, subsections (2) and (3) of section 589.08,  
1243 Florida Statutes, are reenacted to read:

1244           589.08 Land acquisition restrictions.—

1245           (2) The Florida Forest Service may receive, hold the  
1246 custody of, and exercise the control of any lands, and set aside  
1247 into a separate, distinct and inviolable fund, any proceeds

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1248 derived from the sales of the products of such lands, the use  
1249 thereof in any manner, or the sale of such lands save the 25  
1250 percent of the proceeds to be paid into the State School Fund as  
1251 provided by law. The Florida Forest Service may use and apply  
1252 such funds for the acquisition, use, custody, management,  
1253 development, or improvement of any lands vested in or subject to  
1254 the control of the Florida Forest Service. After full payment  
1255 has been made for the purchase of a state forest to the Federal  
1256 Government or other grantor, 15 percent of the gross receipts  
1257 from a state forest shall be paid to the fiscally constrained  
1258 county or counties, as described in s. 218.67(1), in which it is  
1259 located in proportion to the acreage located in each county for  
1260 use by the county or counties for school purposes.

1261 (3) The Florida Forest Service shall pay 15 percent of the  
1262 gross receipts from the Goethe State Forest to each fiscally  
1263 constrained county, as described in s. 218.67(1), in which a  
1264 portion of the respective forest is located in proportion to the  
1265 forest acreage located in such county. The funds must be equally  
1266 divided between the board of county commissioners and the school  
1267 board of each fiscally constrained county.

1268 Section 38. For the purpose of incorporating the amendment  
1269 made by this act to section 218.67, Florida Statutes, in a  
1270 reference thereto, paragraph (f) of subsection (1) of section  
1271 1011.62, Florida Statutes, is reenacted to read:

1272 1011.62 Funds for operation of schools.—If the annual  
1273 allocation from the Florida Education Finance Program to each  
1274 district for operation of schools is not determined in the  
1275 annual appropriations act or the substantive bill implementing  
1276 the annual appropriations act, it shall be determined as

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1277 follows:

1278 (1) COMPUTATION OF THE BASE FLORIDA EDUCATION FINANCE  
1279 PROGRAM.—The following procedure shall be followed in  
1280 determining the base Florida Education Finance Program funds for  
1281 each district:

1282 (f) *Small district factor*.—An additional value per full-  
1283 time equivalent student membership is provided to each school  
1284 district with a full-time equivalent student membership of fewer  
1285 than 20,000 full-time equivalent students which is in a fiscally  
1286 constrained county as described in s. 218.67(1). The amount of  
1287 the additional value shall be specified in the General  
1288 Appropriations Act.

1289 Section 39. Hunting, fishing, and camping sales tax  
1290 holiday.—

1291 (1) The tax levied under chapter 212, Florida Statutes, may  
1292 not be collected during the period from September 7, 2026,  
1293 through December 31, 2026, on the retail sale of:

1294 (a) Ammunition, as defined in s. 790.001(1), Florida  
1295 Statutes.

1296 (b) A firearm. For purposes of this section, the term  
1297 “firearm” means a weapon capable of firing a missile and  
1298 includes a pistol, rifle, or shotgun using an explosive charge  
1299 as a propellant.

1300 (c) The following accessories used for firearms:

1301 1. Charging handles.

1302 2. Cleaning kits.

1303 3. Holsters.

1304 4. Pistol grips.

1305 5. Sights or optics.

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1306 6. Stocks.

1307 (d) A bow. For purposes of this section, the term "bow"  
1308 means a device consisting of flexible material having a string  
1309 connecting its two ends, either indirectly by cables or pulleys  
1310 or directly, for the purpose of discharging arrows; which  
1311 propels arrows only by the energy stored by the drawing of the  
1312 device; and which is handheld, hand-drawn, and hand-released.

1313 (e) A crossbow. For purposes of this section, the term  
1314 "crossbow" means a device consisting of flexible material having  
1315 a string connecting its two ends, either indirectly by cables or  
1316 pulleys or directly, affixed to a stock for the purpose of  
1317 discharging quarrels, bolts, or arrows; which propels quarrels,  
1318 bolts, or arrows only by the energy stored by the drawing of the  
1319 device; and which uses a non-handheld locking mechanism to  
1320 maintain the device in a drawn or ready-to-discharge condition.

1321 (f) The following accessories used for bows or crossbows:

1322 1. Arrows.

1323 2. Bolts.

1324 3. Quarrels.

1325 4. Quivers.

1326 5. Releases.

1327 6. Sights or optics.

1328 7. Wristguards.

1329 (g) Camping supplies. For purposes of this section, the  
1330 term "camping supplies" means tents with a sales price of \$200  
1331 or less; sleeping bags, portable hammocks, camping stoves, and  
1332 collapsible camping chairs with a sales price of \$50 or less;  
1333 and camping lanterns and flashlights with a sales price of \$30  
1334 or less.

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1335 (h) Fishing supplies. For purposes of this section, the  
1336 term "fishing supplies" means rods and reels with a sales price  
1337 of \$75 or less if sold individually, or \$150 or less if sold as  
1338 a set; tackle boxes or bags with a sales price of \$30 or less;  
1339 and bait or fishing tackle with a sales price of \$10 or less if  
1340 sold individually, or \$20 or less if multiple items are sold  
1341 together. The term does not include supplies used for commercial  
1342 fishing purposes.

1343 (2) The Department of Revenue is authorized, and all  
1344 conditions are deemed met, to adopt emergency rules pursuant to  
1345 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1346 this section.

1347 Section 40. The Department of Revenue is authorized, and  
1348 all conditions are deemed met, to adopt emergency rules pursuant  
1349 to s. 120.54(4), Florida Statutes, for the purpose of  
1350 implementing provisions related to the tax exemption for  
1351 liquified petroleum gas tanks. Notwithstanding any other law,  
1352 emergency rules adopted under this section are effective for 6  
1353 months after adoption and may be renewed during the pendency of  
1354 procedures to adopt permanent rules addressing the subject of  
1355 the emergency rules.

1356 Section 41. Except as otherwise expressly provided in this  
1357 act and except for this section, which shall take effect upon  
1358 becoming a law, this act shall take effect July 1, 2026.