



158618

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/18/2026	.	
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The Committee on Rules (DiCeglie) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 56 - 141

and insert:

websites, web applications, and mobile applications. The term does not include a social media platform as defined in s. 501.2041.

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

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



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12           1. If the ad valorem taxes are estimated using a tax  
13 estimator or buyer payment calculator, the current owner's ad  
14 valorem assessment or taxes may not be used to calculate the  
15 estimated ad valorem taxes. The listing platform must calculate  
16 and display the estimated ad valorem taxes using one of the  
17 following methods:

18           a. The ad valorem taxes that would be due if the purchaser  
19 were taxed on the listing price of the property at current  
20 millage rates using the data and formula published under  
21 subparagraph (d)1. The use of such data and formula constitutes  
22 a reasonable estimate of ad valorem taxes. The listing platform  
23 must include a disclaimer on the same website or application as  
24 the estimated ad valorem taxes that the millage rates of  
25 applicable taxing authorities may vary within a county and that  
26 the estimated ad valorem taxes do not include all applicable  
27 non-ad valorem assessments or exemptions, discounts, and other  
28 tax benefits, including, but not limited to, transfer of the  
29 homestead assessment difference under s. 4, Art. VII of the  
30 State Constitution. The current owner's and any previous years'  
31 ad valorem taxes on the property may be displayed only as part  
32 of historical tax information.

33           b. The ad valorem taxes that would be due if the purchaser  
34 were taxed on the listing price of the property at the  
35 countywide aggregate average millage rate using the data  
36 published under subparagraph (d)2. The platform must include a  
37 link to the property appraiser's tax estimator for the county in  
38 which the property is located, if available, or to such property  
39 appraiser's homepage. The Department of Revenue shall maintain a  
40 table of links to each property appraiser's homepage and tax



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41 estimator, if available, on its website. The listing platform  
42 must include a disclaimer on the same website or application as  
43 the estimated ad valorem taxes stating that the millage rates of  
44 applicable taxing authorities may vary within a county and that  
45 the estimated ad valorem taxes do not include all applicable  
46 non-ad valorem assessments or exemptions, discounts, and other  
47 tax benefits, including, but not limited to, transfer of the  
48 homestead assessment difference under s. 4, Art. VII of the  
49 State Constitution. The current owner's and any previous years'  
50 ad valorem taxes on the property may be displayed only as part  
51 of historical tax information.

52 2. If ad valorem taxes are not estimated using a tax  
53 estimator or buyer payment calculator as provided in  
54 subparagraph 1., the listing platform may not display the  
55 current owner's ad valorem taxes and must include a link to the  
56 property appraiser's tax estimator for the county in which the  
57 property is located, if available, or to such property  
58 appraiser's homepage. The department shall maintain a table of  
59 links to each county property appraiser's homepage and tax  
60 estimator, if available, on its website. The previous year's ad  
61 valorem taxes on the property may not be displayed as part of  
62 historical tax information.

63 3. There is no liability on the part of, and no cause of  
64 action may arise against, any person for an inaccurate  
65 estimation of ad valorem taxes for a property listed on a  
66 listing platform.

67 (c) The current owner's ad valorem taxes may not be  
68 included in any printed listing materials concerning a property.

69 (d)1. The department shall develop a formula that may be



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70 used by a listing platform to calculate the estimated ad valorem  
71 taxes required under this subsection. Each county property  
72 appraiser shall provide the department with any information  
73 needed to develop the formula, including, at a minimum, the  
74 county name, tax district code, school district millage rate,  
75 and summary millage rate for all other applicable taxing  
76 authorities. Beginning December 15, 2026, and annually  
77 thereafter, the department shall publish on its website the  
78 formula and the information collected from each property  
79 appraiser under this subparagraph.

80 2. The department shall annually develop a countywide  
81 aggregate average millage rate for each county which may be used  
82 by a listing platform as an alternative method of meeting the  
83 requirements of this subsection. The department shall require  
84 each county property appraiser to provide the department with  
85 any information needed to develop the countywide aggregate  
86 average millage rate. Beginning December 15, 2026, and annually  
87 thereafter, the department shall publish on its website the  
88 countywide aggregate average millage rate and the information  
89 collected from each property appraiser under this subparagraph.

90 (e) The department may adopt rules to implement paragraph  
91 (d).

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

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94 ===== T I T L E A M E N D M E N T =====

95 And the title is amended as follows:

96 Delete line 23

97 and insert:

98 immunity for a person for any inaccuracies in