

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	_____	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

1 Committee/Subcommittee hearing bill: State Affairs Committee
2 Representative Garrison offered the following:

Amendment (with schedule, ballot and title amendments)

Remove lines 208-431 and insert:

6 1.a. For school district levies, up to the assessed
7 valuation of twenty-five thousand dollars; and

8 2.b. For all levies other than school district levies,

9 I. Beginning on January 1, 2027, up to the assessed
10 valuation of one hundred and fifty thousand dollars ~~greater than~~
11 ~~fifty thousand dollars and up to seventy-five thousand dollars.~~

12 II. Beginning on January 1, 2028, up to the assessed
13 valuation of two hundred and fifty thousand dollars.

14 b. Every person who, on or after January 1, 2027, has the
15 legal or equitable title to real estate and maintains thereon
16 the permanent residence of the owner, or another legally or

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17 naturally dependent upon the owner, who had not maintained a
18 permanent residence in this state as of December 31, 2026, shall
19 be exempt from taxation thereon, except assessments for special
20 benefits, as follows:

21 1. For school district levies, up to the assessed
22 valuation of twenty-five thousand dollars; and

23 2. For all levies other than school district levies, up to
24 the assessed valuation of fifty thousand dollars. Unless
25 otherwise revised under sub-subparagraph (4)a.2., beginning with
26 the fifth year of exemption under this subparagraph, such person
27 shall be exempt up to the amount of assessed valuation provided
28 by sub-sub-subparagraph a.2.II., as adjusted pursuant to
29 subparagraph (2)a. The legislature shall, by general law,
30 prescribe uniform procedures to administer this subparagraph.

31
32 The exemptions provided by this paragraph apply only⁷ upon
33 establishment of right thereto in the manner prescribed by law.
34 The real estate may be held by legal or equitable title, by the
35 entireties, jointly, in common, as a condominium, or indirectly
36 by stock ownership or membership representing the owner's or
37 member's proprietary interest in a corporation owning a fee or a
38 leasehold initially in excess of ninety-eight years. The
39 exemptions ~~exemption~~ shall not apply with respect to any
40 assessment roll until such roll is first determined to be in
41 compliance with the provisions of section 4 by a state agency

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42 designated by general law. These exemptions are ~~This exemption~~
43 ~~is~~ repealed on the effective date of any amendment to this
44 Article which provides for the assessment of homestead property
45 at less than just value.

46 (2)a. The ~~twenty-five thousand dollar~~ amount of assessed
47 valuation exempt from taxation provided in sub-sub-subparagraph
48 (1)a.2.II. subparagraph (a)(1)b. shall be adjusted annually for
49 inflation beginning on January 1, 2029, and of each year
50 thereafter, for inflation using the percent change in the
51 Consumer Price Index for All Urban Consumers, U.S. City Average,
52 all items 1967=100, or successor reports for the preceding
53 calendar year as initially reported by the United States
54 Department of Labor, Bureau of Labor Statistics, if such percent
55 change is positive.

56 b. The amount of assessed valuation exempt from taxation
57 provided in sub-subparagraph (1)b.2. shall be adjusted annually
58 for inflation beginning on January 1, 2028, and each year
59 thereafter, using the percent change in the Consumer Price Index
60 for All Urban Consumers, U.S. City Average, all items 1967=100,
61 or successor reports for the preceding calendar year as
62 initially reported by the United States Department of Labor,
63 Bureau of Labor Statistics, if such percent change is positive.

64 (3) Except for the exemptions provided in sub-
65 subparagraphs (1)a.2. and b.2. and paragraph (4), the amount of
66 assessed valuation exempt from taxation for which every person

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67 who has the legal or equitable title to real estate and
68 maintains thereon the permanent residence of the owner, or
69 another person legally or naturally dependent upon the owner, is
70 eligible, and which applies solely to levies other than school
71 district levies, that is added to this constitution after
72 January 1, 2025, shall be adjusted annually on January 1 of each
73 year for inflation using the percent change in the Consumer
74 Price Index for All Urban Consumers, U.S. City Average, all
75 items 1967=100, or successor reports for the preceding calendar
76 year as initially reported by the United States Department of
77 Labor, Bureau of Labor Statistics, if such percent change is
78 positive, beginning the year following the effective date of
79 such exemption.

