

1 A bill to be entitled
2 An act relating to taxation; amending s. 163.387,
3 F.S.; providing that certain special districts are
4 exempt from specified appropriation requirements;
5 amending s. 192.091, F.S.; revising commissions paid
6 by the board of county commissioners; authorizing a
7 tax collector to waive certain commissions; providing
8 requirements for the waiver of such commissioners;
9 providing requirements to rescind such waiver;
10 requiring that the waiver be made by a specified date
11 for a certain year; providing for future repeal;
12 amending s. 193.155, F.S.; conforming provisions to
13 align with the State Constitution; providing
14 applicability; amending s. 193.461, F.S.; revising the
15 definition of the term "agricultural purposes";
16 providing applicability; creating s. 193.4616, F.S.;
17 providing for the classification of certain property;
18 defining the term "packinghouse"; requiring certain
19 property be assessed in a specified manner; providing
20 requirements for such assessment; providing for
21 alternate assessment in certain circumstances;
22 providing applicability; creating s. 193.626, F.S.;
23 providing definitions; requiring certain property be
24 assessed in a specified manner; providing requirements
25 to be eligible for such assessment; providing for

26 | alternate assessment in certain circumstances;
27 | providing legislative intent; authorizing the
28 | Department of Revenue to adopt emergency rules;
29 | providing such rules to be effective for a specified
30 | period of time; providing for future repeal; providing
31 | applicability; amending s. 194.032, F.S.; revising the
32 | purposes for which value adjustment boards are
33 | required to meet; amending s. 195.087, F.S.; revising
34 | information required to be posted online relating to
35 | tax collector and property appraiser budgets; amending
36 | s. 196.011, F.S.; requiring a notice of disapproval to
37 | be served before a specified event in certain
38 | circumstances; amending s. 196.015, F.S.; providing
39 | that certain documents are sufficient to establish
40 | permanent residency for specified purposes; amending
41 | s. 196.061, F.S.; providing that the prohibition on
42 | rental of a homestead does not apply to specified
43 | individuals; providing applicability; amending s.
44 | 196.151, F.S.; requiring a notice of disapproval to be
45 | served before a specified event in certain
46 | circumstances; amending s. 196.173, F.S.; revising the
47 | list of military operations that qualify certain
48 | servicemembers for an ad valorem tax exemption;
49 | providing applicability; providing that, for a certain
50 | ad valorem tax roll, an application must be filed

51 before a specified date; providing that for such tax
52 roll, a specified exemption may be calculated in a
53 certain manner; providing that a property appraiser
54 may grant a specified tax exemption in certain
55 circumstances; authorizing an applicant to file an
56 appeal to the value adjustment board in certain
57 circumstances; providing that a filing fee is not
58 required for such petition; authorizing the value
59 adjustment board to grant the exemption in certain
60 circumstances; authorizing a servicemember to receive
61 a refund of property taxes for certain tax years in
62 certain circumstances; requiring the amount of the
63 refund be calculated in a specified manner; providing
64 applicability; amending s. 196.193, F.S.; requiring a
65 notice of disapproval to be served before a specified
66 event in certain circumstances; providing
67 applicability; amending s. 200.065, F.S.; revising the
68 circumstances under which a specified millage rate may
69 be adopted; providing applicability; amending s.
70 201.15, F.S.; revising the distribution of certain
71 collected taxes; amending s. 212.04, F.S.; prohibiting
72 taxes from being levied on admission to specified
73 tournaments; providing for future expiration; amending
74 s. 212.08, F.S.; providing that state universities and
75 Florida College System institutions may receive a

76 refund of sales tax paid on tangible personal property
77 used in public works contracts under specified
78 circumstances; providing procedures for such
79 exemption; revising the types of portable gas cans
80 eligible for a certain sales tax exemption; revising
81 the exemption period for a specified sales tax
82 holiday; providing definitions; providing a sales tax
83 exemption for certain home hardening products;
84 requiring such exemption be in the form of a specified
85 refund; providing requirements for such refund;
86 providing requirements for the Department of Revenue
87 in issuing such refunds; authorizing the department to
88 adopt emergency rules; specifying the timeframe such
89 rules are effective; providing for future repeal;
90 amending s. 212.1832, F.S.; revising the definition of
91 the term "motor vehicle"; amending s. 213.255, F.S.;
92 removing a prohibition on processing an application
93 before it is determined complete; revising the
94 circumstances under which interest is calculated;
95 authorizing the Department of Revenue to deny an
96 application in certain circumstances; revising when
97 interest begins to accrue; requiring certain notices
98 issued by the department include specified
99 information; providing applicability; reenacting s.
100 259.042(9), F.S., relating to tax increment financing

101 for conservation lands; amending s. 339.2816, F.S.;

102 requiring, rather than authorizing, that certain funds

103 received from the State Transportation Trust Fund be

104 used for the Small County Road Assistance Program;

105 requiring the department to use other additional

106 revenues for the Small County Road Assistance Program;

107 amending s. 339.2818, F.S.; deleting a provision that

108 the funds allocated under the Small County Outreach

109 Program are in addition to the Small County Road

110 Assistance Program; amending s. 402.261, F.S.;

111 revising fiscal years subject to a specified maximum

112 tax credit; prohibiting tax credits for specified

113 fiscal years from being approved; amending s. 402.62,

114 F.S.; providing that a taxpayer may not apply for a

115 Strong Families Tax Credit greater than a specified

116 amount; providing the maximum tax credits authorized

117 to be allocated to a single charity during a specified

118 time period; amending s. 551.106, F.S.; providing that

119 certain permitholders are exempt from a specified

120 license fee; revising downward the tax rate on certain

121 slot machine revenues; amending s. 624.509, F.S.;

122 revising the order in which certain credits are

123 intended to be applied; providing applicability;

124 amending s. 689.261, F.S.; defining the terms "listing

125 platform" and "property"; requiring certain listings

126 to include estimated ad valorem taxes; requiring
127 property visible on a listing platform to include the
128 estimated ad valorem taxes for such property;
129 providing requirements for the calculation and display
130 of such taxes; providing requirements for listing
131 platforms, the Department of Revenue, and property
132 appraisers; providing protection from liability for
133 specified parties who take certain actions;
134 prohibiting certain materials from including specified
135 information; requiring, beginning on a specified date,
136 the department to annually publish a formula,
137 countywide aggregate millage rate, and certain
138 information on its website; authorizing the department
139 to adopt rules; amending s. 849.086, F.S.; revising
140 downward a certain tax paid by cardroom operators on
141 certain receipts; amending s. 1011.73, F.S.; revising
142 procedures for certain district millage elections;
143 amending ch. 2024-159, Laws of Florida, extending by 1
144 year an exemption from excise taxes for certain notes
145 and written obligations; creating a sales tax
146 exemption for specified hunting, fishing, and camping
147 products; providing definitions; authorizing the
148 Department of Revenue to adopt emergency rules;
149 specifying the timeframe such rules are effective;
150 providing effective dates.

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

Section 1. Paragraph (c) of subsection (2) of section 163.387, Florida Statutes, is amended to read:

163.387 Redevelopment trust fund.—

(2)

(c) The following public bodies or taxing authorities are exempt from paragraph (a):

1. A special district that levies ad valorem taxes on taxable real property in more than one county.

2. A special district for which the sole available source of revenue the district has the authority to levy is ad valorem taxes at the time an ordinance is adopted under this section. However, revenues or aid that may be dispensed or appropriated to a district as defined in s. 388.011 at the discretion of an entity other than such district shall not be deemed available.

3. A library district, except a library district in a jurisdiction where the community redevelopment agency had validated bonds as of April 30, 1984.

4. A neighborhood improvement district created under the Safe Neighborhoods Act.

5. A metropolitan transportation authority.

6. A water management district created under s. 373.069.

7. For a community redevelopment agency created on or

176 after July 1, 2016, a hospital district that is a special
177 district as defined in s. 189.012.

178 8. A special district created pursuant to s. 125.901.

179 Section 2. Subsection (2) of section 192.091, Florida
180 Statutes, is amended to read:

181 192.091 Commissions of property appraisers and tax
182 collectors.—

183 (2) The tax collectors of the several counties of the
184 state shall be entitled to receive, upon the amount of all real
185 and tangible personal property taxes and special assessments
186 collected and remitted, the following commissions:

187 (a) On the county tax:

188 1. Ten percent on the first \$100,000;

189 2. Five percent on the next \$100,000;

190 3. Three percent on the balance up to the amount of taxes
191 collected and remitted on an assessed valuation of \$50 million;
192 and

193 4. Two percent on the balance.

194 (b) On collections on behalf of each taxing district and
195 special assessment district:

196 1.a. Three percent on the amount of taxes collected and
197 remitted on an assessed valuation of \$50 million; and

198 b. Two percent on the balance; and

199 2. Actual costs of collection, not to exceed 2 percent, on
200 the amount of special assessments collected and remitted.

201 (c) For the purposes of commissions pursuant to paragraph
202 (b) related to taxes collected on school millages defined in s.
203 200.001(3): this subsection,

204 1. The commissions on the amount of taxes collected from
205 the nonvoted school millages millage, and on the amount of
206 additional taxes that would be collected for school districts if
207 the exemptions applicable to homestead property for school
208 district taxation were the same as exemptions applicable for all
209 other ad valorem taxation, shall be paid by the board of county
210 commissioners.

211 2.a. The tax collector may waive the commission authorized
212 in paragraph (b) for voted school millages as described in s.
213 200.001(3)(c) and (e).

214 b. A waiver under this subparagraph must be communicated
215 to the board of county commissioners in writing no later than
216 March 1 for the fiscal year beginning October 1 of the calendar
217 year the waiver takes effect and shall remain in effect unless
218 rescinded in writing by the tax collector. Rescindment of a
219 waiver under this subparagraph must be communicated to the board
220 of county commissioners in writing no later than March 1 for the
221 fiscal year beginning October 1 of the calendar year the
222 rescindment takes effect.

223 c. For the 2026 calendar year only, the deadline for
224 communicating a waiver under subparagraph b. is September 1,
225 2026. This sub-subparagraph is repealed January 1, 2027.

226 Section 3. Paragraphs (a) and (b) of subsection (8) of
 227 section 193.155, Florida Statutes, are amended to read:

228 193.155 Homestead assessments.—Homestead property shall be
 229 assessed at just value as of January 1, 1994. Property receiving
 230 the homestead exemption after January 1, 1994, shall be assessed
 231 at just value as of January 1 of the year in which the property
 232 receives the exemption unless the provisions of subsection (8)
 233 apply.

234 (8) Property assessed under this section shall be assessed
 235 at less than just value when the person who establishes a new
 236 homestead has received a homestead exemption as of January 1 of
 237 any of the 3 immediately preceding years. For purposes of this
 238 subsection, a husband and wife who owned and both permanently
 239 resided on a previous homestead shall each be considered to have
 240 received the homestead exemption even though only the husband or
 241 the wife applied for the homestead exemption on the previous
 242 homestead. The assessed value of the newly established homestead
 243 shall be determined as provided in this subsection.

