

By the Committees on Appropriations; and Finance and Tax

576-03346-26

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1                   A bill to be entitled  
2           An act relating to taxation; amending s. 72.011, F.S.;  
3           authorizing a taxpayer to claim interest under certain  
4           circumstances; prohibiting a specified timeframe from  
5           being waived or tolled; providing construction and  
6           applicability; amending ss. 125.0168, 166.223, and  
7           189.052, F.S.; prohibiting counties, municipalities,  
8           and special districts, respectively, from levying  
9           certain special assessments against more than a  
10          specified square footage amount per recreational  
11          vehicle parking space or campsite; providing  
12          applicability; amending s. 163.387, F.S.; revising the  
13          list of public bodies or taxing authorities that are  
14          exempt from appropriating certain revenues to the  
15          redevelopment trust fund; amending s. 193.155, F.S.;  
16          providing that the transfer of certain property to a  
17          lineal descendant is not a change in ownership under  
18          certain conditions; requiring a lineal descendant to  
19          file proof of entitlement; deeming certain property  
20          abandoned; providing construction and applicability;  
21          prohibiting a taxpayer from being assessed certain  
22          penalties or interest under certain circumstances;  
23          providing that back taxes apply only under certain  
24          circumstances; amending s. 194.032, F.S.; revising the  
25          purposes for which value adjustment boards are  
26          required to meet; amending s. 196.011, F.S.;  
27          prohibiting a taxpayer from being assessed certain  
28          penalties or interest under certain circumstances;  
29          providing that back taxes apply only under certain

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30 circumstances; amending s. 196.031, F.S.; specifying  
31 that owners who inherit an interest in property are  
32 allowed a tax exemption up to a certain value;  
33 providing applicability; amending s. 196.081, F.S.;  
34 revising a limitation on the amount of a tax exemption  
35 that a surviving spouse may transfer to a new  
36 residence; amending s. 196.173, F.S.; revising the  
37 list of military operations that qualify certain  
38 servicemembers for an ad valorem tax exemption;  
39 providing applicability; amending s. 196.1978, F.S.;  
40 revising a specified finding that a taxing authority  
41 must make in order to elect not to exempt certain  
42 property from certain ad valorem taxation; authorizing  
43 certain property owners in a multifamily project to  
44 apply for and continue to receive an exemption;  
45 providing applicability; specifying that certain  
46 ordinances are valid until a specified time; amending  
47 s. 200.065, F.S.; providing requirements for levying  
48 certain millage rates for certain taxing authorities;  
49 amending s. 202.18, F.S.; redirecting the transfer of  
50 certain communication services tax proceeds; amending  
51 s. 203.01, F.S.; specifying that a tax is imposed on  
52 gross receipts from utility services delivered to  
53 owners and operators of electric vehicle charging  
54 stations; specifying that the tax is not imposed in  
55 certain circumstances; providing an exception;  
56 specifying that certain owners or operators of  
57 electric vehicle charging stations are liable for a  
58 certain tax; requiring such owners or operators to

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59 register with the Department of Revenue to remit such  
60 tax; specifying the amount of such tax; specifying  
61 that distribution companies are relieved of the  
62 responsibility of collecting taxes under certain  
63 circumstances; requiring the department to look to  
64 owners and operators of electric vehicle charging  
65 stations for the recovery of taxes; amending s.  
66 203.012, F.S.; revising the definition of the term  
67 "distribution company"; amending s. 212.04, F.S.;  
68 prohibiting taxes from being levied on admission to  
69 specified tournaments; providing for future  
70 expiration; amending s. 212.05, F.S.; providing that  
71 the sales tax rate on electrical power or energy  
72 includes provision of electric vehicle charging;  
73 creating s. 212.0516, F.S.; defining the term  
74 "electric vehicle charging station"; providing that  
75 the provision of electricity to a consumer at an  
76 electric vehicle charging station shall be considered  
77 the retail sale of electricity; specifying the sales  
78 tax rate; providing that certain purchases of  
79 electricity are for resale and include up to a certain  
80 percentage of electricity; specifying that certain  
81 taxes are in addition to certain taxes or fees;  
82 requiring that certain taxes be remitted in a  
83 specified manner; requiring certain recordkeeping for  
84 owners or operators of electric vehicle charging  
85 stations; requiring owners or operators of electric  
86 vehicle charging stations to furnish the seller of  
87 electricity with a specified affidavit and other

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88 information required by the department; providing  
89 civil penalties; specifying that the seller is  
90 relieved from the responsibility of collecting certain  
91 taxes under certain circumstances; requiring the  
92 department to look solely to owners or operators for  
93 the recovery of taxes under certain circumstances;  
94 providing applicability and construction; authorizing  
95 the department to adopt rules; amending s. 212.08,  
96 F.S.; exempting sales of certain tangible personal  
97 property made to state university contractors from the  
98 sales and use tax under certain circumstances;  
99 specifying that the exemption inures to the state  
100 university at a specified time and only through a  
101 refund of paid taxes; requiring that such refund be  
102 made within a specified timeframe; requiring a state  
103 university to file a specified application at certain  
104 intervals to receive a refund; providing requirements  
105 for the application; requiring the Department of  
106 Revenue to adopt rules; requiring a state university  
107 to file the application under a specified oath;  
108 exempting certain liquefied petroleum gas tanks from  
109 sales and use tax; amending s. 212.20, F.S.; revising  
110 the distribution of sales and use tax revenue to  
111 include a transfer to fiscally constrained counties;  
112 amending s. 218.67, F.S.; revising the conditions  
113 required for a county to be considered a fiscally  
114 constrained county; authorizing certain eligible  
115 counties to receive an additional distribution of  
116 sales and use tax revenue; revising the list of

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117 sources that the department must use to determine the  
118 amount distributed to fiscally constrained counties;  
119 revising the factors for allocation of the  
120 distribution of revenue to fiscally constrained  
121 counties; requiring that the computation and amount  
122 distributed be calculated using certain methods;  
123 requiring that fiscally constrained counties allocate  
124 such revenues for specified purposes; prohibiting such  
125 revenues from being used for a specified purpose;  
126 amending s. 288.062, F.S.; revising the certified tax  
127 credit amount for investor contributions in the Rural  
128 Community Investment Program; creating s. 377.817,  
129 F.S.; providing legislative findings; defining terms;  
130 prohibiting governmental entities from enacting or  
131 enforcing resolutions, ordinances, rules, codes, or  
132 policies to support a net zero policy; prohibiting  
133 governmental entities from using public funds in any  
134 manner that supports, implements, or advances certain  
135 net zero policies; prohibiting governmental entities  
136 from imposing any charge to advance a net zero policy;  
137 requiring each governmental entity to annually submit  
138 to the Department of Revenue a certain affidavit;  
139 prohibiting governmental entities from implementing,  
140 administering, or enforcing certain programs or  
141 joining organizations that have certain policies;  
142 providing construction; providing exceptions;  
143 providing applicability; amending s. 689.261, F.S.;  
144 defining the terms "listing platform" and "property";  
145 requiring that certain property listings include

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146 estimated ad valorem taxes; prohibiting the use of the  
147 current owner's ad valorem assessment or taxes to  
148 calculate the estimated ad valorem taxes under certain  
149 circumstances; requiring that listing platforms  
150 calculate and display the estimated ad valorem taxes  
151 using specified methods; prohibiting listing platforms  
152 from displaying the current owner's ad valorem taxes  
153 if such ad valorem taxes are not estimated using a tax  
154 estimator or buyer payment calculator; requiring that  
155 listing platforms include a link to the county  
156 property appraiser's homepage and tax estimator;  
157 requiring the Department of Revenue to maintain on its  
158 website a table of links to each county's property  
159 appraiser's homepage and tax estimator; prohibiting  
160 the previous year's ad valorem taxes from being  
161 displayed as part of a property's historical tax  
162 information; providing immunity for a person for any  
163 inaccuracies in the estimated ad valorem taxes on a  
164 property listed on a listing platform; prohibiting  
165 printed listing materials from including specified  
166 information; requiring the department to develop a  
167 formula that may be used by listing platforms to  
168 calculate the estimated ad valorem taxes; requiring  
169 each county property appraiser to provide to the  
170 department any information needed to develop such  
171 formula; requiring the department, by a specified  
172 date, to annually publish on its website the formula  
173 and information collected; requiring the department to  
174 annually develop a countywide aggregate average

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175 millage rate for each county for use by listing  
176 platforms for a specified purpose; requiring the  
177 department to require each county property appraiser  
178 to provide to the department any information needed to  
179 develop such rate; requiring the department, by a  
180 specified date and annually thereafter, to publish on  
181 its website the countywide aggregate average millage  
182 rate for each county; authorizing the department to  
183 adopt rules; amending s. 1011.71, F.S.; revising the  
184 definition of the term "school operational purposes";  
185 providing applicability; amending ss. 125.01, 166.021,  
186 and 166.201, F.S.; conforming provisions to changes  
187 made by the act; amending ss. 212.205, 288.11621,  
188 288.11631, 443.191, 571.26, and 571.265, F.S.;  
189 conforming cross-references; reenacting s. 259.042(9),  
190 F.S., relating to tax increment financing for  
191 conservation lands, to incorporate the amendment made  
192 by this act to s. 163.387, F.S.; reenacting ss.  
193 203.0011 and 212.05011, F.S., relating to the combined  
194 rate for tax collected pursuant to certain provisions,  
195 to incorporate the amendments made by this act to s.  
196 212.05, F.S.; reenacting ss. 125.0104(5)(c),  
197 193.624(3), 196.182(2), 218.12(1), 218.125(1),  
198 218.135(1), 218.136(1), 252.35(2)(cc), 288.0655(2)(b),  
199 288.102(4), 339.2816(4)(c), 403.064(16)(h),  
200 403.0741(6)(c), 589.08(2) and (3), and 1011.62(1)(f),  
201 F.S., relating to authorized uses of tourist  
202 development tax revenue; applicability of assessments  
203 of renewable energy source devices; application of

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204 exemptions of renewable energy source devices;  
205 appropriations to offset reductions in ad valorem tax  
206 revenue in fiscally constrained counties; offset for  
207 tax loss associated with certain constitutional  
208 amendments affecting fiscally constrained counties;  
209 offset for tax loss associated with reductions in  
210 value of certain citrus fruit packing and processing  
211 equipment; offset for ad valorem revenue loss  
212 affecting fiscally constrained counties; Division of  
213 Emergency Management powers; Rural Infrastructure  
214 Fund; one-to-one match requirement under the Supply  
215 Chain Innovation Grant Program; prioritization of road  
216 projects under the Small County Road Assistance  
217 Program; applicability of provisions related to reuse  
218 of reclaimed water; regulation of grease waste removal  
219 and disposal by local governments; land acquisition  
220 restrictions; and funds for operation of schools,  
221 respectively, to incorporate the amendment made to s.  
222 218.67, F.S., in references thereto; exempting from  
223 sales and use tax the retail sale of ammunition,  
224 firearms, certain firearm accessories, bows and  
225 crossbows, certain bow and crossbow accessories,  
226 camping supplies, and fishing supplies; defining  
227 terms; authorizing the department and the Department  
228 of Commerce to adopt emergency rules; specifying the  
229 timeframe in which such rules are effective;  
230 authorizing the renewal of such rules; providing  
231 effective dates.  
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233 Be It Enacted by the Legislature of the State of Florida:

234

235 Section 1. Effective upon this act becoming a law,  
236 paragraph (a) of subsection (2) of section 72.011, Florida  
237 Statutes, is amended, and paragraph (c) is added to subsection  
238 (1) of that section, to read:

239 72.011 Jurisdiction of circuit courts in specific tax  
240 matters; administrative hearings and appeals; time for  
241 commencing action; parties; deposits.-

242 (1)

243 (c) A taxpayer may claim interest on a refund that is the  
244 subject of an action filed under paragraph (a) contesting an  
245 assessment or denial of refund of any tax, fee, surcharge,  
246 permit, interest, or penalty only if such claim is asserted  
247 concurrently with the action.

248 (2) (a) An action may not be brought to contest an  
249 assessment of any tax, interest, or penalty assessed under a  
250 section or chapter specified in subsection (1) more than 60 days  
251 after the date the assessment becomes final. An action may not  
252 be brought to contest a denial of refund of any tax, interest,  
253 or penalty paid under a section or chapter specified in  
254 subsection (1) more than 60 days after the date the denial  
255 becomes final. The 60-day period to contest an assessment or a  
256 denial that becomes final under this subsection may not be  
257 waived or tolled.

258 Section 2. (1) The amendments made by this act to s.  
259 72.011, Florida Statutes, are remedial and clarifying in nature  
260 and also apply to actions pending as of the effective date of  
261 this section.

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262       (2) This section shall take effect upon this act becoming a  
263 law.

264       Section 3. Effective upon this act becoming a law, section  
265 125.0168, Florida Statutes, is amended to read:

266       125.0168 Special assessments levied on recreational vehicle  
267 parks regulated under chapter 513.—When a county levies a non-ad  
268 valorem special assessment on a recreational vehicle park  
269 regulated under chapter 513, the non-ad valorem special  
270 assessment may ~~shall~~ not be based on the assertion that the  
271 recreational vehicle park is composed ~~comprised~~ of residential  
272 units. Instead, recreational vehicle parks regulated under  
273 chapter 513 shall be assessed as a commercial entity in the same  
274 manner as a hotel, motel, or other similar facility. A non-ad  
275 valorem special assessment levied on a square footage basis may  
276 not be levied against more than 400 square feet per recreational  
277 vehicle parking space or campsite.

278       Section 4. Paragraph (c) of subsection (2) of section  
279 163.387, Florida Statutes, is amended to read:

280       163.387 Redevelopment trust fund.—

281       (2)

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

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

286       2. A special district for which the sole available source  
287 of revenue the district has the authority to levy is ad valorem  
288 taxes at the time an ordinance is adopted under this section.  
289 However, revenues or aid that may be dispensed or appropriated  
290 to a district as defined in s. 388.011 at the discretion of an

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291 entity other than such district shall not be deemed available.

292 3. A library district, except a library district in a  
293 jurisdiction where the community redevelopment agency had  
294 validated bonds as of April 30, 1984.

295 4. A neighborhood improvement district created under the  
296 Safe Neighborhoods Act.

297 5. A metropolitan transportation authority.

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

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

302 8. A special district that levies ad valorem taxes on real  
303 property predominantly to fund children's services pursuant to  
304 s. 125.901 or other legislative acts.

305 Section 5. Effective upon this act becoming a law, section  
306 166.223, Florida Statutes, is amended to read:

307 166.223 Special assessments levied on recreational vehicle  
308 parks regulated under chapter 513.—When a municipality levies a  
309 non-ad valorem special assessment on a recreational vehicle park  
310 regulated under chapter 513, the non-ad valorem special  
311 assessment may ~~shall~~ not be based on the assertion that the  
312 recreational vehicle park is composed ~~comprised~~ of residential  
313 units. Instead, recreational vehicle parks regulated under  
314 chapter 513 shall be assessed as a commercial entity in the same  
315 manner as a hotel, motel, or other similar facility. A non-ad  
316 valorem special assessment levied on a square footage basis may  
317 not be levied against more than 400 square feet per recreational  
318 vehicle parking space or campsite.

319 Section 6. Effective upon this act becoming a law, section

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320 189.052, Florida Statutes, is amended to read:

321 189.052 Assessments levied on facilities regulated under  
322 chapter 513.—When an independent or dependent special district  
323 levies an assessment on a facility regulated under chapter 513,  
324 the assessment may ~~shall~~ not be based on the assertion that the  
325 facility is composed ~~comprised~~ of residential units. Instead,  
326 facilities regulated under chapter 513 shall be assessed in the  
327 same manner as a hotel, motel, or other similar facility. An  
328 assessment levied on a square footage basis may not be levied  
329 against more than 400 square feet per recreational vehicle  
330 parking space or campsite.

331 Section 7. (1) The amendments made by this act to ss.  
332 125.0168, 166.223, and 189.052, Florida Statutes, first apply to  
333 the 2026 assessment roll.

334 (2) This section shall take effect upon this act becoming a  
335 law.

