

FOR CONSIDERATION By the Committee on Finance and Tax

593-03086A-26

20267046pb

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

593-03086A-26

20267046pb

30 the factors for allocation of the distribution of
31 revenue to fiscally constrained counties; requiring
32 that the computation and amount distributed be
33 calculated using certain methods; authorizing
34 specified uses for the revenue; creating s. 377.817,
35 F.S.; defining terms; providing legislative findings;
36 providing a declaration of state policy; prohibiting
37 governmental entities from adopting or requiring the
38 adoption of net-zero policies; prohibiting
39 governmental entities from expending government funds
40 to support, implement, or advance net-zero policies;
41 specifying prohibited expenditures; prohibiting
42 governmental entities from imposing taxes, fees,
43 penalties, charges, offsets, or assessments to advance
44 net-zero policies; prohibiting governmental entities
45 from implementing, administering, or enforcing a
46 program that functions as a cap-and-trade program or
47 has such effect; requiring, beginning on a specified
48 date, the Department of Environmental Protection to
49 require a specified annual affidavit from all
50 governmental entities; providing applicability;
51 amending s. 1011.71, F.S.; revising the definition of
52 the term "school operational purposes"; providing
53 applicability; amending ss. 125.01, 166.021, and
54 166.201, F.S.; conforming provisions to changes made
55 by the act; amending ss. 212.205, 288.11621,
56 288.11631, 443.191, 571.26, and 571.265, F.S.;
57 conforming cross-references; reenacting ss.
58 125.0104(5)(c), 193.624(3), 196.182(2), 218.12(1),

593-03086A-26

20267046pb

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

593-03086A-26

20267046pb

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

93

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

95

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

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

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

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

593-03086A-26

20267046pb

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

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

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

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

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

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

142 196.1978 Affordable housing property exemption.—

143 (3)

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

593-03086A-26

20267046pb

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

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

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

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

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

174 6. The taxing authority must provide to the property

593-03086A-26

20267046pb

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

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

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

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

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

199 200.065 Method of fixing millage.—

200 (5) In each fiscal year:

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

593-03086A-26

20267046pb

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

228
229 Any unit of government operating under a home rule charter
230 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
231 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
232 State Constitution, which is granted the authority in the State

593-03086A-26

20267046pb

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

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

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

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

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

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

593-03086A-26

20267046pb

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

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

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

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

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

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

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

593-03086A-26

20267046pb

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

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

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

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

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

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

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

593-03086A-26

20267046pb

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

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

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

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

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

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

593-03086A-26

20267046pb

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

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

370 7. Of the remaining proceeds:

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

593-03086A-26

20267046pb

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

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

593-03086A-26

20267046pb

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

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

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

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

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

432 218.67 Distribution for fiscally constrained counties.-

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

593-03086A-26

20267046pb

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

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

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

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

593-03086A-26

20267046pb

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

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

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

593-03086A-26

20267046pb

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

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

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

518 2. Thirty percent for infrastructure needs.

519 3. Twenty percent for any public purpose.

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

593-03086A-26

20267046pb

523 other forms of indebtedness.

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

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

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

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

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

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

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

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

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

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

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

593-03086A-26

20267046pb

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

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

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

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

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

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

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

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

593-03086A-26

20267046pb

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

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

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

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

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

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

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

593-03086A-26

20267046pb

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

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

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

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

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

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

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

593-03086A-26

20267046pb

639 an otherwise illegal action by a person.

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

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

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

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

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

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

593-03086A-26

20267046pb

668 net-zero policy.

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

674 (a) The carbon content of a fuel.

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

678 (c) A carbon-intensive activity.

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

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

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

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

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

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

593-03086A-26

20267046pb

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

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

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

705 1011.71 District school tax.—

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

593-03086A-26

20267046pb

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

738 Section 14. Unless a resolution authorizing the levying of
739 additional millage for school operational purposes expressly
740 limits the distribution of such millage to charter schools
741 sponsored by the school district, the amendments made by this
742 act to s. 1011.71(9), Florida Statutes, apply to the 2026
743 property tax roll.

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

746 125.01 Powers and duties.—

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

751 (g) Prepare and enforce comprehensive plans for the
752 development of the county. Such plans must comply with s.
753 377.817.

754 (h) Establish, coordinate, and enforce zoning and such

593-03086A-26

20267046pb

755 business regulations as are necessary for the protection of the
756 public. Such zoning and business regulations must comply with s.
757 377.817.