244 (a) If the just value of the new homestead as of January 1
 245 is greater than or equal to the just value of the ~~immediate~~
 246 prior homestead as of January 1 of the year in which the
 247 ~~immediate~~ prior homestead was abandoned, the assessed value of
 248 the new homestead shall be the just value of the new homestead
 249 minus an amount equal to the lesser of \$500,000 or the
 250 difference between the just value and the assessed value of the

251 ~~immediate~~ prior homestead as of January 1 of the year in which
252 the prior homestead was abandoned. Thereafter, the homestead
253 shall be assessed as provided in this section.

254 (b) If the just value of the new homestead as of January 1
255 is less than the just value of the ~~immediate~~ prior homestead as
256 of January 1 of the year in which the ~~immediate~~ prior homestead
257 was abandoned, the assessed value of the new homestead shall be
258 equal to the just value of the new homestead divided by the just
259 value of the ~~immediate~~ prior homestead and multiplied by the
260 assessed value of the ~~immediate~~ prior homestead. However, if the
261 difference between the just value of the new homestead and the
262 assessed value of the new homestead calculated pursuant to this
263 paragraph is greater than \$500,000, the assessed value of the
264 new homestead shall be increased so that the difference between
265 the just value and the assessed value equals \$500,000.
266 Thereafter, the homestead shall be assessed as provided in this
267 section.

268 Section 4. The amendments made by this act to s. 193.155,
269 Florida Statutes, first apply to the 2027 ad valorem tax roll.

270 Section 5. Subsection (5) of section 193.461, Florida
271 Statutes, is amended to read:

272 193.461 Agricultural lands; classification and assessment;
273 mandated eradication or quarantine program; natural disasters.-

274 (5) For the purpose of this section, the term
275 "agricultural purposes" includes, but is not limited to,

276 horticulture; floriculture; viticulture; forestry; dairy;
277 livestock; poultry; bee; pisciculture, if the land is used
278 principally for the production of tropical fish; aquaculture as
279 defined in s. 597.0015; algaculture; sod farming; and all forms
280 of farm products as defined in s. 823.14(3) and farm production.
281 The term shall also include compost, as defined in s. 576.011,
282 derived entirely from agricultural activity and regulated
283 pursuant to s. 403.7043.

284 Section 6. The amendments made by this act to s. 193.461,
285 Florida Statutes, first apply to the 2027 property tax roll.

286 Section 7. Section 193.4616, Florida Statutes, is created
287 to read:

288 193.4616 Agricultural lands used for packaging of fruits
289 and vegetables.—

290 (1) For purposes of this section, "packinghouse" means any
291 building, structure, or place where fruits or vegetables are
292 packed or otherwise prepared for market or shipment in fresh
293 form, if such building, structure, or place is located on, or
294 contiguous with, land with an agricultural classification.

295 (2) For purposes of the income methodology approach to
296 assessment of property used for agricultural purposes,
297 packinghouses and the land on which they are located, if used
298 exclusively for the processing of fruit or vegetable products
299 harvested from agricultural land that is owned by the owner of
300 the packinghouse, shall be considered a part of the average

301 yields per acre and shall have no separately assessable
302 contributory value.

303 (3) To qualify for assessment under this section, the land
304 on which the packinghouse is located and the land from which the
305 agricultural products are harvested must share common ownership,
306 either directly or through related and wholly owned
307 partnerships, associations, corporations, organizations, trusts,
308 or other legal entity or subsidiary formed for the purpose of
309 owning real property in this state.

310 (4) In years in which proper application for agricultural
311 assessment has not been made, the property shall be assessed
312 under the provisions of s. 193.011.

313 Section 8. Section 193.4616, Florida Statutes, as created
314 by this act, shall first apply to the 2027 tax roll.

315 Section 9. Section 193.626, Florida Statutes, is created
316 to read:

317 193.626 Assessment of mobile home parks.—

318 (1) As used in this section, the terms "mobile home lot,"
319 "mobile home owner," "mobile home park," and "mobile home park
320 owner" have the same meaning as in s. 723.003.

321 (2) If, on January 1 of the taxable year, 75 percent of
322 the mobile home lots located in a mobile home park are subject
323 to written rental agreements for a term of at least 1 year and
324 if all ad valorem taxes levied on the property are required in
325 the written mobile home lot rental agreements to be passed

326 through, in proportionate shares, to the respective mobile home
327 owners pursuant to s. 723.031(5)(c), then such property shall be
328 assessed as follows:

329 (a) Beginning January 1, 2027, or January 1 of the year
330 following the year that the property qualifies for an assessment
331 limitation under this subsection, the property shall be assessed
332 using the most recent year's assessed value as the basis for any
333 change in assessment. Any change resulting from such assessment
334 shall not exceed 3 percent of the assessed value of the property
335 for the most recent year.

336 (b) If the assessed value of the property as calculated
337 under paragraph (a) exceeds the just value, the assessed value
338 of the property shall be lowered to the just value of the
339 property.

340 (3) If, on January 1 of the taxable year, a property that
341 had been assessed pursuant to subsection (2) for the most recent
342 taxable year is no longer eligible for assessment under that
343 subsection, then such property shall be assessed pursuant to s.
344 193.1555(3) and (4). Any change in assessment in the first year
345 the property is assessed pursuant to s. 193.1555 shall use the
346 most recent year's assessed value under subsection (2) as the
347 basis for adjustment under s. 193.1555 and may not revert to
348 just value unless the property experiences a qualified
349 improvement or change of ownership or control as provided in s.
350 193.1555(5).

351 (4) If, after assessment under subsection (3), the
352 property meets the conditions for assessment pursuant to
353 subsection (2) on January 1 of a subsequent year, this section
354 shall apply beginning with such year, and the application of the
355 limitation in subsection (2) shall use the most recent year's
356 assessed value as the basis for adjustment.

357 (5) In order to have the property assessed under
358 subsection (2), the mobile home park owner must apply to the
359 county property appraiser by March 1 of each year using a form
360 provided by the department. The form, which must include a sworn
361 statement attesting to the applicant's entitlement to assessment
362 under this section for the mobile home park, must also be
363 accompanied by documentation specified by rule of the department
364 sufficient to prove that the mobile home park met the
365 requirements of this section on January 1 of that year.

366 (6) It is declared to be the intent of the Legislature
367 that this section implements s. 6(c), Art. VII, State
368 Constitution, for purposes of providing ad valorem relief to
369 residents of mobile home parks.

370 (7) (a) The Department of Revenue is authorized, and all
371 conditions are deemed met, to adopt emergency rules pursuant to
372 s. 120.54(4) for the purpose of implementing this section.
373 Notwithstanding any other law, emergency rules adopted under
374 this section are effective for 6 months after adoption.

375 (b) This subsection is repealed June 30, 2028.

376 Section 10. The creation of s. 193.626, Florida Statutes,
377 by this act first applies to the 2027 ad valorem tax roll.

378 Section 11. Effective January 1, 2027, paragraph (a) of
379 subsection (1) of section 194.032, Florida Statutes, is amended
380 to read:

381 194.032 Hearing purposes; timetable.—

382 (1) (a) The value adjustment board shall meet not earlier
383 than 30 days and not later than 60 days after the mailing of the
384 notice provided in s. 194.011(1); however, no board hearing
385 shall be held before approval of all or any part of the
386 assessment rolls by the Department of Revenue. The board shall
387 meet for the following purposes:

388 1. Hearing petitions relating to assessments filed
389 pursuant to s. 194.011(3).

390 2. Hearing complaints relating to homestead exemptions as
391 provided for under s. 196.151.

392 3. Hearing appeals from exemptions denied, or disputes
393 arising from exemptions granted, upon the filing of exemption
394 applications under s. 196.011.

395 4. Hearing appeals concerning ad valorem tax deferrals and
396 classifications.

397 5. Hearing appeals from determinations that a change of
398 ownership under s. 193.155(3), a change of ownership or control
399 under s. 193.1554(5) or s. 193.1555(5), or a qualifying
400 improvement under s. 193.1555(5) has occurred.

401 6. Hearing appeals relating to timely filing of tax
402 returns as required in s. 194.034(1)(j).

403 Section 12. Subsection (6) of section 195.087, Florida
404 Statutes, is amended to read:

405 195.087 Property appraisers and tax collectors to submit
406 budgets to Department of Revenue.—

407 (6) Each property appraiser and tax collector must post
408 their final approved budget, including all supporting schedules,
409 on their official website within 30 days after adoption. Each
410 county's official website must have a link to the websites of
411 the property appraiser or tax collector where the final approved
412 budget is posted. If the property appraiser or tax collector
413 does not have an official website, the final approved budget,
414 including all supporting schedules, must be posted on the
415 county's official website.

416 Section 13. Paragraph (a) of subsection (7) of section
417 196.011, Florida Statutes, is amended to read:

418 196.011 Annual application required for exemption.—

419 (7)(a) Once an original application for tax exemption has
420 been granted, in each succeeding year on or before February 1,
421 the property appraiser shall mail a renewal application to the
422 applicant, and the property appraiser shall accept from each
423 such applicant a renewal application on a form prescribed by the
424 Department of Revenue. Such renewal application shall be
425 accepted as evidence of exemption by the property appraiser

426 unless he or she denies the application. Upon denial, the
427 property appraiser shall serve, on or before July 1 of each
428 year, a notice setting forth the grounds for denial on the
429 applicant by first-class mail. If additional information is
430 obtained after July 1, any notice of disapproval must be served
431 upon the applicant on or before the mailing of the notice of
432 proposed property taxes as provided in s. 200.069. Any applicant
433 objecting to such denial may file a petition as provided for in
434 s. 194.011(3).

435 Section 14. Section 196.015, Florida Statutes, is amended
436 to read:

437 196.015 Permanent residency; factual determination by
438 property appraiser.—

439 (1) Intention to establish a permanent residence in this
440 state is a factual determination to be made, in the first
441 instance, by the property appraiser. Although any one factor is
442 not conclusive of the establishment or nonestablishment of
443 permanent residence, the following are relevant factors that may
444 be considered by the property appraiser in making his or her
445 determination as to the intent of a person claiming a homestead
446 exemption to establish a permanent residence in this state:

447 (a)~~(1)~~ A formal declaration of domicile by the applicant
448 recorded in the public records of the county in which the
449 exemption is being sought.

450 (b)~~(2)~~ Evidence of the location where the applicant's

451 dependent children are registered for school.

452 (c)~~(3)~~ The place of employment of the applicant.

453 (d)~~(4)~~ The previous permanent residency by the applicant
454 in a state other than Florida or in another country and the date
455 non-Florida residency was terminated.

456 (e)~~(5)~~ Proof of voter registration in this state with the
457 voter information card address of the applicant, or other
458 official correspondence from the supervisor of elections
459 providing proof of voter registration, matching the address of
460 the physical location where the exemption is being sought.

461 (f)~~(6)~~ A valid Florida driver license issued under s.
462 322.18 or a valid Florida identification card issued under s.
463 322.051 and evidence of relinquishment of driver licenses from
464 any other states.

