

THE FLORIDA LEGISLATURE



Ben Albritton
President of the Senate



Daniel Perez
*Speaker of the House of
Representatives*

May 26, 2026

The Honorable Daniel Perez
Speaker, House of Representatives

The Honorable Ben Albritton
President of the Senate

Dear Mr. Speaker and Mr. President:

Your Conference Committee on the disagreeing votes of the two houses on HB 7031E, same being:

An act relating to taxation.

having met, and after full and free conference, do recommend to their respective houses as follows:

1. That the Senate recede from its Amendment 629710.
2. That the Senate and House of Representatives adopt the Conference Committee Amendment attached hereto, and by reference made a part of this report.

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Representative Jon Albert

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Representative Wallace Aristide

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Representative Daryl Campbell

Representative Hillary Cassel

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Representative Nan Cobb

Representative Lindsay Cross

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Representative Shane G. Abbott

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Representative Jessica Baker

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Representative Kimberly Berfield

Representative Omar Blanco

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Representative Demi Busatta

Representative Jennifer Canady, At-Large

Representative Ryan Chamberlin

Representative Linda Chaney

Representative William Conerly

Representative Dan Daley

Representative Fentrice Driskell, At-Large

Representative Lisa Dunkley

Representative Jervonte Edmonds

Representative Tiffany Esposito

Representative Gallop Franklin, At-Large

Representative Sam Garrison, At-Large

Representative Anne Gerwig

Representative Karen Gonzalez Pittman

Representative Michael Gottlieb

Representative Emily Gregory

Representative J.J. Grow

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Representative Brian Hodgers

Representative Hilary Holley

Representative Berny Jacques

Representative Dotie Joseph

Representative Jennifer Kincart Jonsson

Representative Chip LaMarca

Representative Johanna López

Representative Patt Maney

Representative Lauren Melo, At-Large

Representative Monique Miller

Representative Anna V. Eskamani, At-Large

Representative Tom Fabricio

Representative Ashley Viola Gantt

Representative Richard Gentry

Representative Mike Giallombardo

Representative Peggy Gossett-Seidman

Representative Sam Greco

Representative Philip Wayne Griffiths

Representative Jennifer Harris

Representative Yvonne Hayes Hinson

Representative Jeff Holcomb

Representative Christine Hunschofsky, At-Large

Representative Chad Johnson

Representative Kim Kendall

Representative Traci Koster, At-Large

Representative Rob Long

Representative Randall Scott Maggard

Representative Fiona McFarland

Representative Kiyon Michael

Representative James Vernon Mooney, At-Large

Representative Danny Nix

Representative Vanessa Oliver

Representative Michael Owen

Representative Jenna Persons-Mulicka

Representative Susan Plasencia

Representative Michele K. Rayner, At-Large

Representative Alex Rizo

Representative William Cloud Robinson, At-Large

Representative Michelle Salzman, At-Large

Representative Samantha Scott

Representative Tyler I. Sirois, At-Large

Representative David Smith

Representative Leonard Spencer

Representative Kevin M. Steele

Representative Debra Tendrich

Representative Chase Tramont

Representative Susan L. Valdés, At-Large

Representative Marie Paule Woodson, At-Large

Representative Bradford Troy Yeager

Representative Angela Nixon

Representative Tobin Rogers Overdorf, At-Large

Representative Bill Partington

Representative Rachel Saunders Plakon

Representative Juan Carlos Porras

Representative Mike Redondo

Representative Felicia Simone Robinson, At-Large

Representative Mitch Rosenwald

Representative Judson Sapp

Representative Jason Shoaf

Representative Kelly Skidmore

Representative John Snyder

Representative Paula A. Stark

Representative Allison Tant, At-Large

Representative Dana Trabulsy

Representative Kaylee Tuck, At-Large

Representative Meg Weinberger

Representative Taylor Michael Yarkosky

Representative RaShon Young

Managers on the part of the House of Representatives

Senator Ed Hooper, Chair

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Senator Mack Bernard

Senator LaVon Bracy Davis

Senator Jason Brodeur, At-Large

Senator Colleen Burton

Senator Tracie Davis

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Senator Kristen Aston Arrington

Senator Lori Berman, At-Large

Senator Jim Boyd, At-Large

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Senator Nick DiCeglie

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Senator Debbie Mayfield

Senator Brian Nathan

Senator Kathleen Passidomo, At-Large

Senator Tina Scott Polsky

Senator Darryl Ervin Rouson, At-Large

Senator Corey Simon

Senator Keith L. Truenow

Senator Tom A. Wright

Conferees on the part of the Senate

The Conference Committee Amendment for HB 7031E, relating to Taxation, provides for a number of tax reductions and other tax-related modifications designed to directly impact both families and businesses.

Related to sales tax, the amendment:

- Revises the dates of the permanent Back-to-School Sales Tax Holiday, created last year, to begin on July 20, before school starts, and run through August 20 each year.
- Creates a hunting, fishing, and camping sales tax holiday from September 1, 2026, through December 31, 2026.
- Creates a permanent exemption for propane tanks with a capacity of 20 pounds or less.
- Exempts admissions to any Association of Tennis Professionals' ATP Masters 1000 tournament or any Women's Tennis Association's WTA 1000 tournament through July 1, 2029.
- Allows purchasers of home hardening products, including impact-resistant doors, garage doors, and windows, to seek a refund for purchases between July 1, 2026, and June 30, 2029.
- Allows purchasers of certain heavy trucks to designate up to \$105 of sales tax paid to an eligible nonprofit scholarship-funding organization under the Florida Tax Credit Scholarship Program.
- Allows state universities and colleges to obtain refunds for sales tax paid by contractors on materials used in public works contracts, rather than having to purchase those materials directly themselves to receive an exemption from sales tax.