336 Section 8. Paragraph (a) of subsection (3) and paragraph  
337 (b) of subsection (10) of section 193.155, Florida Statutes, are  
338 amended to read:

339 193.155 Homestead assessments.—Homestead property shall be  
340 assessed at just value as of January 1, 1994. Property receiving  
341 the homestead exemption after January 1, 1994, shall be assessed  
342 at just value as of January 1 of the year in which the property  
343 receives the exemption unless the provisions of subsection (8)  
344 apply.

345 (3) (a) Except as provided in this subsection or subsection  
346 (8), property assessed under this section shall be assessed at  
347 just value as of January 1 of the year following a change of  
348 ownership. Thereafter, the annual changes in the assessed value

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349 of the property are subject to the limitations in subsections  
350 (1) and (2). For the purpose of this section, a change of  
351 ownership means any sale, foreclosure, or transfer of legal  
352 title or beneficial title in equity to any person, except if any  
353 of the following apply:

354 1. Subsequent to the change or transfer, the same person is  
355 entitled to the homestead exemption as was previously entitled  
356 and:

357 a. The transfer of title is to correct an error;

358 b. The transfer is between legal and equitable title or  
359 equitable and equitable title and no additional person applies  
360 for a homestead exemption on the property;

361 c. The change or transfer is by means of an instrument in  
362 which the owner is listed as both grantor and grantee of the  
363 real property and one or more other individuals are additionally  
364 named as grantee. However, if any individual who is additionally  
365 named as a grantee applies for a homestead exemption on the  
366 property, the application is considered a change of ownership;

367 d. The change or transfer is by means of an instrument in  
368 which the owner entitled to the homestead exemption is listed as  
369 both grantor and grantee of the real property and one or more  
370 other individuals, all of whom held title as joint tenants with  
371 rights of survivorship with the owner, are named only as  
372 grantors and are removed from the title; or

373 e. The person is a lessee entitled to the homestead  
374 exemption under s. 196.041(1);

375 2. Legal or equitable title is changed or transferred  
376 between husband and wife, including a change or transfer to a  
377 surviving spouse or a transfer due to a dissolution of marriage;

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378 3. The transfer occurs by operation of law to the surviving  
379 spouse or minor child or children under s. 732.401;

380 4. Upon the death of the owner, the transfer is between the  
381 owner and another who is a permanent resident and who is legally  
382 or naturally dependent upon the owner; ~~or~~

383 5. The transfer occurs with respect to a property where all  
384 of the following apply:

385 a. Multiple owners hold title as joint tenants with rights  
386 of survivorship;

387 b. One or more owners were entitled to and received the  
388 homestead exemption on the property;

389 c. The death of one or more owners occurs; and

390 d. Subsequent to the transfer, the surviving owner or  
391 owners previously entitled to and receiving the homestead  
392 exemption continue to be entitled to and receive the homestead  
393 exemption; or

394 6.a. Upon the death of the owner, the transfer meets all of  
395 the following conditions:

396 (I) The owner held legal or equitable title to the property  
397 and was entitled to and received the homestead exemption at the  
398 time of death.

399 (II) The property is devised by a will to only one lineal  
400 descendant of the owner, as these terms are defined in s.  
401 731.201.

402 (III) A lineal descendant makes the property his or her  
403 homestead as of the second January 1 after the death of the  
404 owner.

405 (IV) The lineal descendant files with the property  
406 appraiser proof of his or her entitlement to continue the

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407 decedent's assessment by refileing and updating the homestead  
408 application under s. 196.011. The decedent's certificate of  
409 death, a certified copy of the decedent's will, a certified copy  
410 of the order admitting that will to probate, and an affidavit  
411 that the lineal descendant has inherited the real property  
412 through that will, must be submitted with the application.  
413 Submitting the documents required herein is prima facie evidence  
414 of entitlement. If the lineal descendant has a prior homestead,  
415 the filing of proof is deemed to be an abandonment of his or her  
416 prior homestead property as of the date of the owner's death.

417 b. This subparagraph may not be construed to establish  
418 homestead property for a descendant who is not otherwise  
419 entitled. Subsection (8) may not be applied to a property  
420 transferred pursuant to this subparagraph.

421 (10)

422 (b) If the property appraiser improperly grants the  
423 property assessment limitation as a result of a clerical mistake  
424 or an omission or on property deemed abandoned under  
425 subparagraph (3)(a)6., the person or entity improperly receiving  
426 the property assessment limitation may not be assessed a penalty  
427 or interest. Back taxes shall apply only as follows:

428 1. If the person who received the limitation as a result of  
429 a clerical mistake or omission or on property deemed abandoned  
430 under subparagraph (3)(a)6. voluntarily discloses to the  
431 property appraiser that he or she was not entitled to the  
432 limitation before the property appraiser notifies the owner of  
433 the mistake or omission, no back taxes shall be due.

434 2. If the person who received the limitation as a result of  
435 a clerical mistake or omission or on property deemed abandoned

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436 under subparagraph (3)(a)6. does not voluntarily disclose to the  
437 property appraiser that he or she was not entitled to the  
438 limitation before the property appraiser notifies the owner of  
439 the mistake or omission, back taxes shall be due for any year or  
440 years that the owner was not entitled to the limitation within  
441 the 5 years before the property appraiser notified the owner of  
442 the mistake or omission.

443 3. The property appraiser shall serve upon an owner that  
444 owes back taxes under subparagraph 2. a notice of intent to  
445 record in the public records of the county a notice of tax lien  
446 against any property owned by that person in the county, and  
447 such property must be identified in the notice of tax lien. The  
448 property appraiser must include with such notice information  
449 explaining why the owner is not entitled to the limitation, the  
450 years for which unpaid taxes are due, and the manner in which  
451 unpaid taxes have been calculated. Before a lien may be filed,  
452 the person or entity so notified must be given 30 days to pay  
453 the taxes.

454 Section 9. Effective January 1, 2027, paragraph (a) of  
455 subsection (1) of section 194.032, Florida Statutes, is amended  
456 to read:

457 194.032 Hearing purposes; timetable.—

458 (1)(a) The value adjustment board shall meet not earlier  
459 than 30 days and not later than 60 days after the mailing of the  
460 notice provided in s. 194.011(1); however, no board hearing  
461 shall be held before approval of all or any part of the  
462 assessment rolls by the Department of Revenue. The board shall  
463 meet for the following purposes:

464 1. Hearing petitions relating to assessments filed pursuant

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465 to s. 194.011(3).

466 2. Hearing complaints relating to homestead exemptions as  
467 provided for under s. 196.151.

468 3. Hearing appeals from exemptions denied, or disputes  
469 arising from exemptions granted, upon the filing of exemption  
470 applications under s. 196.011.

471 4. Hearing appeals concerning ad valorem tax deferrals and  
472 classifications.

473 5. Hearing appeals from determinations that a change of  
474 ownership under s. 193.155(3), a change of ownership or control  
475 under s. 193.1554(5) or s. 193.1555(5), or a qualifying  
476 improvement under s. 193.1555(5) has occurred.

477 6. Hearing appeals relating to timely filing of tax returns  
478 as required in s. 194.034(1)(j).

479 Section 10. Paragraph (b) of subsection (10) of section  
480 196.011, Florida Statutes, is amended to read:

481 196.011 Annual application required for exemption.—

482 (10)

483 (b) If a homestead exemption is granted as a result of a  
484 clerical mistake or omission by the property appraiser or  
485 granted on property deemed abandoned under s. 193.155(3)(a)6.,  
486 the taxpayer may not be assessed a penalty or interest. Back  
487 taxes shall apply only as follows:

488 1. If the person who received the homestead exemption as a  
489 result of a clerical mistake or omission or on property deemed  
490 abandoned under s. 193.155(3)(a)6. voluntarily discloses to the  
491 property appraiser that he or she was not entitled to the  
492 homestead exemption before the property appraiser notifies the  
493 owner of the mistake or omission, no back taxes shall be due.

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494           2. If the person who received the homestead exemption as a  
495 result of a clerical mistake or omission or on property deemed  
496 abandoned under s. 193.155(3)(a)6. does not voluntarily disclose  
497 to the property appraiser that he or she was not entitled to the  
498 homestead exemption before the property appraiser notifies the  
499 owner of the mistake or omission, back taxes shall be due for  
500 any year or years that the owner was not entitled to the  
501 homestead exemption limitation within the 5 years before the  
502 property appraiser notified the owner of the mistake or  
503 omission.

504           3. The property appraiser shall serve upon an owner that  
505 owes back taxes under subparagraph 2. a notice of intent to  
506 record in the public records of the county a notice of tax lien  
507 against any property owned by that person in the county, and  
508 such property must be identified in the notice of tax lien. The  
509 property appraiser must include with such notice information  
510 explaining why the owner is not entitled to the homestead  
511 exemption limitation, the years for which unpaid taxes are due,  
512 and the manner in which unpaid taxes have been calculated.  
513 Before a lien may be filed, the person or entity so notified  
514 must be given 30 days to pay the taxes.

515           Section 11. Paragraph (a) of subsection (1) of section  
516 196.031, Florida Statutes, is amended to read:

517           196.031 Exemption of homesteads.—

518           (1)(a) A person who, on January 1, has the legal title or  
519 beneficial title in equity to real property in this state and  
520 who in good faith makes the property his or her permanent  
521 residence or the permanent residence of another or others  
522 legally or naturally dependent upon him or her, is entitled to

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523 an exemption from all taxation, except for assessments for  
524 special benefits, up to the assessed valuation of \$25,000 on the  
525 residence and contiguous real property, as defined in s. 6, Art.  
526 VII of the State Constitution. Such title may be held by the  
527 entireties, jointly, or in common with others, and the exemption  
528 may be apportioned among such of the owners as reside thereon,  
529 as their respective interests appear. If only one of the owners  
530 of an estate held by the entireties or held jointly with the  
531 right of survivorship or an owner who inherited an interest in  
532 the property resides on the property, that owner is allowed an  
533 exemption of up to the assessed valuation of \$25,000 on the  
534 residence and contiguous real property. However, an exemption of  
535 more than \$25,000 is not allowed to any one person or on any one  
536 dwelling house, except that an exemption up to the assessed  
537 valuation of \$25,000 may be allowed on each apartment or mobile  
538 home occupied by a tenant-stockholder or member of a cooperative  
539 corporation and on each condominium parcel occupied by its  
540 owner. Except for owners of an estate held by the entireties or  
541 held jointly with the right of survivorship or an interest  
542 inherited by a descendant, the amount of the exemption may not  
543 exceed the proportionate assessed valuation of all owners who  
544 reside on the property. Before such exemption may be granted,  
545 the deed or instrument must ~~shall~~ be recorded in the official  
546 records of the county in which the property is located. The  
547 property appraiser may request the applicant to provide  
548 additional ownership documents to establish title.

549 Section 12. The amendments made by this act to ss. 193.155,  
550 196.011, and 196.031, Florida Statutes, first apply to the 2027  
551 property tax roll.

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552 Section 13. Subsection (3), paragraph (b) of subsection  
553 (4), and paragraph (b) of subsection (6) of section 196.081,  
554 Florida Statutes, are amended to read:

555 196.081 Exemption for certain permanently and totally  
556 disabled veterans and for surviving spouses of veterans;  
557 exemption for surviving spouses of first responders who die in  
558 the line of duty.—

559 (3) If the totally and permanently disabled veteran  
560 predeceases his or her spouse and if, upon the death of the  
561 veteran, the spouse holds the legal or beneficial title to the  
562 homestead and permanently resides thereon as specified in s.  
563 196.031, the exemption from taxation carries over to the benefit  
564 of the veteran's spouse until such time as he or she remarries  
565 or sells or otherwise disposes of the property. If the spouse  
566 sells the property, the spouse may transfer an exemption not to  
567 exceed 120 percent of the amount granted from the most recent ad  
568 valorem tax roll to his or her new residence, as long as it is  
569 used as his or her primary residence and he or she does not  
570 remarry.

571 (4) Any real estate that is owned and used as a homestead  
572 by the surviving spouse of a veteran who died from service-  
573 connected causes while on active duty as a member of the United  
574 States Armed Forces and for whom a letter from the United States  
575 Government or United States Department of Veterans Affairs or  
576 its predecessor has been issued certifying that the veteran who  
577 died from service-connected causes while on active duty is  
578 exempt from taxation.

579 (b) The tax exemption carries over to the benefit of the  
580 veteran's surviving spouse as long as the spouse holds the legal

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581 or beneficial title to the homestead, permanently resides  
582 thereon as specified in s. 196.031, and does not remarry. If the  
583 surviving spouse sells the property, the spouse may transfer an  
584 exemption not to exceed 120 percent of the amount granted under  
585 the most recent ad valorem tax roll to his or her new residence  
586 as long as it is used as his or her primary residence and he or  
587 she does not remarry.

588 (6) Any real estate that is owned and used as a homestead  
589 by the surviving spouse of a first responder who died in the  
590 line of duty while employed by the United States Government, the  
591 state, or any political subdivision of the state, including  
592 authorities and special districts, and for whom a letter from  
593 the United States Government, the state, or appropriate  
594 political subdivision of the state, or other authority or  
595 special district, has been issued which legally recognizes and  
596 certifies that the first responder died in the line of duty  
597 while employed as a first responder is exempt from taxation.

598 (b) The tax exemption applies as long as the surviving  
599 spouse holds the legal or beneficial title to the homestead,  
600 permanently resides thereon as specified in s. 196.031, and does  
601 not remarry. If the surviving spouse sells the property, the  
602 spouse may transfer an exemption not to exceed 120 percent of  
603 the amount granted under the most recent ad valorem tax roll to  
604 his or her new residence if it is used as his or her primary  
605 residence and he or she does not remarry.

606 Section 14. Effective upon this act becoming a law,  
607 paragraph (r) of subsection (2) of section 196.173, Florida  
608 Statutes, is amended, and paragraphs (s) through (w) are added  
609 to that subsection, to read:

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610 196.173 Exemption for deployed servicemembers.—

611 (2) The exemption is available to servicemembers who were  
612 deployed during the preceding calendar year on active duty  
613 outside the continental United States, Alaska, or Hawaii in  
614 support of any of the following military operations:

615 (r) European Reassurance Initiative/European Deterrence  
616 Initiative and Operation European Assure, Deter and Reinforce,  
617 which began in 2014.

618 (s) Operations in Israel and the Gaza Strip's Mediterranean  
619 territorial seas and air spaces, which began in March 2023.

620 (t) Operations in support of the Pacific Deterrence  
621 Initiative, which began in 2021.

622 (u) Operation Southern Spear, which began in 2025.

623 (v) Operation Sharp Sentry, which began in 2010.

624 (w) Operations by the Multinational Force and Observers,  
625 which began in 1981.

626

627 The Department of Revenue shall notify all property appraisers  
628 and tax collectors in this state of the designated military  
629 operations.

630 Section 15. (1) The amendments made by this act to s.  
631 196.173, Florida Statutes, first apply to the 2026 property tax  
632 roll.

633 (2) This section shall take effect upon this act becoming a  
634 law.

635 Section 16. Paragraph (o) of subsection (3) of section  
636 196.1978, Florida Statutes, is amended to read:

637 196.1978 Affordable housing property exemption.—

638 (3)(o)1. Beginning with the 2025 tax roll, a taxing

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639 authority may elect, upon adoption of an ordinance or resolution  
640 approved by a two-thirds vote of the governing body, not to  
641 exempt property under sub-subparagraph (d)1.a. located in a  
642 county specified pursuant to subparagraph 2., subject to the  
643 conditions of this paragraph.

644 2. A taxing authority must make a finding in the ordinance  
645 or resolution that annual housing reports ~~the most recently~~  
646 published by the Shimberg Center for Housing Studies ~~Annual~~  
647 ~~Report, prepared~~ pursuant to s. 420.6075 identify, ~~identifies~~  
648 that a county that is part of the jurisdiction of the taxing  
649 authority is within a metropolitan statistical area or region  
650 where, for each of the previous 3 years, the number of  
651 affordable and available units in the metropolitan statistical  
652 area or region is greater than the number of renter households  
653 in the metropolitan statistical area or region for the category  
654 entitled "0-120 percent AMI."

655 3. An election made pursuant to this paragraph may apply  
656 only to the ad valorem property tax levies imposed within a  
657 county specified pursuant to subparagraph 2. by the taxing  
658 authority making the election.