80 (4)a.1. The legislature shall, by general law, prescribe a
81 uniform procedure for counties and municipalities, for their
82 respective levies, to increase the amount of assessed valuation
83 exempt from taxation under paragraph (1), up to all remaining
84 assessed valuation.

85 2. Beginning on or after January 1, 2030, a county or
86 municipality, by two-thirds vote of the membership of the
87 governing body, may determine that a reduction of the five-year
88 requirement provided under sub-subparagraph (1)b.2. is warranted
89 for a critical local need.

90 b.1. A special district may, upon approval by referendum
91 by the electors of the district, increase the amount of assessed

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92 valuation exempt from taxation under sub-subparagraphs (1)a.2.
93 and b.2., for its respective levy, up to all remaining assessed
94 valuation. By general law, the legislature shall provide the
95 manner in which a referendum may be called; the frequency with
96 which such referendum may be held, which may not be more than
97 once in a 12-month period; a ballot statement and question of
98 such referendum; and other requirements for the referendum not
99 inconsistent with this paragraph. The approved exemption
100 increase shall take effect on and first apply beginning on the
101 January 1 immediately succeeding approval by referendum.

102 2. A special district may adjust the amount of assessed
103 valuation exempt from taxation as approved under sub-
104 subparagraph 1. annually on January 1 of each year for inflation
105 using the percent change in the Consumer Price Index for All
106 Urban Consumers, U.S. City Average, all items 1967=100, or
107 successor reports for the preceding calendar year as initially
108 reported by the United States Department of Labor, Bureau of
109 Labor Statistics, if such percent change is positive.

110 (b) Not more than one exemption shall be allowed any
111 individual or family unit or with respect to any residential
112 unit. No exemption shall exceed the value of the real estate
113 assessable to the owner or, in case of ownership through stock
114 or membership in a corporation, the value of the proportion
115 which the interest in the corporation bears to the assessed
116 value of the property.

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117 (c) By general law and subject to conditions specified
118 therein, the Legislature may provide to renters, who are
119 permanent residents, ad valorem tax relief on all ad valorem tax
120 levies. Such ad valorem tax relief shall be in the form and
121 amount established by general law.

122 (d) The legislature may, by general law, allow counties or
123 municipalities, for the purpose of their respective tax levies
124 and subject to the provisions of general law, to grant either or
125 both of the following additional homestead tax exemptions:

126 (1) An exemption not exceeding fifty thousand dollars to a
127 person who has the legal or equitable title to real estate and
128 maintains thereon the permanent residence of the owner, who has
129 attained age sixty-five, and whose household income, as defined
130 by general law, does not exceed twenty thousand dollars; or

131 (2) An exemption equal to the assessed value of the
132 property to a person who has the legal or equitable title to
133 real estate with a just value less than two hundred and fifty
134 thousand dollars, as determined in the first tax year that the
135 owner applies and is eligible for the exemption, and who has
136 maintained thereon the permanent residence of the owner for not
137 less than twenty-five years, who has attained age sixty-five,
138 and whose household income does not exceed the income limitation
139 prescribed in paragraph (1).

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141 The general law must allow counties and municipalities to grant
142 these additional exemptions, within the limits prescribed in
143 this subsection, by ordinance adopted in the manner prescribed
144 by general law, and must provide for the periodic adjustment of
145 the income limitation prescribed in this subsection for changes
146 in the cost of living.

147 (e)

148 (1) Each veteran who is age 65 or older who is partially
149 or totally permanently disabled shall receive a discount from
150 the amount of the ad valorem tax otherwise owed on homestead
151 property the veteran owns and resides in if the disability was
152 combat related and the veteran was honorably discharged upon
153 separation from military service. The discount shall be in a
154 percentage equal to the percentage of the veteran's permanent,
155 service-connected disability as determined by the United States
156 Department of Veterans Affairs. To qualify for the discount
157 granted by this paragraph, an applicant must submit to the
158 county property appraiser, by March 1, an official letter from
159 the United States Department of Veterans Affairs stating the
160 percentage of the veteran's service-connected disability and
161 such evidence that reasonably identifies the disability as
162 combat related and a copy of the veteran's honorable discharge.
163 If the property appraiser denies the request for a discount, the
164 appraiser must notify the applicant in writing of the reasons
165 for the denial, and the veteran may reapply. The Legislature

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Published On: 6/1/2026 2:24:40 PM

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166 may, by general law, waive the annual application requirement in
167 subsequent years.