465 (g)~~(7)~~ Issuance of a Florida license tag on any motor
466 vehicle owned by the applicant.

467 (h)~~(8)~~ The address as listed on federal income tax returns
468 filed by the applicant.

469 (i)~~(9)~~ The location where the applicant's bank statements
470 and checking accounts are registered.

471 (j)~~(10)~~ Proof of payment for utilities at the property for
472 which permanent residency is being claimed.

473 (2) For the purpose of this section:

474 (a) Valid military orders transferring a member of the
475 Armed Forces of the United States are sufficient to maintain

476 permanent residence for the member and his or her spouse.

477 (b) Documentation from the United States Government
 478 providing the terms of appointment or employment that include
 479 the direction or requirement for such individual to reside, be
 480 stationed, or be deployed, outside the state are sufficient to
 481 maintain the permanent residence for such individual and his or
 482 her spouse.

483 Section 15. Subsection (2) of section 196.061, Florida
 484 Statutes, is amended to read:

485 196.061 Rental of homestead to constitute abandonment.—

486 (2) This section does not apply to:

487 (a) A member of the Armed Forces of the United States
 488 whose service is the result of a mandatory obligation imposed by
 489 the federal Selective Service Act or who volunteers for service
 490 as a member of the Armed Forces of the United States. ~~Moreover,~~
 491 ~~valid military orders transferring such member are sufficient to~~
 492 ~~maintain permanent residence for the purpose of s. 196.015 for~~
 493 ~~the member and his or her spouse.~~

494 (b) An individual who is appointed or employed on a full-
 495 time basis by the United States Government as a diplomatic,
 496 intelligence, consular, or foreign service officer and who, as a
 497 result, is directed to reside or required to be stationed or
 498 deployed outside of the state.

499 Section 16. The amendments made by this act to ss. 196.015
 500 and 196.061, Florida Statutes, operate retroactively to January

501 1, 2026, and first apply to the 2026 ad valorem tax roll.

502 Section 17. Section 196.151, Florida Statutes, is amended
503 to read:

504 196.151 Homestead exemptions; approval, refusal,
505 hearings.—The property appraisers of the counties of the state
506 shall, as soon as practicable after March 1 of each current year
507 and on or before July 1 of that year, carefully consider all
508 applications for tax exemptions that have been filed in their
509 respective offices on or before March 1 of that year. If, upon
510 investigation, the property appraiser finds that the applicant
511 is entitled to the tax exemption applied for under the law, he
512 or she shall make such entries upon the tax rolls of the county
513 as are necessary to allow the exemption to the applicant. If,
514 after due consideration, the property appraiser finds that the
515 applicant is not entitled under the law to the exemption asked
516 for, he or she shall immediately make out a notice of such
517 disapproval, giving his or her reasons therefor, a copy of which
518 notice must be served upon the applicant by the property
519 appraiser either by personal delivery or by registered mail to
520 the post office address given by the applicant. If additional
521 information is obtained after July 1, any notice of disapproval
522 must be served upon the applicant on or before the mailing of
523 the notice of proposed property taxes as provided in s. 200.069.
524 The applicant may appeal to the value adjustment board the
525 decision of the property appraiser refusing to allow the

526 exemption for which application was made, and the board shall
527 review the application and evidence presented to the property
528 appraiser upon which the applicant based the claim for exemption
529 and shall hear the applicant in person or by agent on behalf of
530 his or her right to such exemption. The value adjustment board
531 shall reverse the decision of the property appraiser in the
532 cause and grant exemption to the applicant if in its judgment
533 the applicant is entitled thereto or shall affirm the decision
534 of the property appraiser. The action of the board is final in
535 the cause unless the applicant shall, within 15 days from the
536 date of refusal of the application by the board, file in the
537 circuit court of the county in which the homestead is situated a
538 proceeding against the property appraiser for a declaratory
539 judgment as is provided by chapter 86 or other appropriate
540 proceeding. The failure of the taxpayer to appear before the
541 property appraiser or value adjustment board or to file any
542 paper other than the application above provided does not
543 constitute any bar or defense to the proceedings.

544 Section 18. Effective upon this act becoming a law,
545 paragraph (k) and paragraphs (m) through (r) of subsection (2)
546 of section 196.173, Florida Statutes, are amended, and
547 paragraphs (r) through (v) are added to that subsection, to
548 read:

549 196.173 Exemption for deployed servicemembers.—

550 (2) The exemption is available to servicemembers who were

551 | deployed during the preceding calendar year on active duty
552 | outside the continental United States, Alaska, or Hawaii in
553 | support of any of the following military operations:

554 | (k) Operation Atlantic Resolve/Atlantic Sentry, which
555 | began in April 2014.

556 | ~~(m) Operation Resolute Support, which began in January~~
557 | ~~2015.~~

558 | (m)-(n) Operation Juniper Shield, which began in February
559 | 2007.

560 | (n)-(o) Operation Pacific Eagle, which began in September
561 | 2017.

562 | (o)-(p) Operation Martillo, which began in January 2012.

563 | (p)-(q) Operation Enduring Freedom - Horn of Africa, which
564 | began in January 2015.

565 | (q)-(r) Operation European Assure, Deter and Reinforce,
566 | formerly known as European Reassurance Initiative/European
567 | Deterrence Initiative, which began in 2014.

568 | (r) Operations in Israel and Gaza Strip's Mediterranean
569 | Territorial Seas and Air Spaces, which began in March 2023.

570 | (s) Operations in support of Pacific Deterrence
571 | Initiative, which began in 2021.

572 | (t) Operation Southern Spear, which began in 2025.

573 | (u) Operation Sharp Sentry, which began in 2010.

574 | (v) Operations by the Multinational Force and Observers,
575 | which began in 1981.

576
577 The Department of Revenue shall notify all property appraisers
578 and tax collectors in this state of the designated military
579 operations.

580 Section 19. (1) The amendments made by this act to s.
581 196.173, Florida Statutes, first apply to the 2026 property tax
582 roll.

583 (2) This section shall take effect upon this act becoming
584 a law.

585 Section 20. Application deadline for additional ad valorem
586 tax exemption for specified deployments.-

587 (1) Notwithstanding s. 196.173, Florida Statutes:

588 (a) For the 2026 ad valorem tax roll, the deadline for an
589 applicant to file an application with the property appraiser for
590 an additional ad valorem tax exemption under s. 196.173, Florida
591 Statutes, is August 1, 2026.

592 (b) For purposes of calculating the 2026 exemption for the
593 military operations added by this act, a servicemember may
594 include as days he or she was on a qualifying deployment in the
595 preceding calendar year the total number of days he or she was
596 on qualifying deployments during the 2023, 2024, and 2025
597 calendar years.

598 (2) If an application is not timely filed under subsection
599 (1), a property appraiser may grant the exemption if:

600 (a) The applicant files an application for the exemption

601 on or before the 25th day after the property appraiser mails the
602 notice required under s. 194.011(1), Florida Statutes;

603 (b) The applicant is qualified for the exemption; and

604 (c) The applicant produces sufficient evidence, as
605 determined by the property appraiser, which demonstrates that
606 the applicant was unable to apply for the exemption in a timely
607 manner or otherwise demonstrates extenuating circumstances that
608 warrant granting the exemption.

609 (3) If the property appraiser denies an application under
610 subsection (2), the applicant may file, pursuant to s.
611 194.011(3), Florida Statutes, a petition with the value
612 adjustment board which requests that the exemption be granted.
613 Such petition must be filed on or before the 25th day after the
614 property appraiser mails the notice required under s.
615 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
616 Florida Statutes, the eligible servicemember is not required to
617 pay a filing fee for such petition. Upon reviewing the petition,
618 the value adjustment board may grant the exemption if the
619 applicant is qualified for the exemption and demonstrates
620 extenuating circumstances, as determined by the board, which
621 warrant granting the exemption.

622 (4) A servicemember may receive a refund of taxes paid for
623 the 2024 or 2025 tax year, or both, if he or she was on
624 qualifying deployments for military operations added by this act
625 for a total of more than 365 days during the 2023, 2024, and

626 2025 calendar years. The amount of the refund is equal to the
627 total taxes paid on the servicemember's homestead in 2024 and
628 2025 multiplied by the number of days in excess of 365 that the
629 servicemember was on qualifying deployments during the 2023,
630 2024, and 2025 calendar years, divided by 730.

631 (5) This section shall take effect upon this act becoming
632 a law and applies to the 2026 ad valorem tax roll.

633 Section 21. Paragraph (a) of subsection (5) of section
634 196.193, Florida Statutes, is amended to read:

635 196.193 Exemption applications; review by property
636 appraiser.—

637 (5) (a) If the property appraiser determines that any
638 property claimed as wholly or partially exempt under this
639 section is not entitled to any exemption or is entitled to an
640 exemption to an extent other than that requested in the
641 application, he or she shall notify the person or organization
642 filing the application on such property of that determination in
643 writing on or before July 1 of the year for which the
644 application was filed. If additional information is obtained
645 after July 1, any notice of disapproval must be served upon the
646 applicant on or before the mailing of the notice of proposed
647 property taxes as provided in s. 200.069.

648 Section 22. The amendments made by this act to ss.
649 196.011, 196.151, and 196.193, Florida Statutes, first apply to
650 the 2026 ad valorem tax roll.

651 Section 23. Paragraph (a) of subsection (5) of section
652 200.065, Florida Statutes, is amended to read:
653 200.065 Method of fixing millage.—
654 (5) In each fiscal year:
655 (a) The maximum millage rate that a county, municipality,
656 special district dependent to a county or municipality,
657 municipal service taxing unit, or independent special district
658 may levy is a rolled-back rate based on the amount of taxes
659 which would have been levied in the prior year if the maximum
660 millage rate had been applied, adjusted for change in per capita
661 Florida personal income, unless a higher rate was adopted, in
662 which case the maximum is the adopted rate. The maximum millage
663 rate applicable to a county authorized to levy a county public
664 hospital surtax under s. 212.055 and which did so in fiscal year
665 2007 shall exclude the revenues required to be contributed to
666 the county public general hospital in the current fiscal year
667 for the purposes of making the maximum millage rate calculation,
668 but shall be added back to the maximum millage rate allowed
669 after the roll back has been applied, the total of which shall
670 be considered the maximum millage rate for such a county for
671 purposes of this subsection. The revenue required to be
672 contributed to the county public general hospital for the
673 upcoming fiscal year shall be calculated as 11.873 percent times
674 the millage rate levied for countywide purposes in fiscal year
675 2007 times 95 percent of the preliminary tax roll for the

676 | upcoming fiscal year. A higher rate may be adopted only under
677 | the following conditions:

678 | 1. A rate of not more than 110 percent of the rolled-back
679 | rate based on the previous year's maximum millage rate, adjusted
680 | for change in per capita Florida personal income, may be adopted
681 | if approved by a two-thirds vote of the membership of the
682 | governing body of the county, municipality, or independent
683 | district; or

684 | 2. A rate in excess of 110 percent may be adopted if
685 | approved by a unanimous vote of the membership of the governing
686 | body of the county, municipality, or independent district or by
687 | a three-fourths vote of the membership of the governing body if
688 | the governing body has nine or more members, or if the rate is
689 | approved by a referendum.