659 4. The ordinance or resolution must take effect on the  
660 January 1 immediately succeeding adoption and shall expire on  
661 the second January 1 after the January 1 in which the ordinance  
662 or resolution takes effect. The ordinance or resolution may be  
663 renewed prior to its expiration pursuant to this paragraph.

664 5. The taxing authority proposing to make an election under  
665 this paragraph must advertise the ordinance or resolution or  
666 renewal thereof pursuant to the requirements of s. 50.011(1)  
667 prior to adoption.

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668           6. The taxing authority must provide to the property  
669 appraiser the adopted ordinance or resolution or renewal thereof  
670 by the effective date of the ordinance or resolution or renewal  
671 thereof.

672           7. Notwithstanding an ordinance or resolution or renewal  
673 thereof adopted pursuant to this paragraph, property in a  
674 multifamily project that received an exemption pursuant to sub-  
675 subparagraph (d)1.a. before the adoption or renewal of such  
676 ordinance or resolution may continue to receive such exemption  
677 for each subsequent consecutive year that the same owner or each  
678 successive owner applies for and is granted the exemption.

679           8. Notwithstanding an ordinance or a resolution or a  
680 renewal thereof adopted pursuant to this paragraph, the owner of  
681 a property in a multifamily project that was issued a building  
682 permit on or after July 1, 2026, for the development of  
683 residential units in the multifamily project within 4 years  
684 before the adoption of such ordinance or resolution or renewal  
685 may apply for and be granted the exemption under sub-  
686 subparagraph (d)1.a. after meeting the requirements of this  
687 subsection and may continue to receive such exemption for each  
688 subsequent consecutive year in which the same owner or each  
689 successive owner applies for and is granted the exemption.

690           Section 17. (1) The amendments made by this act to s.  
691 196.1978, Florida Statutes, first apply to the 2027 property tax  
692 roll.

693           (2) An ordinance adopted pursuant to s. 196.1978(3),  
694 Florida Statutes, before the July 1, 2026, is valid until its  
695 expiration.

696           Section 18. Paragraph (b) of subsection (5) of section

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697 200.065, Florida Statutes, is amended to read:

698 200.065 Method of fixing millage.—

699 (5) In each fiscal year:

700 (b) The millage rate of a county or municipality, municipal  
701 service taxing unit of that county, and any special district  
702 dependent to that county or municipality may exceed the maximum  
703 millage rate calculated pursuant to this subsection if the total  
704 county ad valorem taxes levied or total municipal ad valorem  
705 taxes levied do not exceed the maximum total county ad valorem  
706 taxes levied or maximum total municipal ad valorem taxes levied  
707 respectively. Voted millage and taxes levied by a municipality  
708 or independent special district that has levied ad valorem taxes  
709 for less than 5 years are not subject to this limitation. The  
710 nonvoted millage rate that any other taxing authority that is  
711 subject to this limitation may levy in its first year or in a  
712 year immediately succeeding a year in which the millage rate was  
713 zero must be approved by a vote as provided in subparagraph  
714 (a)2. The millage rate of a county authorized to levy a county  
715 public hospital surtax under s. 212.055 may exceed the maximum  
716 millage rate calculated pursuant to this subsection to the  
717 extent necessary to account for the revenues required to be  
718 contributed to the county public hospital. Total taxes levied  
719 may exceed the maximum calculated pursuant to subsection (6) as  
720 a result of an increase in taxable value above that certified in  
721 subsection (1) if such increase is less than the percentage  
722 amounts contained in subsection (6) or if the administrative  
723 adjustment cannot be made because the value adjustment board is  
724 still in session at the time the tax roll is extended;  
725 otherwise, millage rates subject to this subsection may be

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726 reduced so that total taxes levied do not exceed the maximum.

727

728 Any unit of government operating under a home rule charter  
729 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State  
730 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the  
731 State Constitution, which is granted the authority in the State  
732 Constitution to exercise all the powers conferred now or  
733 hereafter by general law upon municipalities and which exercises  
734 such powers in the unincorporated area shall be recognized as a  
735 municipality under this subsection. For a downtown development  
736 authority established before the effective date of the State  
737 Constitution which has a millage that must be approved by a  
738 municipality, the governing body of that municipality shall be  
739 considered the governing body of the downtown development  
740 authority for purposes of this subsection.

741 Section 19. Paragraph (c) of subsection (2) of section  
742 202.18, Florida Statutes, is amended, and paragraph (b) of that  
743 subsection is republished, to read:

744 202.18 Allocation and disposition of tax proceeds.—The  
745 proceeds of the communications services taxes remitted under  
746 this chapter shall be treated as follows:

747 (2) The proceeds of the taxes remitted under s.  
748 202.12(1)(b) shall be allocated as follows:

749 (b) Fifty-five and nine-tenths percent of the remainder  
750 shall be allocated to the state and distributed pursuant to s.  
751 212.20(6), except that the proceeds allocated pursuant to s.  
752 212.20(6)(d)2.b. shall be prorated to the participating counties  
753 in the same proportion as that month's collection of the taxes  
754 and fees imposed pursuant to chapter 212 and paragraph (1)(b).

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755           (c)1. After the distribution required under paragraph (b),  
756 the remainder ~~During each calendar year, the remaining portion~~  
757 ~~of the proceeds~~ shall be transferred to the Local Government  
758 Half-cent Sales Tax Clearing Trust Fund and. ~~Seventy percent of~~  
759 ~~such proceeds shall be~~ allocated in the same proportion as the  
760 allocation of total receipts of the half-cent sales tax under s.  
761 218.61 and the emergency distribution under s. 218.65 in the  
762 prior state fiscal year. ~~Thirty percent of such proceeds shall~~  
763 ~~be distributed pursuant to s. 218.67.~~

764           2. The proportion of the proceeds allocated based on the  
765 emergency distribution under s. 218.65 shall be distributed  
766 pursuant to s. 218.65.

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

772           4. The department shall distribute the appropriate amount  
773 to each municipality and county each month at the same time that  
774 local communications services taxes are distributed pursuant to  
775 subsection (3).

776           Section 20. Effective October 1, 2026, present paragraph  
777 (j) of subsection (1) of section 203.01, Florida Statutes, is  
778 redesignated as paragraph (k) and present subsection (9) of that  
779 section is redesignated as subsection (10), a new paragraph (j)  
780 is added to subsection (1) and a new subsection (9) is added to  
781 that section, and paragraphs (a), (c), and (d) of subsection (1)  
782 of that section, are amended to read:

783           203.01 Tax on gross receipts for utility and communications

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784 services.—

785 (1)(a)1. A tax is imposed on gross receipts from utility  
786 services ~~that are~~ delivered to a retail consumer or to an owner  
787 or operator of an electric vehicle charging station as defined  
788 in s. 366.94(2) in this state. The tax shall be levied as  
789 provided in paragraphs (b)-(k) ~~(b)-(j)~~. Except as provided in  
790 paragraph (j), such tax is not imposed on the retail sale of  
791 electricity pursuant to s. 212.0516.

792 2. A tax is levied on communications services as defined in  
793 s. 202.11(1). The tax shall be applied to the same services and  
794 transactions as are subject to taxation under chapter 202, and  
795 to communications services that are subject to the exemption  
796 provided in s. 202.125(1). The tax shall be applied to the sales  
797 price of communications services when sold at retail, as the  
798 terms are defined in s. 202.11, shall be due and payable at the  
799 same time as the taxes imposed pursuant to chapter 202, and  
800 shall be administered and collected pursuant to chapter 202.

801 3. An additional tax is levied on charges for, or the use  
802 of, electrical power or energy that is subject to the tax levied  
803 pursuant to s. 212.05(1)(e)1.c. or s. 212.06(1). The tax shall  
804 be applied to the same transactions or uses as are subject to  
805 taxation under s. 212.05(1)(e)1.c. or s. 212.06(1). If a  
806 transaction or use is exempt from the tax imposed under s.  
807 212.05(1)(e)1.c. or s. 212.06(1), the transaction or use is also  
808 exempt from the tax imposed under this subparagraph. The tax  
809 shall be applied to charges for electrical power or energy and  
810 is due and payable at the same time as taxes imposed pursuant to  
811 chapter 212. Chapter 212 governs the administration and  
812 enforcement of the tax imposed by this subparagraph. The charges

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813 upon which the tax imposed by this subparagraph is applied do  
814 not include the taxes imposed by subparagraph 1. or s. 166.231.  
815 The tax imposed by this subparagraph becomes state funds at the  
816 moment of collection and is not considered as revenue of a  
817 utility for purposes of a franchise agreement between the  
818 utility and a local government.

819 (c)1. The tax imposed under subparagraph (a)1. shall be  
820 levied against the total amount of gross receipts received by a  
821 distribution company for its sale of utility services if the  
822 utility service is delivered to the retail consumer or owner or  
823 operator of an electrical vehicle charging station by a  
824 distribution company and the retail consumer or owner or  
825 operator of an electric vehicle charging station pays the  
826 distribution company a charge for utility service which includes  
827 a charge for both the electricity and the transportation of  
828 electricity to the retail consumer or owner or operator of an  
829 electrical vehicle charging station. The distribution company  
830 shall report and remit to the Department of Revenue by the 20th  
831 day of each month the taxes levied pursuant to this paragraph  
832 during the preceding month.

833 2. To the extent practicable, the Department of Revenue  
834 must distribute all receipts of taxes remitted under this  
835 chapter to the Public Education Capital Outlay and Debt Service  
836 Trust Fund in the same month as the department collects such  
837 taxes.

838 (d)1. Each distribution company that receives payment for  
839 the delivery of electricity to a retail consumer or owner or  
840 operator of an electrical vehicle charging station in this state  
841 is subject to tax on the exercise of this privilege as provided

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842 by this paragraph unless the payment is subject to tax under  
843 paragraph (c). For the exercise of this privilege, the tax  
844 levied on the distribution company's receipts for the delivery  
845 of electricity shall be determined by multiplying the number of  
846 kilowatt hours delivered by the index price and applying the  
847 rate in subparagraph (b)1. to the result.

848 2. The index price is the Florida price per kilowatt hour  
849 for retail consumers in the previous calendar year, as published  
850 in the United States Energy Information Administration Electric  
851 Power Monthly and announced by the Department of Revenue on June  
852 1 of each year to be effective for the 12-month period beginning  
853 July 1 of that year. For each residential, commercial, and  
854 industrial customer class, the applicable index posted for  
855 residential, commercial, and industrial shall be applied in  
856 calculating the gross receipts to which the tax applies. If  
857 publication of the indices is delayed or discontinued, the last  
858 posted index shall be used until a current index is posted or  
859 the department adopts a comparable index by rule.

860 3. Tax due under this paragraph shall be administered,  
861 paid, and reported in the same manner as the tax due under  
862 paragraph (c).

863 4. The amount of tax due under this paragraph shall be  
864 reduced by the amount of any like tax lawfully imposed on and  
865 paid by the person from whom the retail consumer or owner or  
866 operator of an electrical vehicle charging station purchased the  
867 electricity, whether imposed by and paid to this state, another  
868 state, a territory of the United States, or the District of  
869 Columbia. This reduction in tax shall be available to the retail  
870 consumer or owner or operator of an electrical vehicle charging

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871 station as a refund made pursuant to s. 215.26 and does not  
872 inure to the benefit of the person who receives payment for the  
873 delivery of the electricity. The methods of demonstrating proof  
874 of payment and the amount of such refund shall be made according  
875 to rules of the Department of Revenue.

876 (j) An owner or operator of an electric vehicle charging  
877 station that produces electrical energy for the provision of  
878 electricity to a consumer at an electric vehicle charging  
879 station is directly liable to the state for the tax imposed by  
880 subparagraph (a)1. and must register with the department to  
881 remit such tax. The amount of tax owed shall be equal to the  
882 cost price, as defined in s. 212.02, of such electricity, times  
883 the rate set forth in subparagraph (1)(b)1.

884 (9) Possession by a distribution company of an affidavit  
885 from the owner or operator of an electric vehicle charging  
886 station, pursuant to s. 212.0516, relieves the distribution  
887 company from the responsibility of collecting the tax imposed  
888 under subparagraph (1)(a)3. and s. 212.05(1)(e)1.c., and the  
889 department shall look solely to the owner or operator of the  
890 electric vehicle charging station for recovery of such taxes.

891 Section 21. Effective October 1, 2026, subsection (1) of  
892 section 203.012, Florida Statutes, is amended to read:

893 203.012 Definitions.—As used in this chapter:

894 (1) "Distribution company" means any person owning or  
895 operating local electric or natural or manufactured gas utility  
896 distribution facilities within this state for the transmission,  
897 delivery, and sale of electricity or natural or manufactured  
898 gas. The term does not include natural gas transmission  
899 companies that are subject to the jurisdiction of the Federal

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900 Energy Regulatory Commission. The term does not include a person  
901 who owns or operates an electric vehicle charging station that  
902 purchases electricity for resale under s. 212.0516 and who does  
903 not produce electrical energy for the provision of electricity  
904 to a consumer at an electric vehicle charging station.

905 Section 22. Paragraph (a) of subsection (2) of section  
906 212.04, Florida Statutes, is amended to read:

907 212.04 Admissions tax; rate, procedure, enforcement.—

908 (2) (a) A tax may not be levied on:

909 1. Admissions to athletic or other events sponsored by  
910 elementary schools, junior high schools, middle schools, high  
911 schools, community colleges, public or private colleges and  
912 universities, deaf and blind schools, facilities of the youth  
913 services programs of the Department of Children and Families,  
914 and state correctional institutions if only student, faculty, or  
915 inmate talent is used. However, this exemption does not apply to  
916 admission to athletic events sponsored by a state university,  
917 and the proceeds of the tax collected on such admissions shall  
918 be retained and used by each institution to support women's  
919 athletics as provided in s. 1006.71(2)(c).

920 2. Dues, membership fees, and admission charges imposed by  
921 not-for-profit sponsoring organizations. To receive this  
922 exemption, the sponsoring organization must qualify as a not-  
923 for-profit entity under s. 501(c)(3) of the Internal Revenue  
924 Code of 1954, as amended.

925 3. Admission charges to an event sponsored by a  
926 governmental entity, sports authority, or sports commission if  
927 held in a convention hall, exhibition hall, auditorium, stadium,  
928 theater, arena, civic center, performing arts center, or

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929 publicly owned recreational facility and if 100 percent of the  
930 risk of success or failure lies with the sponsor of the event  
931 and 100 percent of the funds at risk for the event belong to the  
932 sponsor, and student or faculty talent is not exclusively used.  
933 As used in this subparagraph, the terms "sports authority" and  
934 "sports commission" mean a nonprofit organization that is exempt  
935 from federal income tax under s. 501(c)(3) of the Internal  
936 Revenue Code and that contracts with a county or municipal  
937 government for the purpose of promoting and attracting sports-  
938 tourism events to the community with which it contracts.

939 4. An admission paid by a student, or on the student's  
940 behalf, to any required place of sport or recreation if the  
941 student's participation in the sport or recreational activity is  
942 required as a part of a program or activity sponsored by, and  
943 under the jurisdiction of, the student's educational institution  
944 if his or her attendance is as a participant and not as a  
945 spectator.

946 5. Admissions to the National Football League championship  
947 game or Pro Bowl; admissions to any semifinal game or  
948 championship game of a national collegiate tournament;  
949 admissions to a Major League Baseball, Major League Soccer,  
950 National Basketball Association, or National Hockey League all-  
951 star game; admissions to the Major League Baseball Home Run  
952 Derby held before the Major League Baseball All-Star Game;  
953 admissions to any FIFA World Cup match sanctioned by the  
954 Fédération Internationale de Football Association (FIFA),  
955 including any qualifying match held up to 12 months before the  
956 FIFA World Cup matches; admissions to any Formula One Grand Prix  
957 race sanctioned by the Fédération Internationale de

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958 l'Automobile, including any qualifying or support races held at  
959 the circuit up to 72 hours before the grand prix race;  
960 admissions to the Daytona 500 sanctioned by the National  
961 Association for Stock Car Auto Racing (NASCAR), including any  
962 qualifying or support races held at the same track up to 72  
963 hours before the race; admissions to the NASCAR Cup Series  
964 Championship Race, sanctioned by NASCAR, when held at the  
965 Homestead-Miami Speedway, including any qualifying or support  
966 races held at the same track up to 72 hours before the race; or  
967 admissions to National Basketball Association all-star events  
968 produced by the National Basketball Association and held at a  
969 facility such as an arena, convention center, or municipal  
970 facility.

