



Journal of the Senate

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CALL TO ORDER

The Senate was called to order by President Albritton at 9:00 a.m. A quorum present—36:

Mr. President	Davis	Nathan
Arrington	DiCeglie	Osgood
Avila	Gaetz	Passidomo
Berman	Garcia	Polsky
Bernard	Grall	Rodriguez
Boyd	Harrell	Rouson
Bracy Davis	Hooper	Sharief
Bradley	Leek	Simon
Brodeur	Martin	Smith
Burgess	Massullo	Truenow
Burton	Mayfield	Trumbull
Calatayud	McClain	Wright

Excused: Senator Gruters; Senator Jones until 12:28 p.m.

PRAYER

The following prayer was offered by Senator Harrell:

Our Heavenly Father, we praise you and glorify your Holy name. We give thanks to you, our Lord and Savior, for this beautiful day in our lovely Sunshine State of Florida. We are so blessed to serve you and our great state. We humbly ask that you be with our families as we are separated from them, yet again, in Special Session F, as we do the work of the State of Florida, dealing with the very important issue of property tax reform. Give them peace and understanding as we are absent from them, and protect them from all harm, known and unknown.

As we discuss and debate the important issue before us today, we put our trust in you to give us the understanding and discernment to meet the challenges of the day, to experience the fulfillment—your fulfillment—and reach the potential that God has intended for us.

We know that you have a plan for each of us. Give us the wisdom of your spirit so that we can see the shape of your plan in the gifts you have given us, and in the circumstances of our lives.

As we read in Psalm 25:4-5, “Teach me your ways O Lord; make them known to me. Teach me to live according to your truth, for you are my God, who saves me. I always trust in you.” We trust in you and ask for your wisdom, guidance, and grace as we address the needs of our state and our communities. Give each of us a heart of wisdom, so that we make the decisions that you would have us make for our great state and the issues before us. As we learn in James 1:5, “If any of you lacks wisdom, let him ask God, who gives generously to all without reproach, and it will be given unto him.” Lord, as we come before you today, we ask for your guidance in our decisions and clarity in our thoughts. Help us to see beyond what our own eyes perceive and discern what is good and pleasing in your sight. Guide our paths and give us discernment to

choose your path over the path of least resistance or the “popular” path. We know that the wise path is often the most difficult path, but in the end, it’s the most rewarding. Help us to remember your words in Proverbs 3:5-6, “Trust in the Lord with all your heart and lean not on your own understanding; in all your ways acknowledge him, and he shall direct your paths.” Put your hand on us, and give us your peace as we make these important votes today, and go forth and do your will. We ask this in your holy name. Amen.

PLEDGE

Senator Gaetz led the Senate in the Pledge of Allegiance to the flag of the United States of America.

SPECIAL ORDER CALENDAR

CS for SJR 2-F—A joint resolution proposing amendments to Sections 4, 6, and 9 of Article VII and the creation of a new section in Article XII of the State Constitution to revise the limitation on annual assessment increases for specified real property, to increase the homestead exemption, to provide a limitation on the use of ad valorem taxes levied by counties and municipalities, and to provide an effective date.

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

That the following amendments to Sections 4, 6, and 9 of Article VII of the State Constitution and the creation of a new section in Article XII are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida’s aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) As provided by general law and subject to conditions, limitations, and reasonable definitions specified therein, land used for conservation purposes shall be classified by general law and assessed solely on the basis of character or use.

(c) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(d) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

- a. Three percent (3%) of the assessment for the prior year.

b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, unless the provisions of paragraph (8) apply. Thereafter, the homestead shall be assessed as provided in this subsection.

(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, unless the provisions of paragraph (8) apply. That assessment shall only change as provided in this subsection.

(5) Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)a. A person who establishes a new homestead as of January 1 and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of any of the three years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. The assessed value of the newly established homestead shall be determined as follows:

1. If the just value of the new homestead is greater than or equal to the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of \$500,000 or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this subsection.

2. If the just value of the new homestead is less than the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this sub-subparagraph is greater than \$500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals \$500,000. Thereafter, the homestead shall be assessed as provided in this subsection.

b. By general law and subject to conditions specified therein, the legislature shall provide for application of this paragraph to property owned by more than one person.

(e) The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general law.

