

1 A bill to be entitled
2 An act relating to disclosure of estimated ad valorem
3 taxes; amending s. 689.261, F.S.; defining the terms
4 "listing platform" and "property"; requiring certain
5 listings to include estimated ad valorem taxes;
6 prohibiting the current owner's ad valorem taxes from
7 being displayed or used for certain purposes;
8 providing an exception; providing requirements for
9 listing platforms, the Department of Revenue, and
10 property appraisers; providing protection from
11 liability for specified parties who take certain
12 actions; providing construction; prohibiting certain
13 materials from including specified information;
14 requiring, beginning on a specified date, the
15 department to annually publish a formula, countywide
16 aggregate millage rate, and certain information on its
17 website; authorizing the department to adopt rules;
18 providing an effective date.

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

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22 **Section 1. Subsection (3) is added to section 689.261,**
23 **Florida Statutes, to read:**

24 689.261 Sale of residential property; disclosure of
25 estimated ad valorem taxes to prospective purchaser.—

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

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

30 2. "Property" means residential real property located
31 within this state.

32 (b) Property visible on a listing platform must include
33 the estimated ad valorem taxes for such property.

34 1. If the ad valorem taxes are estimated using a tax
35 estimator or buyer payment calculator, the current owner's ad
36 valorem assessment or taxes may not be used to calculate the
37 estimated ad valorem taxes. The listing platform must calculate
38 and display the estimated ad valorem taxes by showing the ad
39 valorem taxes that would be due if the purchaser were taxed on
40 the listing price of the property at either:

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

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

45
46 The use of the data and formulas provided in this subparagraph
47 constitutes a reasonable estimate of ad valorem taxes. The
48 listing platform must include a disclaimer on the same website
49 or application as the estimated ad valorem taxes that the
50 millage rates of applicable taxing authorities may vary within a

51 county and that the estimated ad valorem taxes do not include
52 all applicable non-ad valorem assessments or exemptions,
53 discounts, and other tax benefits, including, but not limited
54 to, transfer of the homestead assessment difference under s. 4,
55 Art. VII of the State Constitution. The ad valorem taxes of the
56 current owner of the property and for any previous year may only
57 be displayed as part of historical tax information.

58 2. If ad valorem taxes are not estimated using a tax
59 estimator or buyer payment calculator as provided in sub-
60 paragraph 1., the listing platform shall include a link to the
61 property appraiser's tax estimator for the county in which the
62 property is located, if available, or to such property
63 appraiser's home page. The ad valorem taxes of the current owner
64 of the property and for any previous year may not be displayed
65 as part of historical tax information. The Department of Revenue
66 must maintain a table of links to each property appraiser's home
67 page and tax estimator, if available, on its website.

68 3. There shall be no liability on the part of, and no
69 cause of action of any nature shall arise against a listing
70 platform or licensee under chapter 475 for the accuracy of the
71 estimated ad valorem taxes of a property listed on a listing
72 platform.

73 (c) The current owner's ad valorem taxes may not be
74 included within any printed listing materials concerning a
75 property.

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

77 1. Formula that may be used by a listing platform to
78 calculate the estimated ad valorem taxes required under sub-
79 subparagraph (b)1.a. The department shall require each property
80 appraiser to provide the department with any information needed
81 to develop the formula, including, at a minimum, the county
82 name, tax district code, summary school millage rate, and
83 summary millage rate for all other applicable taxing
84 authorities.

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

88
89 The department shall require each property appraiser to provide
90 the department with any information needed to develop formula
91 under this subparagraph 1., and the countywide aggregate average
92 millage rate under this subparagraph 2. Beginning December 15,
93 2026, and annually thereafter, the department shall publish the
94 information, formula, and countywide aggregate average millage
95 rate for each county collected pursuant to this paragraph on its
96 website.

97 (e) The Department of Revenue may adopt rules to implement
98 paragraph (d).

99 **Section 2.** This act shall take effect February 1, 2027.