971 6. A participation fee or sponsorship fee imposed by a  
972 governmental entity as described in s. 212.08(6) for an athletic  
973 or recreational program if the governmental entity by itself, or  
974 in conjunction with an organization exempt under s. 501(c)(3) of  
975 the Internal Revenue Code of 1954, as amended, sponsors,  
976 administers, plans, supervises, directs, and controls the  
977 athletic or recreational program.

978 7. Admissions to live theater, live opera, or live ballet  
979 productions in this state which are sponsored by an organization  
980 that has received a determination from the Internal Revenue  
981 Service that the organization is exempt from federal income tax  
982 under s. 501(c)(3) of the Internal Revenue Code of 1954, as  
983 amended, if the organization actively participates in planning  
984 and conducting the event; is responsible for the safety and  
985 success of the event; is organized for the purpose of sponsoring  
986 live theater, live opera, or live ballet productions in this

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987 state; has more than 10,000 subscribing members and has among  
988 the stated purposes in its charter the promotion of arts  
989 education in the communities it serves; and will receive at  
990 least 20 percent of the net profits, if any, of the events the  
991 organization sponsors and will bear the risk of at least 20  
992 percent of the losses, if any, from the events it sponsors if  
993 the organization employs other persons as agents to provide  
994 services in connection with a sponsored event. Before March 1 of  
995 each year, such organization may apply to the department for a  
996 certificate of exemption for admissions to such events sponsored  
997 in this state by the organization during the immediately  
998 following state fiscal year. The application must state the  
999 total dollar amount of admissions receipts collected by the  
1000 organization or its agents from such events in this state  
1001 sponsored by the organization or its agents in the year  
1002 immediately preceding the year in which the organization applies  
1003 for the exemption. Such organization shall receive the exemption  
1004 only to the extent of \$1.5 million multiplied by the ratio that  
1005 such receipts bear to the total of such receipts of all  
1006 organizations applying for the exemption in such year; however,  
1007 such exemption granted to any organization may not exceed 6  
1008 percent of such admissions receipts collected by the  
1009 organization or its agents in the year immediately preceding the  
1010 year in which the organization applies for the exemption. Each  
1011 organization receiving the exemption shall report each month to  
1012 the department the total admissions receipts collected from such  
1013 events sponsored by the organization during the preceding month  
1014 and shall remit to the department an amount equal to 6 percent  
1015 of such receipts reduced by any amount remaining under the

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1016 exemption. Tickets for such events sold by such organizations  
1017 may not reflect the tax otherwise imposed under this section.

1018 8. Entry fees for participation in freshwater fishing  
1019 tournaments.

1020 9. Participation or entry fees charged to participants in a  
1021 game, race, or other sport or recreational event if spectators  
1022 are charged a taxable admission to such event.

1023 10. Admissions to any postseason collegiate football game  
1024 sanctioned by the National Collegiate Athletic Association.

1025 11. Admissions to and membership fees for gun clubs. For  
1026 purposes of this subparagraph, the term "gun club" means an  
1027 organization whose primary purpose is to offer its members  
1028 access to one or more shooting ranges for target or skeet  
1029 shooting.

1030 12. Fees for admission to state parks, including annual  
1031 entrance passes.

1032 13. Admissions to any Association of Tennis Professionals'  
1033 ATP Masters 1000 tournament or any Women's Tennis Association's  
1034 WTA 1000 tournament. This subparagraph expires July 1, 2029.

1035 Section 23. Effective October 1, 2026, paragraph (e) of  
1036 subsection (1) of section 212.05, Florida Statutes, is amended  
1037 to read:

1038 212.05 Sales, storage, use tax.—It is hereby declared to be  
1039 the legislative intent that every person is exercising a taxable  
1040 privilege who engages in the business of selling tangible  
1041 personal property at retail in this state, including the  
1042 business of making or facilitating remote sales; who rents or  
1043 furnishes any of the things or services taxable under this  
1044 chapter; or who stores for use or consumption in this state any

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1045 item or article of tangible personal property as defined herein  
1046 and who leases or rents such property within the state.

1047 (1) For the exercise of such privilege, a tax is levied on  
1048 each taxable transaction or incident, which tax is due and  
1049 payable as follows:

1050 (e)1. At the rate of 6 percent on charges for:

1051 a. Prepaid calling arrangements. The tax on charges for  
1052 prepaid calling arrangements shall be collected at the time of  
1053 sale and remitted by the selling dealer.

1054 (I) "Prepaid calling arrangement" has the same meaning as  
1055 provided in s. 202.11.

1056 (II) If the sale or recharge of the prepaid calling  
1057 arrangement does not take place at the dealer's place of  
1058 business, it shall be deemed to have taken place at the  
1059 customer's shipping address or, if no item is shipped, at the  
1060 customer's address or the location associated with the  
1061 customer's mobile telephone number.

1062 (III) The sale or recharge of a prepaid calling arrangement  
1063 shall be treated as a sale of tangible personal property for  
1064 purposes of this chapter, regardless of whether a tangible item  
1065 evidencing such arrangement is furnished to the purchaser, and  
1066 such sale within this state subjects the selling dealer to the  
1067 jurisdiction of this state for purposes of this subsection.

1068 (IV) No additional tax under this chapter or chapter 202 is  
1069 due or payable if a purchaser of a prepaid calling arrangement  
1070 who has paid tax under this chapter on the sale or recharge of  
1071 such arrangement applies one or more units of the prepaid  
1072 calling arrangement to obtain communications services as  
1073 described in s. 202.11(9)(b)3., other services that are not

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1074 communications services, or products.

1075 b. The installation of telecommunication and telegraphic  
1076 equipment.

1077 c. Electrical power or energy, including the provision of  
1078 electric vehicle charging pursuant to s. 212.0516, except that  
1079 the tax rate for such charges ~~for electrical power or energy~~ is  
1080 4.35 percent. Charges for electrical power and energy, including  
1081 the provision of electric vehicle charging, do not include taxes  
1082 imposed under ss. 166.231 and 203.01(1)(a)3.

1083 2. Section 212.17(3), regarding credit for tax paid on  
1084 charges subsequently found to be worthless, is equally  
1085 applicable to any tax paid under this section on charges for  
1086 prepaid calling arrangements, telecommunication or telegraph  
1087 services, or electric power subsequently found to be  
1088 uncollectible. As used in this paragraph, the term "charges"  
1089 does not include any excise or similar tax levied by the Federal  
1090 Government, a political subdivision of this state, or a  
1091 municipality upon the purchase, sale, or recharge of prepaid  
1092 calling arrangements or upon the purchase or sale of  
1093 telecommunication, television system program, or telegraph  
1094 service or electric power, which tax is collected by the seller  
1095 from the purchaser.

1096 Section 24. Effective October 1, 2026, section 212.0516,  
1097 Florida Statutes, is created to read:

1098 212.0516 Taxation of electricity at an electric vehicle  
1099 charging station.—

1100 (1) As used in this section, the term "electric vehicle  
1101 charging station" has the same meaning as in s. 366.94(2).

1102 (2) Notwithstanding any law to the contrary, and for

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1103 purposes of this chapter, the provision of electricity to a  
1104 consumer at an electric vehicle charging station shall be  
1105 considered the retail sale of electricity and is subject to the  
1106 tax levied under ss. 203.01(1)(a)3. and 212.05(1)(e)1.c.  
1107 Purchases of electricity for the provision of electricity to a  
1108 consumer at an electric vehicle charging station may be made for  
1109 resale and includes up to 105 percent of the amount of  
1110 electricity that goes into the storage batteries of an electric  
1111 vehicle.

1112 (3) The tax levied on charges for electrical power or  
1113 energy under ss. 203.01(1)(a)3. and 212.05(1)(e)1.c. are in  
1114 addition to any other tax or fee levied on the sale of  
1115 electricity and shall be remitted as prescribed by law by the  
1116 electric vehicle charging station.

1117 (4) The owner or operator of an electric vehicle charging  
1118 station shall keep records of the quantity of electricity  
1119 purchased, created, or generated, if applicable, and the  
1120 quantity of electricity that went into the storage batteries of  
1121 an electric vehicle in the same manner as other pertinent  
1122 records and papers required to be held under s. 213.35.

1123 (5) The owner or operator of the electric vehicle charging  
1124 station shall furnish a seller of electricity with an affidavit,  
1125 on a form prescribed by the department, attesting to the  
1126 quantity of electricity purchased for resale, pursuant to this  
1127 section, and other information as required by the department.  
1128 Any person that furnishes a false affidavit to a seller for the  
1129 purpose of evading payment of any tax imposed under this chapter  
1130 shall be subject to the penalties set forth in s. 212.085 and as  
1131 otherwise provided by law. Possession by a seller of an

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1132 affidavit furnished pursuant to this subsection relieves the  
1133 seller of the responsibility of collecting the tax on the sale  
1134 of the electricity for which a resale is made, and the  
1135 department shall look solely to the owner or operator for  
1136 recovery of the tax if it determines that the owner or operator  
1137 purchased electricity that was not resold.

1138 (6) This section applies only to persons engaged in the  
1139 business of providing electric vehicle charging to consumers and  
1140 does not include any individual, business, or governmental  
1141 entity that provides electric vehicle charging for their own  
1142 vehicles.

1143 (7) This section may not be construed to affect the  
1144 regulation of electric vehicle charging or electric vehicle  
1145 chargers for any purpose other than for the administration of  
1146 the legal incidence of taxation.

1147 (8) The department may adopt rules necessary to administer  
1148 the provisions of this section, including requiring such  
1149 information as it may deem necessary to ensure that the taxes  
1150 levied under ss. 203.01(1)(a)1. and 3. and 212.05(1)(e)1.c. are  
1151 properly collected and remitted.

1152 Section 25. Subsection (6) of section 212.08, Florida  
1153 Statutes, is amended, and paragraph (ffff) is added to  
1154 subsection (7) of that section, to read:

1155 212.08 Sales, rental, use, consumption, distribution, and  
1156 storage tax; specified exemptions.—The sale at retail, the  
1157 rental, the use, the consumption, the distribution, and the  
1158 storage to be used or consumed in this state of the following  
1159 are hereby specifically exempt from the tax imposed by this  
1160 chapter.

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1161 (6) EXEMPTIONS; POLITICAL SUBDIVISIONS.—

1162 (a)1. There are also exempt from the tax imposed by this

1163 chapter sales made to the United States Government, a state, or

1164 any county, municipality, or political subdivision of a state

1165 when payment is made directly to the dealer by the governmental

1166 entity. This exemption shall not inure to any transaction

1167 otherwise taxable under this chapter when payment is made by a

1168 government employee by any means, including, but not limited to,

1169 cash, check, or credit card when that employee is subsequently

1170 reimbursed by the governmental entity. This exemption does not

1171 include sales, rental, use, consumption, or storage for use in

1172 any political subdivision or municipality in this state of

1173 machines and equipment and parts and accessories therefor used

1174 in the generation, transmission, or distribution of electrical

1175 energy by systems owned and operated by a political subdivision

1176 in this state for transmission or distribution expansion.

1177 Likewise exempt are charges for services rendered by radio and

1178 television stations, including line charges, talent fees, or

1179 license fees and charges for films, videotapes, and

1180 transcriptions used in producing radio or television broadcasts.

1181 The exemption provided in this paragraph ~~subsection~~ does not

1182 include sales, rental, use, consumption, or storage for use in

1183 any political subdivision or municipality in this state of

1184 machines and equipment and parts and accessories therefor used

1185 in providing two-way telecommunications services to the public

1186 for hire by the use of a telecommunications facility, as defined

1187 in s. 364.02(14), and for which a certificate is required under

1188 chapter 364, which facility is owned and operated by any county,

1189 municipality, or other political subdivision of the state. Any

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1190 immunity of any political subdivision of the state or other  
1191 entity of local government from taxation of the property used to  
1192 provide telecommunication services that is taxed as a result of  
1193 this section is hereby waived. However, the exemption provided  
1194 in this paragraph ~~subsection~~ includes transactions taxable under  
1195 this chapter which are for use by the operator of a public-use  
1196 airport, as defined in s. 332.004, in providing such  
1197 telecommunications services for the airport or its tenants,  
1198 concessionaires, or licensees, or which are for use by a public  
1199 hospital for the provision of such telecommunications services.

1200 2.(b) The exemption provided under this paragraph  
1201 ~~subsection~~ does not include sales of tangible personal property  
1202 made to contractors employed directly to or as agents of any  
1203 such government or political subdivision when such tangible  
1204 personal property goes into or becomes a part of public works  
1205 owned by such government or political subdivision. A  
1206 determination of whether a particular transaction is properly  
1207 characterized as an exempt sale to a government entity or a  
1208 taxable sale to a contractor shall be based upon the substance  
1209 of the transaction rather than the form in which the transaction  
1210 is cast. However, for sales of tangible personal property that  
1211 go into or become a part of public works owned by a governmental  
1212 entity, other than the Federal Government, a governmental entity  
1213 claiming the exemption provided under this paragraph ~~subsection~~  
1214 shall certify to the dealer and the contractor the entity's  
1215 claim to the exemption by providing the dealer and the  
1216 contractor a certificate of entitlement to the exemption for  
1217 such sales. If the department later determines that such sales,  
1218 in which the governmental entity provided the dealer and the

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1219 contractor with a certificate of entitlement to the exemption,  
1220 were not exempt sales to the governmental entity, the  
1221 governmental entity shall be liable for any tax, penalty, and  
1222 interest determined to be owed on such transactions. Possession  
1223 by a dealer or contractor of a certificate of entitlement to the  
1224 exemption from the governmental entity relieves the dealer from  
1225 the responsibility of collecting tax on the sale and the  
1226 contractor for any liability for tax, penalty, or interest  
1227 related to the sale, and the department shall look solely to the  
1228 governmental entity for recovery of tax, penalty, and interest  
1229 if the department determines that the transaction was not an  
1230 exempt sale to the governmental entity. The governmental entity  
1231 may not transfer liability for such tax, penalty, and interest  
1232 to another party by contract or agreement.

1233 3.(e) The department shall adopt rules for determining  
1234 whether a particular transaction is properly characterized as an  
1235 exempt sale to a governmental entity or a taxable sale to a  
1236 contractor which give special consideration to factors that  
1237 govern the status of the tangible personal property before being  
1238 affixed to real property. In developing such rules, assumption  
1239 of the risk of damage or loss is of paramount consideration in  
1240 the determination. The department shall also adopt, by rule, a  
1241 certificate of entitlement to exemption for use as provided in  
1242 subparagraph 2. ~~paragraph (b)~~. The certificate shall require the  
1243 governmental entity to affirm that it will comply with the  
1244 requirements of this paragraph subsection and the rules adopted  
1245 under subparagraph 2. ~~paragraph (b)~~ in order to qualify for the  
1246 exemption and that it acknowledges its liability for any tax,  
1247 penalty, or interest later determined by the department to be

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1248 owed on such transactions.

1249 4.~~(d)~~ For purposes of subparagraph 1. ~~paragraph (a)~~, the  
1250 phrase "when payment is made directly to the dealer by the  
1251 governmental entity" includes situations in which an entity  
1252 under contract with a municipality to maintain and operate a  
1253 municipally owned golf course pays for a purchase or lease for  
1254 the operation or maintenance of that golf course using the golf  
1255 course revenues or other funds provided by the municipality for  
1256 use by that entity. This subparagraph ~~paragraph~~ applies to a  
1257 municipally owned golf course that is:

1258 a.~~1.~~ Located in a county with a population of at least 2  
1259 million residents.

1260 b.~~2.~~ The site upon which youth education programs are  
1261 delivered on an ongoing basis by a nonprofit organization that  
1262 is exempt from federal income tax under s. 501(c)(3) of the  
1263 Internal Revenue Code.