(f) A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of

providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the property or of the owner's spouse if at least one of the grandparents or parents for whom the living quarters are provided is 62 years of age or older. Such a reduction may not exceed the lesser of the following:

(1) The increase in assessed value resulting from construction or reconstruction of the property.

(2) Twenty percent of the total assessed value of the property as improved.

(g) For all levies other than school district levies, assessments of residential real property, as defined by general law, which contains nine units or fewer and which is not subject to the assessment limitations set forth in subsections (a) through (d) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed *the following percentages* ~~ten percent (10%)~~ of the assessment for the prior year:

a. *Before January 1, 2027, ten percent (10%).*

b. *Beginning January 1, 2027, five percent (5%).*

(2) No assessment shall exceed just value.

(3) After a change of ownership or control, as defined by general law, including any change of ownership of a legal entity that owns the property, such property shall be assessed at just value as of the next assessment date. Thereafter, such property shall be assessed as provided in this subsection.

(4) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(h) For all levies other than school district levies, assessments of real property that is not subject to the assessment limitations set forth in subsections (a) through (d) and (g) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed *the following percentages* ~~ten percent (10%)~~ of the assessment for the prior year:

a. *Before January 1, 2027, ten percent (10%).*

b. *Beginning January 1, 2027, five percent (5%).*

(2) No assessment shall exceed just value.

(3) The legislature must provide that such property shall be assessed at just value as of the next assessment date after a qualifying improvement, as defined by general law, is made to such property. Thereafter, such property shall be assessed as provided in this subsection.

(4) The legislature may provide that such property shall be assessed at just value as of the next assessment date after a change of ownership or control, as defined by general law, including any change of ownership of the legal entity that owns the property. Thereafter, such property shall be assessed as provided in this subsection.

(5) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(i) The legislature, by general law and subject to conditions specified therein, may prohibit the consideration of the following in the determination of the assessed value of real property:

(1) Any change or improvement to real property used for residential purposes made to improve the property's resistance to wind damage.

- (2) The installation of a solar or renewable energy source device.
- (j)
- (1) The assessment of the following working waterfront properties shall be based upon the current use of the property:
- Land used predominantly for commercial fishing purposes.
 - Land that is accessible to the public and used for vessel launches into waters that are navigable.
 - Marinas and drystackes that are open to the public.
 - Water-dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support activities.

(2) The assessment benefit provided by this subsection is subject to conditions and limitations and reasonable definitions as specified by the legislature by general law.

SECTION 6. Homestead exemptions.—

(a)(1)a. Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, as follows:

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

2.b. For all levies other than school district levies;

I. Beginning on January 1, 2027, up to the assessed valuation of one hundred and fifty thousand dollars.

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

b. Every person who, on or after January 1, 2027, has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, who had not maintained a permanent residence in this state as of December 31, 2026, shall be exempt from taxation thereon, except assessments for special benefits, as follows:

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

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

The exemptions provided by this paragraph apply only ~~greater than fifty thousand dollars and up to seventy five thousand dollars~~, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The ~~exemptions~~ exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. ~~These exemptions are~~ This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(2)a. The ~~twenty five thousand dollar~~ amount of assessed valuation exempt from taxation provided in ~~sub-sub-subparagraph (1)a.2.II. subparagraph (a)(1)b.~~ shall be adjusted annually for inflation beginning on January 1, 2029, and of each year thereafter, ~~for inflation~~ using the percent change in the Consumer Price Index for All Urban Consumers,

U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive.

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

(3) Except for the exemptions provided in sub-subparagraphs (1)a.2. and b.2. and paragraph (4), the amount of assessed valuation exempt from taxation for which every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another person legally or naturally dependent upon the owner, is eligible, and which applies solely to levies other than school district levies, that is added to this constitution after January 1, 2025, shall be adjusted annually on January 1 of each year for inflation using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive, beginning the year following the effective date of such exemption.

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

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

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

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

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

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

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

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

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

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

(e)

(1) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this paragraph, an applicant must submit to the county property appraiser, by March 1, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years.

