

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WITHDRAWN	_____	(Y/N)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 title amendment)

Remove lines 66-724 and insert:

Section 2. Subsection (5) of section 200.065, Florida

Statutes, is amended to read:

200.065 Method of fixing millage.—

(5) In each fiscal year:

(a) The maximum millage rate that a county, municipality,
 special district dependent to a county or municipality,
 municipal service taxing unit, or independent special district
 may levy is the a rolled-back rate computed pursuant to
~~subsection (1) based on the amount of taxes which would have~~
~~been levied in the prior year if the maximum millage rate had~~
~~been applied, adjusted for change in per capita Florida personal~~

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17 ~~income, unless a higher rate was adopted, in which case the~~
18 ~~maximum is the adopted rate. The maximum millage rate applicable~~
19 ~~to a county authorized to levy a county public hospital surtax~~
20 ~~under s. 212.055 and which did so in fiscal year 2007 shall~~
21 ~~exclude the revenues required to be contributed to the county~~
22 ~~public general hospital in the current fiscal year for the~~
23 ~~purposes of making the maximum millage rate calculation, but~~
24 ~~shall be added back to the maximum millage rate allowed after~~
25 ~~the roll back has been applied, the total of which shall be~~
26 ~~considered the maximum millage rate for such a county for~~
27 ~~purposes of this subsection. The revenue required to be~~
28 ~~contributed to the county public general hospital for the~~
29 ~~upcoming fiscal year shall be calculated as 11.873 percent times~~
30 ~~the millage rate levied for countywide purposes in fiscal year~~
31 ~~2007 times 95 percent of the preliminary tax roll for the~~
32 ~~upcoming fiscal year. A higher rate may be adopted only under~~
33 the following conditions:

34 1. A rate of not more than 110 percent of the rolled-back
35 rate ~~based on the previous year's maximum millage rate, adjusted~~
36 ~~for change in per capita Florida personal income,~~ may be adopted
37 if approved by a two-thirds vote of the membership of the
38 governing body of the county, municipality, or independent
39 district; or

40 2. A rate in excess of 110 percent may be adopted if
41 approved by a unanimous vote of the membership of the governing

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42 body of the county, municipality, or independent district or by
43 a three-fourths vote of the membership of the governing body if
44 the governing body has nine or more members, or if the rate is
45 approved by a referendum.

46 (b) The millage rate of a county or municipality,
47 municipal service taxing unit of that county, and any special
48 district dependent to that county or municipality may exceed the
49 maximum millage rate authorized ~~calculated~~ pursuant to this
50 subsection if the total county ad valorem taxes levied or total
51 municipal ad valorem taxes levied do not exceed the maximum
52 total county ad valorem taxes levied or maximum total municipal
53 ad valorem taxes levied, respectively. Voted millage and taxes
54 levied by a municipality or independent special district that
55 has levied ad valorem taxes for less than 5 years are not
56 subject to this limitation. The millage rate of a county
57 authorized to levy a county public hospital surtax under s.
58 212.055 may exceed the maximum millage rate authorized
59 ~~calculated~~ pursuant to this subsection to the extent necessary
60 to account for the revenues required to be contributed to the
61 county public hospital. Total taxes levied may exceed the
62 maximum calculated pursuant to subsection (6) as a result of an
63 increase in taxable value above that certified in subsection (1)
64 if such increase is less than the percentage amounts contained
65 in subsection (6) or if the administrative adjustment cannot be
66 made because the value adjustment board is still in session at

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67 the time the tax roll is extended; otherwise, millage rates
68 subject to this subsection may be reduced so that total taxes
69 levied do not exceed the maximum.

70
71 Any unit of government operating under a home rule charter
72 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
73 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
74 State Constitution, which is granted the authority in the State
75 Constitution to exercise all the powers conferred now or
76 hereafter by general law upon municipalities and which exercises
77 such powers in the unincorporated area shall be recognized as a
78 municipality under this subsection. For a downtown development
79 authority established before the effective date of the State
80 Constitution which has a millage that must be approved by a
81 municipality, the governing body of that municipality shall be
82 considered the governing body of the downtown development
83 authority for purposes of this subsection.