Related to property taxes, the amendment:

- Limits the annual assessment increase, beginning January 1, 2027, for certain mobile home parks to three percent when more than seventy-five percent of the mobile home lots are rented to residents under lease agreements of 1 year or longer where the mobile home lot owner passes property taxes on to the residents under the lease.
- Adds additional named military operations for the deployed servicemember property tax exemption and allows deployments in 2023, 2024, and 2025 on named operations to qualify for the exemption. Also provides for refunds if the exemption amount is more than the servicemembers 2026 tax liability.
- Allows a homeowner to continue to qualify for homestead benefits when the property is rented to another person, when that homeowner is a diplomatic, intelligence, consular, or foreign service officer of the federal government whose employment requires the homeowner to be stationed, deployed, or directed to reside outside of Florida.
- Adjusts notification timing for tax exemption denials to improve protest options for property owners.

- Allows the Save Our Homes benefit to transfer, or “port,” to a new homestead from any homestead abandoned in the prior three years. Under current law, a port is only allowed from the immediate prior homestead.
- Requires online property listing platforms to include the estimated property taxes, pursuant to calculations developed by the Department of Revenue, for any residential property visible on their platforms.
- Adds certain compost derived entirely from agricultural activity and regulated by the Department of Environmental Protection to the list of qualifying agricultural purposes eligible for agricultural land classification.
- Requires certain fruit and vegetable packinghouses located on, or contiguous with, land with an agricultural classification to be considered a part of the average yield per acre and not to be separately assessed.
- Allows county value adjustment boards to hear appeals relating to the timely filing of TPP returns.
- Specifies that special taxing districts for children’s services are exempt from paying a community redevelopment agency (CRA) a portion of the taxes it collects pursuant to the CRA’s tax increment financing mechanism.
- Requires a special district dependent to a county or municipality or municipal service taxing unit that has not levied any millage rate in the prior year to adopt a rate either by a unanimous vote of the membership of the governing body, or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.

The amendment amends existing tax credit programs by:

- Related to the Strong Families Tax Credit, limiting the total donations a single taxpayer can make to a single eligible charitable organization to \$2 million per year and the maximum a charitable organization can receive at \$10 million per year; and also providing a nonrecurring increase of \$13.1 million per year to the amount of tax credits available in the program for two years (total of \$53.1 million available in Fiscal Years 2026-2027 and 2027-2028).
- Extending the Child Care Tax Credit Program for one year, through Fiscal Year 2027-2028.
- Changing the order in which insurance premium tax credits are taken against tax liabilities, so that all active credit programs are listed in order of their adoption date.

Related to tax administration, the amendment:

- Requires property appraisers and tax collectors to include all supporting schedules when posting their final approved budgets.

- Removes the requirement for the board of county commissioners of a county to call an election for school district levies and instead requires the school board-approved resolution to be voted on by the voters in the next general election held more than 90 days after the adoption of the resolution.
- Requires the board of county commissioners to pay tax collector's commissions on school millage collections. Authorizes the tax collector to waive commissions on voted school millages.
- Changes the requirements for when a refund application is considered complete. Requires interest to accrue on a completed refund application after 90 days. Additionally, for refund applications denied by the Department of Revenue that are challenged by the taxpayer, the amendment requires the interest to accrue 90 days after additional information is provided by the taxpayer.

Related to documentary stamp taxes, the amendment:

- Extends a temporary exemption through June 30, 2028, for non-interest-bearing written obligations to pay \$3,500 or less, when given by a customer to an alarm system contractor, in connection with the sale of an alarm system.
- Creates three new distributions from documentary stamp tax revenues, to provide \$60 million annually to the Florida Rail Enterprise, \$15.2 million annually to the Small Counties Road Assistance Program, and \$60 million annually to the C-51 Reservoir Project.
- Increases the annual distribution to the Small Counties Outreach Program by \$20 million.

For pari-mutuel taxes, the amendment:

- Provides an exemption from the annual \$2 million slot machine licensing fee for permitholders that held a valid slot license as of January 1, 2026, are prohibited by the Florida Constitution from conducting live racing, and are located in a county where the Seminole Tribe of Florida operates at least two casinos.
- Reduces the tax on slot machine revenues from 35 percent to 34 percent.
- Reduces the gross receipts tax on cardroom revenues from 8 percent to 5 percent.

The Revenue Estimating Conference has not yet met to consider the potential revenue impacts of the amendment; however, official estimates are pending for several provisions. Staff estimates the amendment will have significant negative indeterminate impacts on General Revenue (negative indeterminate recurring), state trust (negative indeterminate recurring), and local government revenues (negative indeterminate recurring) in Fiscal Year 2026-2027.

This amendment may be a county or municipality mandate requiring a two-thirds vote of the membership of the Legislature.