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

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

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

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

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

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

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

SECTION 9. Local taxes.—

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

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

a. *Provide for public safety, including law enforcement, fire service, and emergency medical service;*

b. *Provide funding for education and public schools;*

c. *Finance or refinance infrastructure, including expenditures on road and bridge construction and maintenance and stormwater control;*

d. *Finance or refinance natural resource projects, including flood control measures;*

e. *Issue local bonds for uses consistent with this paragraph and to make debt service payments for existing obligations;*

f. *Meet obligations for retirement benefits of local government employees; or*

g. *Fund the operations and administration of county officers and commissioners established under Article VIII and municipalities, and the expenditures approved by such county officers or county or municipal governing bodies, except those expenditures prohibited by general law.*

(b) Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.

ARTICLE XII

SCHEDULE

Limitation on the assessment of real property, homestead property exemptions, and local government revenue.—This section and the amendments to Sections 4 and 6 of Article VII, relating to a limitation on the assessed value of real property, an increase to the homestead property tax exemption, and the creation of a new homestead exemption beginning January 1, 2027, and the amendment to Section 9 of Article VII, relating to the uses of certain revenues by counties and municipalities, shall take effect January 1, 2027.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTIONS 4, 6, AND 9

ARTICLE XII

SAVE OUR HOMES FROM EXCESSIVE PROPERTY TAXES.—This amendment benefits Florida taxpayers by:

Exempting homestead properties from taxation. Exempts the 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.

If approved, the amendment would take effect on January 1, 2027.

—was read the second time by title.

SENATOR BRODEUR PRESIDING

Senator Sharief moved the following amendment which failed:

Amendment 1 (102912) (with title amendment)—Delete everything after the resolving clause and insert:

That the following amendment to Section 4 of Article VII of the State Constitution and the creation of a new section in Article XII are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) As provided by general law and subject to conditions, limitations, and reasonable definitions specified therein, land used for conservation purposes shall be classified by general law and assessed solely on the basis of character or use.

(c) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(d) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

a. Three percent (3%) of the assessment for the prior year.

b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, unless the provisions of paragraph (8) apply.

Thereafter, the homestead shall be assessed as provided in this subsection.

(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, unless the provisions of paragraph (8) apply. That assessment shall only change as provided in this subsection.

(5) Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)a. A person who establishes a new homestead as of January 1 and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of any of the three years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. The assessed value of the newly established homestead shall be determined as follows:

1. If the just value of the new homestead is greater than or equal to the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of \$500,000 or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this subsection.

2. If the just value of the new homestead is less than the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this sub-subparagraph is greater than \$500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals \$500,000. Thereafter, the homestead shall be assessed as provided in this subsection.

b. By general law and subject to conditions specified therein, the legislature shall provide for application of this paragraph to property owned by more than one person.

(e) The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general law.

(f) A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the property or of the owner's spouse if at least one of the grandparents or parents for whom the living quarters are provided is 62 years of age or older. Such a reduction may not exceed the lesser of the following:

(1) The increase in assessed value resulting from construction or reconstruction of the property.

(2) Twenty percent of the total assessed value of the property as improved.

(g) For all levies other than school district levies, assessments of residential real property, as defined by general law, which contains nine units or fewer and which is not subject to the assessment limitations set forth in subsections (a) through (d) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) assessment for the prior year.

(2) No assessment shall exceed just value.

(3) After a change of ownership or control, as defined by general law, including any change of ownership of a legal entity that owns the property, such property shall be assessed at just value as of the next assessment date. Thereafter, such property shall be assessed as provided in this subsection.

(4) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(5) *The legislature must provide for equitable relief from assessments for property owners earning less than one hundred and fifty thousand dollars, as follows:*

a. If an owner of residential real property has a household income of sixty thousand dollars or less, the assessment may not exceed four percent (4%) of the owner's household income.

b. If an owner of residential real property has a household income between sixty thousand dollars and one hundred thousand dollars, the assessment may not exceed five percent (5%) of the owner's household income.

c. If an owner of residential real property has a household income between one hundred thousand dollars and one hundred and fifty thousand dollars, the assessment may not exceed six percent (6%) of the owner's household income.

(h) For all levies other than school district levies, assessments of real property that is not subject to the assessment limitations set forth in subsections (a) through (d) and (g) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year.

(2) No assessment shall exceed just value.

(3) The legislature must provide that such property shall be assessed at just value as of the next assessment date after a qualifying improvement, as defined by general law, is made to such property. Thereafter, such property shall be assessed as provided in this subsection.

(4) The legislature may provide that such property shall be assessed at just value as of the next assessment date after a change of ownership or control, as defined by general law, including any change of ownership of the legal entity that owns the property. Thereafter, such property shall be assessed as provided in this subsection.