1264 (b)1. Notwithstanding any other provision of this chapter,  
1265 sales of tangible personal property made to contractors employed  
1266 directly to or as agents of a state university as identified in  
1267 s. 1000.21(9) are exempt from the tax imposed by this chapter  
1268 when such tangible personal property goes into or becomes part  
1269 of public works owned by such state university. This exemption  
1270 inures to the state university at the time the tangible personal  
1271 property goes into or becomes part of the public works, but only  
1272 through a refund of previously paid taxes. Such refund must be  
1273 made within 30 days after formal approval by the department of  
1274 the taxpayer's application.

1275 2. To receive a refund pursuant to this paragraph, a state  
1276 university must file an application with the department on a

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1277 quarterly basis. The application must include:

1278 a. The name and address of the state university claiming  
1279 the refund.

1280 b. The identity of the state university public works  
1281 project or projects.

1282 c. The name and address of each contractor that  
1283 manufactured or purchased tangible personal property for  
1284 installation in the public works project or projects for which a  
1285 refund of tax paid is being requested.

1286 d. A copy of the state university's exemption certificate.

1287 e. The total amount of the requested refund of tax paid,  
1288 including copies of each invoice evidencing the purchase of  
1289 tangible personal property that was installed or became a part  
1290 of the public works project or projects and the payment of tax  
1291 on such tangible personal property.

1292 3. The department shall adopt rules governing the manner  
1293 and form of refund applications and may establish guidelines as  
1294 to the requisites for an affirmative showing of qualification  
1295 for exemption and refund of tax under this paragraph. The state  
1296 university must file the refund application under oath affirming  
1297 that it will comply with the requirements of this paragraph and  
1298 the rules adopted in this subparagraph in order to qualify for  
1299 the exemption and that it acknowledges its liability for any  
1300 tax, penalty, or interest for tax refunded to the university  
1301 which was later determined by the department to be owed on such  
1302 transactions.

1303 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
1304 entity by this chapter do not inure to any transaction that is  
1305 otherwise taxable under this chapter when payment is made by a

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1306 representative or employee of the entity by any means,  
1307 including, but not limited to, cash, check, or credit card, even  
1308 when that representative or employee is subsequently reimbursed  
1309 by the entity. In addition, exemptions provided to any entity by  
1310 this subsection do not inure to any transaction that is  
1311 otherwise taxable under this chapter unless the entity has  
1312 obtained a sales tax exemption certificate from the department  
1313 or the entity obtains or provides other documentation as  
1314 required by the department. Eligible purchases or leases made  
1315 with such a certificate must be in strict compliance with this  
1316 subsection and departmental rules, and any person who makes an  
1317 exempt purchase with a certificate that is not in strict  
1318 compliance with this subsection and the rules is liable for and  
1319 shall pay the tax. The department may adopt rules to administer  
1320 this subsection.

1321 (ffff) *Liquefied petroleum gas tanks.*—Portable tanks for  
1322 butane gas, propane gas, natural gas, or any other form of  
1323 liquefied petroleum gas with a capacity of 20 pounds or less are  
1324 exempt from the tax imposed by this chapter.

1325 Section 26. Paragraph (d) of subsection (6) of section  
1326 212.20, Florida Statutes, is amended to read:

1327 212.20 Funds collected, disposition; additional powers of  
1328 department; operational expense; refund of taxes adjudicated  
1329 unconstitutionally collected.—

1330 (6) Distribution of all proceeds under this chapter and ss.  
1331 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1332 (d) The proceeds of all other taxes and fees imposed  
1333 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
1334 and (2)(b) shall be distributed as follows:

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1335           1. In any fiscal year, the greater of \$500 million, minus  
1336 an amount equal to 4.6 percent of the proceeds of the taxes  
1337 collected pursuant to chapter 201, or 5.2 percent of all other  
1338 taxes and fees imposed pursuant to this chapter or remitted  
1339 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
1340 monthly installments into the General Revenue Fund.

1341           2. After the distribution under subparagraph 1., 8.9744  
1342 percent of the amount remitted by a sales tax dealer located  
1343 within a participating county pursuant to s. 218.61 shall be  
1344 transferred in two parts:

1345           a. The total amount of \$50 million of the communications  
1346 services taxes remitted pursuant to s. 202.18(1)(b) and (2)(b),  
1347 in any fiscal year, shall be distributed by the department by a  
1348 nonoperating transfer to the Department of Commerce in monthly  
1349 installments to the Grants and Donations Trust Fund within the  
1350 Department of Commerce for the Utility Relocation Reimbursement  
1351 Grant Program created in s. 337.4031; and

1352           b. The remainder shall be transferred into the Local  
1353 Government Half-cent Sales Tax Clearing Trust Fund. Beginning  
1354 October 1, 2025, the amount to be transferred shall be reduced  
1355 by 0.1018 percent, and the department shall distribute this  
1356 amount to the Public Employees Relations Commission Trust Fund  
1357 less \$5,000 each month, which shall be added to the amount  
1358 calculated in subparagraph 3. and distributed accordingly.

1359           3. After the distribution under subparagraphs 1. and 2.,  
1360 0.0966 percent shall be transferred to the Local Government  
1361 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
1362 to s. 218.65.

1363           4. After the distributions under subparagraphs 1., 2., and

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1364 3., 2.0810 percent of the available proceeds shall be  
1365 transferred monthly to the Revenue Sharing Trust Fund for  
1366 Counties pursuant to s. 218.215.

1367 5. After the distributions under subparagraphs 1., 2., and  
1368 3., 1.3653 percent of the available proceeds shall be  
1369 transferred monthly to the Revenue Sharing Trust Fund for  
1370 Municipalities pursuant to s. 218.215. If the total revenue to  
1371 be distributed pursuant to this subparagraph is at least as  
1372 great as the amount due from the Revenue Sharing Trust Fund for  
1373 Municipalities and the former Municipal Financial Assistance  
1374 Trust Fund in state fiscal year 1999-2000, no municipality shall  
1375 receive less than the amount due from the Revenue Sharing Trust  
1376 Fund for Municipalities and the former Municipal Financial  
1377 Assistance Trust Fund in state fiscal year 1999-2000. If the  
1378 total proceeds to be distributed are less than the amount  
1379 received in combination from the Revenue Sharing Trust Fund for  
1380 Municipalities and the former Municipal Financial Assistance  
1381 Trust Fund in state fiscal year 1999-2000, each municipality  
1382 shall receive an amount proportionate to the amount it was due  
1383 in state fiscal year 1999-2000.

1384 6. After the distributions required under subparagraphs 1.-  
1385 5., the greater of \$50 million or 0.1412 percent of the  
1386 available proceeds shall be transferred in each fiscal year to  
1387 fiscally constrained counties pursuant to s. 218.67.

1388 7. Of the remaining proceeds:

1389 a. In each fiscal year, the sum of \$29,915,500 shall be  
1390 divided into as many equal parts as there are counties in this  
1391 ~~the~~ state, and one part shall be distributed to each county. The  
1392 distribution among the several counties must begin each fiscal

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1393 year on or before January 5th and continue monthly for a total  
1394 of 4 months. If a local or special law required that any moneys  
1395 accruing to a county in fiscal year 1999-2000 under the then-  
1396 existing provisions of s. 550.135 be paid directly to the  
1397 district school board, special district, or a municipal  
1398 government, such payment must continue until the local or  
1399 special law is amended or repealed. The state covenants with  
1400 holders of bonds or other instruments of indebtedness issued by  
1401 local governments, special districts, or district school boards  
1402 before July 1, 2000, that it is not the intent of this  
1403 subparagraph to adversely affect the rights of those holders or  
1404 relieve local governments, special districts, or district school  
1405 boards of the duty to meet their obligations as a result of  
1406 previous pledges or assignments or trusts entered into which  
1407 obligated funds received from the distribution to county  
1408 governments under then-existing s. 550.135. This distribution  
1409 specifically is in lieu of funds distributed under s. 550.135  
1410 before July 1, 2000.

1411 b. The department shall distribute \$166,667 monthly to each  
1412 applicant certified as a facility for a new or retained  
1413 professional sports franchise pursuant to s. 288.1162. Up to  
1414 \$41,667 shall be distributed monthly by the department to each  
1415 certified applicant as defined in s. 288.11621 for a facility  
1416 for a spring training franchise. However, not more than \$416,670  
1417 may be distributed monthly in the aggregate to all certified  
1418 applicants for facilities for spring training franchises.  
1419 Distributions begin 60 days after such certification and  
1420 continue for not more than 30 years, except as otherwise  
1421 provided in s. 288.11621. A certified applicant identified in

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1422 this sub-subparagraph may not receive more in distributions than  
1423 expended by the applicant for the public purposes provided in s.  
1424 288.1162(5) or s. 288.11621(3).

1425 c. The department shall distribute up to \$83,333 monthly to  
1426 each certified applicant as defined in s. 288.11631 for a  
1427 facility used by a single spring training franchise, or up to  
1428 \$166,667 monthly to each certified applicant as defined in s.  
1429 288.11631 for a facility used by more than one spring training  
1430 franchise. Monthly distributions begin 60 days after such  
1431 certification or July 1, 2016, whichever is later, and continue  
1432 for not more than 20 years to each certified applicant as  
1433 defined in s. 288.11631 for a facility used by a single spring  
1434 training franchise or not more than 25 years to each certified  
1435 applicant as defined in s. 288.11631 for a facility used by more  
1436 than one spring training franchise. A certified applicant  
1437 identified in this sub-subparagraph may not receive more in  
1438 distributions than expended by the applicant for the public  
1439 purposes provided in s. 288.11631(3).

1440 d. The department shall distribute \$15,333 monthly to the  
1441 State Transportation Trust Fund.

1442 e. Beginning July 1, 2023, in each fiscal year, the  
1443 department shall distribute \$27.5 million to the Florida  
1444 Agricultural Promotional Campaign Trust Fund under s. 571.26,  
1445 for further distribution in accordance with s. 571.265.

1446 ~~8.7.~~ All other proceeds must remain in the General Revenue  
1447 Fund.

1448 Section 27. Section 218.67, Florida Statutes, is amended to  
1449 read:

1450 218.67 Distribution for fiscally constrained counties.—

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1451 (1) Each county ~~that is entirely within a rural area of~~  
 1452 ~~opportunity as designated by the Governor pursuant to s.~~  
 1453 ~~288.0656 or each county~~ for which the value of a mill will raise  
 1454 no more than \$10 ~~\$5~~ million in revenue, based on the taxable  
 1455 value certified pursuant to s. 1011.62(4)(a)1.a., from the  
 1456 previous July 1, is ~~shall be~~ considered a fiscally constrained  
 1457 county.

1458 (2) Each fiscally constrained county government that  
 1459 participates in the local government half-cent sales tax shall  
 1460 be eligible to receive an additional distribution ~~from the Local~~  
 1461 ~~Government Half-cent Sales Tax Clearing Trust Fund,~~ as provided  
 1462 in s. 212.20(6)(d)6. ~~s. 202.18(2)(e)1.,~~ in addition to its  
 1463 regular monthly distribution provided under this part and any  
 1464 emergency or supplemental distribution under s. 218.65.

1465 (3) The amount to be distributed to each fiscally  
 1466 constrained county shall be determined by the Department of  
 1467 Revenue at the beginning of the fiscal year, using the prior  
 1468 fiscal year's sales and use tax collections from the most recent  
 1469 fiscal year that reports 12 months of collections ~~July 1 taxable~~  
 1470 ~~value certified pursuant to s. 1011.62(4)(a)1.a., tax data, the~~  
 1471 population as defined in s. 218.21, and the most current  
 1472 calendar year per capita personal income, as initially reported  
 1473 by the Bureau of Economic Analysis of the United States  
 1474 Department of Commerce millage rate levied for the prior fiscal  
 1475 year. The amount distributed shall be allocated based upon the  
 1476 following factors:

1477 (a) The contribution-to-revenue ~~relative revenue-raising~~  
 1478 ~~capacity~~ factor for each participating county must equal 100  
 1479 multiplied by a quotient, the numerator of which is the county's

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1480 population and the denominator of which is the state sales and  
1481 use tax collections attributable to the county shall be the  
1482 ability of the eligible county to generate ad valorem revenues  
1483 from 1 mill of taxation on a per capita basis. A county that  
1484 raises no more than \$25 per capita from 1 mill shall be assigned  
1485 a value of 1; a county that raises more than \$25 but no more  
1486 than \$30 per capita from 1 mill shall be assigned a value of  
1487 0.75; and a county that raises more than \$30 but no more than  
1488 \$50 per capita from 1 mill shall be assigned a value of 0.5. No  
1489 value shall be assigned to counties that raise more than \$50 per  
1490 capita from 1 mill of ad valorem taxation.

1491 (b) The personal-income local-effort factor must equal a  
1492 quotient, the numerator of which is the median per capita  
1493 personal income of participating counties and the denominator of  
1494 which is the county's per capita personal income shall be a  
1495 measure of the relative level of local effort of the eligible  
1496 county as indicated by the millage rate levied for the prior  
1497 fiscal year. The local-effort factor shall be the most recently  
1498 adopted countywide operating millage rate for each eligible  
1499 county multiplied by 0.1.

1500 (c) Each eligible county's proportional allocation of the  
1501 total amount available to be distributed to all of the eligible  
1502 counties must shall be in the same proportion as the sum of the  
1503 county's two factors is to the sum of the two factors for all  
1504 eligible counties. The proportional rate computation must be  
1505 carried to the fifth decimal place, and the amount to distribute  
1506 to each county must be rounded to the nearest whole dollar  
1507 amount. The counties that are eligible to receive an allocation  
1508 under this subsection and the amount available to be distributed

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1509 to such counties do ~~shall~~ not include counties participating in  
1510 the phaseout period under subsection (4) or the amounts they  
1511 remain eligible to receive during the phaseout.

1512 (4) For those counties that no longer qualify under the  
1513 requirements of subsection (1) after the effective date of this  
1514 act, there shall be a 2-year phaseout period. Beginning on July  
1515 1 of the year following the year in which the value of a mill  
1516 for that county exceeds \$10 ~~\$5~~ million in revenue, the county  
1517 shall receive two-thirds of the amount received in the prior  
1518 year, and beginning on July 1 of the second year following the  
1519 year in which the value of a mill for that county exceeds \$10 ~~\$5~~  
1520 million in revenue, the county shall receive one-third of the  
1521 amount received in the last year that the county qualified as a  
1522 fiscally constrained county. Following the 2-year phaseout  
1523 period, the county is ~~shall~~ no longer ~~be~~ eligible to receive any  
1524 distributions under this section unless the county can be  
1525 considered a fiscally constrained county as provided in  
1526 subsection (1).

1527 (5)(a) The revenues received under this section must be  
1528 allocated ~~may be used~~ by a county to be used for the following  
1529 purposes:

1530 1. Fifty percent for public safety, including salary  
1531 expenditures for law enforcement officers or correctional  
1532 officers, as those terms are defined in s. 943.10(1) and (2),  
1533 respectively, firefighters as defined in s. 633.102, and  
1534 emergency medical technicians or paramedics as those terms are  
1535 defined in s. 401.23.

1536 2. Thirty percent for infrastructure needs.

1537 3. Twenty percent for any public purpose.

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1538        (b) The revenues received under this section ~~any public~~  
1539 ~~purpose, except that such revenues~~ may not be used to pay debt  
1540 service on bonds, notes, certificates of participation, or any  
1541 other forms of indebtedness.

1542        Section 28. Paragraph (e) of subsection (4) and subsection  
1543 (5) of section 288.062, Florida Statutes, are amended to read:

1544        288.062 Rural Community Investment Program.—

1545        (4)

1546        (e) A tax credit certified under this paragraph may not be  
1547 taken against state tax liability until a rural fund receives a  
1548 final order under subsection (5). After approving the  
1549 application, the department must provide a certification to the  
1550 applicant which does all of the following:

1551        1. Designates the applicant as a rural fund.

1552        2. Certifies the amount of the rural fund's investment  
1553 authority.

1554        3. Certifies the amount of tax credits available to persons  
1555 who make investor contributions in the rural fund. The certified  
1556 tax credits must be equal to 50 ~~25~~ percent of the rural fund's  
1557 investment authority under subparagraph 2.

1558        4. A statement that tax credits may not be taken against  
1559 state tax liability until the rural fund receives a final order  
1560 under subsection (5).