690 | 3. Any rate for a special district dependent to a county
691 | or municipality or municipal service taxing unit, if no rate was
692 | levied by such entity in the prior year, must be adopted by a
693 | unanimous vote of the membership of the governing body of the
694 | county or municipality, or by a three-fourths vote of the
695 | membership of the governing body if the governing body has nine
696 | or more members, or be approved by a referendum. Thereafter, the
697 | maximum millage must be calculated as prescribed in
698 | subparagraphs 1. and 2.

699 |
700 | Any unit of government operating under a home rule charter

701 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
702 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
703 State Constitution, which is granted the authority in the State
704 Constitution to exercise all the powers conferred now or
705 hereafter by general law upon municipalities and which exercises
706 such powers in the unincorporated area shall be recognized as a
707 municipality under this subsection. For a downtown development
708 authority established before the effective date of the State
709 Constitution which has a millage that must be approved by a
710 municipality, the governing body of that municipality shall be
711 considered the governing body of the downtown development
712 authority for purposes of this subsection.

713 Section 24. The amendment made by this act to s. 200.065,
714 Florida Statutes, is remedial and clarifying in nature.

715 Section 25. Paragraph (a) of subsection (4) of section
716 201.15, Florida Statutes, is amended, and paragraphs (i) and (j)
717 are added to that subsection, to read:

718 201.15 Distribution of taxes collected.—All taxes
719 collected under this chapter are hereby pledged and shall be
720 first made available to make payments when due on bonds issued
721 pursuant to s. 215.618 or s. 215.619, or any other bonds
722 authorized to be issued on a parity basis with such bonds. Such
723 pledge and availability for the payment of these bonds shall
724 have priority over any requirement for the payment of service
725 charges or costs of collection and enforcement under this

726 section. All taxes collected under this chapter, except taxes
727 distributed to the Land Acquisition Trust Fund pursuant to
728 subsections (1) and (2), are subject to the service charge
729 imposed in s. 215.20(1). Before distribution pursuant to this
730 section, the Department of Revenue shall deduct amounts
731 necessary to pay the costs of the collection and enforcement of
732 the tax levied by this chapter. The costs and service charge may
733 not be levied against any portion of taxes pledged to debt
734 service on bonds to the extent that the costs and service charge
735 are required to pay any amounts relating to the bonds. All of
736 the costs of the collection and enforcement of the tax levied by
737 this chapter and service charge shall be available and
738 transferred to the extent necessary to pay debt service and any
739 other amounts payable with respect to bonds authorized before
740 January 1, 2017, secured by revenues distributed pursuant to
741 this section. All taxes remaining after deduction of costs shall
742 be distributed as follows:

743 (4) After the required distributions to the Land
744 Acquisition Trust Fund pursuant to subsections (1) and (2) and
745 deduction of the service charge imposed pursuant to s.
746 215.20(1), the remainder shall be distributed as follows:

747 (a) The lesser of 20.5453 percent of the remainder or
748 \$395.28 ~~\$360.08~~ million in each fiscal year shall be paid into
749 the State Treasury to the credit of the State Transportation
750 Trust Fund. Notwithstanding any other law, the amount credited

751 to the State Transportation Trust Fund shall be used for:

752 1. The Small County Outreach Program specified in s.

753 339.2818, in the amount of 16.9020 ~~13~~ percent of the funds;

754 2. The Strategic Intermodal System specified in ss.

755 339.61, 339.62, 339.63, and 339.64, in the amount of 71.0540 ~~78~~

756 percent of the funds; and

757 3. The Transportation Regional Incentive Program specified

758 in s. 339.2819, in the amount of 8.1985 ~~9~~ percent of the funds.

759 4. The Small County Road Assistance Program specified in

760 s. 339.2816, in the amount of 3.8455 percent of the funds.

761 (i) A total of \$60 million in each fiscal year shall be

762 paid into the Water Protection and Sustainability Program Trust

763 Fund to be used to fund the C-51 Reservoir Project authorized in

764 s. 373.4598(9).

765 (j) A total of \$60 million in each fiscal year shall be

766 paid into the State Treasury to the credit of the State

767 Transportation Trust Fund, and notwithstanding any other law,

768 the amount credited to the State Transportation Trust Fund shall

769 be used for the Florida Rail Enterprise for the purpose

770 established in s. 341.303.

771 Section 26. Paragraph (a) of subsection (2) of section

772 212.04, Florida Statutes, is amended to read:

773 212.04 Admissions tax; rate, procedure, enforcement.—

774 (2) (a) A tax may not be levied on:

775 1. Admissions to athletic or other events sponsored by

776 elementary schools, junior high schools, middle schools, high
777 schools, community colleges, public or private colleges and
778 universities, deaf and blind schools, facilities of the youth
779 services programs of the Department of Children and Families,
780 and state correctional institutions if only student, faculty, or
781 inmate talent is used. However, this exemption does not apply to
782 admission to athletic events sponsored by a state university,
783 and the proceeds of the tax collected on such admissions shall
784 be retained and used by each institution to support women's
785 athletics as provided in s. 1006.71(2)(c).

786 2. Dues, membership fees, and admission charges imposed by
787 not-for-profit sponsoring organizations. To receive this
788 exemption, the sponsoring organization must qualify as a not-
789 for-profit entity under s. 501(c)(3) of the Internal Revenue
790 Code of 1954, as amended.

791 3. Admission charges to an event sponsored by a
792 governmental entity, sports authority, or sports commission if
793 held in a convention hall, exhibition hall, auditorium, stadium,
794 theater, arena, civic center, performing arts center, or
795 publicly owned recreational facility and if 100 percent of the
796 risk of success or failure lies with the sponsor of the event
797 and 100 percent of the funds at risk for the event belong to the
798 sponsor, and student or faculty talent is not exclusively used.
799 As used in this subparagraph, the terms "sports authority" and
800 "sports commission" mean a nonprofit organization that is exempt

801 from federal income tax under s. 501(c)(3) of the Internal
802 Revenue Code and that contracts with a county or municipal
803 government for the purpose of promoting and attracting sports-
804 tourism events to the community with which it contracts.

805 4. An admission paid by a student, or on the student's
806 behalf, to any required place of sport or recreation if the
807 student's participation in the sport or recreational activity is
808 required as a part of a program or activity sponsored by, and
809 under the jurisdiction of, the student's educational institution
810 if his or her attendance is as a participant and not as a
811 spectator.

812 5. Admissions to the National Football League championship
813 game or Pro Bowl; admissions to any semifinal game or
814 championship game of a national collegiate tournament;
815 admissions to a Major League Baseball, Major League Soccer,
816 National Basketball Association, or National Hockey League all-
817 star game; admissions to the Major League Baseball Home Run
818 Derby held before the Major League Baseball All-Star Game;
819 admissions to any FIFA World Cup match sanctioned by the
820 Fédération Internationale de Football Association (FIFA),
821 including any qualifying match held up to 12 months before the
822 FIFA World Cup matches; admissions to any Formula One Grand Prix
823 race sanctioned by the Fédération Internationale de
824 l'Automobile, including any qualifying or support races held at
825 the circuit up to 72 hours before the grand prix race;

826 admissions to the Daytona 500 sanctioned by the National
827 Association for Stock Car Auto Racing (NASCAR), including any
828 qualifying or support races held at the same track up to 72
829 hours before the race; admissions to the NASCAR Cup Series
830 Championship Race, sanctioned by NASCAR, when held at the
831 Homestead-Miami Speedway, including any qualifying or support
832 races held at the same track up to 72 hours before the race; or
833 admissions to National Basketball Association all-star events
834 produced by the National Basketball Association and held at a
835 facility such as an arena, convention center, or municipal
836 facility.

837 6. A participation fee or sponsorship fee imposed by a
838 governmental entity as described in s. 212.08(6) for an athletic
839 or recreational program if the governmental entity by itself, or
840 in conjunction with an organization exempt under s. 501(c)(3) of
841 the Internal Revenue Code of 1954, as amended, sponsors,
842 administers, plans, supervises, directs, and controls the
843 athletic or recreational program.

844 7. Admissions to live theater, live opera, or live ballet
845 productions in this state which are sponsored by an organization
846 that has received a determination from the Internal Revenue
847 Service that the organization is exempt from federal income tax
848 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
849 amended, if the organization actively participates in planning
850 and conducting the event; is responsible for the safety and

851 success of the event; is organized for the purpose of sponsoring
852 live theater, live opera, or live ballet productions in this
853 state; has more than 10,000 subscribing members and has among
854 the stated purposes in its charter the promotion of arts
855 education in the communities it serves; and will receive at
856 least 20 percent of the net profits, if any, of the events the
857 organization sponsors and will bear the risk of at least 20
858 percent of the losses, if any, from the events it sponsors if
859 the organization employs other persons as agents to provide
860 services in connection with a sponsored event. Before March 1 of
861 each year, such organization may apply to the department for a
862 certificate of exemption for admissions to such events sponsored
863 in this state by the organization during the immediately
864 following state fiscal year. The application must state the
865 total dollar amount of admissions receipts collected by the
866 organization or its agents from such events in this state
867 sponsored by the organization or its agents in the year
868 immediately preceding the year in which the organization applies
869 for the exemption. Such organization shall receive the exemption
870 only to the extent of \$1.5 million multiplied by the ratio that
871 such receipts bear to the total of such receipts of all
872 organizations applying for the exemption in such year; however,
873 such exemption granted to any organization may not exceed 6
874 percent of such admissions receipts collected by the
875 organization or its agents in the year immediately preceding the

876 | year in which the organization applies for the exemption. Each
877 | organization receiving the exemption shall report each month to
878 | the department the total admissions receipts collected from such
879 | events sponsored by the organization during the preceding month
880 | and shall remit to the department an amount equal to 6 percent
881 | of such receipts reduced by any amount remaining under the
882 | exemption. Tickets for such events sold by such organizations
883 | may not reflect the tax otherwise imposed under this section.

884 | 8. Entry fees for participation in freshwater fishing
885 | tournaments.

886 | 9. Participation or entry fees charged to participants in
887 | a game, race, or other sport or recreational event if spectators
888 | are charged a taxable admission to such event.

889 | 10. Admissions to any postseason collegiate football game
890 | sanctioned by the National Collegiate Athletic Association.

891 | 11. Admissions to and membership fees for gun clubs. For
892 | purposes of this subparagraph, the term "gun club" means an
893 | organization whose primary purpose is to offer its members
894 | access to one or more shooting ranges for target or skeet
895 | shooting.

896 | 12. Fees for admission to state parks, including annual
897 | entrance passes.

898 | 13. Admissions to any Association of Tennis Professionals'
899 | ATP Masters 1000 tournament or any Women's Tennis Association's
900 | WTA 1000 tournament. This subparagraph expires July 1, 2029.