(5) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(i) The legislature, by general law and subject to conditions specified therein, may prohibit the consideration of the following in the determination of the assessed value of real property:

(1) Any change or improvement to real property used for residential purposes made to improve the property's resistance to wind damage.

(2) The installation of a solar or renewable energy source device.

(j)

(1) The assessment of the following working waterfront properties shall be based upon the current use of the property:

a. Land used predominantly for commercial fishing purposes.

b. Land that is accessible to the public and used for vessel launches into waters that are navigable.

c. Marinas and drystacks that are open to the public.

d. Water-dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support activities.

(2) The assessment benefit provided by this subsection is subject to conditions and limitations and reasonable definitions as specified by the legislature by general law.

ARTICLE XII

SCHEDULE

Limitation on the assessment of residential real property.—This section and the amendment to Section 4 of Article VII, relating to a prohibition on tax assessments on residential real property, shall take effect January 1, 2027.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 4

ARTICLE XII

SAVE OUR HOMES FROM EXCESSIVE PROPERTY TAXES.—Proposing an amendment to the State Constitution which prohibits tax assessments on residential real properties from exceeding a certain percentage of a property owner's household income. If approved, the amendment takes effect on January 1, 2027.

And the title is amended as follows:

Delete everything before the resolving clause and insert: A bill to be entitled A joint resolution proposing an amendment to Section 4 of Article VII and the creation of a new section in Article XII of the State Constitution to direct the Legislature to provide for equitable relief from assessments for specified owners of real property and to provide an effective date.

The vote was:

Yeas—11

Arrington	Davis	Rouson
Berman	Nathan	Sharief
Bernard	Osgood	Smith
Bracy Davis	Polsky	

Nays—24

Mr. President	Gaetz	Mayfield
Avila	Garcia	McClain
Boyd	Grall	Passidomo
Bradley	Harrell	Rodriguez
Brodeur	Hooper	Simon
Burgess	Leek	Truenow
Burton	Martin	Trumbull
DiCeglie	Massullo	Wright

Pursuant to Rule 7.1, there being no objection, consideration of the following late-filed amendment was allowed:

Senator Smith moved the following amendment which failed:

Amendment 2 (229942)—Delete line 459 and insert: *take effect January 1, 2027, and shall expire on December 31, 2031. Upon expiration, this section shall be repealed and the text of Sections 4, 6, and 9 of Article VII shall revert to that in existence on December 31, 2026, except that any amendment to such text otherwise adopted shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.*

The vote was:

Yeas—11

Arrington	Davis	Rouson
Berman	Nathan	Sharief
Bernard	Osgood	Smith
Bracy Davis	Polsky	

Nays—22

Mr. President	Gaetz	McClain
Avila	Grall	Passidomo
Bradley	Harrell	Simon
Brodeur	Hooper	Truenow
Burgess	Leek	Trumbull
Burton	Martin	Wright
Calatayud	Massullo	
DiCeglie	Mayfield	

Pursuant to Rule 7.1, there being no objection, consideration of the following late-filed amendment was allowed:

Senator Berman moved the following amendment which failed:

Amendment 3 (682580) (with ballot amendment)—In ballot statement, delete lines 465-487 and insert:

PROPERTY TAXES.—This amendment phases in an increase to the current homestead exemption from \$50,000 to \$150,000 on January 1, 2027, and to \$250,000 on January 1, 2028. Upon full implementation, the amendment makes the first \$250,000 of a qualifying homestead’s value exempt from taxation for all levies other than school district levies. For non-homestead properties, the amendment prohibits annual increases of more than 5 percent in assessed value. The amendment also limits local governments’ ability to use property tax revenue by requiring that such funds only be used on certain, enumerated spending categories. If approved, the amendment would take effect on January 1, 2027.

The vote was:

Yeas—12

Arrington	Davis	Polsky
Berman	Harrell	Rouson
Bernard	Nathan	Sharief
Bracy Davis	Osgood	Smith

Nays—21

Mr. President	DiCeglie	Mayfield
Avila	Gaetz	McClain
Bradley	Grall	Passidomo
Brodeur	Hooper	Truenow
Burgess	Leek	Trumbull
Burton	Martin	Wright
Calatayud	Massullo	Yarborough

INTRODUCTION OF FORMER SENATORS

The President introduced former Senators Bobby Powell, Jr., Palm Beach County Commissioner, and Joe Abruzzo, Palm Beach County Administrator, who were present in the chamber.