1561        (5) Upon receipt of the notification under paragraph  
1562 (4)(g), the department must issue a final order approving the  
1563 taxpayer to receive tax credits under this section. The final  
1564 order must include the identity, including name and tax  
1565 identification number, of each taxpayer who is eligible to claim  
1566 the credit and the amount of credits that may be claimed by each

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1567 taxpayer. The amount of tax credits that the taxpayer is  
1568 approved to receive must be equal to 50 ~~25~~ percent of the  
1569 investor contribution specified in the notification under  
1570 subparagraph (4)(g)3. The department must provide the final  
1571 order to the rural fund and the Department of Revenue.

1572 Section 29. Section 377.817, Florida Statutes, is created  
1573 to read:

1574 377.817 Prohibiting the adoption or implementation of net  
1575 zero policies by governmental entities.-

1576 (1) The Legislature finds that net zero policies, carbon  
1577 taxes and assessments, and emission trading programs are  
1578 detrimental to this state's energy security and economic  
1579 interests and inconsistent with the energy policy and the  
1580 environmental policy of the state.

1581 (2) As used in this section, the term:

1582 (a) "Emission trading program," also known as a "cap-and-  
1583 tax" or "cap-and-trade" program, means any program that  
1584 establishes a greenhouse gas emission limit for a particular  
1585 activity and provides for the allocation, auction, sale, or  
1586 transfer of emissions allowances or credits among pollutant  
1587 sources as a means of compliance with such limits.

1588 (b) "Governmental entity" has the same meaning as in s.  
1589 215.985(1).

1590 (c) "Greenhouse gas" means any of the following gases, or a  
1591 combination thereof:

- 1592 1. Carbon dioxide.
- 1593 2. Methane.
- 1594 3. Nitrous oxide.
- 1595 4. Hydrofluorocarbons.

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1596 5. Perfluorocarbons.

1597 6. Sulphur hexafluoride.

1598 7. Nitrogen trifluoride.

1599 (d) "Net zero policy" means any policy, program, or  
1600 initiative designed to achieve a balance between the total  
1601 amount of greenhouse gas emitted into the atmosphere with an  
1602 equal amount removed from the atmosphere.

1603 (e) "Public funds" means all moneys under the jurisdiction  
1604 or control of a governmental entity.

1605 (3) A governmental entity may not enact or enforce, or  
1606 require any person or legal entity to enact or enforce, a  
1607 resolution, an ordinance, a rule, a code, or a policy to support  
1608 a net zero policy, including as a condition of any contract or  
1609 agreement between the governmental entity and a third party.

1610 (4) A governmental entity may not use, pay, or distribute  
1611 public funds in any manner that supports, implements, or  
1612 advances a net zero policy by doing any of the following:

1613 (a) Providing procurement or purchasing preferences for a  
1614 product or vendor on the basis that the procurement or purchase  
1615 of such product or from such vendor will advance or support a  
1616 net zero policy.

1617 (b) Providing procurement or purchasing preferences for any  
1618 goods, including, but not limited to, vehicles, equipment,  
1619 appliances, or other products, based solely on the types or  
1620 sources of fuel used by, or used in the production of, such  
1621 goods.

1622 (c) Using public funds to pay dues, membership fees,  
1623 subscription fees, or charitable contributions to any  
1624 nongovernmental agency or other private organization, including

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1625 any trade association or organization, that:

1626 1. Adopts a net zero policy;

1627 2. Requires adoption of, or any commitment to support, a

1628 net zero policy as a condition of membership or of receiving any

1629 benefit of membership; or

1630 3. Uses such funds to advocate for a net zero policy.

1631 (5) (a) A governmental entity may not impose any charge,

1632 including a tax, fee, penalty, offset, or assessment, to advance

1633 a net zero policy, including, but not limited to:

1634 1. A charge based on the carbon content of a fuel.

1635 2. A charge based on the emission of greenhouse gases that

1636 results from the use, production, or consumption of any product,

1637 service, or activity.

1638 3. A charge assessed in connection with an emission trading

1639 program.

1640 (b) Each governmental entity shall annually submit to the

1641 Department of Revenue an affidavit, signed under penalty of

1642 perjury by an authorized official of the governmental entity,

1643 attesting to compliance with this subsection.

1644 (6) A governmental entity may not implement, administer, or

1645 enforce any program or join any organization that has a policy

1646 of:

1647 (a) Establishing a statewide, regional, or geographic limit

1648 or cap on the amount of greenhouse gas emissions which results

1649 from the use, production, or consumption of any product or from

1650 any activity.

1651 (b) Requiring or incentivizing a governmental entity or any

1652 person in this state to participate in an emissions trading

1653 program.

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1654 (7) The restrictions of this section do not prevent:

1655 (a) The board of a municipality or governmental entity  
1656 which owns or operates and directly controls an electric or  
1657 natural gas utility from passing rules, regulations, or policies  
1658 governing the utility.

1659 (b) The Florida Public Service Commission from exercising  
1660 its powers and duties to regulate public utilities in accordance  
1661 with applicable law.

1662 (c) A governmental entity from otherwise exercising its  
1663 authority as provided by general law, including by implementing  
1664 energy policies consistent with the energy policies set forth in  
1665 s. 377.601 or implementing local and regional air and water  
1666 pollution control programs consistent with the environmental  
1667 policies set forth in s. 403.021.

1668 (8) This section applies to any proposed action by a  
1669 governmental entity on or after July 1, 2026, that is not  
1670 otherwise permissible by general law.

1671 Section 30. Effective February 1, 2027, subsection (3) is  
1672 added to section 689.261, Florida Statutes, to read:

1673 689.261 Sale of residential property; disclosure of ad  
1674 valorem taxes to prospective purchaser.—

1675 (3) (a) As used in this subsection, the term:

1676 1. "Listing platform" means any public-facing online real  
1677 property listing service, including, but not limited to,  
1678 websites, web applications, and mobile applications. The term  
1679 does not include a social media platform as defined in s.  
1680 501.2041(1).

1681 2. "Property" means residential real property located  
1682 within this state.

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1683 (b) Any property visible on a listing platform must include  
1684 the estimated ad valorem taxes for such property.

1685 1. If the ad valorem taxes are estimated using a tax  
1686 estimator or buyer payment calculator, the current owner's ad  
1687 valorem assessment or taxes may not be used to calculate the  
1688 estimated ad valorem taxes. The listing platform must calculate  
1689 and display the estimated ad valorem taxes using one of the  
1690 following methods:

1691 a. The ad valorem taxes that would be due if the purchaser  
1692 were taxed on the listing price of the property at current  
1693 millage rates using the data and formula published under  
1694 subparagraph (d)1. The use of such data and formula constitutes  
1695 a reasonable estimate of ad valorem taxes. The listing platform  
1696 must include a disclaimer on the same website or application as  
1697 the estimated ad valorem taxes that the millage rates of  
1698 applicable taxing authorities may vary within a county and that  
1699 the estimated ad valorem taxes do not include all applicable  
1700 non-ad valorem assessments or exemptions, discounts, and other  
1701 tax benefits, including, but not limited to, transfer of the  
1702 homestead assessment difference under s. 4, Art. VII of the  
1703 State Constitution. The current owner's and any previous years'  
1704 ad valorem taxes on the property may be displayed only as part  
1705 of historical tax information.

1706 b. The ad valorem taxes that would be due if the purchaser  
1707 were taxed on the listing price of the property at the  
1708 countywide aggregate average millage rate using the data  
1709 published under subparagraph (d)2. The listing platform must  
1710 include a link to the property appraiser's tax estimator for the  
1711 county in which the property is located, if available, or to

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1712 such property appraiser's homepage. The Department of Revenue  
1713 shall maintain a table of links to each property appraiser's  
1714 homepage and tax estimator, if available, on its website. The  
1715 listing platform must include a disclaimer on the same website  
1716 or application as the estimated ad valorem taxes stating that  
1717 the millage rates of applicable taxing authorities may vary  
1718 within a county and that the estimated ad valorem taxes do not  
1719 include all applicable non-ad valorem assessments or exemptions,  
1720 discounts, and other tax benefits, including, but not limited  
1721 to, transfer of the homestead assessment difference under s. 4,  
1722 Art. VII of the State Constitution. The current owner's and any  
1723 previous years' ad valorem taxes on the property may be  
1724 displayed only as part of historical tax information.

1725 2. If ad valorem taxes are not estimated using a tax  
1726 estimator or buyer payment calculator as provided in  
1727 subparagraph 1., the listing platform may not display the  
1728 current owner's ad valorem taxes and must include a link to the  
1729 property appraiser's tax estimator for the county in which the  
1730 property is located, if available, or to such property  
1731 appraiser's homepage. The department shall maintain a table of  
1732 links to each county property appraiser's homepage and tax  
1733 estimator, if available, on its website. The previous year's ad  
1734 valorem taxes on the property may not be displayed as part of  
1735 historical tax information.

1736 3. There is no liability on the part of, and no cause of  
1737 action may arise against, any person for an inaccurate  
1738 estimation of ad valorem taxes for a property listed on a  
1739 listing platform.

1740 (c) The current owner's ad valorem taxes may not be

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1741 included in any printed listing materials concerning a property.

1742 (d)1. The department shall develop a formula that may be  
1743 used by a listing platform to calculate the estimated ad valorem  
1744 taxes required under this subsection. Each county property  
1745 appraiser shall provide the department with any information  
1746 needed to develop the formula, including, at a minimum, the  
1747 county name, tax district code, school district millage rate,  
1748 and summary millage rate for all other applicable taxing  
1749 authorities. Beginning December 15, 2026, and annually  
1750 thereafter, the department shall publish on its website the  
1751 formula and the information collected from each property  
1752 appraiser under this subparagraph.

1753 2. The department shall annually develop a countywide  
1754 aggregate average millage rate for each county which may be used  
1755 by a listing platform as an alternative method of meeting the  
1756 requirements of this subsection. The department shall require  
1757 each county property appraiser to provide the department with  
1758 any information needed to develop the countywide aggregate  
1759 average millage rate. Beginning December 15, 2026, and annually  
1760 thereafter, the department shall publish on its website the  
1761 countywide aggregate average millage rate and the information  
1762 collected from each property appraiser under this subparagraph.

1763 (e) The department may adopt rules to implement paragraph

1764 (d).

1765 Section 31. Subsection (9) of section 1011.71, Florida  
1766 Statutes, is amended to read:

1767 1011.71 District school tax.—

1768 (9) In addition to the maximum millage levied under this  
1769 section and the General Appropriations Act, a school district

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1770 may levy, by local referendum or in a general election,  
1771 additional millage for school operational purposes up to an  
1772 amount that, when combined with nonvoted millage levied under  
1773 this section, does not exceed the 10-mill limit established in  
1774 s. 9(b), Art. VII of the State Constitution. Any such levy shall  
1775 be for a maximum of 4 years and shall be counted as part of the  
1776 10-mill limit established in s. 9(b), Art. VII of the State  
1777 Constitution. For the purpose of distributing taxes collected  
1778 pursuant to this subsection, the term "school operational  
1779 purposes" includes charter schools ~~sponsored by a school~~  
1780 ~~district~~. Millage elections conducted under the authority  
1781 granted pursuant to this section are subject to s. 1011.73.  
1782 Funds generated by such additional millage do not become a part  
1783 of the calculation of the Florida Education Finance Program  
1784 total potential funds in 2001-2002 or any subsequent year and  
1785 must not be incorporated in the calculation of any hold-harmless  
1786 or other component of the Florida Education Finance Program  
1787 formula in any year. If an increase in required local effort,  
1788 when added to existing millage levied under the 10-mill limit,  
1789 would result in a combined millage in excess of the 10-mill  
1790 limit, any millage levied pursuant to this subsection shall be  
1791 considered to be required local effort to the extent that the  
1792 district millage would otherwise exceed the 10-mill limit. Funds  
1793 levied under this subsection shall be shared with charter  
1794 schools based on each charter school's proportionate share of  
1795 the district's total unweighted full-time equivalent student  
1796 enrollment and used in a manner consistent with the purposes of  
1797 the levy. The referendum must contain an explanation of the  
1798 distribution methodology consistent with the requirements of

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1799 this subsection.

1800 Section 32. The amendments made by this act to s.  
1801 1011.71(9), Florida Statutes, amending the distribution of taxes  
1802 collected from certain voted discretionary operating millages  
1803 levied by school districts, apply to such levies authorized by a  
1804 vote of the electors on or after July 1, 2026.

1805 Section 33. Paragraphs (g), (h), and (r) of subsection (1)  
1806 of section 125.01, Florida Statutes, are amended to read:

1807 125.01 Powers and duties.—

1808 (1) The legislative and governing body of a county shall  
1809 have the power to carry on county government. To the extent not  
1810 inconsistent with general or special law, this power includes,  
1811 but is not restricted to, the power to:

1812 (g) Prepare and enforce comprehensive plans for the  
1813 development of the county, to the extent such plans do not  
1814 contain the prohibitions in s. 377.817.

1815 (h) Establish, coordinate, and enforce zoning and such  
1816 business regulations as are necessary for the protection of the  
1817 public, to the extent such zoning and business regulations do  
1818 not include the prohibitions in s. 377.817.

1819 (r) Levy and collect taxes, both for county purposes and  
1820 for the providing of municipal services within any municipal  
1821 service taxing unit, and special assessments; borrow and expend  
1822 money; and issue bonds, revenue certificates, and other  
1823 obligations of indebtedness, excluding the prohibitions in s.  
1824 377.817, which power shall be exercised in such manner, and  
1825 subject to such limitations, as may be provided by general law.  
1826 A ~~There shall be no~~ referendum is not required for the levy by a  
1827 county of ad valorem taxes, both for county purposes and for the

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1828 providing of municipal services within any municipal service  
1829 taxing unit.

1830 1. Notwithstanding any other provision of law, a county may  
1831 not levy special assessments on lands classified as agricultural  
1832 lands under s. 193.461 unless the revenue from such assessments  
1833 has been pledged for debt service and is necessary to meet  
1834 obligations of bonds or certificates issued by the county which  
1835 remain outstanding on July 1, 2023, including refundings thereof  
1836 for debt service savings where the maturity of the debt is not  
1837 extended. For bonds or certificates issued after July 1, 2023,  
1838 special assessments securing such bonds may not be levied on  
1839 lands classified as agricultural under s. 193.461.

1840 2. ~~The provisions of~~ Subparagraph 1. does ~~de~~ not apply to  
1841 residential structures and their curtilage.

1842 Section 34. Subsection (2) of section 166.021, Florida  
1843 Statutes, is amended to read:

1844 166.021 Powers.—

1845 (2) "Municipal purpose" means any activity or power which  
1846 may be exercised by the state or its political subdivisions. The  
1847 term does not include any activity or power exercised relating  
1848 to the prohibitions in s. 377.817.

1849 Section 35. Section 166.201, Florida Statutes, is amended  
1850 to read:

1851 166.201 Taxes and charges.—Subject to the prohibitions in  
1852 s. 377.817, a municipality may raise, by taxation and licenses  
1853 authorized by the constitution or general law, or by user  
1854 charges or fees authorized by ordinance, amounts of money which  
1855 are necessary for the conduct of municipal government and may  
1856 enforce their receipt and collection in the manner prescribed by

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1857 ordinance not inconsistent with law.

1858 Section 36. Section 212.205, Florida Statutes, is amended  
1859 to read:

1860 212.205 Sales tax distribution reporting.—By March 15 of  
1861 each year, each person who received a distribution pursuant to  
1862 s. 212.20(6)(d)7.b. and c. ~~s. 212.20(6)(d)6.b. and c.~~ in the  
1863 preceding calendar year shall report to the Office of Economic  
1864 and Demographic Research the following information:

1865 (1) An itemized accounting of all expenditures of the funds  
1866 distributed in the preceding calendar year, including amounts  
1867 spent on debt service.

1868 (2) A statement indicating what portion of the distributed  
1869 funds have been pledged for debt service.

1870 (3) The original principal amount and current debt service  
1871 schedule of any bonds or other borrowing for which the  
1872 distributed funds have been pledged for debt service.

1873 Section 37. Paragraphs (a) and (d) of subsection (3) of  
1874 section 288.11621, Florida Statutes, are amended to read:

1875 288.11621 Spring training baseball franchises.—

1876 (3) USE OF FUNDS.—

1877 (a) A certified applicant may use funds provided under s.  
1878 212.20(6)(d)7.b. ~~s. 212.20(6)(d)6.b.~~ only to:

1879 1. Serve the public purpose of acquiring, constructing,  
1880 reconstructing, or renovating a facility for a spring training  
1881 franchise.