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

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

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

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

782 166.021 Powers.—

783 (2) "Municipal purpose" means any activity or power which

593-03086A-26

20267046pb

784 may be exercised by the state or its political subdivisions. The
785 term does not include the prohibitions listed in s. 377.817.

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

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

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

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

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

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

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

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

812 288.11621 Spring training baseball franchises.—

593-03086A-26

20267046pb

813 (3) USE OF FUNDS.—

814 (a) A certified applicant may use funds provided under s.
815 212.20(6)(d)7.b. ~~s. 212.20(6)(d)6.b.~~ only to:

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

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

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

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

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

840 3. The expenditure of state funds distributed to an
841 applicant certified before July 1, 2010, must begin within 48

593-03086A-26

20267046pb

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

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

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

851 (2) CERTIFICATION PROCESS.—

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

854 1. Specifies the amount of the state incentive funding to
855 be distributed. The amount of state incentive funding per
856 certified applicant may not exceed \$20 million. However, if a
857 certified applicant's facility is used by more than one spring
858 training franchise, the maximum amount may not exceed \$50
859 million, and the Department of Revenue shall make distributions
860 to the applicant pursuant to s. 212.20(6)(d)7.c. ~~s.~~
861 ~~212.20(6)(d)6.e.~~

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

593-03086A-26

20267046pb

871 the final maturity of the bonds.

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

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

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

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

880 (3) USE OF FUNDS.—

881 (a) A certified applicant may use funds provided under s.
882 212.20(6)(d)7.c. ~~s. 212.20(6)(d)6.e.~~ only to:

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

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

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

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

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

593-03086A-26

20267046pb

900 (d)1. All certified applicants shall place unexpended state
901 funds received pursuant to s. 212.20(6)(d)7.c. ~~s.~~
902 ~~212.20(6)(d)6.e.~~ in a trust fund or separate account for use
903 only as authorized in this section.

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

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

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

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

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

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

593-03086A-26

20267046pb

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

930 (c) Any property or securities acquired through the use of

931 moneys belonging to the fund.~~†~~

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

933 (e) All money credited to this state's account in the

934 federal Unemployment Compensation Trust Fund under 42 U.S.C. s.

935 1103.~~†~~

936 (f) All money collected for penalties imposed pursuant to

937 s. 443.151(6) (a).~~†~~

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

939 Compensation Trust Fund credited to the state under 42 U.S.C. s.

940 1321, as requested by the Governor or the Governor's designee.~~†~~

941 and

942 (h) All money deposited in this account as a distribution

943 pursuant to s. 212.20(6)(d)7.e. ~~s. 212.20(6)(d)6.e.~~

944

945 Except as otherwise provided in s. 443.1313(4), all moneys in

946 the fund must be mingled and undivided.

947 Section 22. Section 571.26, Florida Statutes, is amended to

948 read:

949 571.26 Florida Agricultural Promotional Campaign Trust

950 Fund.—There is hereby created the Florida Agricultural

951 Promotional Campaign Trust Fund within the Department of

952 Agriculture and Consumer Services to receive all moneys related

953 to the Florida Agricultural Promotional Campaign. Moneys

954 deposited in the trust fund shall be appropriated for the sole

955 purpose of implementing the Florida Agricultural Promotional

956 Campaign, except for money deposited in the trust fund pursuant

957 to s. 212.20(6)(d)7.e. ~~s. 212.20(6)(d)6.e.~~, which shall be held

593-03086A-26

20267046pb

958 separately and used solely for the purposes identified in s.
959 571.265.

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

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

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

975 Section 24. For the purpose of incorporating the amendment
976 made by this act to section 218.67, Florida Statutes, in a
977 reference thereto, paragraph (c) of subsection (5) of section
978 125.0104, Florida Statutes, is reenacted to read:

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

981 (5) AUTHORIZED USES OF REVENUE.—

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

593-03086A-26

20267046pb

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

998 1.a. Generate a minimum of \$10 million in annual proceeds
999 from any tax, or any combination of taxes, authorized to be
1000 levied pursuant to this section;

1001 b. Have at least three municipalities; and

1002 c. Have an estimated population of less than 275,000,
1003 according to the most recent population estimate prepared
1004 pursuant to s. 186.901, excluding the inmate population; or

1005 2. Be a fiscally constrained county as described in s.
1006 218.67(1).