On motion by Senator Avila, by two-thirds vote, **CS for SJR 2-F** was read the third time by title.

Pending further consideration of **CS for SJR 2-F**, pursuant to Rule 3.11(3), there being no objection, **CS for HJR 1-F** was withdrawn from the Committee on Appropriations.

On motion by Senator Avila, by two-thirds vote—

CS for HJR 1-F—A joint resolution proposing amendments to Sections 4, 6, and 9 of Article VII and the creation of a new section in Article XII of the State Constitution to revise the limitation on annual assessment increases for specified real property, to increase the homestead exemption, to provide a limitation on the use of ad valorem taxes levied by counties and municipalities, and to provide an effective date.

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

That the following amendments to Sections 4, 6, and 9 of Article VII of the State Constitution and the creation of a new section in Article XII are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida’s aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) As provided by general law and subject to conditions, limitations, and reasonable definitions specified therein, land used for conservation purposes shall be classified by general law and assessed solely on the basis of character or use.

(c) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(d) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

- a. Three percent (3%) of the assessment for the prior year.
- b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, unless the provisions of paragraph (8) apply. Thereafter, the homestead shall be assessed as provided in this subsection.

(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, unless the provisions of paragraph (8) apply. That assessment shall only change as provided in this subsection.

(5) Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or

improvement, the property shall be assessed as provided in this subsection.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)a. A person who establishes a new homestead as of January 1 and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of any of the three years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. The assessed value of the newly established homestead shall be determined as follows:

1. If the just value of the new homestead is greater than or equal to the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of \$500,000 or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this subsection.

2. If the just value of the new homestead is less than the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this sub-paragraph is greater than \$500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals \$500,000. Thereafter, the homestead shall be assessed as provided in this subsection.

b. By general law and subject to conditions specified therein, the legislature shall provide for application of this paragraph to property owned by more than one person.

(e) The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general law.

(f) A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the property or of the owner's spouse if at least one of the grandparents or parents for whom the living quarters are provided is 62 years of age or older. Such a reduction may not exceed the lesser of the following:

(1) The increase in assessed value resulting from construction or reconstruction of the property.

(2) Twenty percent of the total assessed value of the property as improved.

(g) For all levies other than school district levies, assessments of residential real property, as defined by general law, which contains nine units or fewer and which is not subject to the assessment limitations set forth in subsections (a) through (d) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed *the following percentages* ~~ten percent (10%)~~ of the assessment for the prior year:

a. *Before January 1, 2027, ten percent (10%).*

b. *Beginning January 1, 2027, five percent (5%).*

(2) No assessment shall exceed just value.

(3) After a change of ownership or control, as defined by general law, including any change of ownership of a legal entity that owns the property, such property shall be assessed at just value as of the next assessment date. Thereafter, such property shall be assessed as provided in this subsection.

(4) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(h) For all levies other than school district levies, assessments of real property that is not subject to the assessment limitations set forth in subsections (a) through (d) and (g) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed *the following percentages* ~~ten percent (10%)~~ of the assessment for the prior year:

a. *Before January 1, 2027, ten percent (10%).*

b. *Beginning January 1, 2027, five percent (5%).*

(2) No assessment shall exceed just value.

(3) The legislature must provide that such property shall be assessed at just value as of the next assessment date after a qualifying improvement, as defined by general law, is made to such property. Thereafter, such property shall be assessed as provided in this subsection.

(4) The legislature may provide that such property shall be assessed at just value as of the next assessment date after a change of ownership or control, as defined by general law, including any change of ownership of the legal entity that owns the property. Thereafter, such property shall be assessed as provided in this subsection.

(5) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(i) The legislature, by general law and subject to conditions specified therein, may prohibit the consideration of the following in the determination of the assessed value of real property:

(1) Any change or improvement to real property used for residential purposes made to improve the property's resistance to wind damage.

(2) The installation of a solar or renewable energy source device.

(j)

(1) The assessment of the following working waterfront properties shall be based upon the current use of the property:

a. Land used predominantly for commercial fishing purposes.

b. Land that is accessible to the public and used for vessel launches into waters that are navigable.

c. Marinas and drystacks that are open to the public.

d. Water-dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support activities.