901 Section 27. Paragraph (a) of subsection (6), paragraph
902 (bbbb) of subsection (7), and paragraph (a) of subsection (20)
903 of section 212.08, Florida Statutes, are amended, and paragraph
904 (e) is added to subsection (6) and subsection (21) is added to
905 that section, to read:

906 212.08 Sales, rental, use, consumption, distribution, and
907 storage tax; specified exemptions.—The sale at retail, the
908 rental, the use, the consumption, the distribution, and the
909 storage to be used or consumed in this state of the following
910 are hereby specifically exempt from the tax imposed by this
911 chapter.

912 (6) EXEMPTIONS; POLITICAL SUBDIVISIONS.—

913 (a) There are also exempt from the tax imposed by this
914 chapter sales made to the United States Government, a state, or
915 any county, municipality, or political subdivision of a state
916 when payment is made directly to the dealer by the governmental
917 entity, except when a state university or Florida College System
918 institution elects to use the procedures under paragraph (e).

919 This exemption shall not inure to any transaction otherwise
920 taxable under this chapter when payment is made by a government
921 employee by any means, including, but not limited to, cash,
922 check, or credit card when that employee is subsequently
923 reimbursed by the governmental entity. This exemption does not
924 include sales, rental, use, consumption, or storage for use in
925 any political subdivision or municipality in this state of

926 machines and equipment and parts and accessories therefor used
927 in the generation, transmission, or distribution of electrical
928 energy by systems owned and operated by a political subdivision
929 in this state for transmission or distribution expansion.
930 Likewise exempt are charges for services rendered by radio and
931 television stations, including line charges, talent fees, or
932 license fees and charges for films, videotapes, and
933 transcriptions used in producing radio or television broadcasts.
934 The exemption provided in this subsection does not include
935 sales, rental, use, consumption, or storage for use in any
936 political subdivision or municipality in this state of machines
937 and equipment and parts and accessories therefor used in
938 providing two-way telecommunications services to the public for
939 hire by the use of a telecommunications facility, as defined in
940 s. 364.02(14), and for which a certificate is required under
941 chapter 364, which facility is owned and operated by any county,
942 municipality, or other political subdivision of the state. Any
943 immunity of any political subdivision of the state or other
944 entity of local government from taxation of the property used to
945 provide telecommunication services that is taxed as a result of
946 this section is hereby waived. However, the exemption provided
947 in this subsection includes transactions taxable under this
948 chapter which are for use by the operator of a public-use
949 airport, as defined in s. 332.004, in providing such
950 telecommunications services for the airport or its tenants,

951 concessionaires, or licensees, or which are for use by a public
952 hospital for the provision of such telecommunications services.

953 (e)1. Sales of tangible personal property made to
954 contractors employed directly to or as agents of a state
955 university as identified by s. 1000.21(9) or a Florida College
956 System institution as identified in s. 1000.21(5) are exempt
957 from the tax imposed by this chapter when such tangible personal
958 property goes into or becomes part of public works owned such
959 state university or Florida College System institution. This
960 exemption inures to the state university or Florida College
961 System institution at the time the tangible personal property is
962 installed or becomes part of the public works, but only through
963 a refund of previously paid taxes. Such refund shall be made
964 within 30 days of formal approval by the department of the
965 taxpayer's application.

966 2. To receive a refund pursuant to this paragraph, a state
967 university or Florida College System institution must file an
968 application with the department on a quarterly basis. The
969 application must include:

970 a. The name and address of the state university or Florida
971 College System institution claiming the refund.

972 b. The identity of the state university or Florida College
973 System institution public works project or projects.

974 c. The name and address of each contractor who
975 manufactured or purchased tangible personal property for

976 installation in the public works project or projects for which a
977 refund of tax paid is being requested.

978 d. A copy of the state university's or Florida College
979 System institution's exemption certificate.

980 e. The total amount of the requested refund of tax paid
981 including copies of each invoice evidencing the purchase of
982 tangible personal property that was installed or became a part
983 of the public works project or projects and the payment of tax
984 on such tangible personal property.

985 3. In addition to rules adopted pursuant to paragraph (c),
986 the department shall adopt rules governing the manner and form
987 of refund applications and may establish guidelines as to the
988 requisites for an affirmative showing of qualification for
989 exemption and refund of tax under this paragraph. The state
990 university or Florida College System institution must file the
991 refund application under oath affirming that it will comply with
992 the requirements of this paragraph and the rules adopted
993 hereunder in order to qualify for the exemption and that it
994 acknowledges its liability for any tax, penalty, or interest for
995 tax refunded to the state university or Florida College System
996 institution that was later determined by the department to be
997 owed on such transactions.

998 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
999 entity by this chapter do not inure to any transaction that is
1000 otherwise taxable under this chapter when payment is made by a

1001 representative or employee of the entity by any means,
1002 including, but not limited to, cash, check, or credit card, even
1003 when that representative or employee is subsequently reimbursed
1004 by the entity. In addition, exemptions provided to any entity by
1005 this subsection do not inure to any transaction that is
1006 otherwise taxable under this chapter unless the entity has
1007 obtained a sales tax exemption certificate from the department
1008 or the entity obtains or provides other documentation as
1009 required by the department. Eligible purchases or leases made
1010 with such a certificate must be in strict compliance with this
1011 subsection and departmental rules, and any person who makes an
1012 exempt purchase with a certificate that is not in strict
1013 compliance with this subsection and the rules is liable for and
1014 shall pay the tax. The department may adopt rules to administer
1015 this subsection.

1016 (bbbb) Portable gas cans.—Portable gas or diesel fuel cans
1017 with a capacity of 5 gallons or less and propane tanks with a
1018 capacity of 20 lbs. or less are exempt from the tax imposed by
1019 this chapter.

1020 (20) ANNUAL BACK-TO-SCHOOL SALES TAX HOLIDAY.—

1021 (a) The tax imposed by this chapter may not be collected
1022 on sales made from July 20 through August 20 ~~during the month of~~
1023 ~~August~~ on the following items:

1024 1. Clothing, wallets, or bags, including handbags,
1025 backpacks, fanny packs, and diaper bags, but excluding

1026 briefcases, suitcases, and other garment bags, having a sales
 1027 price of \$100 or less per item. As used in this subparagraph,
 1028 the term "clothing" means:

1029 a. Any article of wearing apparel intended to be worn on
 1030 or about the human body, excluding watches, watchbands, jewelry,
 1031 umbrellas, and handkerchiefs; and

1032 b. All footwear, excluding skis, swim fins, roller blades,
 1033 and skates.

1034 2. School supplies having a sales price of \$50 or less per
 1035 item. As used in this subparagraph, the term "school supplies"
 1036 means pens, pencils, erasers, crayons, notebooks, notebook
 1037 filler paper, legal pads, binders, lunch boxes, construction
 1038 paper, markers, folders, poster board, composition books, poster
 1039 paper, scissors, cellophane tape, glue or paste, rulers,
 1040 computer disks, staplers and staples used to secure paper
 1041 products, protractors, and compasses.

1042 3. Learning aids and jigsaw puzzles having a sales price
 1043 of \$30 or less. As used in this subparagraph, the term "learning
 1044 aids" means flashcards or other learning cards, matching or
 1045 other memory games, puzzle books and search-and-find books,
 1046 interactive or electronic books and toys intended to teach
 1047 reading or math skills, and stacking or nesting blocks or sets.

1048 4. Personal computers or personal computer-related
 1049 accessories purchased for noncommercial home or personal use
 1050 having a sale price of \$1,500 or less. As used in this

1051 subparagraph, the term:

1052 a. "Personal computer-related accessories" includes
1053 keyboards, mice, personal digital assistants, monitors, other
1054 peripheral devices, modems, routers, and nonrecreational
1055 software, regardless of whether the accessories are used in
1056 association with a personal computer base unit. The term does
1057 not include furniture or systems, devices, software, monitors
1058 with a television tuner, or peripherals that are designed or
1059 intended primarily for recreational use.

1060 b. "Personal computers" includes electronic book readers,
1061 calculators, laptops, desktops, handhelds, tablets, or tower
1062 computers. The term does not include cellular telephones, video
1063 game consoles, digital media receivers, or devices that are not
1064 primarily designed to process data.

1065 (21) HOME HARDENING PRODUCTS; SALES TAX REFUND.-

1066 (a) As used in this subsection, the term:

1067 1. "Eligible residential property" means a residential
1068 property with a site-built dwelling for which a homestead
1069 exemption has been granted under s. 196.031 and which has a just
1070 value of \$700,000 or less.

1071 2. "Glazing system" or "door system" includes a window or
1072 door frame, respectively, and the attachment hardware used for
1073 installation of such frame, when such frame and attachment
1074 hardware are purchased as part of the same sale, with the intent
1075 to install it in compliance with prescribed engineering

1076 requirements.

1077 3. "Home hardening product" means an impact-resistant
1078 door, an impact-resistant garage door, or an impact-resistant
1079 window.

1080 4. "Impact-resistant door" means an exterior door system
1081 designed to resist wind and wind-borne debris forces which is
1082 rated for impact resistance and wind pressure in accordance with
1083 any of the following most recent sets of test methods,
1084 standards, and specifications:

1085 a. ASTM International E1886 and E1996;

1086 b. American Architectural Manufacturers Association 506;

1087 or

1088 c. Florida Building Code Testing Application Standard TAS
1089 201, TAS 202, and TAS 203.

1090 5. "Impact-resistant garage door" means a garage door
1091 system designed to resist wind and wind-borne debris forces
1092 which is rated for impact resistance and wind pressure in
1093 accordance with any of the following most recent sets of test
1094 methods, standards, and specifications:

1095 a. ASTM International E1886 and E1996;

1096 b. American Architectural Manufacturers Association 506;

1097 c. Florida Building Code Testing Application Standard TAS
1098 201, TAS 202, TAS 203; or

1099 d. ANSI/DASMA 115.

1100 6. "Impact-resistant window" means a window that is

1101 laminated or has been treated with a polycarbonate glazing
1102 system designed to resist wind and wind-borne debris forces
1103 which is rated for impact resistance and wind pressure in
1104 accordance with any of the following most recent sets of test
1105 methods, standards, and specifications:

1106 a. ASTM International E1886 and E1996;

1107 b. American Architectural Manufacturers Association 506;

1108 or

1109 c. Florida Building Code Testing Application Standard TAS
1110 201, TAS 202, and TAS 203.

1111 7. "Owner" means a person who holds the legal title to an
1112 eligible residential property.

1113 8. "Purchase period" means retail purchases made during
1114 the period of July 1, 2026, through June 30, 2029.

1115 9. "Site-built dwelling" means a dwelling constructed at
1116 its permanent location. The term does not include mobile homes,
1117 manufactured homes, trailers, or any home or trailer that may be
1118 titled or registered in accordance with chapter 319 or chapter
1119 320.