1007
1008 The board of county commissioners must by majority vote approve
1009 reimbursement made pursuant to this paragraph upon receipt of a
1010 recommendation from the tourist development council.

1011 Section 25. For the purpose of incorporating the amendment
1012 made by this act to section 218.67, Florida Statutes, in a
1013 reference thereto, subsection (3) of section 193.624, Florida
1014 Statutes, is reenacted to read:

1015 193.624 Assessment of renewable energy source devices.—

593-03086A-26

20267046pb

1016 (3) This section applies to the installation of a renewable
1017 energy source device installed on or after January 1, 2013, to
1018 new and existing residential real property. This section applies
1019 to a renewable energy source device installed on or after
1020 January 1, 2018, to all other real property, except when
1021 installed as part of a project planned for a location in a
1022 fiscally constrained county, as defined in s. 218.67(1), and for
1023 which an application for a comprehensive plan amendment or
1024 planned unit development zoning has been filed with the county
1025 on or before December 31, 2017.

1026 Section 26. For the purpose of incorporating the amendment
1027 made by this act to section 218.67, Florida Statutes, in a
1028 reference thereto, subsection (2) of section 196.182, Florida
1029 Statutes, is reenacted to read:

1030 196.182 Exemption of renewable energy source devices.—

1031 (2) The exemption provided in this section does not apply
1032 to a renewable energy source device that is installed as part of
1033 a project planned for a location in a fiscally constrained
1034 county, as defined in s. 218.67(1), and for which an application
1035 for a comprehensive plan amendment or planned unit development
1036 zoning has been filed with the county on or before December 31,
1037 2017.

1038 Section 27. For the purpose of incorporating the amendment
1039 made by this act to section 218.67, Florida Statutes, in a
1040 reference thereto, subsection (1) of section 218.12, Florida
1041 Statutes, is reenacted to read:

1042 218.12 Appropriations to offset reductions in ad valorem
1043 tax revenue in fiscally constrained counties.—

1044 (1) Beginning in fiscal year 2008-2009, the Legislature

593-03086A-26

20267046pb

1045 shall appropriate moneys to offset the reductions in ad valorem
1046 tax revenue experienced by fiscally constrained counties, as
1047 defined in s. 218.67(1), which occur as a direct result of the
1048 implementation of revisions of Art. VII of the State
1049 Constitution approved in the special election held on January
1050 29, 2008. The moneys appropriated for this purpose shall be
1051 distributed in January of each fiscal year among the fiscally
1052 constrained counties based on each county's proportion of the
1053 total reduction in ad valorem tax revenue resulting from the
1054 implementation of the revision.

1055 Section 28. For the purpose of incorporating the amendment
1056 made by this act to section 218.67, Florida Statutes, in a
1057 reference thereto, subsection (1) of section 218.125, Florida
1058 Statutes, is reenacted to read:

1059 218.125 Offset for tax loss associated with certain
1060 constitutional amendments affecting fiscally constrained
1061 counties.—

1062 (1) Beginning in the 2010-2011 fiscal year, the Legislature
1063 shall appropriate moneys to offset the reductions in ad valorem
1064 tax revenue experienced by fiscally constrained counties, as
1065 defined in s. 218.67(1), which occur as a direct result of the
1066 implementation of revisions of ss. 3(f) and 4(b), Art. VII of
1067 the State Constitution which were approved in the general
1068 election held in November 2008. The moneys appropriated for this
1069 purpose shall be distributed in January of each fiscal year
1070 among the fiscally constrained counties based on each county's
1071 proportion of the total reduction in ad valorem tax revenue
1072 resulting from the implementation of the revisions.

1073 Section 29. For the purpose of incorporating the amendment

593-03086A-26

20267046pb

1074 made by this act to section 218.67, Florida Statutes, in a
1075 reference thereto, subsection (1) of section 218.135, Florida
1076 Statutes, is reenacted to read:

1077 218.135 Offset for tax loss associated with reductions in
1078 value of certain citrus fruit packing and processing equipment.—

1079 (1) For the 2018-2019 fiscal year, the Legislature shall
1080 appropriate moneys to offset the reductions in ad valorem tax
1081 revenue experienced by fiscally constrained counties, as defined
1082 in s. 218.67(1), which occur as a direct result of the
1083 implementation of s. 193.4516. The moneys appropriated for this
1084 purpose shall be distributed in January 2019 among the fiscally
1085 constrained counties based on each county's proportion of the
1086 total reduction in ad valorem tax revenue resulting from the
1087 implementation of s. 193.4516.