84 **Section 3. Section 200.068, Florida Statutes, is amended**
85 **to read:**

86 200.068 Certification of compliance with this chapter.—Not
87 later than 30 days following adoption of an ordinance or
88 resolution establishing a property tax levy, each taxing
89 authority shall certify compliance with the provisions of this
90 chapter to the Department of Revenue. In addition to a statement
91 of compliance, such certification shall include a copy of the

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92 ordinance or resolution so adopted; a copy of the certification
93 of value showing rolled-back millage and proposed millage rates,
94 as provided to the property appraiser pursuant to s. 200.065(1)
95 and (2)(b); maximum millage rates authorized ~~calculated~~ pursuant
96 to s. 200.065(5), ~~together with values and calculations upon~~
97 ~~which the maximum millage rates are based~~; and a certified copy
98 of the advertisement, as published pursuant to s. 200.065(3). In
99 certifying compliance, the governing body of the county shall
100 also include a certified copy of the notice required under s.
101 194.037. However, if the value adjustment board completes its
102 hearings after the deadline for certification under this
103 section, the county shall submit such copy to the department not
104 later than 30 days following completion of such hearings.

105 **Section 4. For the purpose of incorporating the amendment**
106 **made by this act to section 200.065, Florida Statutes, in a**
107 **reference thereto, subsection (2) of section 218.12, Florida**
108 **Statutes, is reenacted to read:**

109 218.12 Appropriations to offset reductions in ad valorem
110 tax revenue in fiscally constrained counties.—

111 (2) On or before November 15 of each year, each fiscally
112 constrained county shall apply to the Department of Revenue to
113 participate in the distribution of the appropriation and provide
114 documentation supporting the county's estimated reduction in ad
115 valorem tax revenue in the form and manner prescribed by the
116 Department of Revenue. The documentation must include an

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117 estimate of the reduction in taxable value directly attributable
118 to revisions of Art. VII of the State Constitution for all
119 county taxing jurisdictions within the county and shall be
120 prepared by the property appraiser in each fiscally constrained
121 county. The documentation must also include the county millage
122 rates applicable in all such jurisdictions for both the current
123 year and the prior year; rolled-back rates, determined as
124 provided in s. 200.065, for each county taxing jurisdiction; and
125 maximum millage rates that could have been levied by majority
126 vote pursuant to s. 200.065(5). For purposes of this section,
127 each fiscally constrained county's reduction in ad valorem tax
128 revenue shall be calculated as 95 percent of the estimated
129 reduction in taxable value times the lesser of the 2007
130 applicable millage rate or the applicable millage rate for each
131 county taxing jurisdiction in the current year. If a fiscally
132 constrained county fails to apply for the distribution, its
133 share shall revert to the fund from which the appropriation was
134 made.

135 **Section 5. For the purpose of incorporating the amendment**
136 **made by this act to section 200.065, Florida Statutes, in a**
137 **reference thereto, subsection (2) of section 218.125, Florida**
138 **Statutes, is reenacted to read:**

139 218.125 Offset for tax loss associated with certain
140 constitutional amendments affecting fiscally constrained
141 counties.—

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142 (2) On or before November 15 of each year, each fiscally
143 constrained county shall apply to the Department of Revenue to
144 participate in the distribution of the appropriation and provide
145 documentation supporting the county's estimated reduction in ad
146 valorem tax revenue in the form and manner prescribed by the
147 Department of Revenue. The documentation must include an
148 estimate of the reduction in taxable value directly attributable
149 to revisions of Art. VII of the State Constitution for all
150 county taxing jurisdictions within the county and shall be
151 prepared by the property appraiser in each fiscally constrained
152 county. The documentation must also include the county millage
153 rates applicable in all such jurisdictions for the current year
154 and the prior year, rolled-back rates determined as provided in
155 s. 200.065 for each county taxing jurisdiction, and maximum
156 millage rates that could have been levied by majority vote
157 pursuant to s. 200.065(5). For purposes of this section, each
158 fiscally constrained county's reduction in ad valorem tax
159 revenue shall be calculated as 95 percent of the estimated
160 reduction in taxable value multiplied by the lesser of the 2010
161 applicable millage rate or the applicable millage rate for each
162 county taxing jurisdiction in the current year. If a fiscally
163 constrained county fails to apply for the distribution, its
164 share shall revert to the fund from which the appropriation was
165 made.