1882 2. Pay or pledge for the payment of debt service on, or to  
1883 fund debt service reserve funds, arbitrage rebate obligations,  
1884 or other amounts payable with respect thereto, bonds issued for  
1885 the acquisition, construction, reconstruction, or renovation of

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1886 such facility, or for the reimbursement of such costs or the  
1887 refinancing of bonds issued for such purposes.

1888 3. Assist in the relocation of a spring training franchise  
1889 from one unit of local government to another only if the  
1890 governing board of the current host local government by a  
1891 majority vote agrees to relocation.

1892 (d)1. All certified applicants must place unexpended state  
1893 funds received pursuant to s. 212.20(6)(d)7.b. ~~s.~~  
1894 ~~212.20(6)(d)6.b.~~ in a trust fund or separate account for use  
1895 only as authorized in this section.

1896 2. A certified applicant may request that the Department of  
1897 Revenue suspend further distributions of state funds made  
1898 available under s. 212.20(6)(d)7.b. ~~s. 212.20(6)(d)6.b.~~ for 12  
1899 months after expiration of an existing agreement with a spring  
1900 training franchise to provide the certified applicant with an  
1901 opportunity to enter into a new agreement with a spring training  
1902 franchise, at which time the distributions shall resume.

1903 3. The expenditure of state funds distributed to an  
1904 applicant certified before July 1, 2010, must begin within 48  
1905 months after the initial receipt of the state funds. In  
1906 addition, the construction of, or capital improvements to, a  
1907 spring training facility must be completed within 24 months  
1908 after the project's commencement.

1909 Section 38. Paragraph (c) of subsection (2) and paragraphs  
1910 (a), (c), and (d) of subsection (3) of section 288.11631,  
1911 Florida Statutes, are amended to read:

1912 288.11631 Retention of Major League Baseball spring  
1913 training baseball franchises.—

1914 (2) CERTIFICATION PROCESS.—

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1915 (c) Each applicant certified on or after July 1, 2013,  
1916 shall enter into an agreement with the department which:

1917 1. Specifies the amount of the state incentive funding to  
1918 be distributed. The amount of state incentive funding per  
1919 certified applicant may not exceed \$20 million. However, if a  
1920 certified applicant's facility is used by more than one spring  
1921 training franchise, the maximum amount may not exceed \$50  
1922 million, and the Department of Revenue shall make distributions  
1923 to the applicant pursuant to s. 212.20(6)(d)7.c. ~~s.~~  
1924 ~~212.20(6)(d)6.c.~~

1925 2. States the criteria that the certified applicant must  
1926 meet in order to remain certified. These criteria must include a  
1927 provision stating that the spring training franchise must  
1928 reimburse the state for any funds received if the franchise does  
1929 not comply with the terms of the contract. If bonds were issued  
1930 to construct or renovate a facility for a spring training  
1931 franchise, the required reimbursement must be equal to the total  
1932 amount of state distributions expected to be paid from the date  
1933 the franchise violates the agreement with the applicant through  
1934 the final maturity of the bonds.

1935 3. States that the certified applicant is subject to  
1936 decertification if the certified applicant fails to comply with  
1937 this section or the agreement.

1938 4. States that the department may recover state incentive  
1939 funds if the certified applicant is decertified.

1940 5. Specifies the information that the certified applicant  
1941 must report to the department.

1942 6. Includes any provision deemed prudent by the department.

1943 (3) USE OF FUNDS.-

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1944 (a) A certified applicant may use funds provided under s.  
1945 212.20(6)(d)7.c. ~~s. 212.20(6)(d)6.e.~~ only to:

1946 1. Serve the public purpose of constructing or renovating a  
1947 facility for a spring training franchise.

1948 2. Pay or pledge for the payment of debt service on, or to  
1949 fund debt service reserve funds, arbitrage rebate obligations,  
1950 or other amounts payable with respect thereto, bonds issued for  
1951 the construction or renovation of such facility, or for the  
1952 reimbursement of such costs or the refinancing of bonds issued  
1953 for such purposes.

1954 (c) The Department of Revenue may not distribute funds  
1955 under s. 212.20(6)(d)7.c. ~~s. 212.20(6)(d)6.e.~~ until July 1,  
1956 2016. Further, the Department of Revenue may not distribute  
1957 funds to an applicant certified on or after July 1, 2013, until  
1958 it receives notice from the department that:

1959 1. The certified applicant has encumbered funds under  
1960 either subparagraph (a)1. or subparagraph (a)2.; and

1961 2. If applicable, any existing agreement with a spring  
1962 training franchise for the use of a facility has expired.

1963 (d)1. All certified applicants shall place unexpended state  
1964 funds received pursuant to s. 212.20(6)(d)7.c. ~~s.~~  
1965 ~~212.20(6)(d)6.e.~~ in a trust fund or separate account for use  
1966 only as authorized in this section.

1967 2. A certified applicant may request that the department  
1968 notify the Department of Revenue to suspend further  
1969 distributions of state funds made available under s.  
1970 212.20(6)(d)7.c. ~~s. 212.20(6)(d)6.e.~~ for 12 months after  
1971 expiration of an existing agreement with a spring training  
1972 franchise to provide the certified applicant with an opportunity

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1973 to enter into a new agreement with a spring training franchise,  
1974 at which time the distributions shall resume.

1975 3. The expenditure of state funds distributed to an  
1976 applicant certified after July 1, 2013, must begin within 48  
1977 months after the initial receipt of the state funds. In  
1978 addition, the construction or renovation of a spring training  
1979 facility must be completed within 24 months after the project's  
1980 commencement.

1981 Section 39. Subsection (1) of section 443.191, Florida  
1982 Statutes, is amended to read:

1983 443.191 Unemployment Compensation Trust Fund; establishment  
1984 and control.—

1985 (1) There is established, as a separate trust fund apart  
1986 from all other public funds of this state, an Unemployment  
1987 Compensation Trust Fund, which shall be administered by the  
1988 Department of Commerce exclusively for the purposes of this  
1989 chapter. The fund must consist of all of the following:

1990 (a) All contributions and reimbursements collected under  
1991 this chapter. ~~†~~

1992 (b) Interest earned on any moneys in the fund. ~~†~~

1993 (c) Any property or securities acquired through the use of  
1994 moneys belonging to the fund. ~~†~~

1995 (d) All earnings of these properties or securities. ~~†~~

1996 (e) All money credited to this state's account in the  
1997 federal Unemployment Compensation Trust Fund under 42 U.S.C. s.  
1998 1103. ~~†~~

1999 (f) All money collected for penalties imposed pursuant to  
2000 s. 443.151(6) (a). ~~†~~

2001 (g) Advances on the amount in the federal Unemployment

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2002 Compensation Trust Fund credited to the state under 42 U.S.C. s.  
2003 1321, as requested by the Governor or the Governor's designee.~~†~~  
2004 and

2005 (h) All money deposited in this account as a distribution  
2006 pursuant to s. 212.20(6)(d)7.e. ~~s. 212.20(6)(d)6.e.~~

2007  
2008 Except as otherwise provided in s. 443.1313(4), all moneys in  
2009 the fund must be mingled and undivided.

2010 Section 40. Section 571.26, Florida Statutes, is amended to  
2011 read:

2012 571.26 Florida Agricultural Promotional Campaign Trust  
2013 Fund.—There is hereby created the Florida Agricultural  
2014 Promotional Campaign Trust Fund within the Department of  
2015 Agriculture and Consumer Services to receive all moneys related  
2016 to the Florida Agricultural Promotional Campaign. Moneys  
2017 deposited in the trust fund shall be appropriated for the sole  
2018 purpose of implementing the Florida Agricultural Promotional  
2019 Campaign, except for money deposited in the trust fund pursuant  
2020 to s. 212.20(6)(d)7.e. ~~s. 212.20(6)(d)6.e.~~, which shall be held  
2021 separately and used solely for the purposes identified in s.  
2022 571.265.

2023 Section 41. Subsection (2) of section 571.265, Florida  
2024 Statutes, is amended to read:

2025 571.265 Promotion of Florida thoroughbred breeding and of  
2026 thoroughbred racing at Florida thoroughbred tracks; distribution  
2027 of funds.—

2028 (2) Funds deposited into the Florida Agricultural  
2029 Promotional Campaign Trust Fund pursuant to s. 212.20(6)(d)7.e.  
2030 ~~s. 212.20(6)(d)6.e.~~ shall be used by the department to encourage

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2031 the agricultural activity of breeding thoroughbred racehorses in  
2032 this state and to enhance thoroughbred racing conducted at  
2033 thoroughbred tracks in this state as provided in this section.  
2034 If the funds made available under this section are not fully  
2035 used in any one fiscal year, any unused amounts shall be carried  
2036 forward in the trust fund into future fiscal years and made  
2037 available for distribution as provided in this section.

2038 Section 42. For the purpose of incorporating the amendment  
2039 made by this act to section 163.387, Florida Statutes, in a  
2040 reference thereto, subsection (9) of section 259.042, Florida  
2041 Statutes, is reenacted to read:

2042 259.042 Tax increment financing for conservation lands.—

2043 (9) The public bodies and taxing authorities listed in s.  
2044 163.387(2)(c), school districts, and special districts that levy  
2045 ad valorem taxes within a tax increment area are exempt from  
2046 this section.

2047 Section 43. Effective October 1, 2026, for the purpose of  
2048 incorporating the amendment made by this act to section 212.05,  
2049 Florida Statutes, in a reference thereto, section 203.0011,  
2050 Florida Statutes, is reenacted to read:

2051 203.0011 Combined rate for tax collected pursuant to ss.  
2052 203.01(1)(b)4. and 212.05(1)(e)1.c.—In complying with the  
2053 amendments to ss. 203.01 and 212.05, relating to the additional  
2054 tax on electrical power or energy, made by this act, a seller of  
2055 electrical power or energy may collect a combined rate of 6.95  
2056 percent, which consists of the 4.35 percent and 2.6 percent  
2057 required under ss. 212.05(1)(e)1.c. and 203.01(1)(b)4.,  
2058 respectively, if the provider properly reflects the tax  
2059 collected with respect to the two provisions as required in the

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2060 return to the Department of Revenue.

2061 Section 44. Effective October 1, 2026, for the purpose of  
2062 incorporating the amendment made by this act to section 212.05,  
2063 Florida Statutes, in a reference thereto, section 212.05011,  
2064 Florida Statutes, is reenacted to read:

2065 212.05011 Combined rate for tax collected pursuant to ss.  
2066 203.01(1)(b)4. and 212.05(1)(e)1.c.—In complying with the  
2067 amendments to ss. 203.01 and 212.05, relating to the additional  
2068 tax on electrical power or energy, made by this act, a seller of  
2069 electrical power or energy may collect a combined rate of 6.95  
2070 percent, which consists of the 4.35 percent and 2.6 percent  
2071 required under ss. 212.05(1)(e)1.c. and 203.01(1)(b)4.,  
2072 respectively, if the provider properly reflects the tax  
2073 collected with respect to the two provisions as required in the  
2074 return to the Department of Revenue.

2075 Section 45. For the purpose of incorporating the amendment  
2076 made by this act to section 218.67, Florida Statutes, in a  
2077 reference thereto, paragraph (c) of subsection (5) of section  
2078 125.0104, Florida Statutes, is reenacted to read:

2079 125.0104 Tourist development tax; procedure for levying;  
2080 authorized uses; referendum; enforcement.—

2081 (5) AUTHORIZED USES OF REVENUE.—

2082 (c) A county located adjacent to the Gulf of America or the  
2083 Atlantic Ocean, except a county that receives revenue from taxes  
2084 levied pursuant to s. 125.0108, which meets the following  
2085 criteria may use up to 10 percent of the tax revenue received  
2086 pursuant to this section to reimburse expenses incurred in  
2087 providing public safety services, including emergency medical  
2088 services as defined in s. 401.107(3), and law enforcement

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2089 services, which are needed to address impacts related to  
2090 increased tourism and visitors to an area. However, if taxes  
2091 collected pursuant to this section are used to reimburse  
2092 emergency medical services or public safety services for tourism  
2093 or special events, the governing board of a county or  
2094 municipality may not use such taxes to supplant the normal  
2095 operating expenses of an emergency medical services department,  
2096 a fire department, a sheriff's office, or a police department.  
2097 To receive reimbursement, the county must:

2098 1.a. Generate a minimum of \$10 million in annual proceeds  
2099 from any tax, or any combination of taxes, authorized to be  
2100 levied pursuant to this section;

2101 b. Have at least three municipalities; and

2102 c. Have an estimated population of less than 275,000,  
2103 according to the most recent population estimate prepared  
2104 pursuant to s. 186.901, excluding the inmate population; or

2105 2. Be a fiscally constrained county as described in s.  
2106 218.67(1).

2107  
2108 The board of county commissioners must by majority vote approve  
2109 reimbursement made pursuant to this paragraph upon receipt of a  
2110 recommendation from the tourist development council.

2111 Section 46. For the purpose of incorporating the amendment  
2112 made by this act to section 218.67, Florida Statutes, in a  
2113 reference thereto, subsection (3) of section 193.624, Florida  
2114 Statutes, is reenacted to read:

2115 193.624 Assessment of renewable energy source devices.—

2116 (3) This section applies to the installation of a renewable  
2117 energy source device installed on or after January 1, 2013, to

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2118 new and existing residential real property. This section applies  
2119 to a renewable energy source device installed on or after  
2120 January 1, 2018, to all other real property, except when  
2121 installed as part of a project planned for a location in a  
2122 fiscally constrained county, as defined in s. 218.67(1), and for  
2123 which an application for a comprehensive plan amendment or  
2124 planned unit development zoning has been filed with the county  
2125 on or before December 31, 2017.

2126 Section 47. For the purpose of incorporating the amendment  
2127 made by this act to section 218.67, Florida Statutes, in a  
2128 reference thereto, subsection (2) of section 196.182, Florida  
2129 Statutes, is reenacted to read:

2130 196.182 Exemption of renewable energy source devices.—

2131 (2) The exemption provided in this section does not apply  
2132 to a renewable energy source device that is installed as part of  
2133 a project planned for a location in a fiscally constrained  
2134 county, as defined in s. 218.67(1), and for which an application  
2135 for a comprehensive plan amendment or planned unit development  
2136 zoning has been filed with the county on or before December 31,  
2137 2017.

2138 Section 48. For the purpose of incorporating the amendment  
2139 made by this act to section 218.67, Florida Statutes, in a  
2140 reference thereto, subsection (1) of section 218.12, Florida  
2141 Statutes, is reenacted to read:

2142 218.12 Appropriations to offset reductions in ad valorem  
2143 tax revenue in fiscally constrained counties.—

2144 (1) Beginning in fiscal year 2008-2009, the Legislature  
2145 shall appropriate moneys to offset the reductions in ad valorem  
2146 tax revenue experienced by fiscally constrained counties, as

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2147 defined in s. 218.67(1), which occur as a direct result of the  
2148 implementation of revisions of Art. VII of the State  
2149 Constitution approved in the special election held on January  
2150 29, 2008. The moneys appropriated for this purpose shall be  
2151 distributed in January of each fiscal year among the fiscally  
2152 constrained counties based on each county's proportion of the  
2153 total reduction in ad valorem tax revenue resulting from the  
2154 implementation of the revision.

2155 Section 49. For the purpose of incorporating the amendment  
2156 made by this act to section 218.67, Florida Statutes, in a  
2157 reference thereto, subsection (1) of section 218.125, Florida  
2158 Statutes, is reenacted to read:

2159 218.125 Offset for tax loss associated with certain  
2160 constitutional amendments affecting fiscally constrained  
2161 counties.—

2162 (1) Beginning in the 2010-2011 fiscal year, the Legislature  
2163 shall appropriate moneys to offset the reductions in ad valorem  
2164 tax revenue experienced by fiscally constrained counties, as  
2165 defined in s. 218.67(1), which occur as a direct result of the  
2166 implementation of revisions of ss. 3(f) and 4(b), Art. VII of  
2167 the State Constitution which were approved in the general  
2168 election held in November 2008. The moneys appropriated for this  
2169 purpose shall be distributed in January of each fiscal year  
2170 among the fiscally constrained counties based on each county's  
2171 proportion of the total reduction in ad valorem tax revenue  
2172 resulting from the implementation of the revisions.