1120 (b) Home hardening products used on eligible residential
1121 property are exempt from the tax imposed by this chapter upon an
1122 affirmative showing to the satisfaction of the department that
1123 the requirements of this subsection have been met, in an amount
1124 up to \$500 per eligible residential property for purchases made
1125 during the purchase period. This exemption inures to the owner

1126 through a refund of previously paid taxes. To be eligible to
1127 receive a refund, an owner must submit an application to the
1128 department on a form approved by the department which includes
1129 all of the following:

1130 1. The name and address of the owner claiming the refund.

1131 2. The address of the eligible residential property for
1132 which a refund of previously paid taxes is being sought.

1133 3. A sworn statement, submitted under penalty of perjury,
1134 from the owner which specifies the actual cost of the exempt
1135 home hardening products, and the amount of sales tax paid in
1136 this state on the exempt home hardening products, and which
1137 states that the property is an eligible residential property,
1138 and that the home hardening products have been installed in the
1139 eligible residential property. Copies of receipts evidencing
1140 payment of sales tax must be attached to the form.

1141 (c) The owner may submit an application for only one
1142 eligible residential property.

1143 (d) The owner must submit the refund application to the
1144 department between July 1, 2026, and September 30, 2029. Within
1145 30 business days after receipt of the refund application, the
1146 department must determine if the application meets the
1147 requirements of this section. The department must issue a refund
1148 within 30 business days after the application is formally
1149 approved.

1150 (e) The department is authorized, and all conditions are

1151 deemed met, to adopt emergency rules pursuant to s. 120.54(4) to
1152 implement the provisions of this subsection. Emergency rules
1153 adopted under this subsection are exempt from s. 120.54(4)(c)
1154 and shall remain in effect until the expiration or repeal of
1155 this subsection, or until repeal of the emergency rule by the
1156 Department of Revenue pursuant to s. 120.54(4)(j), whichever
1157 occurs first.

1158 (f) This subsection is repealed June 30, 2030.

1159 Section 28. Paragraph (d) of subsection (1) of section
1160 212.1832, Florida Statutes, is amended to read:

1161 212.1832 Credit for contributions to eligible nonprofit
1162 scholarship-funding organizations.—

1163 (1) As used in this section, the term:

1164 (d) "Motor vehicle" has the same meaning as in s.
1165 320.01(1)(a), but does not include a heavy truck with a net
1166 vehicle weight of 8,000 pounds or more, truck tractor, trailer,
1167 or motorcycle. For purposes of this section, a motor vehicle
1168 includes a heavy truck with a net vehicle weight less than 8,000
1169 pounds.

1170 Section 29. Effective January 1, 2027, section 213.255,
1171 Florida Statutes, is amended to read:

1172 213.255 Interest.—Interest shall be paid on overpayments
1173 of taxes, payment of taxes not due, or taxes paid in error,
1174 subject to the following conditions:

1175 (1) A refund application must be filed with the department

1176 within the time specified by s. 215.26.

1177 (2) ~~A refund application shall not be processed until it~~
 1178 ~~is determined complete.~~ A refund application is complete if it
 1179 is filed on a permitted form and contains:

1180 (a) The taxpayer's name, address, identifying number, and
 1181 signature.

1182 (b) Sufficient information, whether on the application or
 1183 attachments, to permit mathematical verification of the amount
 1184 of the refund.

1185 (c) The amount claimed.

1186 (d) The specific grounds upon which the refund is claimed.

1187 (e) The taxable years or periods involved.

1188 (3) Within 30 days after receipt of the refund
 1189 application, the department shall examine the application and
 1190 notify the applicant of any apparent errors or omissions and
 1191 request any additional information the department is permitted
 1192 by law to require. However, if the department does not notify an
 1193 applicant of any errors or omissions or request additional
 1194 information within 30 days after receiving the application,
 1195 interest must be calculated pursuant to subsection (4). If the
 1196 department does not receive the requested information or, after
 1197 receiving additional information, determines that the
 1198 application does not contain sufficient information to evaluate
 1199 the claim, the department may deny the application ~~An~~
 1200 application shall be considered complete upon receipt of all

1201 ~~requested information and correction of any error or omission~~
1202 ~~for which the applicant was timely notified, or when the time~~
1203 ~~for such notification has expired, whichever is later.~~

1204 (4) ~~Interest shall not commence until 90 days after a~~
1205 ~~complete refund application has been filed and~~ If the amount of
1206 overpayment has not been refunded to the taxpayer or applied as
1207 a credit to the taxpayer's account, interest shall begin to
1208 accrue on the 91st day following the postmark date of the refund
1209 application or, if submitted electronically, the 91st day
1210 following the electronic submission of the refund application.
1211 If a refund application is sent by mail and is delivered to the
1212 department with no postmark date, interest shall begin to accrue
1213 on the 91st day following receipt by the department. However, if
1214 there is a prohibition against refunding a tax overpayment
1215 before the first day of the state fiscal year, interest on the
1216 tax overpayment ~~shall~~ may not commence until August 1 of the
1217 year the tax was due. If the department and the taxpayer
1218 mutually agree that an audit or verification is necessary in
1219 order to determine the taxpayer's entitlement to the refund,
1220 interest may ~~shall~~ not commence until the audit or verification
1221 of the claim is final.

1222 (5) Notwithstanding subsection (4), if an applicant
1223 challenges a denial of refund, and during any informal review or
1224 administrative or judicial proceeding provides additional
1225 information to substantiate the refund claim, interest shall

1226 begin to accrue on the 91st day following the day the additional
1227 information was provided.

1228 (6)~~(5)~~ If a tax is adjudicated unconstitutional and
1229 refunds are ordered by the court, interest may ~~shall~~ not
1230 commence on complete applications until 90 days after the
1231 adjudication becomes final and unappealable or 90 days after a
1232 ~~complete~~ refund application has been filed, whichever is later.

1233 (7)~~(6)~~ Interest shall be paid until a date determined by
1234 the department which shall be no more than 7 days prior to the
1235 date of the issuance of the refund warrant by the Chief
1236 Financial Officer.

1237 (8)~~(7)~~ If the department intends to pay a refund claim
1238 prior to completion of an audit, the department may condition
1239 its payment of the refund claim upon the person filing a cash
1240 bond or surety bond in the amount of the refund claimed or
1241 making such other security arrangements satisfactory to protect
1242 the state's interests. The department may impose this condition
1243 only when it has reasonable cause to believe that it could not
1244 recover the amount of any refund paid in error from the person
1245 claiming the refund. The cash or surety bond shall be endorsed
1246 by a surety company authorized to do business in this state and
1247 shall be conditioned upon payment in full of the amount of any
1248 refund paid in error for any reason. The department shall
1249 provide a written notice of its determination that a cash or
1250 surety bond is required as a condition of payment prior to

1251 audit, in which event interest shall not commence until the
1252 person filing the claim satisfies this requirement. Such bond
1253 shall remain in place while the department retains a right
1254 pursuant to s. 95.091(3) to audit the refund claim. Upon
1255 completion of an audit of the claim, the department shall agree
1256 to a reduction in the bond amount equal to the portion of the
1257 refund claim approved by the department.

1258 (9)~~(8)~~ Nothing in this section is intended to alter the
1259 department's right to audit or verify refund claims either
1260 before or after they are paid.

1261 (10)~~(9)~~ In the event that the department pays a refund
1262 claim that is later determined to have been paid in error, the
1263 person to whom the refund was paid shall be assessed interest on
1264 the amount of the erroneous refund payment, commencing with the
1265 date of the erroneous payment and continuing until the erroneous
1266 payment amount is repaid to the department. If the department
1267 determines that the erroneous refund claim was not due to
1268 reasonable cause, there shall be added a penalty in the amount
1269 of 10 percent of the erroneously refunded tax. If the department
1270 determines that the erroneous refund claim was due to fraud,
1271 there shall be added a penalty in the amount of 100 percent of
1272 the erroneously refunded tax.

1273 ~~(10) The provisions of this section shall apply with~~
1274 ~~regard to refund claims filed on or after January 1, 2000, and~~
1275 ~~beginning July 1, 2000, shall apply with regard to any then~~

1276 ~~pending refund claims that were filed with the department prior~~
1277 ~~to January 1, 2000.~~

1278 (11) The department is authorized to adopt such rules, not
1279 inconsistent with the provisions of this section, as are
1280 necessary for the implementation of this section including, but
1281 not limited to, rules establishing the information necessary for
1282 a complete refund application, the procedures for denying an
1283 incomplete application, and the standards and guidelines to be
1284 applied in determining when to require a bond under the
1285 provisions of subsection (8) ~~(7)~~. All notices issued by the
1286 department regarding the approval or denial of a refund claim
1287 shall, if applicable, state the amount of interest to be paid on
1288 the refund and the date upon which the accrual of such interest
1289 began.

1290 Section 30. The amendments made by this act to s. 213.255,
1291 Florida Statutes, first apply to refund claims filed on or after
1292 January 1, 2027.

1293 Section 31. For the purpose of incorporating the amendment
1294 made by this act to section 163.387, Florida Statutes, in a
1295 reference thereto, Subsection (9) of section 259.042, Florida
1296 Statutes, is reenacted to read:

1297 259.042 Tax increment financing for conservation lands.—

1298 (9) The public bodies and taxing authorities listed in s.
1299 163.387(2)(c), school districts, and special districts that levy
1300 ad valorem taxes within a tax increment area are exempt from

1301 this section.

1302 Section 32. Subsection (3) of section 339.2816, Florida
 1303 Statutes, is amended to read:

1304 339.2816 Small County Road Assistance Program.—

1305 (3) Beginning with fiscal year 2026-2027, at least \$40.2
 1306 ~~1999-2000 until fiscal year 2009-2010, and beginning again with~~
 1307 ~~fiscal year 2012-2013, up to \$25 million annually from the State~~
 1308 ~~Transportation Trust Fund, including any revenues distributed~~
 1309 ~~pursuant to s. 201.15, must~~ may be used for the purposes of
 1310 funding the Small County Road Assistance Program as described in
 1311 this section.

1312 Section 33. Subsections (3) through (8) of section
 1313 339.2818, Florida Statutes, are amended to read:

1314 339.2818 Small County Outreach Program.—

1315 ~~(3) Funds allocated under this program, pursuant to s. 4,~~
 1316 ~~ch. 2000-257, Laws of Florida, are in addition to any funds~~
 1317 ~~provided pursuant to s. 339.2816, for the Small County Road~~
 1318 ~~Assistance Program.~~

1319 (3) ~~(4)~~ (a) Small counties shall be eligible to compete for
 1320 funds that have been designated for the Small County Outreach
 1321 Program for projects on county roads. The department shall fund
 1322 75 percent of the cost of projects on county roads funded under
 1323 the program.

1324 (b) In determining a county's eligibility for assistance
 1325 under this program, the department may consider whether the

1326 county has attempted to keep county roads in satisfactory
 1327 condition, which may be evidenced through an established
 1328 pavement management plan.

1329 (c) The following criteria shall be used to prioritize
 1330 road projects for funding under the program:

1331 1. The primary criterion is the physical condition of the
 1332 road as measured by the department.