1088 Section 30. For the purpose of incorporating the amendment
1089 made by this act to section 218.67, Florida Statutes, in a
1090 reference thereto, subsection (1) of section 218.136, Florida
1091 Statutes, is reenacted to read:

1092 218.136 Offset for ad valorem revenue loss affecting
1093 fiscally constrained counties.—

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

593-03086A-26

20267046pb

1103 reduction in ad valorem tax revenue resulting from the
1104 implementation of the revision of s. 6(a), Art. VII of the State
1105 Constitution.

1106 Section 31. For the purpose of incorporating the amendment
1107 made by this act to section 218.67, Florida Statutes, in a
1108 reference thereto, paragraph (cc) of subsection (2) of section
1109 252.35, Florida Statutes, is reenacted to read:

1110 252.35 Emergency management powers; Division of Emergency
1111 Management.—

1112 (2) The division is responsible for carrying out the
1113 provisions of ss. 252.31-252.90. In performing its duties, the
1114 division shall:

1115 (cc) Administer a revolving loan program for local
1116 government hazard mitigation projects.

1117 Section 32. For the purpose of incorporating the amendment
1118 made by this act to section 218.67, Florida Statutes, in a
1119 reference thereto, paragraph (b) of subsection (2) of section
1120 288.0655, Florida Statutes, is reenacted to read:

1121 288.0655 Rural Infrastructure Fund.—

1122 (2)

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

593-03086A-26

20267046pb

1132 infrastructure project cost, or up to 100 percent of the total
1133 infrastructure project cost for a project located in a rural
1134 community as defined in s. 288.0656(2) which is also located in
1135 a fiscally constrained county as defined in s. 218.67(1) or a
1136 rural area of opportunity as defined in s. 288.0656(2). Eligible
1137 uses of funds may include improving any inadequate
1138 infrastructure that has resulted in regulatory action that
1139 prohibits economic or community growth and reducing the costs to
1140 community users of proposed infrastructure improvements that
1141 exceed such costs in comparable communities. Eligible uses of
1142 funds include improvements to public infrastructure for
1143 industrial or commercial sites and upgrades to or development of
1144 public tourism infrastructure. Authorized infrastructure may
1145 include the following public or public-private partnership
1146 facilities: storm water systems; telecommunications facilities;
1147 roads or other remedies to transportation impediments; nature-
1148 based tourism facilities; or other physical requirements
1149 necessary to facilitate tourism, trade, and economic development
1150 activities in the community. Authorized infrastructure may also
1151 include publicly or privately owned self-powered nature-based
1152 tourism facilities, publicly owned telecommunications
1153 facilities, and additions to the distribution facilities of the
1154 existing natural gas utility as defined in s. 366.04(3)(c), the
1155 existing electric utility as defined in s. 366.02, or the
1156 existing water or wastewater utility as defined in s.
1157 367.021(12), or any other existing water or wastewater facility,
1158 which owns a gas or electric distribution system or a water or
1159 wastewater system in this state when:

1160 1. A contribution-in-aid of construction is required to

593-03086A-26

20267046pb

1161 serve public or public-private partnership facilities under the
1162 tariffs of any natural gas, electric, water, or wastewater
1163 utility as defined herein; and

1164 2. Such utilities as defined herein are willing and able to
1165 provide such service.

1166 Section 33. For the purpose of incorporating the amendment
1167 made by this act to section 218.67, Florida Statutes, in a
1168 reference thereto, subsection (4) of section 288.102, Florida
1169 Statutes, is reenacted to read:

1170 288.102 Supply Chain Innovation Grant Program.—

1171 (4) A minimum of a one-to-one match of nonstate resources,
1172 including local, federal, or private funds, to the state
1173 contribution is required. An award may not be made for a project
1174 that is receiving or using state funding from another state
1175 source or statutory program, including tax credits. The one-to-
1176 one match requirement is waived for a public entity located in a
1177 fiscally constrained county as defined in s. 218.67(1).

1178 Section 34. For the purpose of incorporating the amendment
1179 made by this act to section 218.67, Florida Statutes, in a
1180 reference thereto, paragraph (c) of subsection (4) of section
1181 339.2816, Florida Statutes, is reenacted to read:

1182 339.2816 Small County Road Assistance Program.—

1183 (4)

1184 (c) The following criteria must be used to prioritize road
1185 projects for funding under the program:

1186 1. The primary criterion is the physical condition of the
1187 road as measured by the department.