(2) The assessment benefit provided by this subsection is subject to conditions and limitations and reasonable definitions as specified by the legislature by general law.

SECTION 6. Homestead exemptions.—

(a)(1)a. Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, as follows:

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

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

I. Beginning on January 1, 2027, up to the assessed valuation of one hundred and fifty thousand dollars.

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

b. Every person who, on or after January 1, 2027, has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, who had not maintained a permanent residence in this state as of December 31, 2026, shall be exempt from taxation thereon, except assessments for special benefits, as follows:

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

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

~~The exemptions provided by this paragraph apply only greater than fifty thousand dollars and up to seventy five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemptions exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. These exemptions are This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.~~

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

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

(3) Except for the exemptions provided in sub-subparagraphs (1)a.2. and b.2. and paragraph (4), the amount of assessed valuation exempt from taxation for which every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another person legally or naturally dependent upon the owner, is eligible, and which applies solely to levies other than school district levies, that is added to this constitution after January 1, 2025, shall be adjusted annually on January 1 of each year for inflation using the percent change in the Consumer Price Index for All Urban Con-

sumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive, beginning the year following the effective date of such exemption.

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

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

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

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

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

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

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

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

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

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

(e)

(1) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this paragraph, an applicant must submit to the county property appraiser, by March 1, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years.

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

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

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

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

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

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

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

SECTION 9. Local taxes.—

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

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

a. *Provide for public safety, including law enforcement, fire service, and emergency medical service;*

b. *Provide funding for education and public schools;*

c. *Finance or refinance infrastructure, including expenditures on road and bridge construction and maintenance and stormwater control;*

d. *Finance or refinance natural resource projects, including flood control measures;*

e. *Issue local bonds for uses consistent with this paragraph and to make debt service payments for existing obligations;*

f. *Meet obligations for retirement benefits of local government employees; or*

g. *Fund the operations and administration of county officers and commissioners established under Article VIII and municipalities, and the expenditures approved by such county officers or county or municipal governing bodies, except those expenditures prohibited by general law.*

(b) Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.

ARTICLE XII

SCHEDULE

Limitation on the assessment of real property, homestead property exemptions, and local government revenue.—This section and the amendments to Sections 4 and 6 of Article VII, relating to a limitation on the assessed value of real property, an increase to the homestead property tax exemption, and the creation of a new homestead exemption beginning January 1, 2027, and the amendment to Section 9 of Article VII, relating to the uses of certain revenues by counties and municipalities, shall take effect January 1, 2027.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTIONS 4, 6, AND 9

ARTICLE XII

SAVE OUR HOMES FROM EXCESSIVE PROPERTY TAXES.—This amendment benefits Florida taxpayers by:

Exempting homestead properties from taxation. Exempts the 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.

If approved, the amendment would take effect on January 1, 2027.

—a companion measure, was substituted for **CS for SJR 2-F** and by

two-thirds vote, read the first and second time by title.

On motion by Senator Avila, by two-thirds vote, **CS for HJR 1-F** was read the third time by title, passed by the required constitutional three-fifths vote of the membership and certified to the House. The vote on passage was:

Yeas—30

Mr. President	Gaetz	Passidomo
Avila	Garcia	Pizzo
Bernard	Grall	Rodriguez
Boyd	Harrell	Rouson
Bradley	Hooper	Sharief
Brodeur	Leek	Simon
Burgess	Martin	Truenow
Burton	Massullo	Trumbull
Calatayud	Mayfield	Wright
DiCeglie	McClain	Yarborough

Nays—9

Arrington	Davis	Osgood
Berman	Jones	Polsky
Bracy Davis	Nathan	Smith

CS for SB 4-F—A bill to be entitled An act relating to property tax administration; amending s. 200.001, F.S.; revising the definitions of the terms “maximum total county ad valorem taxes levied” and “maximum total municipal ad valorem taxes levied” to conform to changes made by the act; amending s. 200.065, F.S.; revising limitations on the maximum millage rate that may be levied by certain units of government; amending s. 200.068, F.S.; conforming a provision to changes made by the act; reenacting ss. 218.12(2), 218.125(2), and 218.136(2), F.S., relating to appropriations to offset reductions in ad valorem tax revenue in fiscally constrained counties, offsets for tax loss associated with certain constitutional amendments affecting fiscally constrained counties, and offsets for ad valorem revenue loss affecting fiscally constrained counties, respectively, to incorporate the amendments made to s. 200.065, F.S., in references thereto; authorizing the ballot summary of a specified proposed amendment or revision of the State Constitution to exceed a specified word limit; providing for construction of the act in pari materia with laws enacted during the 2026 Regular Session and 2026 Special Session E of the Legislature; providing an effective date.