1333 2. As secondary criteria the department may consider:

1334 a. Whether a road is used as an evacuation route.

1335 b. Whether a road has high levels of agricultural travel.

1336 c. Whether a road is considered a major arterial route.

1337 d. Whether a road is considered a feeder road.

1338 e. Information as evidenced to the department through an
 1339 established pavement management plan.

1340 f. Other criteria related to the impact of a project on
 1341 the public road system or on the state or local economy as
 1342 determined by the department.

1343 (4)~~(5)~~ The department is authorized to administer
 1344 contracts on behalf of a county selected to receive funding for
 1345 a project under this section. All projects funded under this
 1346 section shall be included in the department's work program
 1347 developed pursuant to s. 339.135.

1348 (5)~~(6)~~ Funds paid into the State Transportation Trust Fund
 1349 pursuant to ss. 201.15, 215.211, 320.072, and 339.0801 ~~s. 201.15~~
 1350 for the purposes of the Small County Outreach Program are hereby

1351 annually appropriated for expenditure to support the Small
 1352 County Outreach Program.

1353 (6)~~(7)~~ Subject to a specific appropriation in addition to
 1354 funds annually appropriated for projects under this section, a
 1355 municipality within a rural area of opportunity or a rural area
 1356 of opportunity community designated under s. 288.0656(7)(a) may
 1357 compete for the additional project funding using the criteria
 1358 listed in subsection (3) ~~(4)~~ at up to 100 percent of project
 1359 costs, excluding capacity improvement projects.

1360 (7)~~(8)~~ Subject to a specific appropriation in addition to
 1361 funds appropriated for projects under this section, a local
 1362 government either wholly or partially within the Everglades
 1363 Agricultural Area as defined in s. 373.4592(15), the Peace River
 1364 Basin, or the Suwannee River Basin may compete for additional
 1365 funding using the criteria listed in paragraph (3)(c) ~~(4)(e)~~ at
 1366 up to 100 percent of project costs on state or county roads used
 1367 primarily as farm-to-market connections between rural
 1368 agricultural areas and market distribution centers, excluding
 1369 capacity improvement projects.

1370 Section 34. Paragraph (e) of subsection (2) of section
 1371 402.261, Florida Statutes, is amended to read:

1372 402.261 Child care tax credits.—

1373 (2)

1374 (e) For state fiscal years 2024-2025 through 2027-2028,
 1375 ~~2025-2026, and 2026-2027~~, the maximum annual tax credit amount

1376 is \$5 million. Tax credits may not be approved pursuant to this
 1377 section for a state fiscal year beginning on or after July 1,
 1378 2028.

1379 Section 35. Paragraphs (b) through (g) of subsection (5)
 1380 of section 402.62, Florida Statutes, are redesignated as
 1381 paragraphs (c) through (h), respectively, paragraph (a) of
 1382 subsection (1) and present paragraphs (a), (c), (e), and (f) of
 1383 subsection (5) are amended, and a new paragraph (b) is added to
 1384 subsection (5) of that section, to read:

1385 402.62 Strong Families Tax Credit.—

1386 (1) DEFINITIONS.—As used in this section, the term:

1387 (a) "Annual tax credit amount" means, for any state fiscal
 1388 year, the sum of the amount of tax credits approved under
 1389 paragraph (5) (c) ~~(5) (b)~~, including tax credits to be taken under
 1390 s. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s.
 1391 624.51057, which are approved for taxpayers whose taxable years
 1392 begin on or after January 1 of the calendar year preceding the
 1393 start of the applicable state fiscal year.

1394 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
 1395 AND LIMITATIONS.—

1396 (a) ~~Beginning in fiscal year 2024-2025,~~ The tax credit cap
 1397 amount is \$53.1 ~~\$40~~ million for the 2026-2027 and 2027-28 ~~in~~
 1398 ~~each~~ state fiscal years ~~year~~ and \$40 million in each state
 1399 fiscal year thereafter.

1400 (b) Beginning January 1, 2027:

1401 1. A taxpayer may not apply for an tax credit greater than
1402 \$2 million per eligible charitable organization for each state
1403 fiscal year.

1404 2. The total amount of the tax credits for any single
1405 eligible charitable organization that may be approved by the
1406 Department of Revenue in each state fiscal year shall not exceed
1407 \$10 million for such fiscal year.

1408 (d)-(e) If a tax credit approved under paragraph (c)-(b) is
1409 not fully used within the specified state fiscal year for
1410 credits under s. 211.0253, s. 212.1834, or s. 561.1213 or
1411 against taxes due for the specified taxable year for credits
1412 under s. 220.1877 or s. 624.51057 because of insufficient tax
1413 liability on the part of the taxpayer, the unused amount must be
1414 carried forward for a period not to exceed 10 years. For
1415 purposes of s. 220.1877, a credit carried forward may be used in
1416 a subsequent year after applying the other credits and unused
1417 carryovers in the order provided in s. 220.02(8).

1418 (f)-(e) Within any state fiscal year, a taxpayer may
1419 rescind all or part of a tax credit approved under paragraph (c)
1420 (-b). The amount rescinded shall become available for that state
1421 fiscal year to another eligible taxpayer as approved by the
1422 Department of Revenue if the taxpayer receives notice from the
1423 Department of Revenue that the rescindment has been accepted by
1424 the Department of Revenue. The Department of Revenue must obtain
1425 the division's approval before accepting the rescindment of a

1426 tax credit under s. 561.1213. Any amount rescinded under this
1427 paragraph must become available to an eligible taxpayer on a
1428 first-come, first-served basis based on tax credit applications
1429 received after the date the rescindment is accepted by the
1430 Department of Revenue.

1431 (g) ~~(f)~~ Within 10 days after approving or denying the
1432 conveyance, transfer, or assignment of a tax credit under
1433 paragraph (e) ~~(d)~~, or the rescindment of a tax credit under
1434 paragraph (f) ~~(e)~~, the Department of Revenue shall provide a
1435 copy of its approval or denial letter to the eligible charitable
1436 organization specified by the taxpayer. The Department of
1437 Revenue shall also include the eligible charitable organization
1438 specified by the taxpayer on all letters or correspondence of
1439 acknowledgment for tax credits under s. 212.1834.

1440 Section 36. Paragraph (a) of subsection (1) and paragraph
1441 (a) of subsection (2) of section 551.106, Florida Statutes, are
1442 amended to read:

1443 551.106 License fee; tax rate; penalties.—

1444 (1) LICENSE FEE.—

1445 (a) Upon submission of the initial application for a slot
1446 machine license and annually thereafter, on the anniversary date
1447 of the issuance of the initial license, the licensee must pay to
1448 the commission a nonrefundable license fee of \$3 million for the
1449 succeeding 12 months of licensure. The licensee must pay the
1450 commission a nonrefundable license fee of \$2 million for the

1451 succeeding 12 months of licensure. Beginning July 1, 2025, each
 1452 thoroughbred permitholder in compliance with this chapter is not
 1453 required to pay an annual license fee to the commission as a
 1454 condition of renewal. Beginning July 1, 2026, any permitholder
 1455 that held a valid slot license as of January 1, 2026, that is
 1456 prohibited from conducting live racing by the Florida
 1457 Constitution and is located in a county where the Seminole Tribe
 1458 of Florida operates at least two casinos, is exempt from paying
 1459 the annual license fee pursuant to this subsection and is not
 1460 required to pay an annual license fee to the commission as a
 1461 condition of renewal. The license fee shall be deposited into
 1462 the Pari-mutuel Wagering Trust Fund to be used by the commission
 1463 and the Department of Law Enforcement for investigations,
 1464 regulation of slot machine gaming, and enforcement of slot
 1465 machine gaming provisions under this chapter. These payments
 1466 shall be accounted for separately from taxes or fees paid
 1467 pursuant to the provisions of chapter 550.

1468 (2) TAX ON SLOT MACHINE REVENUES.—

1469 (a) The tax rate on slot machine revenues at each facility
 1470 shall be 34 ~~35~~ percent. If, during any state fiscal year, the
 1471 aggregate amount of tax paid to the state by all slot machine
 1472 licensees in Broward and Miami-Dade Counties is less than the
 1473 aggregate amount of tax paid to the state by all slot machine
 1474 licensees in the 2008-2009 fiscal year, each slot machine
 1475 licensee shall pay to the state within 45 days after the end of

1476 the state fiscal year a surcharge equal to its pro rata share of
1477 an amount equal to the difference between the aggregate amount
1478 of tax paid to the state by all slot machine licensees in the
1479 2008-2009 fiscal year and the amount of tax paid during the
1480 fiscal year. Each licensee's pro rata share shall be an amount
1481 determined by dividing the number 1 by the number of facilities
1482 licensed to operate slot machines during the applicable fiscal
1483 year, regardless of whether the facility is operating such
1484 machines.

1485 Section 37. Subsection (7) of section 624.509, Florida
1486 Statutes, is amended to read:

1487 624.509 Premium tax; rate and computation.—

1488 (7) Credits and deductions against the tax imposed by this
1489 section shall be taken in the following order: deductions for
1490 assessments made pursuant to s. 440.51; credits for taxes paid
1491 under ss. 175.101 and 185.08; credits for income taxes paid
1492 under chapter 220 and the credit allowed under subsection (5),
1493 as these credits are limited by subsection (6); the credit
1494 allowed under s. 624.51055; the credit allowed under s.
1495 624.51056; the credit allowed under s. 624.51057; the credit
1496 allowed under s. 624.51058; the credit allowed under s.
1497 624.5107; the credit allowed under s. 624.51059; the credit
1498 allowed under s. 288.062; all other available credits and
1499 deductions.

1500 Section 38. The changes made by this act to s. 624.509,

1501 Florida Statutes, apply to taxable years beginning on or after
1502 January 1, 2027.

1503 Section 39. Subsection (3) is added to section 689.261,
1504 Florida Statutes, to read:

1505 689.261 Sale of residential property; disclosure of ad
1506 valorem taxes to prospective purchaser.—

1507 (3) "Listing platform" means any public-facing online real
1508 property listing service, including, but not limited to,
1509 websites, web applications, and mobile applications. The term
1510 does not include a social media platform as defined in s.
1511 501.2041(1).

1512 2. "Property" means residential real property located
1513 within this state.

1514 (b) Beginning February 1, 2027, any property visible on a
1515 listing platform must include the estimated ad valorem taxes for
1516 such property.

1517 1. If the ad valorem taxes are estimated using a tax
1518 estimator or buyer payment calculator, the current owner's ad
1519 valorem assessment or taxes may not be used to calculate the
1520 estimated ad valorem taxes. The listing platform must calculate
1521 and display the estimated ad valorem taxes using one of the
1522 following methods:

1523 a. The ad valorem taxes that would be due if the purchaser
1524 were taxed on the listing price of the property at current
1525 millage rates using the data and formula published under

1526 subparagraph (d)1. The use of such data and formula constitutes
1527 a reasonable estimate of ad valorem taxes. The listing platform
1528 must include a disclaimer on the same website or application as
1529 the estimated ad valorem taxes that the millage rates of
1530 applicable taxing authorities may vary within a county and that
1531 the estimated ad valorem taxes do not include all applicable
1532 non-ad valorem assessments or exemptions, discounts, and other
1533 tax benefits, including, but not limited to, transfer of the
1534 homestead assessment difference under s. 4, Art. VII of the
1535 State Constitution. The current owner's and any previous years'
1536 ad valorem taxes on the property may be displayed only as part
1537 of historical tax information.