168 (2) If a veteran who receives the discount described in
169 paragraph (1) predeceases his or her spouse, and if, upon the
170 death of the veteran, the surviving spouse holds the legal or
171 beneficial title to the homestead property and permanently
172 resides thereon, the discount carries over to the surviving
173 spouse until he or she remarries or sells or otherwise disposes
174 of the homestead property. If the surviving spouse sells or
175 otherwise disposes of the property, a discount not to exceed the
176 dollar amount granted from the most recent ad valorem tax roll
177 may be transferred to the surviving spouse's new homestead
178 property, if used as his or her permanent residence and he or
179 she has not remarried.

180 (3) This subsection is self-executing and does not require
181 implementing legislation.

182 (f) By general law and subject to conditions and
183 limitations specified therein, the Legislature may provide ad
184 valorem tax relief equal to the total amount or a portion of the
185 ad valorem tax otherwise owed on homestead property to:

186 (1) The surviving spouse of a veteran who died from
187 service-connected causes while on active duty as a member of the
188 United States Armed Forces.

189 (2) The surviving spouse of a first responder who died in
190 the line of duty.

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191 (3) A first responder who is totally and permanently
192 disabled as a result of an injury or injuries sustained in the
193 line of duty. Causal connection between a disability and service
194 in the line of duty shall not be presumed but must be determined
195 as provided by general law. For purposes of this paragraph, the
196 term "disability" does not include a chronic condition or
197 chronic disease, unless the injury sustained in the line of duty
198 was the sole cause of the chronic condition or chronic disease.

199
200 As used in this subsection and as further defined by general
201 law, the term "first responder" means a law enforcement officer,
202 a correctional officer, a firefighter, an emergency medical
203 technician, or a paramedic, and the term "in the line of duty"
204 means arising out of and in the actual performance of duty
205 required by employment as a first responder.

206 SECTION 9. Local taxes.—

207 (a) (1) Counties, school districts, and municipalities
208 shall, and special districts may, be authorized by law to levy
209 ad valorem taxes and may be authorized by general law to levy
210 other taxes, for their respective purposes, except ad valorem
211 taxes on intangible personal property and taxes prohibited by
212 this constitution.

213 (2) Ad valorem taxes levied by counties and municipalities
214 shall be used only to:

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- 215 a. Provide for public safety, including law enforcement,
- 216 fire service, and emergency medical service;
- 217 b. Provide funding for education and public schools;
- 218 c. Finance or refinance infrastructure, including
- 219 expenditures on road and bridge construction and maintenance and
- 220 stormwater control;
- 221 d. Finance or refinance natural resource projects,
- 222 including flood control measures;
- 223 e. Issue local bonds for uses consistent with this
- 224 paragraph and to make debt service payments for existing
- 225 obligations;
- 226 f. Meet obligations for retirement benefits of local
- 227 government employees; or
- 228 g. Fund the operations and administration of county
- 229 officers and commissioners established under Article VIII and
- 230 municipalities, and the expenditures approved by such county
- 231 officers or county or municipal governing bodies, except those
- 232 expenditures prohibited by general law.

SCHEDULE AMENDMENT

236 Remove lines 459-462 and insert:
237 take effect January 1, 2027.

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B A L L O T A M E N D M E N T

Remove lines 472-491 and insert:
first \$250,000 of a homestead's value from taxation for all
levies other than school district levies and requires, through
general law, a schedule for full elimination.

Ensuring funding for core services. Requires local
governments to use remaining property taxes solely for core
public needs including public safety, education and schools,
infrastructure, and natural resources.

Protecting small businesses. Limits future property tax
assessments on businesses.

Ensuring fairness for Florida residents. Requires any
person who establishes Florida residency after January 1, 2027,
to maintain Florida residency for five years prior to receiving
the increased homestead exemption.

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

Remove lines 9-10 and insert:
and to provide an effective date.