—was read the second time by title.

On motion by Senator Avila, further consideration of **CS for SB 4-F** was deferred.

THE PRESIDENT PRESIDING

The Senate resumed consideration of—

CS for SB 4-F—A bill to be entitled An act relating to property tax administration; amending s. 200.001, F.S.; revising the definitions of the terms “maximum total county ad valorem taxes levied” and “maximum total municipal ad valorem taxes levied” to conform to changes made by the act; amending s. 200.065, F.S.; revising limitations on the maximum millage rate that may be levied by certain units of government; amending s. 200.068, F.S.; conforming a provision to changes made by the act; reenacting ss. 218.12(2), 218.125(2), and 218.136(2), F.S., relating to appropriations to offset reductions in ad valorem tax revenue in fiscally constrained counties, offsets for tax loss associated with certain constitutional amendments affecting fiscally constrained counties, and offsets for ad valorem revenue loss affecting fiscally constrained counties, respectively, to incorporate the amendments made to s. 200.065, F.S., in references thereto; authorizing the ballot summary of a specified proposed amendment or revision of the State Constitution to exceed a specified word limit; providing for construction of the act in pari materia with laws enacted during the 2026 Regular Session and 2026 Special Session E of the Legislature; providing an effective date.

—which was previously considered this day.

On motion by Senator Avila, by two-thirds vote, **CS for SB 4-F** was read the third time by title, passed, and certified to the House. The vote on passage was:

Yeas—30

Mr. President	Gaetz	Passidomo
Avila	Garcia	Pizzo
Bernard	Grall	Rodriguez
Boyd	Harrell	Rouson
Bradley	Hooper	Sharief
Brodeur	Leek	Simon
Burgess	Martin	Truenow
Burton	Massullo	Trumbull
Calatayud	Mayfield	Wright
DiCeglie	McClain	Yarborough

Nays—8

Arrington	Davis	Osgood
Berman	Jones	Smith
Bracy Davis	Nathan	

MESSAGES FROM THE HOUSE OF REPRESENTATIVES

FIRST READING

The Honorable Ben Albritton, President

I am directed to inform the Senate that the House of Representatives has passed CS/HJR 1F by the required constitutional three-fifths vote of the membership and requests the concurrence of the Senate.

Jeff Takacs, Clerk

By State Affairs Committee and Representative(s) Overdorf—

CS for HJR 1-F—A joint resolution proposing amendments to Sections 4, 6, and 9 of Article VII and the creation of a new section in Article XII of the State Constitution to revise the limitation on annual assessment increases for specified real property, to increase the homestead exemption, to provide a limitation on the use of ad valorem taxes levied by counties and municipalities, and to provide an effective date.

—was referred to the Committee on Appropriations.

RETURNING MESSAGES — FINAL ACTION

The Honorable Ben Albritton, President

I am directed to inform the Senate that the House of Representatives has passed CS/SB 4-F.

Jeff Takacs, Clerk

The bill contained in the foregoing message was ordered enrolled.

CORRECTION AND APPROVAL OF JOURNAL

The Journal of June 1 was corrected and approved.

ADJOURNMENT

On motion by Senator Passidomo, the Senate in Special Session adjourned sine die at 1:19 p.m.

JOURNAL OF THE SENATE

Daily Numeric Index for

June 2, 2026

BA — Bill Action

BF — Bill Failed

BP — Bill Passed

CO — Co-Introducers

CR — Committee Report

CS — Committee Substitute, First Reading

FR — First Reading

MO — Motion

RC — Reference Change

SM — Special Master Reports

SO — Bills on Special Orders

CS/SJR 2-F (BA) 5, (MO) 11, (BA) 11, (BA) 14 **CS/HJR 1-F**(BA) 11, (BP) 15, (FR) 15
CS/SB 4-F(BA) 15, (BP) 15