1538 b. The ad valorem taxes that would be due if the purchaser
1539 were taxed on the listing price of the property at the
1540 countywide aggregate average millage rate using the data
1541 published under subparagraph (d)2. The listing platform must
1542 include a link to the property appraiser's tax estimator for the
1543 county in which the property is located, if available, or to
1544 such property appraiser's homepage. The Department of Revenue
1545 shall maintain a table of links to each property appraiser's
1546 homepage and tax estimator, if available, on its website. The
1547 listing platform must include a disclaimer on the same website
1548 or application as the estimated ad valorem taxes stating that
1549 the millage rates of applicable taxing authorities may vary
1550 within a county and that the estimated ad valorem taxes do not

1551 include all applicable non-ad valorem assessments or exemptions,
1552 discounts, and other tax benefits, including, but not limited
1553 to, transfer of the homestead assessment difference under s. 4,
1554 Art. VII of the State Constitution. The current owner's and any
1555 previous years' ad valorem taxes on the property may be
1556 displayed only as part of historical tax information.

1557 2. If ad valorem taxes are not estimated using a tax
1558 estimator or buyer payment calculator as provided in
1559 subparagraph 1., the listing platform may not display the
1560 current owner's ad valorem taxes and must include a link to the
1561 property appraiser's tax estimator for the county in which the
1562 property is located, if available, or to such property
1563 appraiser's homepage. The department shall maintain a table of
1564 links to each county property appraiser's homepage and tax
1565 estimator, if available, on its website. The previous year's ad
1566 valorem taxes on the property may not be displayed as part of
1567 historical tax information.

1568 3. There is no liability on the part of, and no cause of
1569 action may arise against, any person for an inaccurate
1570 estimation of ad valorem taxes for a property listed on a
1571 listing platform.

1572 (c) Beginning February 1, 2027, the current owner's ad
1573 valorem taxes may not be included in any printed listing
1574 materials concerning a property.

1575 (d)1. The department shall develop a formula that may be

1576 used by a listing platform to calculate the estimated ad valorem
1577 taxes required under this subsection. Each county property
1578 appraiser shall provide the department with any information
1579 needed to develop the formula, including, at a minimum, the
1580 county name, tax district code, school district millage rate,
1581 and summary millage rate for all other applicable taxing
1582 authorities. Beginning December 15, 2026, and annually
1583 thereafter, the department shall publish on its website the
1584 formula and the information collected from each property
1585 appraiser under this subparagraph.

1586 2. The department shall annually develop a countywide
1587 aggregate average millage rate for each county which may be used
1588 by a listing platform as an alternative method of meeting the
1589 requirements of this subsection. The department shall require
1590 each county property appraiser to provide the department with
1591 any information needed to develop the countywide aggregate
1592 average millage rate. Beginning December 15, 2026, and annually
1593 thereafter, the department shall publish on its website the
1594 countywide aggregate average millage rate and the information
1595 collected from each property appraiser under this subparagraph.

1596 (e) The department may adopt rules to implement paragraph
1597 (d).

1598 Section 40. Paragraph (a) of subsection (13) of section
1599 849.086, Florida Statutes, is amended to read:

1600 849.086 Cardrooms authorized.—

1601 (13) TAXES AND OTHER PAYMENTS.—

1602 (a) Each cardroom operator shall pay a tax to the state of

1603 5 & percent of the cardroom operation's monthly gross receipts.

1604 Section 41. Subsections (1), (2), and (4) of section

1605 1011.73, Florida Statutes, are amended to read:

1606 1011.73 District millage elections.—

1607 (1) MILLAGE AUTHORIZED NOT TO EXCEED 2 YEARS.—The district

1608 school board, pursuant to resolution adopted at a regular

1609 meeting, ~~shall direct the county commissioners to call an~~

1610 ~~election at which the electors within the school districts may~~

1611 levy ~~approve~~ an ad valorem tax millage as authorized in s. 9,

1612 Art. VII of the State Constitution, subject to approval by a

1613 majority vote of the electors of the county voting in a

1614 referendum. ~~Such election may be held at any time, except that~~

1615 ~~not more than one such election shall be held during any 12-~~

1616 ~~month period~~. Any millage so authorized shall be levied for a

1617 period not in excess of 2 years or until changed by another

1618 millage election, whichever is the earlier. In the event any

1619 such election is invalidated by a court of competent

1620 jurisdiction, such invalidated election shall be considered not

1621 to have been held.

1622 (2) MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.—The district

1623 school board, pursuant to resolution adopted at a regular

1624 meeting, ~~shall direct the county commissioners to call an~~

1625 ~~election at which the electors within the school district may~~

1626 levy ~~approve~~ an ad valorem tax millage as authorized under s.
1627 1011.71(9), subject to approval by a majority vote of the
1628 electors of the county voting in a referendum. ~~Such election may~~
1629 ~~be held at any time, except that not more than one such election~~
1630 ~~shall be held during any 12-month period.~~ Any millage so
1631 authorized shall be levied for a period not in excess of 4 years
1632 or until changed by another millage election, whichever is
1633 earlier. If any such election is invalidated by a court of
1634 competent jurisdiction, such invalidated election shall be
1635 considered not to have been held.

1636 (4) FORM OF BALLOT.—

1637 (a) The district school board may propose a single millage
1638 or two millages, with one for operating expenses and another for
1639 a local capital improvement reserve fund. When two millage
1640 figures are proposed, each millage must be voted on separately.

1641 (b) The district school board shall provide the wording of
1642 the substance of the measure and the ballot title in the
1643 resolution calling for the election, which must be placed on the
1644 ballot by the governing body of the county for the next general
1645 election held more than ninety days after the adoption of the
1646 resolution. The wording of the ballot must conform to the
1647 provisions of s. 101.161.

1648 Section 42. Section 21 of chapter 2024-158, Laws of
1649 Florida, is amended to read:

1650 Section 21. The amendments to s. 201.21, Florida Statutes,

1651 made by this act shall stand repealed on June 30, 2028 ~~2027~~,
1652 unless reviewed and saved from repeal through reenactment by the
1653 Legislature. If such amendments are not saved from repeal, the
1654 text of s. 201.21, Florida Statutes, shall revert to that in
1655 existence on June 30, 2024, except that any amendments to such
1656 text other than by this act shall be preserved and continue to
1657 operate to the extent that such amendments are not dependent
1658 upon the portions of text which expire pursuant to this section.

1659 Section 43. Hunting, fishing, and camping sales tax
1660 holiday.—

1661 (1) The tax levied under chapter 212, Florida Statutes,
1662 may not be collected during the period from September 1, 2026,
1663 through December 31, 2026, on the retail sale of:

1664 (a) Ammunition, as defined in s. 790.001, Florida
1665 Statutes.

1666 (b) A firearm. For purposes of this section, the term
1667 "firearm" means a weapon capable of firing a missile and
1668 includes a pistol, rifle, or shotgun using an explosive charge
1669 as a propellant.

1670 (c) The following accessories used for firearms:

- 1671 1. Firearm barrels.
- 1672 2. Firearm cases or range bags.
- 1673 3. Firearm charging handles.
- 1674 4. Firearm cleaning kits.
- 1675 5. Firearm handguards

1676 6. Firearm holsters.

1677 7. Firearm internal parts and components.

1678 8. Firearm magazines or other ammunition feeding devices
1679 or carriers.

1680 9. Firearm pistol grips.

1681 10. Firearm shooting chronographs.

1682 11. Firearm shooting mats, rests, or bipods.

1683 12. Firearm sights or optics.

1684 13. Firearm slides or cylinders.

1685 14. Firearm slings.

1686 15. Firearm stocks or braces.

1687 16. Firearm suppressors or silencers.

1688 17. Firearm triggers.

1689 (d) A bow. For purposes of this section, the term "bow"
1690 means a device consisting of flexible material having a string
1691 connecting its two ends, either indirectly by cables or pulleys
1692 or directly, for the purpose of discharging arrows; which
1693 propels arrows only by the energy stored by the drawing of the
1694 device; and which is handheld, hand-drawn, and hand-released.

1695 (e) A crossbow. For purposes of this section, the term
1696 "crossbow" means a device consisting of flexible material having
1697 a string connecting its two ends, either indirectly by cables or
1698 pulleys or directly, affixed to a stock for the purpose of
1699 discharging quarrels, bolts, or arrows; which propels quarrels,
1700 bolts, or arrows only by the energy stored by the drawing of the

1701 device; and which uses a non-handheld locking mechanism to
1702 maintain the device in a drawn or ready-to-discharge condition.

1703 (f) The following accessories used for bows or crossbows:

1704 1. Arrows.

1705 2. Bolts.

1706 3. Quarrels.

1707 4. Quivers.

1708 5. Releases.

1709 6. Sights or optics.

1710 7. Wristguards.

1711 (g) Camping supplies. For purposes of this section, the
1712 term "camping supplies" means tents with a sales price of \$200
1713 or less; sleeping bags, portable hammocks, camping stoves, and
1714 collapsible camping chairs with a sales price of \$50 or less;
1715 and camping lanterns and flashlights with a sales price of \$30
1716 or less.

1717 (h) Fishing supplies. For purposes of this section, the
1718 term "fishing supplies" means rods and reels with a sales price
1719 of \$75 or less if sold individually, or \$150 or less if sold as
1720 a set; tackle boxes or bags with a sales price of \$30 or less;
1721 and bait or fishing tackle with a sales price of \$10 or less if
1722 sold individually, or \$20 or less if multiple items are sold
1723 together. The term does not include supplies used for commercial
1724 fishing purposes.

1725 (2) The Department of Revenue is authorized, and all

1726 conditions are deemed met, to adopt emergency rules pursuant to
 1727 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1728 this section.

1729 Section 44. (1) The Department of Revenue is authorized,
 1730 and all conditions are deemed met, to adopt emergency rules
 1731 under s. 120.54(4), Florida Statutes, for the purpose of
 1732 implementing provisions related the amendments made to ss.
 1733 212.04 and 212.08, Florida Statutes, by this act.
 1734 Notwithstanding any other law, emergency rules adopted under
 1735 this section are effective for 6 months after adoption and may
 1736 be renewed during the pendency of procedures to adopt permanent
 1737 rules addressing the subject of the emergency rules.

1738 (2) This section shall take effect upon becoming a law and
 1739 expires July 1, 2029.

1740 Section 45. Except as otherwise provided by this act, and
 1741 except this section, which shall take effect upon becoming a
 1742 law, this act shall take effect July 1, 2026.