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166 **Section 6. For the purpose of incorporating the amendment**
167 **made by this act to section 200.065, Florida Statutes, in a**
168 **reference thereto, subsection (2) of section 218.136, Florida**
169 **Statutes, is reenacted to read:**

170 218.136 Offset for ad valorem revenue loss affecting
171 fiscally constrained counties.—

172 (2) On or before November 15 of each year, each fiscally
173 constrained county shall apply to the Department of Revenue to
174 participate in the distribution of the appropriation and provide
175 documentation supporting the county's estimated reduction in ad
176 valorem tax revenue in the form and manner prescribed by the
177 Department of Revenue. The documentation must include an
178 estimate of the reduction in taxable value directly attributable
179 to revisions of s. 6(a), Art. VII of the State Constitution
180 approved in the November 2024 general election for all county
181 taxing jurisdictions within the county and shall be prepared by
182 the property appraiser in each fiscally constrained county. The
183 documentation must also include the county millage rates
184 applicable in all such jurisdictions for the current year and
185 the prior year, rolled-back rates determined as provided in s.
186 200.065 for each county taxing jurisdiction, and maximum millage
187 rates that could have been levied by majority vote pursuant to
188 s. 200.065(5). For purposes of this section, each fiscally
189 constrained county's reduction in ad valorem tax revenue shall
190 be calculated as 95 percent of the estimated reduction in

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191 taxable value multiplied by the lesser of the 2024 applicable
192 millage rate or the applicable millage rate for each county
193 taxing jurisdiction in the current year. If a fiscally
194 constrained county fails to apply for the distribution, its
195 share shall revert to the fund from which the appropriation was
196 made.

197 **Section 7.** Notwithstanding s. 101.161(3)(a), Florida
198 Statutes, a ballot summary may exceed 75 words for a joint
199 resolution proposing an amendment or a revision to ss. 4, 6, and
200 9, Article VII of the State Constitution which is to be
201 submitted to the electors at the general election to be held on
202 November 3, 2026.

203 **Section 8.** If any law amended by this act was also amended
204 by a law enacted during the 2026 Regular Session or 2026 Special
205 Session E of the Legislature, such laws shall be construed as if
206 they had been enacted during the same session of the Legislature
207 and full effect shall be given to each if possible.

209 -----
210 **T I T L E A M E N D M E N T**

211 Remove lines 7-46 and insert:

212 amending s. 200.065, F.S.; revising limitations on the
213 maximum millage rate that may be levied by certain
214 units of government; amending s. 200.068, F.S.;

215 conforming a provision to changes made by the act;

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216 reenacting ss. 218.12(2), 218.125(2), and 218.136(2),
217 F.S., relating to appropriations to offset reductions
218 in ad valorem tax revenue in fiscally constrained
219 counties, offsets for tax loss associated with certain
220 constitutional amendments affecting fiscally
221 constrained counties, and offsets for ad valorem
222 revenue loss affecting fiscally constrained counties,
223 respectively, to incorporate the amendments made to s.
224 200.065, F.S., in references thereto; authorizing the
225 ballot summary of a specified proposed amendment or
226 revision of the State Constitution to exceed a
227 specified word limit; providing for construction of
228 the act in pari materia with laws enacted during the
229 2026 Regular Session and 2026 Special Session E of the
230 Legislature; providing an effective date.