2173 Section 50. For the purpose of incorporating the amendment  
2174 made by this act to section 218.67, Florida Statutes, in a  
2175 reference thereto, subsection (1) of section 218.135, Florida

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2176 Statutes, is reenacted to read:

2177       218.135 Offset for tax loss associated with reductions in  
2178 value of certain citrus fruit packing and processing equipment.—

2179       (1) For the 2018-2019 fiscal year, the Legislature shall  
2180 appropriate moneys to offset the reductions in ad valorem tax  
2181 revenue experienced by fiscally constrained counties, as defined  
2182 in s. 218.67(1), which occur as a direct result of the  
2183 implementation of s. 193.4516. The moneys appropriated for this  
2184 purpose shall be distributed in January 2019 among the fiscally  
2185 constrained counties based on each county's proportion of the  
2186 total reduction in ad valorem tax revenue resulting from the  
2187 implementation of s. 193.4516.

2188       Section 51. For the purpose of incorporating the amendment  
2189 made by this act to section 218.67, Florida Statutes, in a  
2190 reference thereto, subsection (1) of section 218.136, Florida  
2191 Statutes, is reenacted to read:

2192       218.136 Offset for ad valorem revenue loss affecting  
2193 fiscally constrained counties.—

2194       (1) Beginning in fiscal year 2025-2026, the Legislature  
2195 shall appropriate moneys to offset the reductions in ad valorem  
2196 tax revenue experienced by fiscally constrained counties, as  
2197 defined in s. 218.67(1), which occur as a direct result of the  
2198 implementation of revisions of s. 6(a), Art. VII of the State  
2199 Constitution approved in the November 2024 general election. The  
2200 moneys appropriated for this purpose shall be distributed in  
2201 January of each fiscal year among the fiscally constrained  
2202 counties based on each county's proportion of the total  
2203 reduction in ad valorem tax revenue resulting from the  
2204 implementation of the revision of s. 6(a), Art. VII of the State

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2205 Constitution.

2206 Section 52. For the purpose of incorporating the amendment  
2207 made by this act to section 218.67, Florida Statutes, in a  
2208 reference thereto, paragraph (cc) of subsection (2) of section  
2209 252.35, Florida Statutes, is reenacted to read:

2210 252.35 Emergency management powers; Division of Emergency  
2211 Management.—

2212 (2) The division is responsible for carrying out the  
2213 provisions of ss. 252.31-252.90. In performing its duties, the  
2214 division shall:

2215 (cc) Administer a revolving loan program for local  
2216 government hazard mitigation projects.

2217 Section 53. For the purpose of incorporating the amendment  
2218 made by this act to section 218.67, Florida Statutes, in a  
2219 reference thereto, paragraph (b) of subsection (2) of section  
2220 288.0655, Florida Statutes, is reenacted to read:

2221 288.0655 Rural Infrastructure Fund.—

2222 (2)

2223 (b) To facilitate access of rural communities and rural  
2224 areas of opportunity as defined by the Rural Economic  
2225 Development Initiative to infrastructure funding programs of the  
2226 Federal Government, such as those offered by the United States  
2227 Department of Agriculture and the United States Department of  
2228 Commerce, and state programs, including those offered by Rural  
2229 Economic Development Initiative agencies, and to facilitate  
2230 local government or private infrastructure funding efforts, the  
2231 department may award grants for up to 75 percent of the total  
2232 infrastructure project cost, or up to 100 percent of the total  
2233 infrastructure project cost for a project located in a rural

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2234 community as defined in s. 288.0656(2) which is also located in  
2235 a fiscally constrained county as defined in s. 218.67(1) or a  
2236 rural area of opportunity as defined in s. 288.0656(2). Eligible  
2237 uses of funds may include improving any inadequate  
2238 infrastructure that has resulted in regulatory action that  
2239 prohibits economic or community growth and reducing the costs to  
2240 community users of proposed infrastructure improvements that  
2241 exceed such costs in comparable communities. Eligible uses of  
2242 funds include improvements to public infrastructure for  
2243 industrial or commercial sites and upgrades to or development of  
2244 public tourism infrastructure. Authorized infrastructure may  
2245 include the following public or public-private partnership  
2246 facilities: storm water systems; telecommunications facilities;  
2247 roads or other remedies to transportation impediments; nature-  
2248 based tourism facilities; or other physical requirements  
2249 necessary to facilitate tourism, trade, and economic development  
2250 activities in the community. Authorized infrastructure may also  
2251 include publicly or privately owned self-powered nature-based  
2252 tourism facilities, publicly owned telecommunications  
2253 facilities, and additions to the distribution facilities of the  
2254 existing natural gas utility as defined in s. 366.04(3)(c), the  
2255 existing electric utility as defined in s. 366.02, or the  
2256 existing water or wastewater utility as defined in s.  
2257 367.021(12), or any other existing water or wastewater facility,  
2258 which owns a gas or electric distribution system or a water or  
2259 wastewater system in this state when:

2260 1. A contribution-in-aid of construction is required to  
2261 serve public or public-private partnership facilities under the  
2262 tariffs of any natural gas, electric, water, or wastewater

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2263 utility as defined herein; and

2264 2. Such utilities as defined herein are willing and able to  
2265 provide such service.

2266 Section 54. For the purpose of incorporating the amendment  
2267 made by this act to section 218.67, Florida Statutes, in a  
2268 reference thereto, subsection (4) of section 288.102, Florida  
2269 Statutes, is reenacted to read:

2270 288.102 Supply Chain Innovation Grant Program.—

2271 (4) A minimum of a one-to-one match of nonstate resources,  
2272 including local, federal, or private funds, to the state  
2273 contribution is required. An award may not be made for a project  
2274 that is receiving or using state funding from another state  
2275 source or statutory program, including tax credits. The one-to-  
2276 one match requirement is waived for a public entity located in a  
2277 fiscally constrained county as defined in s. 218.67(1).

2278 Section 55. For the purpose of incorporating the amendment  
2279 made by this act to section 218.67, Florida Statutes, in a  
2280 reference thereto, paragraph (c) of subsection (4) of section  
2281 339.2816, Florida Statutes, is reenacted to read:

2282 339.2816 Small County Road Assistance Program.—

2283 (4)

2284 (c) The following criteria must be used to prioritize road  
2285 projects for funding under the program:

2286 1. The primary criterion is the physical condition of the  
2287 road as measured by the department.

2288 2. As secondary criteria the department may consider:

2289 a. Whether a road is used as an evacuation route.

2290 b. Whether a road has high levels of agricultural travel.

2291 c. Whether a road is considered a major arterial route.

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- 2292 d. Whether a road is considered a feeder road.
- 2293 e. Whether a road is located in a fiscally constrained
- 2294 county, as defined in s. 218.67(1).
- 2295 f. Other criteria related to the impact of a project on the
- 2296 public road system or on the state or local economy as
- 2297 determined by the department.

2298 Section 56. For the purpose of incorporating the amendment

2299 made by this act to section 218.67, Florida Statutes, in a

2300 reference thereto, paragraph (h) of subsection (16) of section

2301 403.064, Florida Statutes, is reenacted to read:

2302 403.064 Reuse of reclaimed water.—

2303 (16) By November 1, 2021, domestic wastewater utilities

2304 that dispose of effluent, reclaimed water, or reuse water by

2305 surface water discharge shall submit to the department for

2306 review and approval a plan for eliminating nonbeneficial surface

2307 water discharge by January 1, 2032, subject to the requirements

2308 of this section. The plan must include the average gallons per

2309 day of effluent, reclaimed water, or reuse water that will no

2310 longer be discharged into surface waters and the date of such

2311 elimination, the average gallons per day of surface water

2312 discharge which will continue in accordance with the

2313 alternatives provided for in subparagraphs (a)2. and 3., and the

2314 level of treatment that the effluent, reclaimed water, or reuse

2315 water will receive before being discharged into a surface water

2316 by each alternative.

- 2317 (h) This subsection does not apply to any of the following:
- 2318 1. A domestic wastewater treatment facility that is located
- 2319 in a fiscally constrained county as described in s. 218.67(1).
- 2320 2. A domestic wastewater treatment facility that is located

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2321 in a municipality that is entirely within a rural area of  
2322 opportunity as designated pursuant to s. 288.0656.

2323 3. A domestic wastewater treatment facility that is located  
2324 in a municipality that has less than \$10 million in total  
2325 revenue, as determined by the municipality's most recent annual  
2326 financial report submitted to the Department of Financial  
2327 Services in accordance with s. 218.32.

2328 4. A domestic wastewater treatment facility that is  
2329 operated by an operator of a mobile home park as defined in s.  
2330 723.003 and has a permitted capacity of less than 300,000  
2331 gallons per day.

2332 Section 57. For the purpose of incorporating the amendments  
2333 made by this act to section 218.67, Florida Statutes, in  
2334 references thereto, paragraph (c) of subsection (6) of section  
2335 403.0741, Florida Statutes, is reenacted to read:

2336 403.0741 Grease waste removal and disposal.—

2337 (6) REGULATION BY LOCAL GOVERNMENTS.—

2338 (c) Fiscally constrained counties as described in s.  
2339 218.67(1) and small counties as defined in s. 339.2818(2) may  
2340 opt out of the requirements of this section.

2341 Section 58. For the purpose of incorporating the amendment  
2342 made by this act to section 218.67, Florida Statutes, in  
2343 references thereto, subsections (2) and (3) of section 589.08,  
2344 Florida Statutes, are reenacted to read:

2345 589.08 Land acquisition restrictions.—

2346 (2) The Florida Forest Service may receive, hold the  
2347 custody of, and exercise the control of any lands, and set aside  
2348 into a separate, distinct and inviolable fund, any proceeds  
2349 derived from the sales of the products of such lands, the use

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2350 thereof in any manner, or the sale of such lands save the 25  
2351 percent of the proceeds to be paid into the State School Fund as  
2352 provided by law. The Florida Forest Service may use and apply  
2353 such funds for the acquisition, use, custody, management,  
2354 development, or improvement of any lands vested in or subject to  
2355 the control of the Florida Forest Service. After full payment  
2356 has been made for the purchase of a state forest to the Federal  
2357 Government or other grantor, 15 percent of the gross receipts  
2358 from a state forest shall be paid to the fiscally constrained  
2359 county or counties, as described in s. 218.67(1), in which it is  
2360 located in proportion to the acreage located in each county for  
2361 use by the county or counties for school purposes.

2362 (3) The Florida Forest Service shall pay 15 percent of the  
2363 gross receipts from the Goethe State Forest to each fiscally  
2364 constrained county, as described in s. 218.67(1), in which a  
2365 portion of the respective forest is located in proportion to the  
2366 forest acreage located in such county. The funds must be equally  
2367 divided between the board of county commissioners and the school  
2368 board of each fiscally constrained county.

2369 Section 59. For the purpose of incorporating the amendment  
2370 made by this act to section 218.67, Florida Statutes, in a  
2371 reference thereto, paragraph (f) of subsection (1) of section  
2372 1011.62, Florida Statutes, is reenacted to read:

2373 1011.62 Funds for operation of schools.—If the annual  
2374 allocation from the Florida Education Finance Program to each  
2375 district for operation of schools is not determined in the  
2376 annual appropriations act or the substantive bill implementing  
2377 the annual appropriations act, it shall be determined as  
2378 follows:

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2379 (1) COMPUTATION OF THE BASE FLORIDA EDUCATION FINANCE  
2380 PROGRAM.—The following procedure shall be followed in  
2381 determining the base Florida Education Finance Program funds for  
2382 each district:

2383 (f) *Small district factor*.—An additional value per full-  
2384 time equivalent student membership is provided to each school  
2385 district with a full-time equivalent student membership of fewer  
2386 than 20,000 full-time equivalent students which is in a fiscally  
2387 constrained county as described in s. 218.67(1). The amount of  
2388 the additional value shall be specified in the General  
2389 Appropriations Act.

2390 Section 60. Hunting, fishing, and camping sales tax  
2391 holiday.—

2392 (1) The tax levied under chapter 212, Florida Statutes, may  
2393 not be collected during the period from September 7, 2026,  
2394 through December 31, 2026, on the retail sale of:

2395 (a) Ammunition, as defined in s. 790.001, Florida Statutes.

2396 (b) A firearm. For purposes of this section, the term  
2397 “firearm” means a weapon capable of firing a missile and  
2398 includes a pistol, rifle, or shotgun using an explosive charge  
2399 as a propellant.

2400 (c) The following accessories used for firearms:

2401 1. Charging handles.

2402 2. Cleaning kits.

2403 3. Holsters.

2404 4. Pistol grips.

2405 5. Sights or optics.

2406 6. Stocks.

2407 (d) A bow. For purposes of this section, the term “bow”

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2408 means a device consisting of flexible material having a string  
2409 connecting its two ends, either indirectly by cables or pulleys  
2410 or directly, for the purpose of discharging arrows; which  
2411 propels arrows only by the energy stored by the drawing of the  
2412 device; and which is handheld, hand-drawn, and hand-released.

2413 (e) A crossbow. For purposes of this section, the term  
2414 "crossbow" means a device consisting of flexible material having  
2415 a string connecting its two ends, either indirectly by cables or  
2416 pulleys or directly, affixed to a stock for the purpose of  
2417 discharging quarrels, bolts, or arrows; which propels quarrels,  
2418 bolts, or arrows only by the energy stored by the drawing of the  
2419 device; and which uses a non-handheld locking mechanism to  
2420 maintain the device in a drawn or ready-to-discharge condition.

2421 (f) The following accessories used for bows or crossbows:

- 2422 1. Arrows.
- 2423 2. Bolts.
- 2424 3. Quarrels.
- 2425 4. Quivers.
- 2426 5. Releases.
- 2427 6. Sights or optics.
- 2428 7. Wristguards.

2429 (g) Camping supplies. For purposes of this section, the  
2430 term "camping supplies" means tents with a sales price of \$200  
2431 or less; sleeping bags, portable hammocks, camping stoves, and  
2432 collapsible camping chairs with a sales price of \$50 or less;  
2433 and camping lanterns and flashlights with a sales price of \$30  
2434 or less.

2435 (h) Fishing supplies. For purposes of this section, the  
2436 term "fishing supplies" means rods and reels with a sales price

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2437 of \$75 or less if sold individually, or \$150 or less if sold as  
2438 a set; tackle boxes or bags with a sales price of \$30 or less;  
2439 and bait or fishing tackle with a sales price of \$10 or less if  
2440 sold individually, or \$20 or less if multiple items are sold  
2441 together. The term does not include supplies used for commercial  
2442 fishing purposes.

2443 (2) The Department of Revenue is authorized, and all  
2444 conditions are deemed met, to adopt emergency rules pursuant to  
2445 s. 120.54(4), Florida Statutes, for the purpose of implementing  
2446 this section.

2447 Section 61. The Department of Revenue is authorized, and  
2448 all conditions are deemed met, to adopt emergency rules pursuant  
2449 to s. 120.54(4), Florida Statutes, for the purpose of  
2450 implementing provisions the amendments made to ss. 203.01,  
2451 203.012, 212.04, 212.05, 212.08, 212.0516, and 288.062, Florida  
2452 Statutes. Notwithstanding any other law, emergency rules adopted  
2453 under this section are effective for 6 months after adoption and  
2454 may be renewed during the pendency of procedures to adopt  
2455 permanent rules addressing the subject of the emergency rules.

2456 Section 62. The Department of Commerce is authorized, and  
2457 all conditions are deemed met, to adopt emergency rules pursuant  
2458 to s. 120.54(4), Florida Statutes, for the purpose of  
2459 implementing the amendments made to s. 288.062, Florida  
2460 Statutes. Notwithstanding any other law, emergency rules adopted  
2461 under this section are effective for 6 months after adoption and  
2462 may be renewed during the pendency of procedures to adopt  
2463 permanent rules addressing the subject of the emergency rules.

2464 Section 63. Except as otherwise provided in this act and  
2465 except for this section, which shall take effect upon becoming a

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2466 law, this act shall take effect July 1, 2026.