

**By** the Committee on Rules; and Senators DiCeglie, Rouson, Avila, Berman, Massullo, Sharief, and Grall

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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 that  
5       certain property listings include estimated ad valorem  
6       taxes; prohibiting the use of the current owner's ad  
7       valorem assessment or taxes to calculate the estimated  
8       ad valorem taxes under certain circumstances;  
9       requiring listing platforms to calculate and display  
10      the estimated ad valorem taxes using specified  
11      methods; prohibiting the listing platform from  
12      displaying the current owner's ad valorem taxes if  
13      such ad valorem taxes are not estimated using a tax  
14      estimator or buyer payment calculator; requiring  
15      listing platforms to include a link to the county  
16      property appraiser's homepage and tax estimator;  
17      requiring the Department of Revenue to maintain on its  
18      website a table of links to each county's property  
19      appraiser's homepage and tax estimator; prohibiting  
20      the previous year's ad valorem taxes from being  
21      displayed as part of a property's historical tax  
22      information; providing immunity for a person for any  
23      inaccuracies in the estimated ad valorem taxes on a  
24      property listed on a listing platform; prohibiting  
25      printed listing materials from including specified  
26      information; requiring the department to develop a  
27      formula that may be used by listing platforms to  
28      calculate the estimated ad valorem taxes; requiring  
29      each county property appraiser to provide to the

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30 department any information needed to develop such  
31 formula; requiring the department, by a specified  
32 date, to annually publish on its website the formula  
33 and information collected; requiring the department to  
34 annually develop a countywide aggregate average  
35 millage rate for each county for use by listing  
36 platforms; requiring the department to require each  
37 county property appraiser to provide to the department  
38 any information needed to develop such rate; requiring  
39 the department, by a specified date, to annually  
40 publish on its website the countywide aggregate  
41 average millage rate for each county; authorizing the  
42 department to adopt rules; providing an effective  
43 date.

44  
45 Be It Enacted by the Legislature of the State of Florida:

46  
47 Section 1. Subsection (3) is added to section 689.261,  
48 Florida Statutes, to read:

49 689.261 Sale of residential property; disclosure of ad  
50 valorem taxes to prospective purchaser.—

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

52 1. "Listing platform" means any public-facing online real  
53 property listing service, including, but not limited to,  
54 websites, web applications, and mobile applications. The term  
55 does not include a social media platform as defined in s.  
56 501.2041.

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

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

61 1. If the ad valorem taxes are estimated using a tax  
62 estimator or buyer payment calculator, the current owner's ad  
63 valorem assessment or taxes may not be used to calculate the  
64 estimated ad valorem taxes. The listing platform must calculate  
65 and display the estimated ad valorem taxes using one of the  
66 following methods:

67 a. The ad valorem taxes that would be due if the purchaser  
68 were taxed on the listing price of the property at current  
69 millage rates using the data and formula published under  
70 subparagraph (d)1. The use of such data and formula constitutes  
71 a reasonable estimate of ad valorem taxes. The listing platform  
72 must include a disclaimer on the same website or application as  
73 the estimated ad valorem taxes that the millage rates of  
74 applicable taxing authorities may vary within a county and that  
75 the estimated ad valorem taxes do not include all applicable  
76 non-ad valorem assessments or exemptions, discounts, and other  
77 tax benefits, including, but not limited to, transfer of the  
78 homestead assessment difference under s. 4, Art. VII of the  
79 State Constitution. The current owner's and any previous years'  
80 ad valorem taxes on the property may be displayed only as part  
81 of historical tax information.

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

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88 appraiser's homepage. The Department of Revenue shall maintain a  
89 table of links to each property appraiser's homepage and tax  
90 estimator, if available, on its website. The listing platform  
91 must include a disclaimer on the same website or application as  
92 the estimated ad valorem taxes stating that the millage rates of  
93 applicable taxing authorities may vary within a county and that  
94 the estimated ad valorem taxes do not include all applicable  
95 non-ad valorem assessments or exemptions, discounts, and other  
96 tax benefits, including, but not limited to, transfer of the  
97 homestead assessment difference under s. 4, Art. VII of the  
98 State Constitution. The current owner's and any previous years'  
99 ad valorem taxes on the property may be displayed only as part  
100 of historical tax information.

101 2. If ad valorem taxes are not estimated using a tax  
102 estimator or buyer payment calculator as provided in  
103 subparagraph 1., the listing platform may not display the  
104 current owner's ad valorem taxes and must include a link to the  
105 property appraiser's tax estimator for the county in which the  
106 property is located, if available, or to such property  
107 appraiser's homepage. The department shall maintain a table of  
108 links to each county property appraiser's homepage and tax  
109 estimator, if available, on its website. The previous year's ad  
110 valorem taxes on the property may not be displayed as part of  
111 historical tax information.

112 3. There is no liability on the part of, and no cause of  
113 action may arise against, any person for an inaccurate  
114 estimation of ad valorem taxes for a property listed on a  
115 listing platform.

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

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117 included in any printed listing materials concerning a property.

118 (d)1. The department shall develop a formula that may be  
119 used by a listing platform to calculate the estimated ad valorem  
120 taxes required under this subsection. Each county property  
121 appraiser shall provide the department with any information  
122 needed to develop the formula, including, at a minimum, the  
123 county name, tax district code, school district millage rate,  
124 and summary millage rate for all other applicable taxing  
125 authorities. Beginning December 15, 2026, and annually  
126 thereafter, the department shall publish on its website the  
127 formula and the information collected from each property  
128 appraiser under this subparagraph.

129 2. The department shall annually develop a countywide  
130 aggregate average millage rate for each county which may be used  
131 by a listing platform as an alternative method of meeting the  
132 requirements of this subsection. The department shall require  
133 each county property appraiser to provide the department with  
134 any information needed to develop the countywide aggregate  
135 average millage rate. Beginning December 15, 2026, and annually  
136 thereafter, the department shall publish on its website the  
137 countywide aggregate average millage rate and the information  
138 collected from each property appraiser under this subparagraph.

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

140 (d).

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