1188 2. As secondary criteria the department may consider:

1189 a. Whether a road is used as an evacuation route.

593-03086A-26

20267046pb

- 1190 b. Whether a road has high levels of agricultural travel.
1191 c. Whether a road is considered a major arterial route.
1192 d. Whether a road is considered a feeder road.
1193 e. Whether a road is located in a fiscally constrained
1194 county, as defined in s. 218.67(1).
1195 f. Other criteria related to the impact of a project on the
1196 public road system or on the state or local economy as
1197 determined by the department.

1198 Section 35. For the purpose of incorporating the amendment
1199 made by this act to section 218.67, Florida Statutes, in a
1200 reference thereto, paragraph (h) of subsection (16) of section
1201 403.064, Florida Statutes, is reenacted to read:

1202 403.064 Reuse of reclaimed water.—

1203 (16) By November 1, 2021, domestic wastewater utilities
1204 that dispose of effluent, reclaimed water, or reuse water by
1205 surface water discharge shall submit to the department for
1206 review and approval a plan for eliminating nonbeneficial surface
1207 water discharge by January 1, 2032, subject to the requirements
1208 of this section. The plan must include the average gallons per
1209 day of effluent, reclaimed water, or reuse water that will no
1210 longer be discharged into surface waters and the date of such
1211 elimination, the average gallons per day of surface water
1212 discharge which will continue in accordance with the
1213 alternatives provided for in subparagraphs (a)2. and 3., and the
1214 level of treatment that the effluent, reclaimed water, or reuse
1215 water will receive before being discharged into a surface water
1216 by each alternative.

1217 (h) This subsection does not apply to any of the following:
1218 1. A domestic wastewater treatment facility that is located

593-03086A-26

20267046pb

1219 in a fiscally constrained county as described in s. 218.67(1).

1220 2. A domestic wastewater treatment facility that is located
1221 in a municipality that is entirely within a rural area of
1222 opportunity as designated pursuant to s. 288.0656.

1223 3. A domestic wastewater treatment facility that is located
1224 in a municipality that has less than \$10 million in total
1225 revenue, as determined by the municipality's most recent annual
1226 financial report submitted to the Department of Financial
1227 Services in accordance with s. 218.32.

1228 4. A domestic wastewater treatment facility that is
1229 operated by an operator of a mobile home park as defined in s.
1230 723.003 and has a permitted capacity of less than 300,000
1231 gallons per day.

1232 Section 36. For the purpose of incorporating the amendments
1233 made by this act to section 218.67, Florida Statutes, in
1234 references thereto, paragraph (c) of subsection (6) of section
1235 403.0741, Florida Statutes, is reenacted to read:

1236 403.0741 Grease waste removal and disposal.—

1237 (6) REGULATION BY LOCAL GOVERNMENTS.—

1238 (c) Fiscally constrained counties as described in s.
1239 218.67(1) and small counties as defined in s. 339.2818(2) may
1240 opt out of the requirements of this section.

1241 Section 37. For the purpose of incorporating the amendment
1242 made by this act to section 218.67, Florida Statutes, in
1243 references thereto, subsections (2) and (3) of section 589.08,
1244 Florida Statutes, are reenacted to read:

1245 589.08 Land acquisition restrictions.—

1246 (2) The Florida Forest Service may receive, hold the
1247 custody of, and exercise the control of any lands, and set aside

593-03086A-26

20267046pb

1248 into a separate, distinct and inviolable fund, any proceeds
1249 derived from the sales of the products of such lands, the use
1250 thereof in any manner, or the sale of such lands save the 25
1251 percent of the proceeds to be paid into the State School Fund as
1252 provided by law. The Florida Forest Service may use and apply
1253 such funds for the acquisition, use, custody, management,
1254 development, or improvement of any lands vested in or subject to
1255 the control of the Florida Forest Service. After full payment
1256 has been made for the purchase of a state forest to the Federal
1257 Government or other grantor, 15 percent of the gross receipts
1258 from a state forest shall be paid to the fiscally constrained
1259 county or counties, as described in s. 218.67(1), in which it is
1260 located in proportion to the acreage located in each county for
1261 use by the county or counties for school purposes.

1262 (3) The Florida Forest Service shall pay 15 percent of the
1263 gross receipts from the Goethe State Forest to each fiscally
1264 constrained county, as described in s. 218.67(1), in which a
1265 portion of the respective forest is located in proportion to the
1266 forest acreage located in such county. The funds must be equally
1267 divided between the board of county commissioners and the school
1268 board of each fiscally constrained county.

1269 Section 38. For the purpose of incorporating the amendment
1270 made by this act to section 218.67, Florida Statutes, in a
1271 reference thereto, paragraph (f) of subsection (1) of section
1272 1011.62, Florida Statutes, is reenacted to read:

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

593-03086A-26

20267046pb

1277 the annual appropriations act, it shall be determined as
1278 follows:

1279 (1) COMPUTATION OF THE BASE FLORIDA EDUCATION FINANCE
1280 PROGRAM.—The following procedure shall be followed in
1281 determining the base Florida Education Finance Program funds for
1282 each district:

1283 (f) *Small district factor*.—An additional value per full-
1284 time equivalent student membership is provided to each school
1285 district with a full-time equivalent student membership of fewer
1286 than 20,000 full-time equivalent students which is in a fiscally
1287 constrained county as described in s. 218.67(1). The amount of
1288 the additional value shall be specified in the General
1289 Appropriations Act.

1290 Section 39. Hunting, fishing, and camping sales tax
1291 holiday.—

1292 (1) The tax levied under chapter 212, Florida Statutes, may
1293 not be collected during the period from September 7, 2026,
1294 through December 31, 2026, on the retail sale of:

1295 (a) Ammunition, as defined in s. 790.001(1), Florida
1296 Statutes.

1297 (b) A firearm. For purposes of this section, the term
1298 “firearm” means a weapon capable of firing a missile and
1299 includes a pistol, rifle, or shotgun using an explosive charge
1300 as a propellant.

1301 (c) The following accessories used for firearms:

1302 1. Charging handles.

1303 2. Cleaning kits.

1304 3. Holsters.

1305 4. Pistol grips.

593-03086A-26

20267046pb

1306 5. Sights or optics.

1307 6. Stocks.

1308 (d) A bow. For purposes of this section, the term "bow"
1309 means a device consisting of flexible material having a string
1310 connecting its two ends, either indirectly by cables or pulleys
1311 or directly, for the purpose of discharging arrows; which
1312 propels arrows only by the energy stored by the drawing of the
1313 device; and which is handheld, hand-drawn, and hand-released.

1314 (e) A crossbow. For purposes of this section, the term
1315 "crossbow" means a device consisting of flexible material having
1316 a string connecting its two ends, either indirectly by cables or
1317 pulleys or directly, affixed to a stock for the purpose of
1318 discharging quarrels, bolts, or arrows; which propels quarrels,
1319 bolts, or arrows only by the energy stored by the drawing of the
1320 device; and which uses a non-handheld locking mechanism to
1321 maintain the device in a drawn or ready-to-discharge condition.

1322 (f) The following accessories used for bows or crossbows:

1323 1. Arrows.

1324 2. Bolts.

1325 3. Quarrels.

1326 4. Quivers.

1327 5. Releases.

1328 6. Sights or optics.

1329 7. Wristguards.

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

593-03086A-26

20267046pb

1335 or less.

1336 (h) Fishing supplies. For purposes of this section, the
1337 term "fishing supplies" means rods and reels with a sales price
1338 of \$75 or less if sold individually, or \$150 or less if sold as
1339 a set; tackle boxes or bags with a sales price of \$30 or less;
1340 and bait or fishing tackle with a sales price of \$10 or less if
1341 sold individually, or \$20 or less if multiple items are sold
1342 together. The term does not include supplies used for commercial
1343 fishing purposes.

1344 (2) The Department of Revenue is authorized, and all
1345 conditions are deemed met, to adopt emergency rules pursuant to
1346 s. 120.54(4), Florida Statutes, for the purpose of implementing
1347 this section.

1348 Section 40. The Department of Revenue is authorized, and
1349 all conditions are deemed met, to adopt emergency rules pursuant
1350 to s. 120.54(4), Florida Statutes, for the purpose of
1351 implementing provisions related to the tax exemption for
1352 liquified petroleum gas tanks. Notwithstanding any other law,
1353 emergency rules adopted under this section are effective for 6
1354 months after adoption and may be renewed during the pendency of
1355 procedures to adopt permanent rules addressing the subject of
1356 the emergency rules.

1357 Section 41. Except as otherwise provided in this act and
1358 except for this section, which shall take effect upon becoming a
1359 law, this act shall take effect July 1, 2026.